

Benue State Government



2025: Citizens' Accountability Report

Published: 23/09/2026

Table of Contents

Executive Summary.....	4
Section 1 Budget Outturn	10
Section 2 Revenue Outturn	14
Section 3 Expenditure Outturn	19
Section 4 Audit Findings	21
Section 5 Audited Financial Statements	23
Section 6 Top Sectoral Allocation.....	26
Section 7 Top Value Capital Projects	33
Section 8 Citizen-Nominated Projects - Implementation Status Report	36
Section 9 Gender, Equity and Social Inclusion (GESI) Projects	39
Section 10 Public Consultations with Citizens presenting the Annual Financial Statements	40

About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by Office of the Accountant-General on behalf of the Benue State Government to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2025 and reports on state budget revenue and expenditure for the 2025 fiscal year.

Explanation of Key Terms used in this Report:

- **Budget** – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).
- **Actual** – this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- **Variance** – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- **Performance** – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.

Executive Summary

This section outlines the summary of the performance of the main classifications of revenue and expenditure for the state. It also provides a summary of recurrent, capital and total expenditure according to the Planning Sector.

*Originally approved Benue State 2025, “Budget of Human Capital Development, Food Security and Digital Economy” was assented to by the Governor on the **31st of December, 2024**.*

*This budget with an originally approved size of **N550.11 billion** was revised with the sum of **N566.06 billion** as the 2025 **final total budget**.*

*The total revenue performance by the State in 2025 was **N442.91 billion** indicating **78%** performance of the final budget amount of **N566.06 billion**, while the actual expenditure was **N374.17 billion**, representing **79%** against the final budget of **N475.74 billion**.*

*The performance of other recurrent cost was **61%**, Personnel emolument **50%** while Capital expenditure recorded **45%** outturn.*

*As depicted in the chart on expenditure breakdown, Recurrent (Personnel plus other recurrent costs) share in the total amount spent in 2025 was **55%** while **45%** was spent on Capital expenditure (mainly projects).*

The government carried out expenditure in key sectors including Education, Health and Works as well as completion of key projects. The huge spending on Education, Health and Works reflects the priorities of government in Educating the citizens and nurturing healthy citizens while providing the relevant infrastructure that will aid development.

It is worthy of note that Benue State has not yet adopted accrual accounting (IPSAS Accrual Basis) hence this report is solely cash basis. The major challenge is the valuation of state assets for proper reporting system.

Expenditure breakdown

Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Performance (%)
Revenue	368,612,988,900	566,066,087,386	442,910,315,982	78%
Expenditure	534,397,119,607	475,741,128,727	374,176,530,343	79%
Personnel	83,658,952,218	81,606,557,495	75,952,418,852	50%
Other Recurrent	93,127,521,183	84,635,342,834	93,068,553,429	61%
Capital	357,610,646,206	309,499,228,397	205,155,558,062	45%

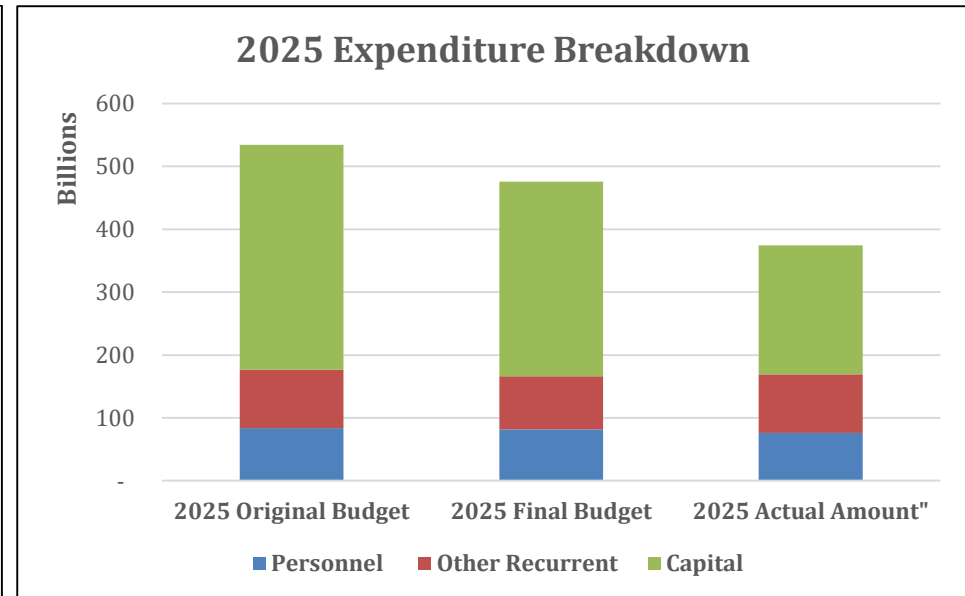
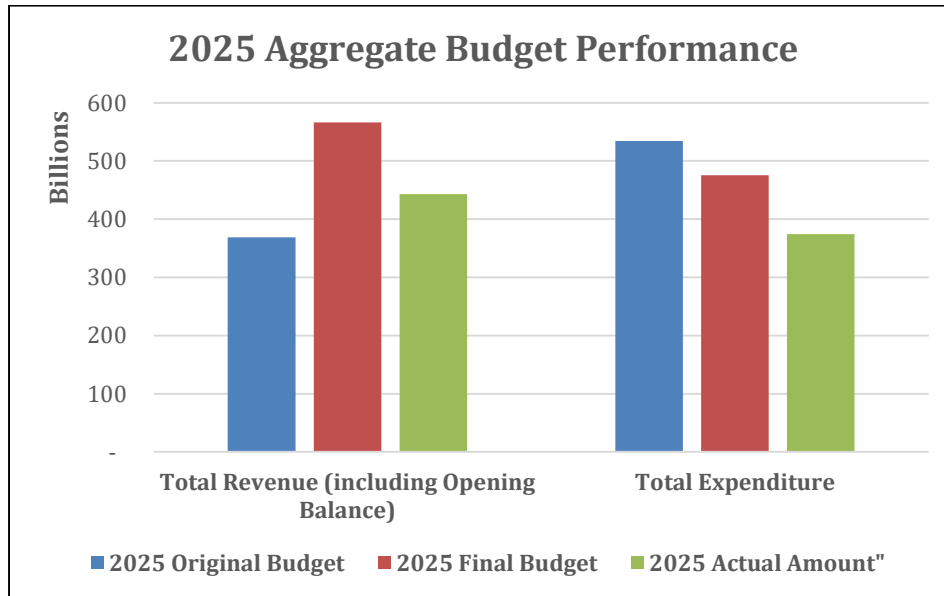


Figure 1: Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2025?	How much did we actually collect in 2025?	How was our performance in 2025?	Did we collect more or less in 2025 compared to 2024?
Opening Balance 	N0 Billion	N0 Billion		➔
Federation Account 	N363.322 Billion	N278.008 Billion	77%	⬆️ 8%
Internal Revenue 	N58.533 Billion	N29.567 Billion	51%	⬆️ 41%
Aids and Grants 	N97.175 Billion	N135.335 Billion	139%	⬆️ 173%
Loans 	N41.932 Billion	N0 Billion	0%	➔
Other Sources 	N5.104 Billion	N0 Billion	0%	➔
Total Revenues	N566.066 Billion	N442.91 Billion	78%	⬆️ 35%

Figure 2: Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2025?	What did we actually spend in 2025?	How was our performance in 2025?	Did we spend more or less in 2025 compared to 2024?
Personnel 	N81.607 Billion	N75.952 Billion	93%	 63%
Overheads 	N84.635 Billion	N90.796 Billion	107%	 201%
Debt Service 	N69.998 Billion	N3.67 Billion	5%	 49%
Other Recurrent 	N0 Billion	N0 Billion		
Capital 	N309.499 Billion	N205.156 Billion	66%	 109%
Total Expenditure	N545.739 Billion	N375.574 Billion	69%	 95%

Figure 3: Summary of Recurrent Expenditure Performance by Planning Sector

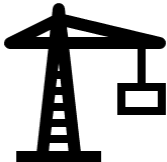
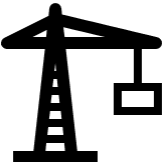
Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N2.633 Billion	N0.387 Billion	N28.586 Billion	N0.657 Billion	N93.372 Billion	N45.131 Billion
Actual	N1.585 Billion	N0.343 Billion	N28.434 Billion	N0.521 Billion	N88.96 Billion	N14.333 Billion
Perf.	60%	89%	99%	79%	95%	32%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N15.195 Billion	N0.297 Billion	N13.694 Billion	N0.141 Billion	N1.206 Billion	N-34.011 Billion
Actual	N13.36 Billion	N0.273 Billion	N13.27 Billion	N0.124 Billion	N0.759 Billion	N-37.631 Billion
Perf.	88%	92%	97%	88%	63%	111%

Figure 4: Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N24.719 Billion	N18.429 Billion	N44.712 Billion	N11.984 Billion	N19.087 Billion	N44.155 Billion
Actual	N21.523 Billion	N14.902 Billion	N14.037 Billion	N7.087 Billion	N9.322 Billion	N40.35 Billion
Perf.	87%	81%	31%	59%	49%	91%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N25.399 Billion	N65.28 Billion	N15.223 Billion	N0 Billion	N6.586 Billion	N33.925 Billion
Actual	N23.333 Billion	N54.751 Billion	N4.672 Billion	N0 Billion	N2.515 Billion	N12.663 Billion
Perf.	92%	84%	31%		38%	37%

Figure 5: Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N27.352 Billion	N18.816 Billion	N73.298 Billion	N12.641 Billion	N112.46 Billion	N89.286 Billion
Actual	N23.108 Billion	N15.245 Billion	N42.471 Billion	N7.608 Billion	N98.281 Billion	N54.683 Billion
Perf.	84%	81%	58%	60%	87%	61%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N40.593 Billion	N65.577 Billion	N28.917 Billion	N0.141 Billion	N7.793 Billion	N-0.087 Billion
Actual	N36.693 Billion	N55.024 Billion	N17.942 Billion	N0.124 Billion	N3.273 Billion	N-24.968 Billion
Perf.	90%	84%	62%	88%	42%	28822%

SECTION 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the state.

