Benue State
Nigeria's Food Basket

MID-YEAR (2026) BUDGET PERFORMANCE REVIEW REPORT

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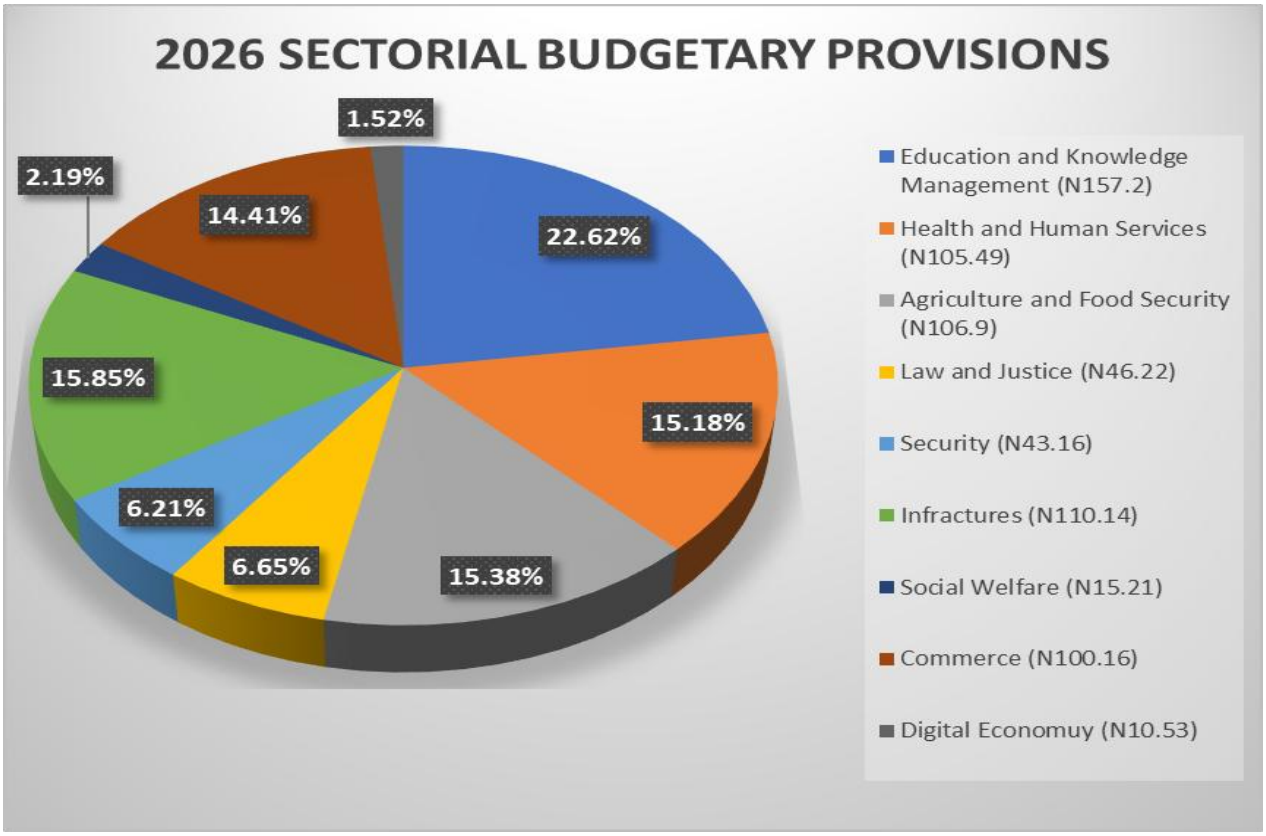
PREAMBLE:

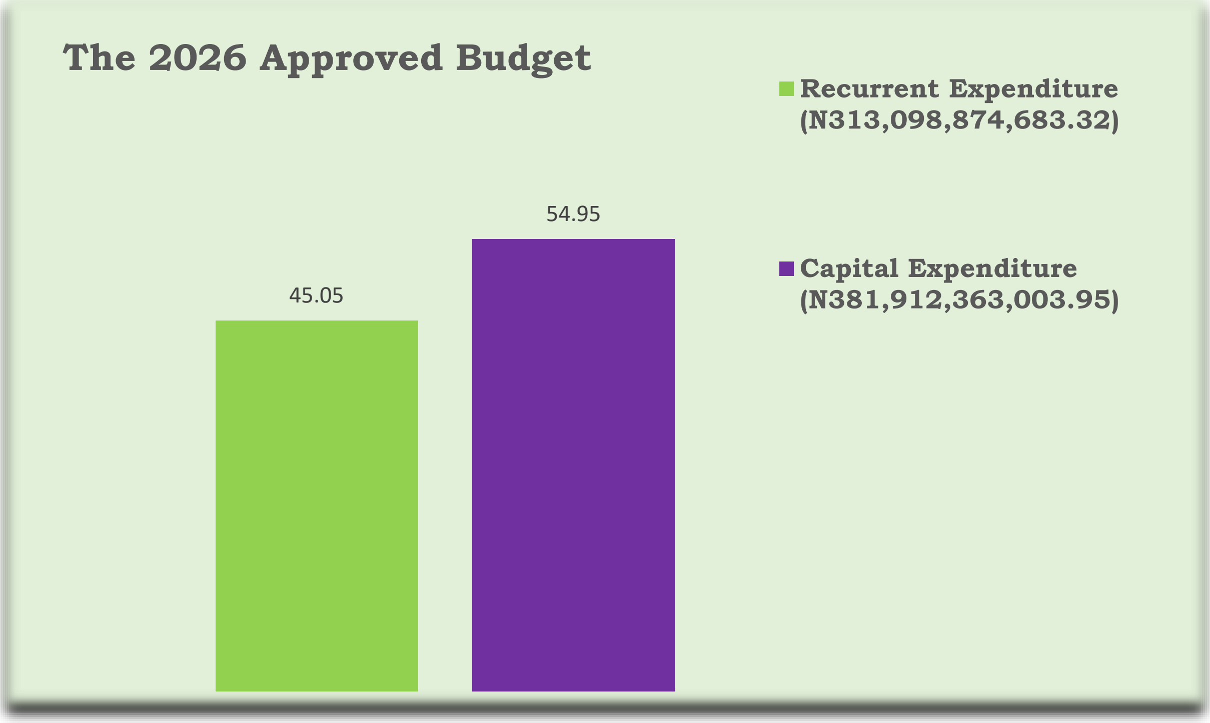
The Mid-Year Budget Performance Review was conducted by a team from the Benue State Budget and Economic Planning Commission from August 3rd – 12th, 2026. The team was led by the Director General/Chief Executive Officer of the commission who personally chaired all the sessions, the budget performance review sessions held sectorial at different venues, provide a holistic assessment of the implementation of the approved Budget for the first half of the 2026 financial year across each sector of the governance space at every sitting. The review team, includes:

- ✓ Prof. Jerome Andohol – DG/CEO, BSBEPC
- ✓ Mr Terlumun Asaa – Director of Budget
- ✓ Mr. Joseph Otama – DD, Budget
- ✓ Mr. I. J. Achichi – Statistician
- ✓ Mr. Dominic Agbo – Officer in Charge, Social Sector
- ✓ Mr. Daniel Ogah – Officer in Charge, Administration Sector
- ✓ Mrs. Erdoo Angbiansho – Officer in Charge, Economic Sector
- ✓ Miss Margaret Orzara – The Information officer



PREAMBLE:

The review was undertaken in line with the principles of fiscal responsibility, transparency, accountability, and prudent management of public resources, its primary objective was to assess the extent to which the total approved budget of N695,011,237,687.27 has been implemented as at June 30th,2026 and to determine progress towards the Government's programmes, policies, and development objectives, including the target of achieving about 50% budget implementation mid-year mark.