*The total funds that accrued to Benue state for 2025 financial year stood at **N442.91 billion** out of the final approved estimate of **N566.06 billion** representing **78%** performance. The total revenue consists of FAAC allocation and IGR amounting to **N278.00 billion** and **N29.56 billion** respectively. However, capital receipts from Aids and Grants contributed **N135.33 billion** which is equivalent to **139%** relative to the final budget of **N566.06 billion**.*

*Also, total actual expenditure was **N375.57 billion** which is less than the estimated budget of **N545.73 billion**. The total expenditure is made up of actual capital expenditure of **N205.15 billion**, which is equivalent to **66%** as against the estimated figure of **N309.49 billion** and actual recurrent expenditure (personnel and overhead cost). The actual personnel cost stood at **N75.95 billion (93%)** when compared with final approved estimate of **N81.60 billion** while other recurrent cost stood at **N90.79 billion (107%)** as against the final approved estimate of **N84.63 billion**. See Table 1 below for the details of the State Budget Outturn.*

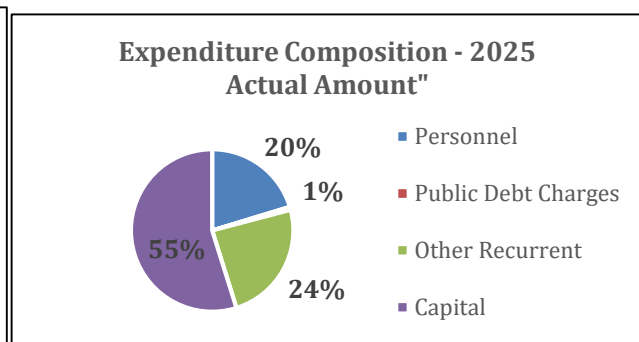
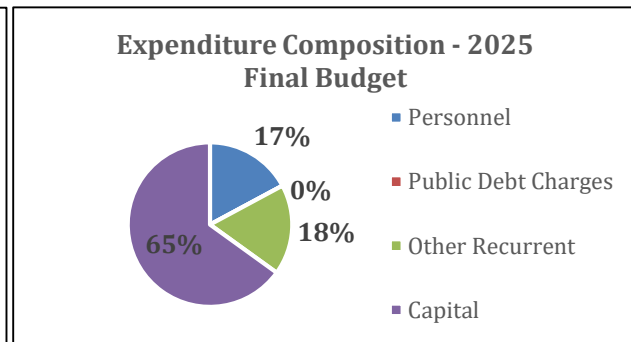
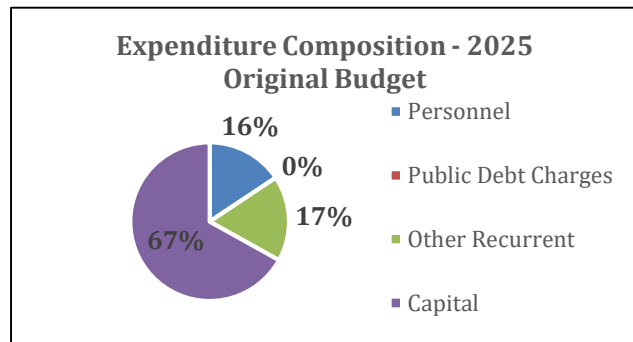
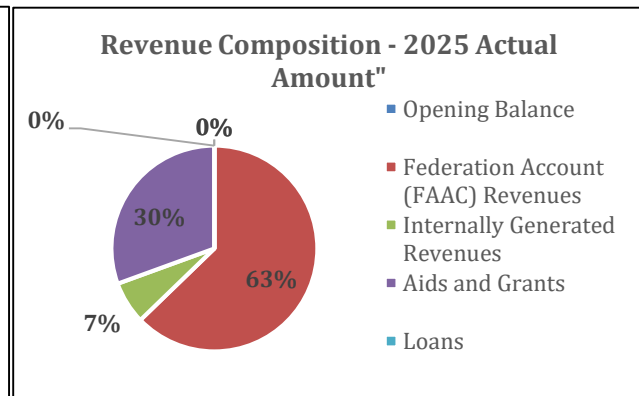
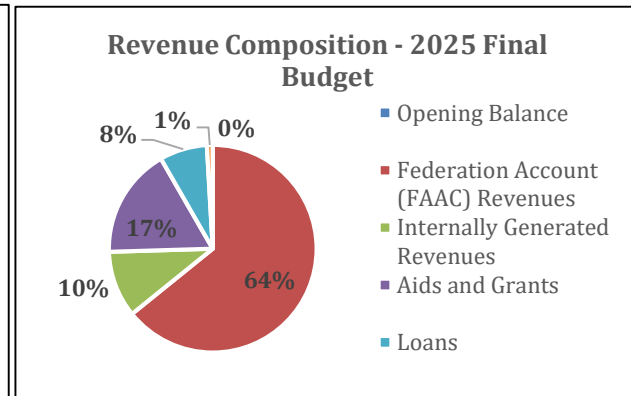
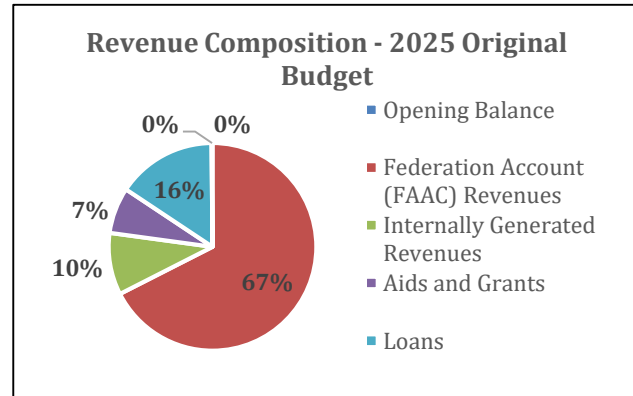
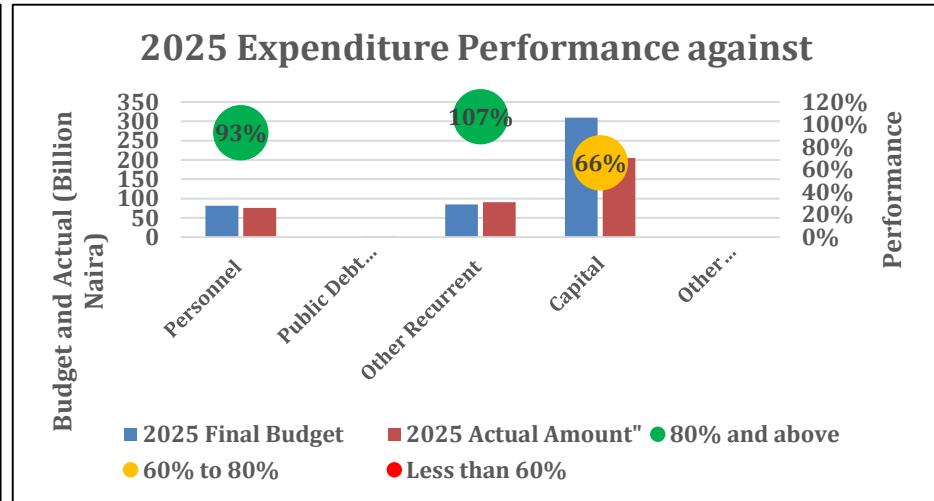
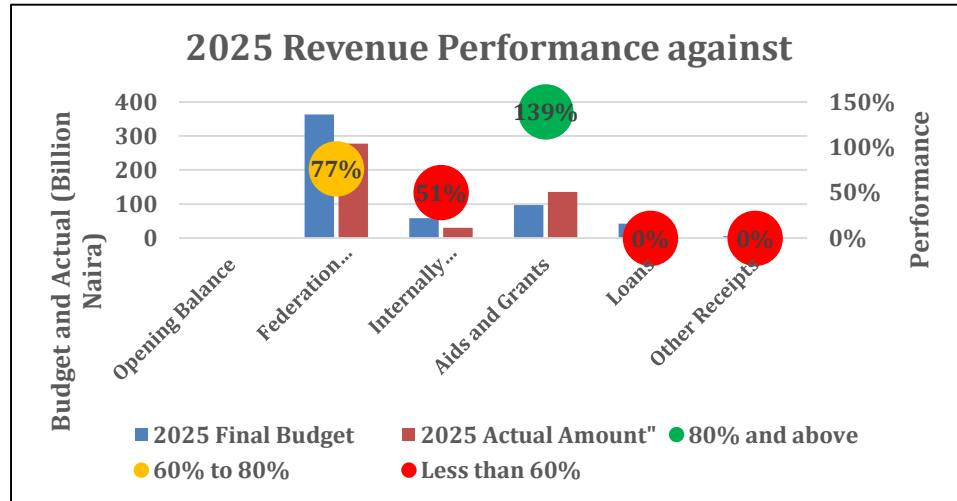
Table 1: Budget Outturn

Overview of the Implementation of the BENUE State 2025 BUDGET OF HUMAN CAPITAL DEVELOPMENT, FOOD SECURITY, AND DIGITAL ECONOMY							
Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	2024 Actual Amount"	Growth in 2025
Opening Balance	-	-	-	-		-	
Federation Account (FAAC) Revenues	248,833,376,482	363,321,816,757	278,007,894,260	85,313,922,497	77%	257,143,873,586	8%
Internally Generated Revenues	35,569,068,754	58,533,441,795	29,567,495,770	28,965,946,025	51%	20,919,538,858	41%
Aids and Grants	26,471,929,591	97,174,748,475	135,334,925,952	38,160,177,478	139%	49,551,544,655	173%
Loans	57,180,076,997	41,931,643,893	-	41,931,643,893	0%	-	
Other Receipts	558,537,077	5,104,436,466	-	5,104,436,466	0%	-	
Total Revenue (including Opening Balance)	368,612,988,900	566,066,087,386	442,910,315,982	123,155,771,404	78%	327,614,957,099	35%

	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	2024 Actual Amount"	Growth in 2025
Personnel	83,658,952,218	81,606,557,495	75,952,418,852	5,654,138,643	93%	46,711,754,458	63%
Public Debt Charges	8,161,908,206	69,997,908,206	3,669,608,029	66,328,300,177	5%	2,464,634,730	49%
Other Recurrent	93,127,521,183	84,635,342,834	90,796,296,558	6,160,953,724	107%	45,220,224,076	101%
Capital	357,610,646,206	309,499,228,397	205,155,558,062	104,343,670,335	66%	98,019,420,950	109%
Total Expenditure	542,559,027,814	545,739,036,933	375,573,881,501	170,165,155,432	69%	192,416,034,214	95%

* Variance and Performance measured against 2025

Budget Outturn Graphs



Section 2 Revenue Outturn

This section outlines the approved and actual Federal Allocation receipts and disaggregated by sources.