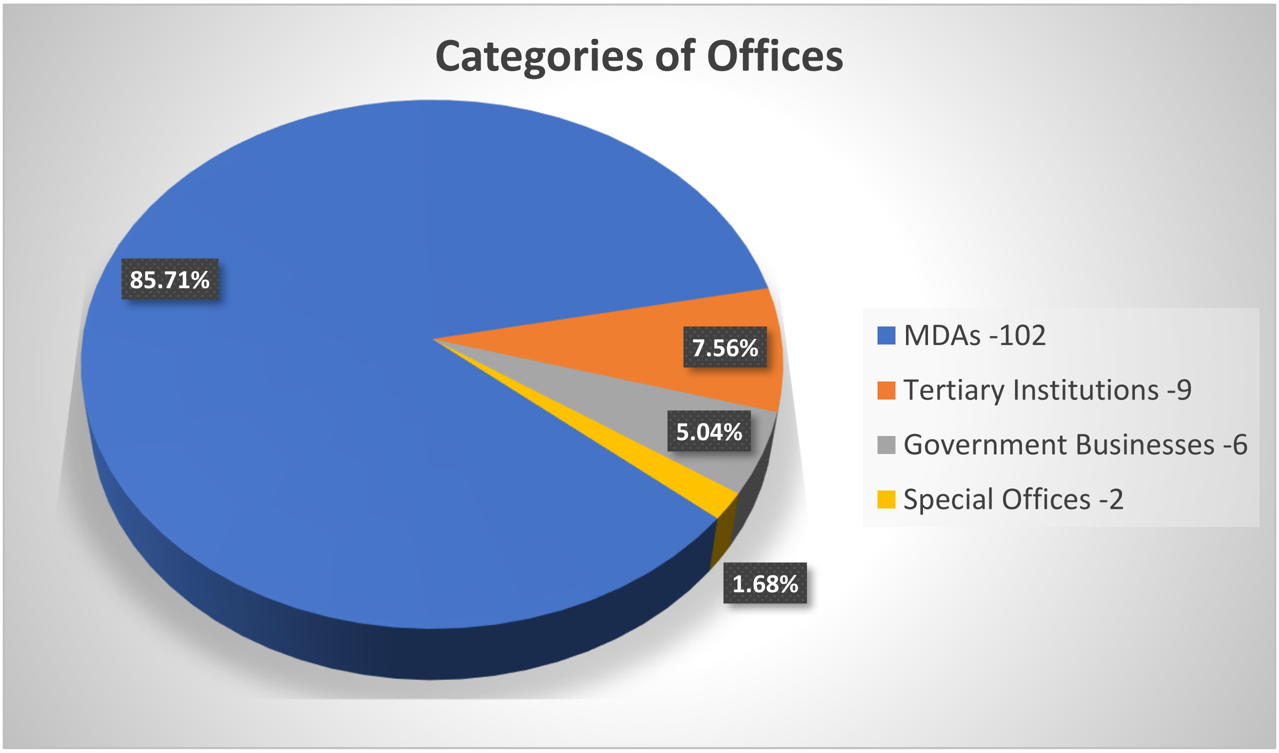


The review was designed as a learning process, knowledge exposition and to examined the Recurrent and Capital Expenditures, as well as the corresponding proposed Revenue performance. It considered approved provisions (votes), releases, warrants, commitments and actual expenditure and compared performance with 50% mid-year benchmark. Particular attention was given to the implementation of priority programmes and projects across MDAs.

PREAMBLE:

According to Prof. Andohol, the Mid-Year review is particularly important as it provide BSBEPC with an opportunity to assess progress in implementation of the 2026 Approved Budget by MDAs and to provide guidance on corrective measures where necessary. Emphasizing that the findings are expected to assist BSBEPC and implementing MDAs to improve budget planning and performance, strengthening expenditure control, enhance internally generated revenue (IGR), promote value for money, and ensure that scarce public resources are channeled towards programmes and projects with the greatest impact on citizens.

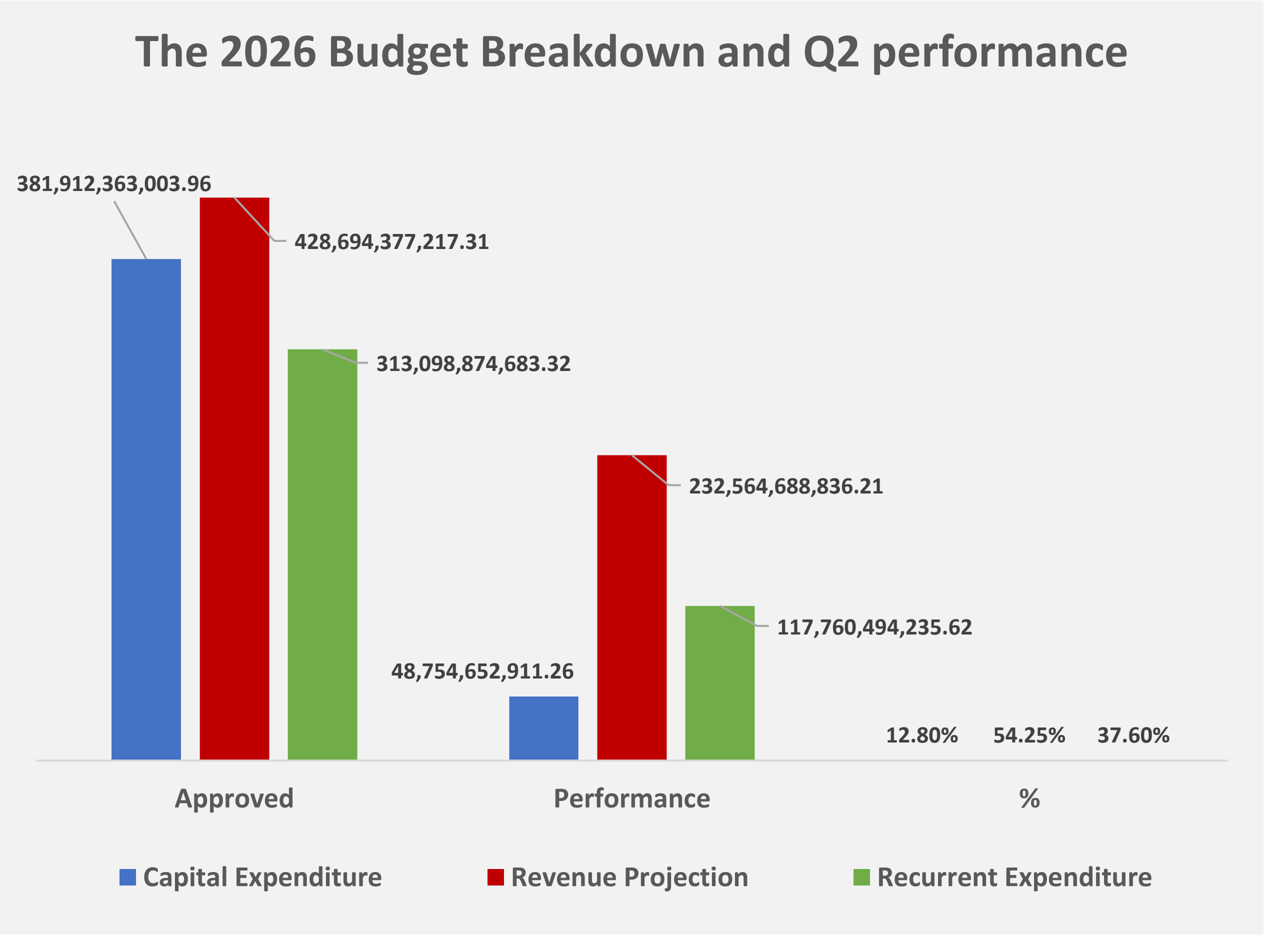
He explained to all the sectors, that the viability of Benue as a state will be clearly shown by the purposeful collection, reportage and proper documentation of the Internally Generated Revenue(IGR) by the government institutions.