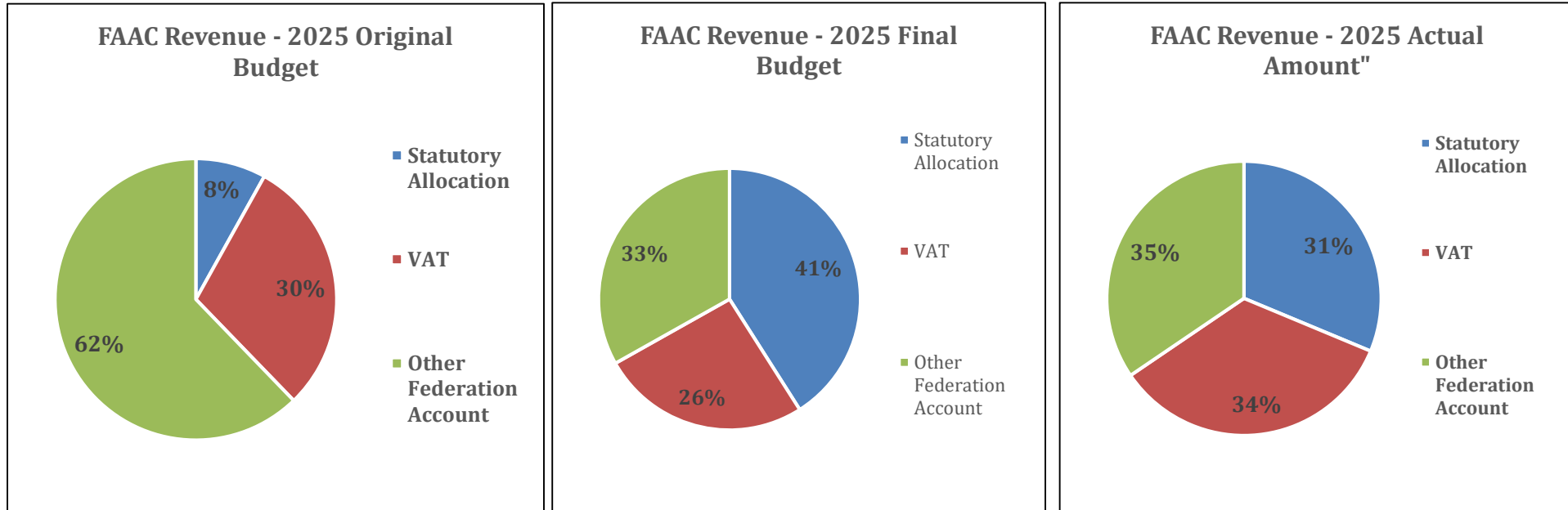
*Table 2 below indicates the actual and budgeted Federation Account Revenue by items, highlighting which revenue Benue State Government received from FAAC, and how those receipts were compared with the budget amount. In 2025, the Benue State Government received **N278.00 billion** from FAAC representing **77%** performance.*

*The State received **N86.97 billion (58%)** as Statutory Allocation, **N95.11 billion (101%)** as VAT and **N95.91 billion (80%)** as other Federation Account revenue compared to approved final estimate of **N363.32 billion**.*

Table 2: Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	2024 Actual Amount"	Growth in 2025
Statutory Allocation	20,106,229,071	148,929,307,989	86,977,303,879	-61,952,004,110	58%	16,915,907,375	414%
VAT	73,885,099,565	93,952,817,543	95,118,644,867	1,165,827,324	101%	73,131,376,130	30%
Other Federation Account	154,842,047,845	120,439,691,225	95,911,945,514	-24,527,745,711	80%	167,096,590,081	-43%
Total Federation Account Revenues	248,833,376,482	363,321,816,757	278,007,894,260	-85,313,922,497	77%	257,143,873,586	8%

* Variance and Performance measured against 2025



This section outlines the approved and actual revenue generated internally by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.

Table 3 and 4 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the State as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

*Internally Generated Revenue comprises of tax and non-tax revenue. The total tax revenue budget was **N40.13 billion** while the total non-tax revenue budget was **N18.39 billion** making a total final IGR budget of **N58.53 billion**. The actual tax revenue collected amounted to **N19.24 billion** representing **48%** of the budgeted amount and **N10.32 billion** was generated from non-tax revenue equivalent to **56%**. However, the State Government has confirmed to put in place strategic efforts such as sensitization, amendment of relevant tax laws and automation of revenue administration systems in both tax and non-tax revenue to improve their collections.*

*The aggregated Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **N29.56 billion**. A **51%** performance when compared with total budgeted IGR of **N58.53 billion**.*

Table 3: Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	2024 Actual Amount"	Growth in 2025
Tax Revenues	21,949,928,411	40,137,467,359	19,242,569,949	-20,894,897,410	48%	13,730,884,451	40%
Tax Revenues - Personal	19,322,081,948	32,985,395,362	14,878,009,420	-18,107,385,942	45%	8,714,260,495	71%
Tax Revenue - Other	2,627,846,463	7,152,071,997	4,364,560,528	-2,787,511,468	61%	5,016,623,956	-13%
Non-Tax Revenues	13,619,140,343	18,395,974,436	10,324,925,822	-8,071,048,615	56%	7,188,654,407	44%
Licenses	567,082,168	1,049,970,248	1,228,024,843	178,054,595	117%	329,945,767	272%
Mining Rent	-	-	-	-	-	-	-
Fees	6,890,431,893	8,670,937,972	5,101,550,876	-3,569,387,096	59%	5,977,352,039	-15%
Fines	102,697,061	156,945,919	193,682,750	36,736,831	123%	39,757,119	387%
Sales	353,473,276	476,254,180	341,328,526	-134,925,654	72%	331,073,551	3%
Earnings	5,370,966,629	6,344,453,638	3,165,195,853	-3,179,257,785	50%	453,984,903	597%
Rent On Government Buildings	34,552,377	58,813,800	-	-58,813,800	0%	-	-
Rent on Land and Others	223,117,720	1,559,813,168	295,142,974	-1,264,670,194	19%	56,541,027	422%
Repayments	-	-	-	-	-	-	-
Investment Income	57,730,736	57,730,736	-	-57,730,736	0%	-	-
Interest Earned	19,088,483	21,054,776	-	-21,054,776	0%	-	-
Reimbursement	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	35,569,068,754	58,533,441,795	29,567,495,770	-28,965,946,025	51%	20,919,538,858	41%

* Variance and Performance measured against 2025

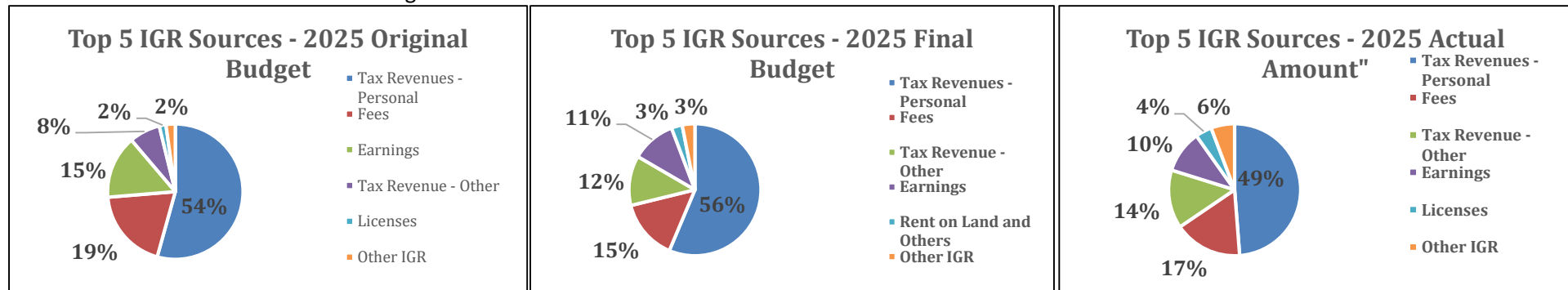
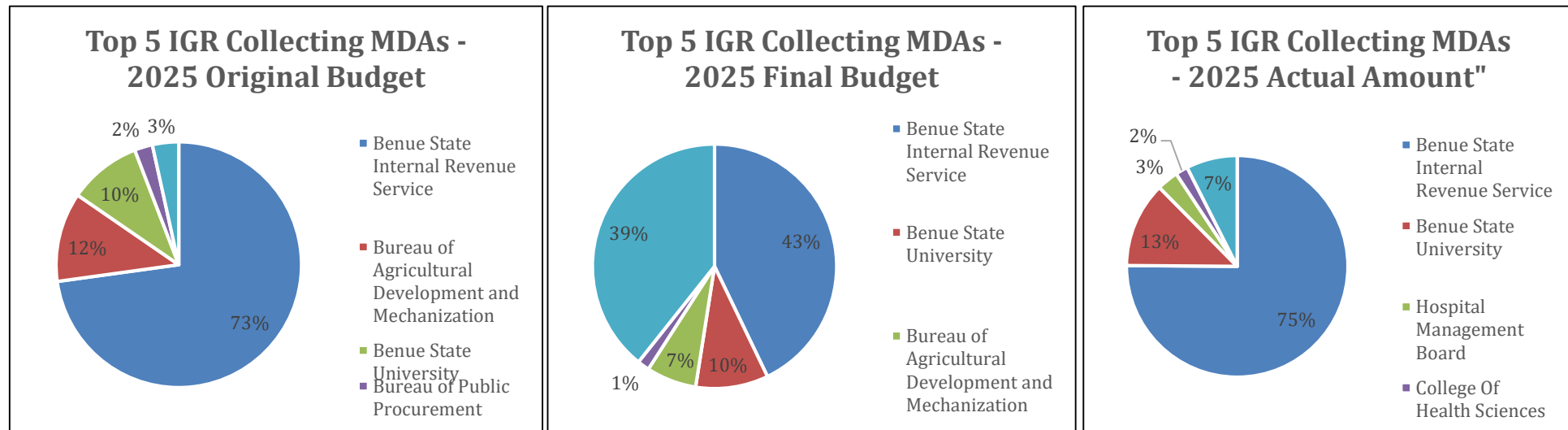


Table 4: Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	2024 Actual Amount"	Growth in 2025
Benue State Internal Revenue Service	21,728,678,573	22,668,326,744	20,236,325,417	- 2,432,001,327	89%	10,869,268,148	86%
Benue State University	2,858,073,294	5,084,706,476	3,361,097,630		66%	2,976,822,752	13%
Bureau of Agricultural Development and Mechanization	3,508,961,385	3,508,961,385	526,000,822	- 2,982,960,563	15%	-	
Bureau of Public Procurement	710,318,980	710,318,980	423,504,022	- 286,814,958	60%	822,044,130	-48%
Bureau of Educational Quality Assurance and Examination Board	596,550,942	596,550,942	396,417,418	- 200,133,524	66%	25,823,380,866	-98%
Benue State Urban Development Board	96,217,894	96,217,894	254,727,194	158,509,300	265%	-	
Benue State University Teaching	1,824,359,976	2,569,000,721	148,096,495	- 2,420,904,225	6%	196,828,150	-25%
Hospital Management Board	260,161,639	320,662,202	841,741,385	521,079,183	263%	147,814,335	469%
College Of Health Sciences	372,678,767	838,031,425	489,810,380	- 348,221,046	58%	793,928,698	-38%
Other Revenue Collecting Agencies	- 292,959,402	19,057,662,867	788,048,253	- 18,269,614,614	4%	- 21,652,291,253	-104%
Total Internally Generated Revenue	35,569,068,754	58,533,441,795	29,567,495,770	- 28,965,946,025	51%	20,919,538,858	41%

* Variance and Performance measured against 2025



Section 3 Expenditure Outturn

This section looks at the expenditure outturn and how much expenditure were allocated to each main classification, and how much was spent.

*Table 5 below shows the expenditure outturn, which indicates a total sum of **N545.73 billion** as the final approved budget estimate for the year 2025 with actual spending of **N375.57 billion** equivalent to **69%**.*

*Accordingly, **N205.15 billion** was spent on capital expenditure, equivalent of **66%** as against estimated **N309.49 billion**. Whereas, **N169.01 billion** (Personnel **N75.95 billion** and other recurrent **N93.06 billion**) was spent on recurrent expenditure against the budget estimate of **N166.12 billion** equivalent of **34%**.*

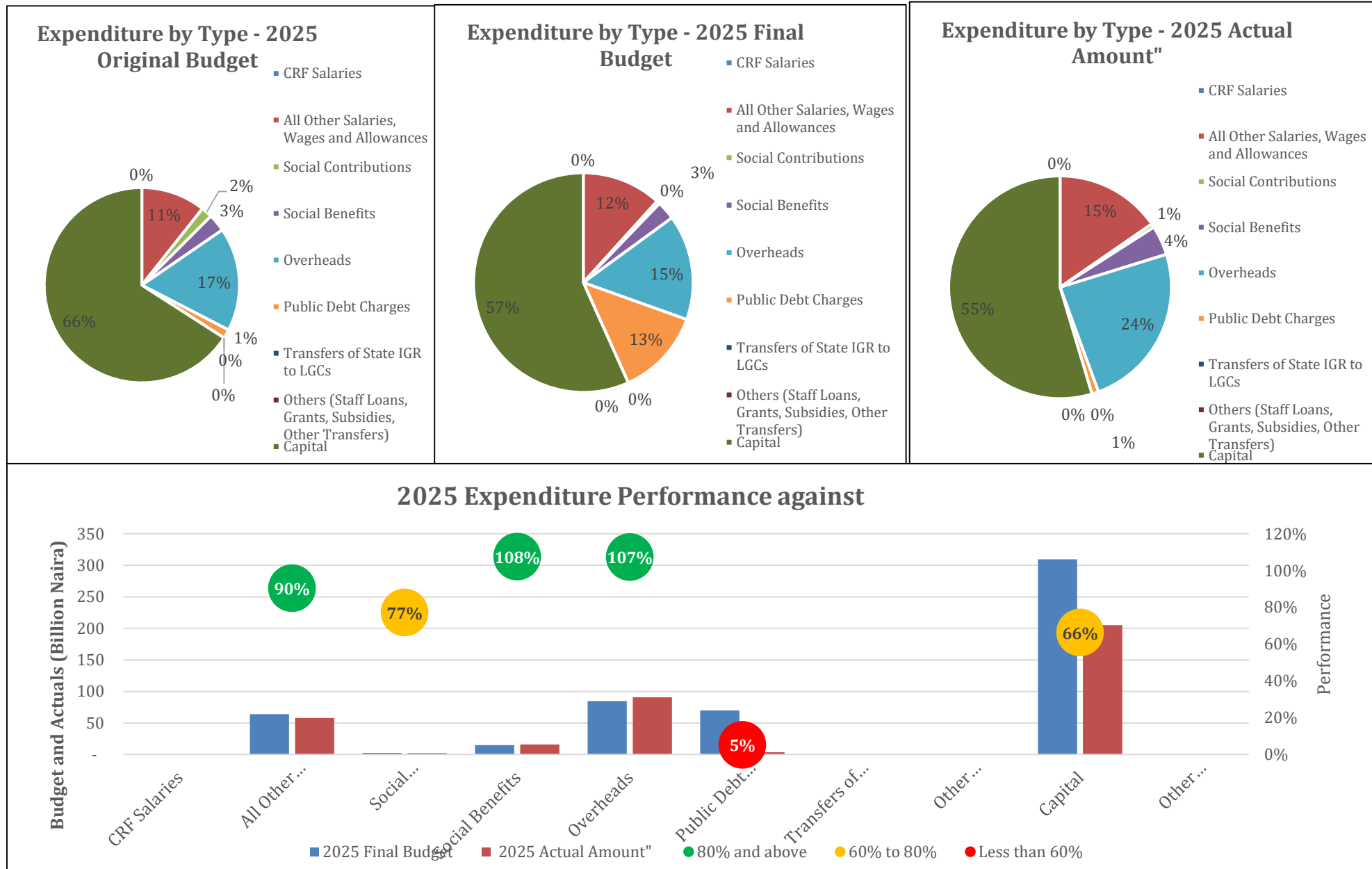
Table 5: Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	2024 Actual Amount"	Growth in 2025
Personnel	83,658,952,218	81,606,557,495	75,952,418,852	5,654,138,643	93%	46,711,754,458	63%
CRF Salaries	-	-	-	-		-	
All Other Salaries, Wages and Allowances	57,841,924,162	63,976,364,627	57,794,214,860	6,182,149,767	90%	46,711,754,458	24%
Social Contributions	9,996,457,940	2,656,766,351	2,050,676,078	606,090,273	77%	-	
Social Benefits	15,820,570,116	14,973,426,518	16,107,527,915	- 1,134,101,397	108%	-	
Other Recurrent	101,289,429,390	154,633,251,041	94,465,904,588	60,167,346,453	61%	47,684,858,806	98%
Overheads	93,127,521,183	84,635,342,834	90,796,296,558	- 6,160,953,724	107%	45,220,224,076	101%
Public Debt Charges	8,161,908,206	69,997,908,206	3,669,608,029	66,328,300,177	5%	2,464,634,730	49%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfer	-	-	-	-		-	
Capital	357,610,646,206	309,499,228,397	205,155,558,062	104,343,670,335	66%	98,019,420,950	109%
Total Expenditure	542,559,027,814	545,739,036,933	375,573,881,501	170,165,155,432	69%	192,416,034,214	95%

* Variance and Performance measured against 2025

* Variance and Performance measured against 2025

Expenditure Outturn Graphs



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS: No findings

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS: No findings

C: SUMMARY OF QUERIED PAYMENT VOUCHERS: No findings

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER: No findings

E: BILLS PAYABLE: No findings

F: INVESTMENTS: No findings

G: AIDS AND GRANTS: No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND: No findings

I: PERFORMANCE GUARANTEES: No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES: No findings

Table 6: Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
0	0	-	-	-	
0	0	-	-	-	
0	0	-	-	-	
0	0	-	-	-	
Others	-	-	-	-	
Total for All Audit Findings	-	-	-	-	

Section 5 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The table below explains the revenue and expenditure for the year.

*The statutory allocation for the year was less than the projected figure with the sum of **N61.95 billion** while other federation accounts distribution surpasses the budgeted estimate by **N24.52 billion** because of the removal of fuel subsidy and the efforts of the federal government towards the development of sub-national governments.*

*Value Added Tax (VAT) for the year was more than the projected figure with the sum of **N1.16 billion**. There was a decrease in independent non-tax revenue by **N8.07 billion** against the final budget of **N18.39 billion**.*

*The total expenditure was **N374.17 billion** which represents **79%** of the final budget of **N475.74 billion**. However, **34%** of the total expenditure was on recurrent while the remaining **51%** was on capital.*

The table below illustrates the breakdown of revenue and expenditure for the year 2025.