PREAMBLE:

Prof. Andohol made it clear that the review therefore will serve as an important management and accountability instrument for the BSBEPC, MDAs, relevant stakeholders and development partners. It will provide a clear assessment of budget implementation and expenditure performance during first half of the financial year and support informed decisions and appropriate adjustments for the remaining period to ensure effective implementation and performance in the remaining components of the year given where we stands at mid-year.

Due to official engagement, the Health Sector and the mop-up session were rescheduled for August 17th, 2026.



METHODOLOGY:

A structured sectoral discussion methodology was adopted for the sessions. The team examined the budget and financial records of the Ministries, Departments and Agencies (MDAs) within each sectoral space. The MDAs were allowed to detailed their peculiar challenges and suggest possible solutions.

This approach encouraged collective inputs and professionals within each sector.

It also provided an opportunity for participants to express concerns, clarify responsibilities and identify issues requiring coordinated actions.

The key admonition from the DG/CEO of BSBEPC, Prof. Jerome Andohol to all the MDAs at the opening of all the sessions is that the exercise is not to increase the budgetary provision of MDAs. Rather, MDAs were encouraged to optimize and, where necessary reallocate existing provision so that available resources are properly managed and deployed towards achieve a 100% of the approved objectives.

METHODOLOGY:

He reiterates that the performance review is important in view of the need to maintain fiscal discipline and grow the state IGR and continue in the trajectory of the programmatic budgeting adopted for the state.

According to the prof., MDAs have the opportunity to move funds from recurrent to capital and vice-versa within their budgetary provisions given this window and frowned at the non-inter sectorial collaboration between MDAs, saying the neglect of this coordination roles by the CEOs of the ministries over their sectoral spaces has given rooms for over lapping and duplication efforts in budgetary proposals, advising the ministries to adopt regular inter-sectoral meetings. This will create the synergy for proper coordination and collaboration.

The DG/CEO underscored the importance of regular inter-sectoral coordination and encouraged at least monthly or bi-monthly. Such meetings should address cross-cutting issues, strengthen collaboration and reduce duplication of efforts. He also added that invitation should be sent to his office and promised to make time to be in such meetings, remarking that the office of the DG/CEO BSBEPC would support the resolution of statutory and operational issues affecting MDAs.

METHODOLOGY:

Prof. also tasked and charged the DPRS of the respective MDAs to be proactive in driving the programs and policies of their institutions, He urged them to become fully conversant with the Medium-Term Sector Strategy (MTSS, 2026 – 2028) for Education, Health, Social Protection and WASH Sector, as well as the Medium Term Expenditure Framework (MTEF) 2026 -- 2028, and see how they can always re-align their annual plans and projects with these strategic framework and roll over unfunded priorities appropriately into subsequent budget cycles. Emphasizing, that if they are guided by this documents, it will make their budgeting easy to plan and achieve at least a mile stone in a year budgeting year.

Finally, the DG/CEO BSBEPC promised to convene a round-table discussion between revenue generating MDAs and BIRS to address issues relating to cost of collection, inspection fees, inspection fees, service charge and other gray areas hindering the seamless reconciliation of revenue figures, stressing that Internally Generated Revenue (IGR) remains a critical component of the state's budgetary provision and must NOT be overlooked.

KEY FINDINGS:

1. Low Revenue Collection

Revenue collection during the period under review was below the approved budget target. This was mainly attributed to weak performance from some revenue sources, delays in remittances, inadequate collection mechanisms, limited of reconciliation of figures with BIRS, and operational challenges.