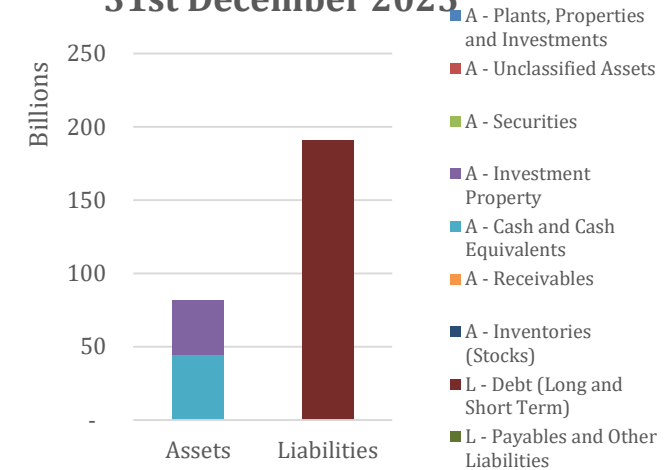
Table 7: Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2024 Actual Amount"	2025 Original Budget	2025 Budget Amendments	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*
Revenues							
Opening Balance	-	-	-	-	-	-	
Statutory Allocation	16,915,907,375	20,106,229,071	128,823,078,918	148,929,307,989	86,977,303,879	-61,952,004,110	58%
VAT	73,131,376,130	73,885,099,565	20,067,717,978	93,952,817,543	95,118,644,867	1,165,827,324	101%
Other FAAC Receipts	167,096,590,081	154,842,047,845	-34,402,356,621	120,439,691,225	95,911,945,514	-24,527,745,711	80%
Tax Revenue	13,730,884,451	21,949,928,411	18,187,538,947	40,137,467,359	19,242,569,949	-20,894,897,410	48%
Non-Tax Revenue	7,188,654,407	13,619,140,343	4,776,834,094	18,395,974,436	10,324,925,822	-8,071,048,615	56%
Domestic Aids and Grants	10,338,700,543	12,465,116,673	47,418,400,000	59,883,516,673	55,360,890,338	-4,522,626,335	92%
Foreign Aids and Grants	39,212,844,112	14,006,812,918	23,284,418,884	37,291,231,802	79,974,035,615	42,682,803,813	214%
Domestic Loans	-	50,000,000,000	-11,068,433,104	38,931,566,896	-	-38,931,566,896	0%
Foreign Loans	-	7,180,076,997	-4,180,000,000	3,000,076,997	-	-3,000,076,997	0%
Other Receipts	-	558,537,077	4,545,899,389	5,104,436,466	-	-5,104,436,466	0%
Total Revenue (including opening balance) (a)	327,614,957,099	368,612,988,900	197,453,098,486	566,066,087,386	442,910,315,982	-123,155,771,404	78%
Expenditures							
CRF Salaries	-	-	-	-	-	-	
All Other Salaries, Wages and Allowances	46,711,754,458	57,841,924,162	6,134,440,465	63,976,364,627	57,794,214,860	6,182,149,767	90%
Social Contributions	-	9,996,457,940	-7,339,691,590	2,656,766,351	2,050,676,078	606,090,273	77%
Overheads	45,220,224,076	93,127,521,183	-8,492,178,349	84,635,342,834	90,796,296,558	-6,160,953,724	107%
Public Debt Charges	2,464,634,730	-	-	-	2,272,256,871	-2,272,256,871	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	-	-	
Capital	98,019,420,950	357,610,646,206	-48,111,417,809	309,499,228,397	205,155,558,062	104,343,670,335	66%
Total Expenditure (including contingency) (b)	192,416,034,214	534,397,119,607	58,655,990,881	475,741,128,727	374,176,530,343	101,564,598,384	79%

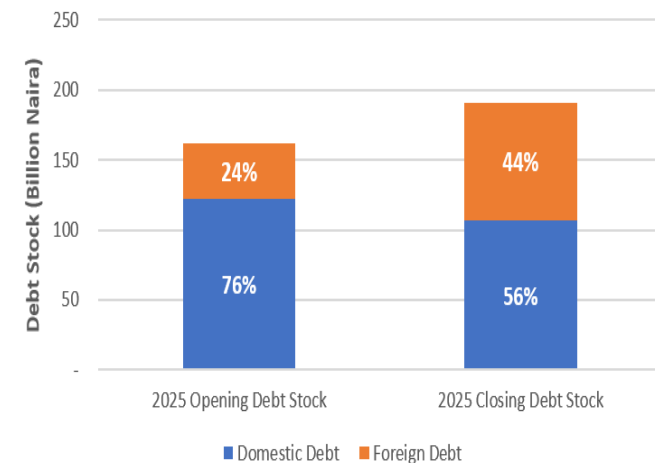
* Variance and Performance measured against 2025 Final Budget

Table 8: Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2025	As at 31st December 2024	Change in Assets / Liabilities
Assets	82,214,013,183	99,523,578,520	- 17,309,565,337
Plants, Properties and Investments	-	-	-
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	36,844,439,885	14,342,701,110	22,501,738,775
Cash and Cash Equivalents	44,741,824,605	85,180,877,410	- 40,439,052,805
Receivables	-	-	-
Inventories (Stocks)	-	-	-
Liabilities	190,978,792,548	161,839,521,686	29,139,270,862
Debt (Long and Short Term)	190,978,792,548	161,839,521,686	29,139,270,862
Payables and Other Liabilities	-	-	-

Assets and Liabilities As at 31st December 2025**Table 9: Dynamics in Debt Stock**

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2025 Opening Debt Stock	122,575,619,594	39,263,902,091	161,839,521,686
2025 New Loans Taken	-	-	-
2025 Principal Repayment	841,191,216	917,870,844	1,759,062,060
Adjustments (Positive means increase)	- 14,500,268,828	45,398,601,751	30,898,332,923
2025 Closing Debt Stock	107,234,159,550	83,744,632,998	190,978,792,548
Net Increase in Debt Stock	- 15,341,460,044	44,480,730,907	29,139,270,863
Cost of Servicing Debt			
Interest Payments in 2025	1,431,065,655	479,480,314	1,910,545,969
Approximate Interest Rate	1.2%	0.8%	1.1%

Change in Debt Stock in 2025

Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Presented in Table 10 below is the data on recurrent expenditure by main sectors of government.

Capital Expenditure

Presented in Table 11 is the data on Capital Expenditure by main sectors of governance

Table 12 represents total expenditure by main sectors of governance

Table 13 highlights data on top twenty (20) recurrent expenditure by main organisations in Benue state

Table 14 - top twenty (20) capital expenditure by main organisations

Table 15 - top twenty (20) total expenditure by main organisations

Table 10: Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	Share of	Share of Actual Expenditure
Administration Sector	81,358,074,973	74,221,970,417	41,936,831,354	32,285,139,063	57%	44%	34%
Economic Sector	34,244,771,478	28,908,001,604	23,832,972,130	5,075,029,474	82%	17%	19%
Law and Justice Sector	12,439,577,960	13,686,668,592	13,303,684,037	382,984,555	97%	8%	11%
Social Services Sector	48,744,048,991	50,471,829,486	45,258,103,063	5,213,726,423	90%	30%	36%
Total Expenditure	176,786,473,402	167,288,470,100	124,331,590,586	42,956,879,515	74%		

* Variance and Performance measured against 2025 final budget

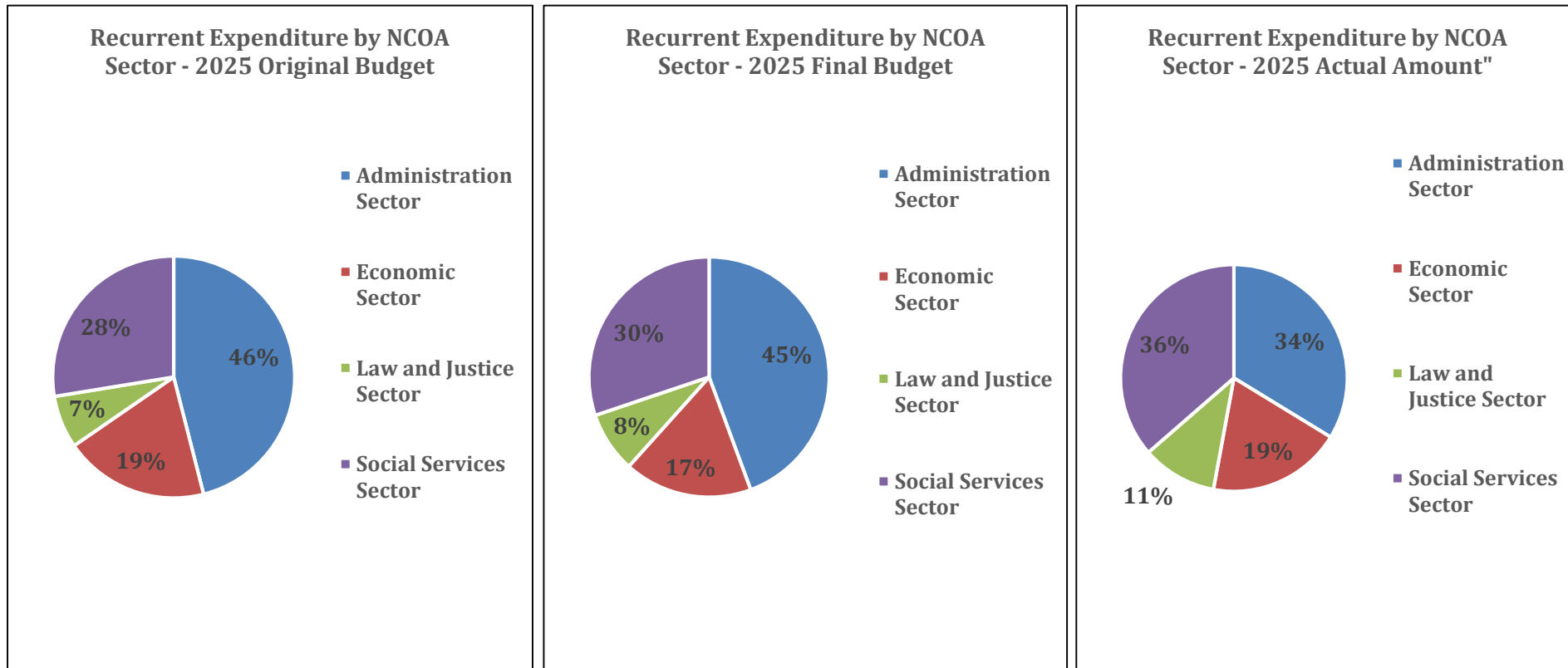


Table 11: Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	Share of	Share of Actual Expenditure
Administration Sector	101,278,570,955	54,047,616,534	43,298,898,056	10,748,718,478	80%	17%	21%
Economic Sector	170,638,950,978	162,237,024,482	116,748,816,488	45,488,207,993	72%	52%	57%
Law and Justice Sector	16,686,761,803	15,223,026,803	4,671,575,492	10,551,451,311	31%	5%	2%
Social Services Sector	69,006,362,469	77,991,560,578	40,436,268,025	37,555,292,553	52%	25%	20%
Total Expenditure	357,610,646,206	309,499,228,397	205,155,558,062	104,343,670,335	66%		