Steps to be taken:

- To convene a round-table meeting with the relevant MDAs and the BIRS to resolve bottlenecks and ensure that all relevant MDAs are onboarded onto the Central Billing System (CBS), real-time access to their revenue information.
- Strengthen revenue monitoring and collection mechanisms, including timely remittance to government coffer and reconciliation of collections.
- Expand the State's Internally Generated Revenue (IGR) base by identifying untapped revenue sources and reducing leakages through improved digital revenue collection and enforcement.
- Reviewing obsolete revenue rates to reflect current economic realities and expenditure profile of government.
- Set clear revenue performance targets for MDAs and conduct regular monitoring of collections against targets and review upward when the need arises, with appropriate corrective measures where significant shortfalls occur.

2. Budget Overrun

Budget overrun was observed where actual expenditure exceeded the approved budgetary provision for certain expenditure heads or activities. This indicates inadequate adherence to approved budget limits and has arise from unanticipated expenditure, changes in implementation priorities, and expenditure commitments made without corresponding budgetary provisions.

Steps to be taken:

- MDAs most be guided by the approved budgetary provisions and do not incur expenditure beyond approved limits without the required authorization, including virement of supplementary appropriation where applicable.
- Strengthen expenditure controls to identify potential overruns early and prevent commitments that cannot be accommodated within available budget provisions.
- Undertake timely budget adjustments through the appropriate statutory process, particularly where genuine and unforeseen expenditure requirements arise.
- MDAs should make use of the contingency funds situated at the Ministry of Finance to accommodate any expansion and increase on any budget line to avoid over running their provisions.
- Encouraged MDA to collaborate with institutions that have the statutory responsibility for the procurement of common/certain goods and services for government.

3. Extra-Budgetary Expenditure

Extra-budgetary expenditures, these are expenditure incurred outside the provisions of the approved budget without adequate authorization and appropriation. Such expenditures weakens the budgetary control system, even where it is incurred in the interest of the state. All public expenditures should be supported by appropriate budgetary and statutory authorization.

Steps to be taken:

- MDAs must ensure that all government expenditure is adequately provided for in the approved budget and supported by the necessary appropriation before commitments are made.
- MDAs must strengthen financial control and approval procedures in full compliance with applicable financial regulations and established expenditure approval processes.
- MDAs should approach the Ministry of Finance in a bid to utilize the contingency votes when it becomes very important to incur an expenditure that was not provided for in the budget.
- Where the contingency provision cannot accommodate, MDAs should engage the budget office for a supplementary budget item to accommodate necessary expenditure to incurred.
- Conduct regular expenditure audits and reviews to identify unauthorized spending and enforce accountability for breaches of budgetary and financial controls.

4. Idle or Unutilised funds

The review identified instances of idle or unutilised funds held by some MDAs despite the low implementation performance. Where such funds are unlikely to be utilised before the year-end, consideration should be given to allocating them to priority programmes and projects with genuine funding gaps, subject to the applicable budgetary process. The redistribution of genuinely idle funds will improve the budget performance, minimise the accumulation of unspent balances.

Steps to be taken:

- The MDAs are to identify and verify idle balances through a review of releases, commitments, expenditures and outstanding obligations in a bid to reallocate them.
- The BSBEPC will obtain explanations and implementation plans from the concerned MDAs to determine whether the funds are still required and the likelihood of utilisation before year-end.
- identify critical programmes and projects in other MDAs with genuine funding gaps in other to reallocate such funds.
- The team appealed to the MDAs that such funds will be reallocated through the appropriate budgetary process, ensuring that any virement, reduction or supplementary provision is properly authorised in accordance with applicable financial and budgetary regulations.
- Monitor the utilisation of redistributed funds and encouraged MDAs to include unfunded priorities in the 2027 budget proposal for consideration.

5. Non-Reporting of Grants Received

The review also identified instances where grants received were not adequately reported or reflected in the financial and budget performance reports of the concerned MDAs. The failure to report these receipts and their utilization can result in incomplete financial information and make it difficult to track funds and assess budget performance. All grants received should be promptly disclosed, properly recorded (Costed if items/commodities), and reported as performance.

Steps to be taken:

- MDAs are to promptly disclose and report grants received, including the source/donor, amount, purpose, and date of receipt, in their monthly returns to the budget office.
- Quantify and cost donated items, equipment and other commodities received by the state through MDAs and report their value appropriately.
- Establish a centralized grant monitoring and reporting system to enable the Ministry track grants received and their utilization.
- Strengthen accountability through periodic verification and audit of grants books, supported by relevant documentation and utilization reports.
- Approach the budget office where MDAs require clarification on how to report grants, donated items or commodities, and if necessary, a new budget may be created for them to report appropriately such items and commodities

6. Weak Inter-Sectorial Collaboration and Duplication of Efforts

The review observed with great concern inadequate collaboration within and between sectors in the planning and implementation of programmes and projects. This has resulted in duplication of activities, overlapping responsibilities, inefficient use of public resources, accumulation of idle funds and reduced impact of government interventions.