* Variance and Performance measured against 2025 final budget

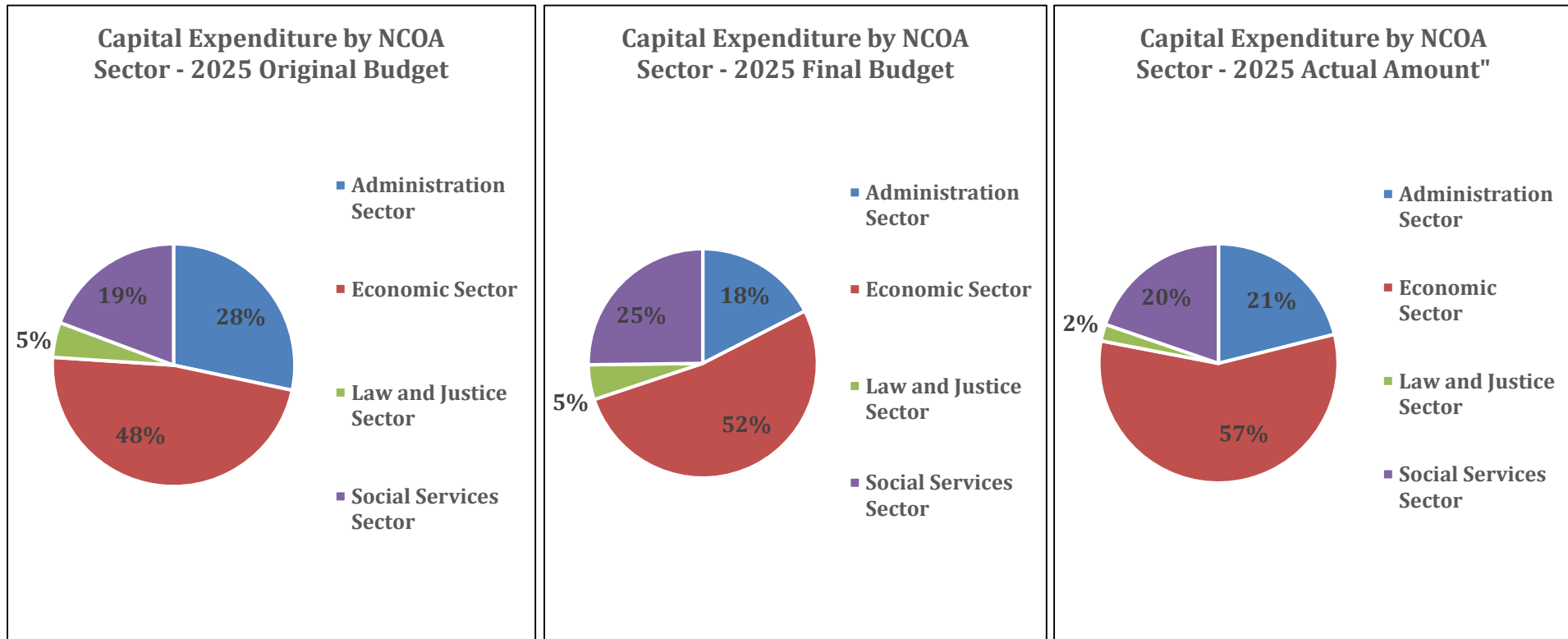


Table 12: Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	Share of	Share of Actual Expenditure
Administration Sector	182,636,645,929	128,269,586,952	85,235,729,411	43,033,857,541	66%	27%	26%
Economic Sector	204,883,722,456	191,145,026,086	140,581,788,619	50,563,237,467	74%	40%	43%
Law and Justice Sector	29,126,339,763	28,909,695,396	17,975,259,529	10,934,435,866	62%	6%	5%
Social Services Sector	117,750,411,460	128,463,390,064	85,694,371,088	42,769,018,976	67%	27%	26%
Total Expenditure	534,397,119,608	476,787,698,497	329,487,148,647	147,300,549,850	69%		

* Variance and Performance measured against 2025 final budget

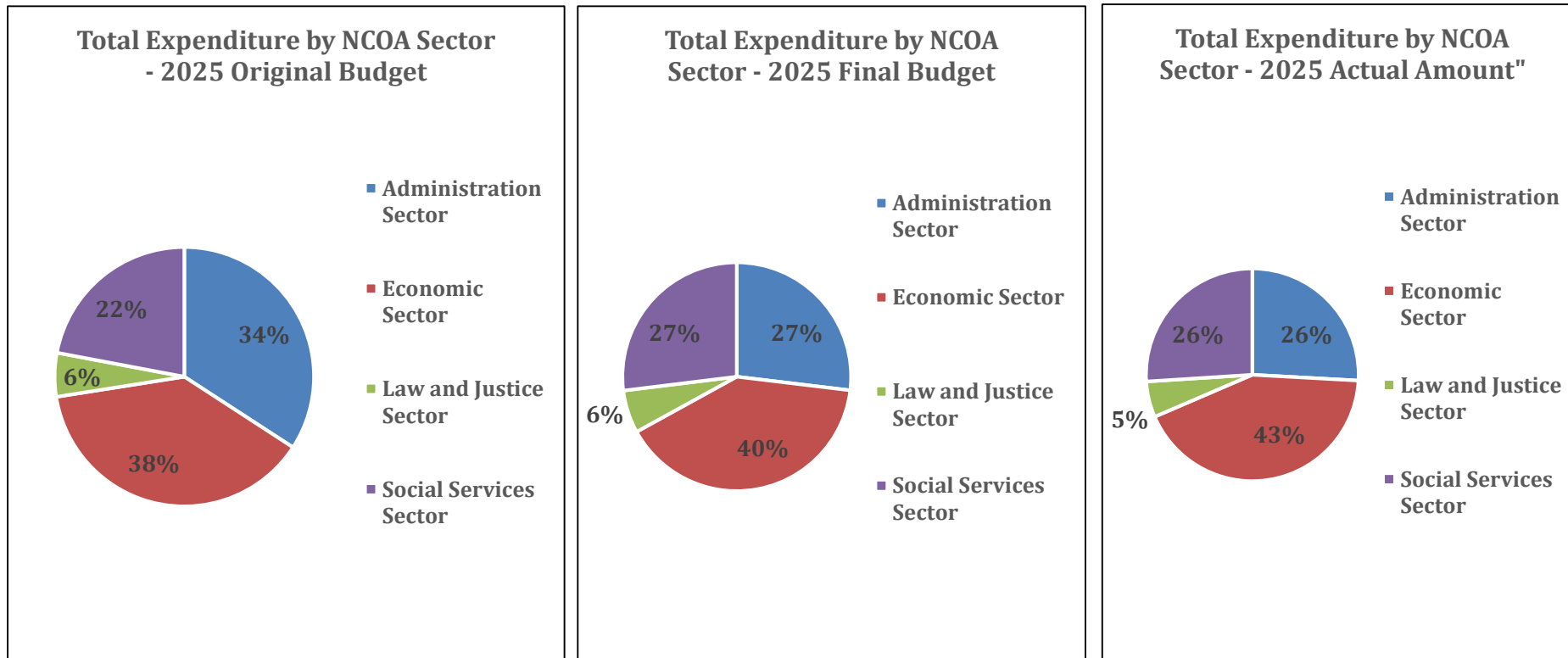


Table 13: Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organization							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	Share of	Share of Actual Expenditure
Government House	4,588,645,076	5,041,450,327	4,936,373,589	105,076,738	98%	3.01%	3.97%
Bureau of special projects	1,219,295,678	429,945,678	302,889,004	127,056,674	70%	0.26%	0.24%
Ministry of works	230,913,278	296,759,781	273,014,681	23,745,100	92%	0.18%	0.22%
Ministry of industry Trade and Investment	506,665,015	386,362,887	343,287,508	43,075,379	89%	0.23%	0.28%
Ministry of water Resources	698,395,326	401,165,354	288,987,414	112,177,940	72%	0.24%	0.23%
Ministry of Health	1,602,928,150	1,532,071,367	1,514,046,904	18,024,462	99%	0.92%	1.22%
Bureau of Agric. Development and Mechanization	1,087,126,182	72,796,182	70,991,772	1,804,410	98%	0.04%	0.06%
Ministry of Lands, Survey and Solid Minerals	162,983,479	205,500,692	190,443,063	15,057,629	93%	0.12%	0.15%
Benue State University Teaching Hospital	8,638,983,584	8,754,258,881	7,992,681,412	761,577,469	91%	5.23%	6.43%
Ministry of Youth, Sports and Creativity	362,322,618	409,465,867	398,966,796	10,499,071	97%	0.24%	0.32%
State Universal Basic Education Board	119,421,872	891,981,872	871,136,303	20,845,570	98%	0.53%	0.70%
Ministry of Power and Renewable Energy	730,433,006	31,683,006	9,117,035	22,565,971	29%	0.02%	0.01%
High Court of Justice	5,075,736,485	5,480,012,486	5,331,707,784	148,304,702	97%	3.28%	4.29%
Ministry of Education and Knowledge Management	349,089,231	671,510,151	475,345,167	196,164,984	71%	0.40%	0.38%
Ministry of Agriculture and Food Security	74,135,635	20,685,635	5,113,036	15,572,599	25%	0.01%	0.00%
Ministry of Justice and Public Order	3,873,776,069	7,110,530,069	7,078,264,357	32,265,712	100%	4.25%	5.69%
Ministry of Finance	13,819,457,480	8,425,183,595	7,580,128,172	845,055,423	90%	5.04%	6.10%
Ministry of Communications and Digital Economy	730,685,515	23,085,515	7,508,272	15,577,243	33%	0.01%	0.01%
Customary Court of Appeal	1,924,814,074	795,797,874	700,873,152	94,924,723	88%	0.48%	0.56%
Benue State Emergency Agency	6,138,480,885	4,738,480,885	4,471,743,327	266,737,558	94%	2.83%	3.60%
Other Main Orgs	124,852,184,762	121,569,741,994	81,488,971,837	40,080,770,157	67%	72.67%	65.54%
Total Expenditure	176,786,473,402	167,288,470,100	124,331,590,586	42,956,879,515	74%		