Steps to be taken:

- Coordinating Ministries were urged to strengthen their inter-MDA coordination and hold regular meetings. Establish inter-MDAs activities sharing platform, budgets lines, and implementation updates.
- Develop a central database of government programmes and projects to identify overlaps and ensure that similar interventions are properly coordinated.
- Encourage MDAs with related mandates to jointly plan and implement programmes, particularly in areas requiring multi-sectoral intervention.
- Clearly define the responsibilities of MDAs to minimise overlapping mandates and ensure that each institution focuses on its core/professional functions.
- The BSBEPC will periodically review programmes, performance and projects across sectors to identify duplication, promote synergy, and ensure better value for public resources.

7. Coordination challenges between BIRS and MDAs

The review identified a huge gap and weak coordination between the Benue State Board of Internal Revenue Services (BIRS) and revenue-generating MDAs, particularly regarding service charges, revenue-sharing arrangements, and access to the Central Billing System (CBS). These issues have continued to created delays in revenue reporting, limited monitoring of collections and duplication of revenue-generating activities across MDAs, and affected the state revenue profile in terms of performance.

The BIRS insisted that the authority for such arraignment rests with the State Government and the request must be routed through the Ministry of Finance, BIRS also indicated each MDA is allowed to nominate two officers and forward them to be added on the CBS platform for real-time monitoring.

Steps to be taken:

- The DG/CEO BSBEPC promised in his capacity as a member of the state exco and the planning officer of the state to hold meetings with BIRS and the sectors to clarify roles and responsibilities of BIRS and revenue-generating MDAs through a formal revenue-management framework.
- He promised to liaise with the Finance Commissioner and the Chairman BIRS to establish a joint BIRS–MDA coordination committee to resolve operational issues and improve collaboration.
- The commit will standardize revenue-sharing and service-charge arrangements and communicate them clearly to all affected MDAs.
- He also urged the BIRS to promptly grant authorized MDA officers' access to the CBS to enable real-time monitoring and reporting of revenue performance.
- That the BSBEPC will introduce regular reconciliation and performance reviews to ensure timely reporting, accountability, and compliance.

CONCLUSION:

The Mid-Year Budget Performance Review assessed the implementation of the 2026 Approved Budget of Benue State for the period January – June 2026. The review indicates that progress has been made in the implementation of some government programmes and projects, however low revenue collection, budget overruns, extra-budgetary expenditure and inadequate reporting of grants continue to affect effective budget execution.

Going forward, MDAs should strengthen revenue mobilization, comply strictly with approved budgetary provisions, improve expenditure controls, and enhance the reporting and monitoring of grants and other public funds. Addressing these issues will promote fiscal discipline, transparency and accountability, while improving the State's capacity to achieve its development priorities during the remaining priorities during the remaining period of the 2026 financial year.

CONCLUSION:

At the end of the performance review exercise, all of the virements, budget adjustments and corrections relating to overruns, extra-budgeting expenditures and other issues observed during the review will be consolidated against the original budgetary provisions.

Where required, the adjustments will be presented to the Benue State Executive council for consideration and adoption and subsequently transmitted to the Benue State House of Assembly for consideration and passage in accordance with applicable law and procedure.

This process is intended to strengthen budget creditability, regularize approved adjustments and improve budget performance for the remaining period of the 2026 financial year.

LIMITATIONS:

The findings presented in this report are based solely on data submitted to the Budget office and oral submissions at the review sessions by officers that represented the MDAs at their respective sittings. The accuracy and reliability of the analysis and visualizations depend on the quality and completeness of the data provided.

The sittings lasted Six day and these MDAs failed to honour the invitation to the performance review session; they includes:

- Ministry for Local Government and Chieftaincy Affairs
- Government Printing Department
- Ministry of Communications and Digital Economy
- Benue Digital Infrastructure Company
- Muslim Pilgrims Welfare Board (MPWB)
- Local Government Audit Department
- Ministry of Science Technology and Innovation
- Benue State Council on Climate Change
- Bureau of Mines and Solid Minerals
- Benue State Bureau of Entrepreneurship & Wealth Creation

LIMITATIONS:

- Benue Investment Promotion Agency
- Benue Investment and Property Company
- Novus Micro Finance Bank
- Benue Agricultural Development Company
- Benue Geo-Mining Company

REPORT BY:

Achichi I. J.

APPENDIX:

Appendix I, II and III are the review template used to assess the performance of MDAs

MONTHLY CAPITAL EXPENDITURE (BUDGET) PERFORMANCE REPORT

MONTH:

Appendix I

CBD03.

NAME OF PSE:

SECTORAL CODE:

CAPITAL EXPENDITURE PERFORMANCE

1	2	3	4	5	6	7=5+6	8=3-
		Annual Budget	Actual Expenditure this Month	Actual Expenditure to Date	Liabilities Committed	Total Expenditure & Liabilities	Balance Available
23	**CAPITAL EXPENDITURE**	-	-	-	-	-	-
2301	**FIXED ASSETS PURCHASED**	-	-	-	-	-	-
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	-	-	-	-	-	-
23010101	PURCHASE / ACQUISITION OF LAND					-	-
23010102	PURCHASE OF OFFICE BUILDINGS					-	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS					-	-
23010104	PURCHASE MOTOR CYCLES					-	-
23010105	PURCHASE OF MOTOR VEHICLES					-	-
23010106	PURCHASE OF VANS					-	-
23010107	PURCHASE OF TRUCKS					-	-
2302	**CONSTRUCTION / PROVISION**	-	-	-	-	-	-
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	-	-	-	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS					-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS					-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY					-	-
23020104	CONSTRUCTION / PROVISION OF HOUSING					-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES					-	-
2303	**REHABILITATION / REPAIRS**	-	-	-	-	-	-
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	-	-	-	-	-	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING					-	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY					-	-
23030103	REHABILITATION / REPAIRS - HOUSING					-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES					-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	-	-	-	-	-	-
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	-	-	-	-	-	-
23040101	TREE PLANTING					-	-
23040102	EROSION & FLOOD CONTROL					-	-
23040103	WILDLIFE CONSERVATION					-	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL					-	-
23040105	WATER POLLUTION PREVENTION & CONTROL					-	-
2305	**OTHER CAPITAL PROJECTS**	-	-	-	-	-	-
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	-	-	-	-	-	-
23050101	RESEARCH AND DEVELOPMENT					-	-
23050102	COMPUTER SOFTWARE ACQUISITION					-	-

MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE REPORT

MONTH:

Appendix II

CBD02.1

NAME OF PSE:

SECTORAL CODE:

RECURRENT EXPENDITURE PERFORMANCE

1	2	3	4	5	6	7=5+6	8=3-7
Economic Code	Item of Expenditure	Annual Budget	Actual Expenditure This Month	Actual Expenditure to Date	Labilities Committed	Total Expenditure & Liabilities	Balance Available
2	**EXPENDITURES**	-	-	-	-	-	-
21	**PERSONNEL COST**	-	-	-	-	-	-
2101	**SALARY**	-	-	-	-	-	-
210101	**SALARIES AND WAGES**	-	-	-	-	-	-
21010101	SALARY					-	-
21010102	OVER TIME PAYMENTS					-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					-	-
21010104	SALARY ARREARS					-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	-	-	-	-	-	-
210201	**ALLOWANCES**	-	-	-	-	-	-
21020101	NON REGULAR ALLOWANCES					-	-
210202	**SOCIAL CONTRIBUTIONS**	-	-	-	-	-	-
21020201	NHIS CONTRIBUTION					-	-
21020202	CONTRIBUTORY PENSION					-	-
21020203	GROUP LIFE INSURANCE					-	-
21020204	EMPLOYEES COMPENSATION FUND					-	-
21020205	HOUSING FUND CONTRIBUTION					-	-
2103	**SOCIAL BENEFITS**	-	-	-	-	-	-
210301	**SOCIAL BENEFITS**	-	-	-	-	-	-
21030101	GRATUITY					-	-
21030102	PENSION					-	-
21030103	DEATH BENEFITS					-	-
21030104	GRATUITY ARREARS					-	-
21030105	PENSION ARREARS					-	-
22	**OTHER RECURRENT COSTS**	-	-	-	-	-	-
2202	**OVERHEAD COST**	-	-	-	-	-	-
220201	**TRAVEL & TRANSPORT - GENERAL**	-	-	-	-	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING					-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS					-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					-	-
220202	**UTILITIES - GENERAL**	-	-	-	-	-	-
22020201	ELECTRICITY CHARGES					-	-
22020202	TELEPHONE CHARGES					-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	-	-	-	-	-	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES					-	-

APPENDIX:

Appendix III

CBD#1.1

#REF!