Table 14: Capital Expenditure by Main Organisations

Capital Expenditure by Main Organization							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	Share of	Share of Actual Expenditure
Government House	2,067,331,665	605,412,582	419,620,529	185,792,053	69%	0.20%	0.20%
Bureau of special projects	69,888,570,998	35,001,907,348	32,952,270,237	2,049,637,111	94%	11.31%	16.06%
Ministry of works	34,516,517,105	65,280,295,915	54,751,250,384	10,529,045,531	84%	21.09%	26.69%
Ministry of industry Trade and Investment	38,026,707,049	18,428,707,049	14,902,198,572	3,526,508,477	81%	5.95%	7.26%
Ministry of water Resources	5,224,900,829	8,847,900,829	4,256,696,673	4,591,204,155	48%	2.86%	2.07%
Ministry of Health	23,329,619,044	18,213,838,284	16,948,879,774	1,264,958,510	93%	5.88%	8.26%
Bureau of Agric. Development and Mechanization	9,460,926,091	7,302,702,478	6,573,151,729	729,550,749	90%	2.36%	3.20%
Ministry of Lands, Survey and Solid Minerals	975,069,189	2,975,069,189	2,707,969,304	267,099,886	91%	0.96%	1.32%
Benue State University Teaching Hospital	7,839,877,795	6,865,705,656	6,126,062,193	739,643,463	89%	2.22%	2.99%
Ministry of Youth, Sports and Creativity	3,050,839,857	5,024,867,526	2,205,529,270	2,819,338,257	44%	1.62%	1.08%
State Universal Basic Education Board	4,444,340,385	13,813,625,554	6,938,138,857	6,875,486,697	50%	4.46%	3.38%
Ministry of Power and Renewable Energy	8,203,001,721	3,518,076,733	2,173,434,083	1,344,642,650	62%	1.14%	1.06%
High Court of Justice	12,317,780,896	11,417,780,896	2,301,479,857	9,116,301,039	20%	3.69%	1.12%
Ministry of Education and Knowledge Management	20,283,070,041	9,040,411,971	3,894,298,481	5,146,113,489	43%	2.92%	1.90%
Ministry of Agriculture and Food Security	16,020,981,039	16,833,543,210	14,586,172,896	2,247,370,314	87%	5.44%	7.11%
Ministry of Justice and Public Order	2,976,577,019	1,976,577,019	1,376,045,075	600,531,944	70%	0.64%	0.67%
Ministry of Finance	30,022,294,152	13,522,294,152	8,838,789,750	4,683,504,402	65%	4.37%	4.31%
Ministry of Communications and Digital Economy	8,733,763,506	3,733,763,506	1,781,841,648	1,951,921,858	48%	1.21%	0.87%
Customary Court of Appeal	632,747,605	1,568,747,605	860,787,520	707,960,085	55%	0.51%	0.42%
Benue State Emergency Agency	2,378,820,218	5,823,070,218	5,818,608,696	4,461,522	100%	1.88%	2.84%
Other Main Orgs	57,216,910,000	59,704,930,675	14,742,332,534	44,962,598,142	25%	19.29%	7.19%
Total Expenditure	357,610,646,206	309,499,228,397	205,155,558,062	104,343,670,335	66%		

Table 15 Total Expenditure by Main Organisations

Total Expenditure by Main Organization							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount"	Variance*	Performance (%)*	Share of	Share of Actual Expenditure
Government House	6,655,976,741	5,646,862,909	5,355,994,119	290,868,790	95%	1.18%	1.63%
Bureau of special projects	71,107,866,676	35,431,853,027	33,255,159,241	2,176,693,786	94%	7.43%	10.09%
Ministry of works	34,747,430,383	65,577,055,696	55,024,265,065	10,552,790,631	84%	13.75%	16.70%
Ministry of industry Trade and Investment	38,533,372,065	18,815,069,937	15,245,486,080	3,569,583,856	81%	3.95%	4.63%
Ministry of water Resources	5,923,296,155	9,249,066,183	4,545,684,087	4,703,382,095	49%	1.94%	1.38%
Ministry of Health	24,932,547,193	19,745,909,651	18,462,926,678	1,282,982,972	94%	4.14%	5.60%
Bureau of Agric. Development and Mechanization	10,548,052,273	7,375,498,660	6,644,143,501	731,355,158	90%	1.55%	2.02%
Ministry of Lands, Survey and Solid Minerals	1,138,052,668	3,180,569,882	2,898,412,367	282,157,514	91%	0.67%	0.88%
Benue State University Teaching Hospital	16,478,861,380	15,619,964,537	14,118,743,605	1,501,220,932	90%	3.28%	4.29%
Ministry of Youth, Sports and Creativity	3,413,162,475	5,434,333,394	2,604,496,066	2,829,837,328	48%	1.14%	0.79%
State Universal Basic Education Board	4,563,762,258	14,705,607,427	7,809,275,160	6,896,332,267	53%	3.08%	2.37%
Ministry of Power and Renewable Energy	8,933,434,727	3,549,759,739	2,182,551,118	1,367,208,621	61%	0.74%	0.66%
High Court of Justice	17,393,517,382	16,897,793,382	7,633,187,641	9,264,605,741	45%	3.54%	2.32%
Ministry of Education and Knowledge Management	20,632,159,272	9,711,922,122	4,369,643,648	5,342,278,474	45%	2.04%	1.33%
Ministry of Agriculture and Food Security	16,095,116,675	16,854,228,845	14,591,285,932	2,262,942,913	87%	3.53%	4.43%
Ministry of Justice and Public Order	6,850,353,088	9,087,107,088	8,454,309,432	632,797,657	93%	1.91%	2.57%
Ministry of Finance	43,841,751,632	21,947,477,747	16,418,917,922	5,528,559,825	75%	4.60%	4.98%
Ministry of Communications and Digital Economy	9,464,449,021	3,756,849,021	1,789,349,920	1,967,499,101	48%	0.79%	0.54%
Customary Court of Appeal	2,557,561,680	2,364,545,480	1,561,660,672	802,884,808	66%	0.50%	0.47%
Benue State Emergency Agency	8,517,301,102	10,561,551,102	10,290,352,023	271,199,080	97%	2.22%	3.12%
Other Main Orgs	182,069,094,762	181,274,672,669	96,231,304,371	85,043,368,299	53%	38.02%	29.21%
Total Expenditure	534,397,119,608	476,787,698,497	329,487,148,647	147,300,549,850	69%		

Section 7 Top Value Capital Projects

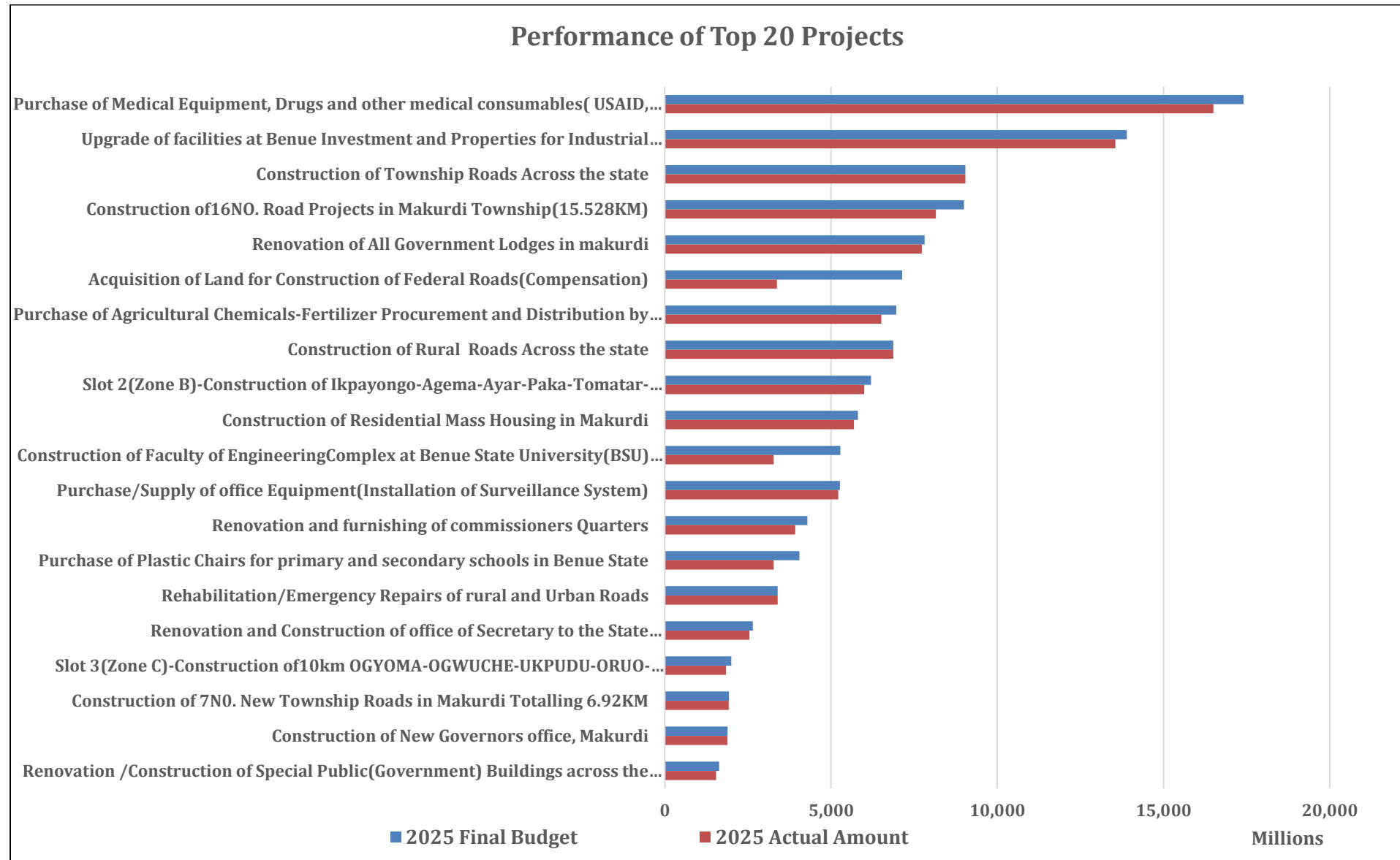
This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

*The table below show some top value projects implemented in 2025 fiscal year at various stages. Out of **20** projects listed, **5** were completed which represents **25%** While **15** representing **75%** are still ongoing.*

Table 16: Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Purchase of Medical Equipment, Drugs and other medical consumables (USAID, GLOBAL HEATH FUND etc.)	15,138,069,640	17,414,169,330	16,500,907,274	913,262,056	95%	State Wide	Ongoing
Upgrade of facilities at Benue Investment and Properties for Industrial expansion (BIPC)	31,000,000,000	13,900,000,000	13,550,000,000	350,000,000	97%	Makurdi	Ongoing
Construction of Township Roads Across the state	6,398,325,352	9,041,618,846	9,038,411,867	3,206,979	100%	State Wide	Complete
Construction of 16NO. Road Projects in Makurdi Township (15.528KM)	3,682,084,247	9,000,000,000	8,154,329,700	845,670,300	91%	Makurdi	Ongoing
Renovation of All Government Lodges in Makurdi	290,690,862	7,814,923,947	7,727,022,253	87,901,693	99%	Makurdi	Ongoing
Acquisition of Land for Construction of Federal Roads-Compensation	-	7,136,713,026	3,366,839,494	3,769,873,532	47%	State Wide	Ongoing
Purchase of Agricultural Chemicals-Fertilizer Procurement and Distribution by Benue State Government	647,055,605	6,959,617,776	6,512,786,707	446,831,069	94%	State Wide	Ongoing
Construction of Rural Roads Across the state	31,872,936,736	6,872,936,736	6,872,746,127	190,610	100%	State Wide	Complete
Slot 2 (Zone B)-Construction of Ikpayongo-Agema-Ayar-Paka-Tomatar-Aondona Road.	12,463,558,813	6,200,000,000	6,000,000,000	200,000,000	97%	Zone B	Ongoing
Construction of Residential Mass Housing in Makurdi	484,484,769	5,804,401,122	5,686,391,120	118,010,002	98%	Makurdi	Complete
Construction of Faculty of Engineering Complex at Benue State University (BSU) Campus at Adikpo.	15,166,016,773	5,280,660,221	3,272,587,481	2,008,072,740	62%	Vandeikya	Ongoing
Purchase/Supply of office Equipment (Installation of Surveillance System)	1,281,988	5,266,281,988	5,211,734,977	54,547,011	99%	Makurdi	Ongoing
Renovation and furnishing of commissioners Quarters	194,634,668	4,287,452,535	3,921,796,443	365,656,093	91%	Makurdi	Ongoing
Purchase of Plastic Chairs for primary and secondary schools in Benue State	490,438,210	4,045,080,794	3,269,533,909	775,546,886	81%	State Wide	Ongoing
Rehabilitation/Emergency Repairs of rural and Urban Roads	193,793,908	3,393,793,908	3,393,545,073	248,835	100%	State Wide	Ongoing
Renovation and Construction of office of Secretary to the State Government (SSG), Benue State	2,647,732,729	2,647,732,729	2,536,700,350	111,032,379	96%	Makurdi	Ongoing
Slot 3 (Zone C)-Construction of 10km OGYOMA-OGWUCHE-UKPUDU-ORUO-OJENYO-OJONYO Centre in Otukpo/Ado LGA	1,996,831,766	1,996,831,766	1,835,670,890	161,160,876	92%	Zone C	Ongoing
Construction of 7NO. New Township Roads in Makurdi Totaling 6.92KM	1,923,763,169	1,923,763,169	1,920,665,737	3,097,432	100%	Makurdi	Ongoing
Construction of New Governor's office, Makurdi	1,985,799,546	1,885,799,546	1,877,894,508	7,905,038	100%	Makurdi	Ongoing
Renovation /Construction of Special Public (Government) Buildings across the State	1,103,221,970	1,633,221,970	1,536,754,900	96,467,070	94%	State Wide	Ongoing
Others Capital Expenditure	229,929,925,455	186,994,228,987	92,969,239,252	94,024,989,735	50%		
Total Capital Expenditure	357,610,646,206	309,499,228,397	205,155,558,062	104,343,670,335	66%		

* Variance and Performance measured against 2025 final budget

Figure 8: Largest Projects Graph

Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

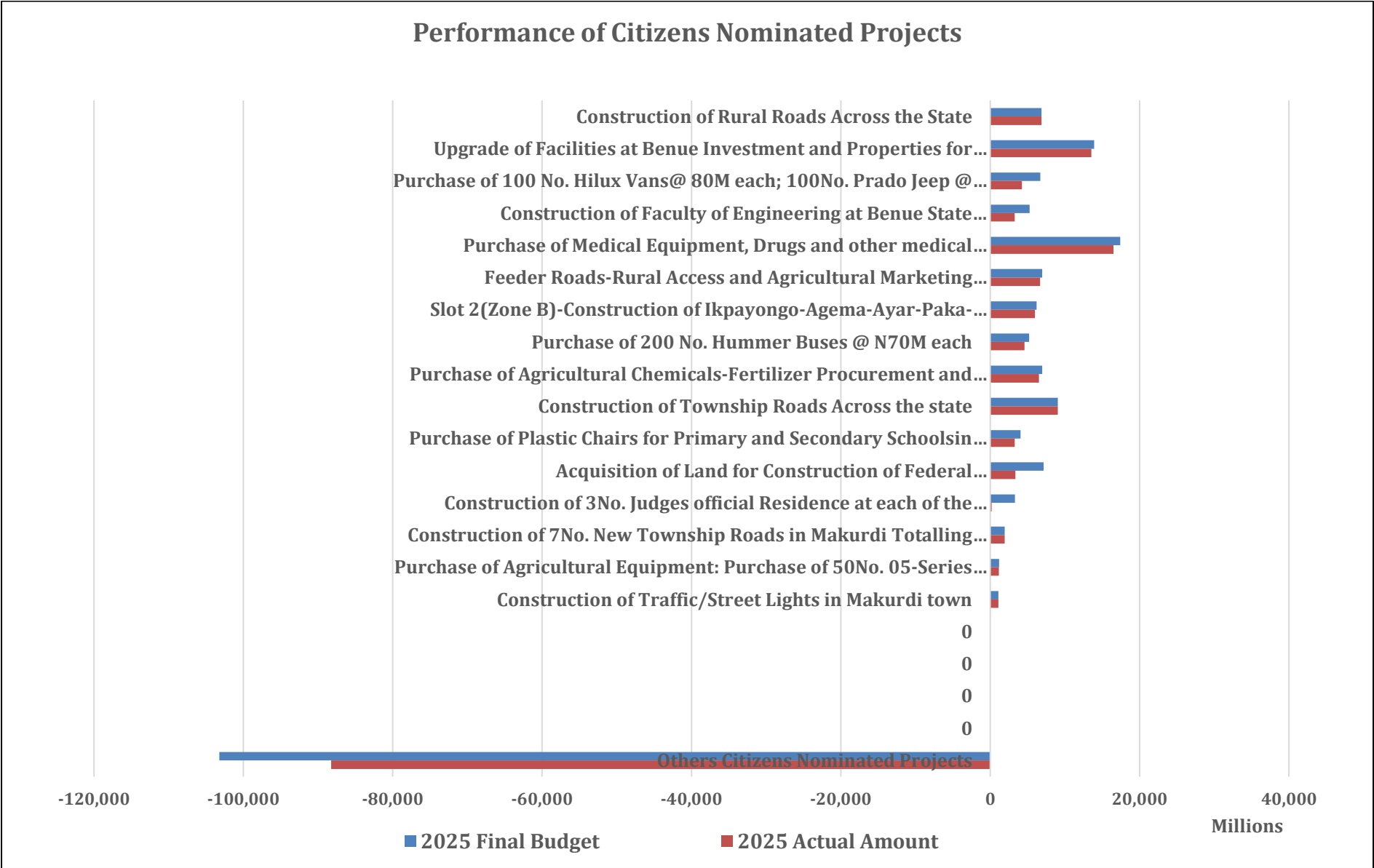
In the table below are the projects which are nominated by the citizens.

Table 17: Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction of Rural Roads Across the State	31,872,936,736	6,872,936,736	6,872,746,127	190,610	100%	State Wide	Ongoing
Upgrade of Facilities at Benue Investment and Properties for Industrial expansion(BIPC)	31,000,000,000	13,900,000,000	13,550,000,000	350,000,000	97%	State Wide	Ongoing
Purchase of 100 No. Hilux Vans@ 80M each; 100No. Prado Jeep @ N100M each	15,701,483,900	6,701,483,900	4,255,538,000	2,445,945,900	64%	State Wide	Ongoing
Construction of Faculty of Engineering at Benue State University(BSU) Campus at Adikpo	15,166,016,773	5,280,660,221	3,272,587,481	2,008,072,740	62%	State Wide	Ongoing
Purchase of Medical Equipment, Drugs and other medical consumables(USAID, GLOBAL HEATH FUND etc.)	15,138,069,640	17,414,169,330	16,500,907,274	913,262,056	95%	State Wide	Ongoing
Feeder Roads-Rural Access and Agricultural Marketing Projects3(RAAMP): Counterpart Fund	13,944,983,349	6,944,983,349	6,676,133,909	268,849,440	96%	State Wide	Ongoing
Slot 2(Zone B)-Construction of Ikpayongo-Agema-Ayar-Paka-Tomatar-Aondona Road.	12,463,558,813	6,200,000,000	6,000,000,000	200,000,000	97%	State Wide	Ongoing
Purchase of 200 No. Hummer Buses @ N70M each	12,201,483,900	5,201,483,900	4,583,251,750	618,232,150	88%	State Wide	Ongoing
Purchase of Agricultural Chemicals-Fertilizer Procurement and Distribution by Benue State Govt.	647,055,605	6,959,617,776	6,512,786,707	446,831,069	94%	State Wide	Ongoing
Construction of Township Roads Across the state	6,398,325,352	9,041,618,846	9,038,411,867	3,206,979	100%	State Wide	Ongoing
Purchase of Plastic Chairs for Primary and Secondary Schools in Benue State.	490,438,210	4,045,080,794	3,269,533,909	775,546,886	81%	State Wide	Ongoing
Acquisition of Land for Construction of Federal Roads(Compensation)	-	7,136,713,026	3,366,839,494	3,769,873,532	47%	Makurdi	Ongoing
Construction of 3No. Judges official Residence at each of the Senatorial Zone in the State	3,300,000,000	3,300,000,000	193,751,565	3,106,248,435	6%	State Wide	Ongoing
Construction of 7No. New Township Roads in Makurdi Totaling 6.92KM	1,923,763,169	1,923,763,169	1,920,665,737	3,097,432	100%	Makurdi	Ongoing
Purchase of Agricultural Equipment: Purchase of 50No. 05-Series 6005 Mahindra 60HP Tractors	1,177,297,990	1,177,297,990	1,143,761,220	33,536,770	97%	State Wide	Ongoing
Construction of Traffic/Street Lights in Makurdi town	1,101,050,624	1,101,050,624	1,100,000,000	1,050,624	100%	Makurdi	Ongoing
Others Citizens Nominated Projects	-	-	-	-	86%		
Total Value of Citizens Nominated Projects	-	-	-	-			

* Variance and Performance measured against 2025 final budget

Figure 9: Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects related to Gender, Equity and Social Inclusion (GESI) and the actual expenditure from the implementation of the fiscal year budget.

Section 10 Public Consultations with Citizens Presenting the Annual Financial Statements

This session provides confirmation of public consultations with citizens on the Audited Financial Statement. It provides details such as the date, time, venue, attendance and minutes of the consultation.

A town hall meeting/Audit Forum was conducted on 23rd September, 2026 to present the Financial Statements. Accordingly, the contributions of citizens were minuted and made available online on the Benue State Government website at the following specific address: www.mofep.be.ng.