NAME OF PSE:

SECTORAL CODE:

RECURRENT REVENUE PERFORMANCE

1	2	3	4	5	6=5/3*100	7
Economic Code	**Source of Revenue**	**Annual Budget**	**Revenue This Month**	**Revenue to Date**	**%Achieved on Budget**	**Remark**
1	**REVENUE**	-	-	-	**#DIV/0!**	
11	**GOVERNMENT SHARE OF FAAC**	-	-	-	**#DIV/0!**	
1101	**GOVERNMENT SHARE OF FAAC**	-	-	-	**#DIV/0!**	
110101	**STATE GOVERNMENT SHARE OF STATUTORY**	-	-	-	**#DIV/0!**	
11010101	STATUTORY ALLOCATION				#DIV/0!	
110102	**STATE GOVERNMENT SHARE OF VAT**	-	-	-	**#DIV/0!**	
11010201	SHARE OF VAT				#DIV/0!	
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC**	-	-	-	**#DIV/0!**	
11010301	EXCESS CRUDE				#DIV/0!	
11010302	EXCESS NON OIL				#DIV/0!	
12	**INDEPENDENT REVENUE**	-	-	-	**#DIV/0!**	
1201	**TAX REVENUE**	-	-	-	**#DIV/0!**	
120101	**PERSONAL TAXES**	-	-	-	**#DIV/0!**	
12010101	PERSONAL TAXES				#DIV/0!	
120102	**CORPORATE TAXES**				**#DIV/0!**	
120103	**OTHER TAXES**	-	-	-	**#DIV/0!**	
12010301	STAMP DUTY				#DIV/0!	
12010302	DEVELOPMENT TAX/LEVY				#DIV/0!	
12010303	CAPITAL GAIN TAX				#DIV/0!	
12010304	LIVESTOCK TAX				#DIV/0!	
12010305	OTHER SERVICE TAXES				#DIV/0!	
1202	**NON-TAX REVENUE**	-	-	-	**#DIV/0!**	
120201	**LICENCES - GENERAL**	-	-	-	**#DIV/0!**	
12020105	RADIO/TELEVISION STATION LICENSES				#DIV/0!	
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE				#DIV/0!	
12020109	REGISTATION OF VOLUNTARY ORGANIZATIONS				#DIV/0!	
12020110	BAKE HOUSE LICENSE				#DIV/0!	
12020112	BRICKMAKING, etc LICENSE				#DIV/0!	
120204	**FEES - GENERAL**	-	-	-	**#DIV/0!**	
12020401	COURT FEES				#DIV/0!	
12020404	TRADE UNION FEES				#DIV/0!	
12020409	WEIGHTS & MEASURE FEES				#DIV/0!	
120205	**FINES - GENERAL**	-	-	-	**#DIV/0!**	
12020501	FINES/PENALTIES				#DIV/0!	
120206	**SALES - GENERAL**	-	-	-	**#DIV/0!**	
12020601	SALES OF JOURNAL & PUBLICATIONS				#DIV/0!	
12020603	SALES OF ID CARDS				#DIV/0!	
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS				#DIV/0!	
12020605	SALES OF VACCINES				#DIV/0!	

Photo Speaks:

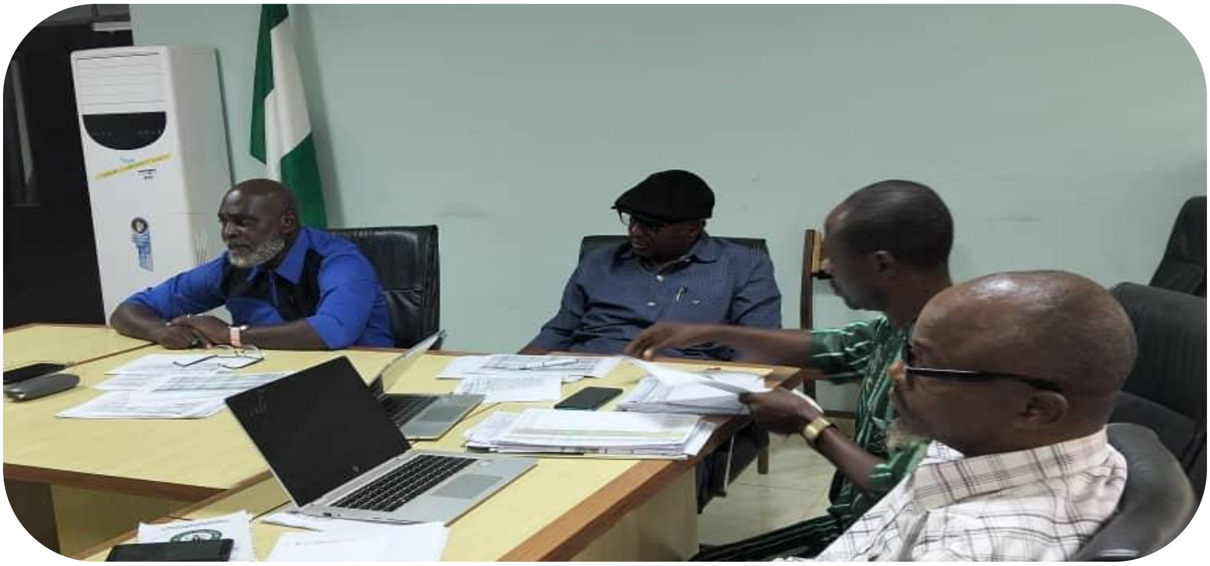


Photo Speaks:

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