DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT

BENUE STATE DOMESTIC DEBT DATA AS AT SEPTEMBER 30, 2026

AMOUNT IN NAIRA

DEBT CATEGORY		2ND QUARTER, 2026 (APRIL - JUNE) HISTORICAL			3RD QUARTER 2026 (JULY - SEPT.) ACTUAL				4TH QUARTER 2026 (OCT. - DEC.) PROJECTION			
		DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS / DEBTS
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST			PRINCIPAL	INTEREST	
SALARY BAIL-OUT		-			-				-			
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)		8,234,216,819.17	131,070,786.52	300,356,386.28	8,098,226,281.15	135,990,538.02	295,436,634.79		7,957,131,328.40	141,094,952.75	290,332,220.06	
EXCESS CRUDE ACCOUNT (ECA) LOAN		-			-				-			
STATE BONDS		-			-				-			
COMMERIAL BANK LOANS		-			-				-			
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)	-			-				-			
	B. AADS (Accelarated Agric. Development Scheme)	-			-				-			
	B. OTHERS	-			-				-			
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)	-			-				-			
	B. FAMILY HOME FUND	-			-				-			
	C. OTHERS	-			-				-			
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention	1,248,597,850.34	50,166,746.97	28,847,824.80	1,193,313,570.95	55,284,279.39	23,730,298.40		1,136,776,042.73	56,537,528.22	22,477,043.57	
	B. CBN differentiated Cash Reserve Req	-			-				-			
	C. Other Federal Government	-			-				-			
	D.	-			-				-			
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)		233,333,333.10	50,000,000.01	7,621,770.93	183,333,333.09	50,000,000.01	7,621,770.93		133,333,333.08	50,000,000.01	7,621,770.93	
JUDGEGEMENT DEBTS	A. FGN JUDEMENT DEBTS	-			-				-			
	B. OTHER JUDEGEMENT DEBTS	367,279,804.97	169,783,692.47		1,007,369,877.51	880,093,470.82		1,520,183,543.36	507,369,877.51	500,000,000.00		
GOVT - GOVT DEBTS	A. State Govt to Federal Govt	-			-				-			
	B. State Govt to Local Govt Authorities	-			-				-			
	C. Others	-			-				-			
CONTRACTORS' ARREARS		32,930,029,994.91	12,636,702,372.58		58,984,157,426.61	23,371,809,544.68		49,425,936,976.38	58,984,157,426.61			
PENSION AND GRATUITY ARREARS		65,553,698,343.65	3,000,000.00		64,843,143,712.70	710,554,630.95			64,843,143,712.70			
SALARY ARREARS AND OTHER STAFF CLAIMS		3,748,972,761.95	1,993,180,172.96		1,702,128,992.58	2,046,843,769.37	-		1,702,128,992.58			
OTHER DEBTS	A. Pledges	-			-				-			
	B. Others	-			-				-			
TOTAL		112,316,128,908.09	15,033,903,771.51	336,825,982.01	136,011,673,194.59	27,250,576,233.24	326,788,704.12	50,946,120,519.74	135,264,040,713.61	747,632,480.98	320,431,034.56	-

Signed: Honourable Commissioner for Finance
Benue State Ministry of Finance

Name: Michael Ogbegba Date: 22/10/26

Signed: Director General, Benue State Debt Management Department

Name: ORHUNGURH EUCHARIA Date: 22/10/26

Note : Documents to accompany the duly completed template are as follows:

i) Copies of signed Loan Agreements if there were new loans or facilities acquired during the period;
ii) Copies of Amortization schedules for new loans;
iii) Documentary evidence of disbursements during the period;
iv) Documentary evidence of repayment that occurred during the period;
v) Documentary evidence of bond issuance;
vi) Breakdown of Other Liabilities;
vii) Additional information/explanation justifying changes in the debt stock and service between the previous and the current quarters.

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INDIVIDUAL AMOUNTS OF CONTRACTORS' ARREARS AS AT 30TH MARCH, 2026

PRIMARY RECORDER HOLDER(S): PROCUREMENT COMMISSION;ACCOUNTANT GENERAL OFFICE (CONTRACT SECTION)

YEAR	PROJECT COST	VALUE OF CERTIFICATES PENDING	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING (ARREARS)	CONTINGENT LIABILITY
2001 TOTAL	9,223,870,005.54	154,902,430.50	8,683,255,347.32	8,528,352,916.82	154,902,430.50	540,614,658.22
2002 TOTAL	730,717,168.83	-	687,820,714.88	687,820,714.88	-	42,896,453.95
2003 TOTAL	205,946,563.46	-	171,749,461.03	171,749,461.03	-	34,197,102.43
2004 TOTAL	12,332,235,479.77	692,168,706.08	9,056,497,905.18	8,364,329,199.10	692,168,706.08	3,275,737,574.59
2005 TOTAL	707,866,860.34	-	598,654,521.15	598,654,521.15	-	109,212,339.19
2006 TOTAL	23,004,161,641.72	77,036,669.59	18,573,023,097.79	18,495,986,428.20	77,036,669.59	4,431,138,543.93
2007 TOTAL	23,871,096,177.69	53,869,510.70	20,049,656,442.31	19,995,786,931.61	53,869,510.70	3,821,439,735.38
2008 TOTAL	82,280,479,999.96	120,074,515.90	73,042,800,470.21	72,922,725,954.31	120,074,515.90	9,237,679,529.75
2009 TOTAL	10,720,424,003.81	142,172,154.04	8,960,292,032.63	8,818,119,878.59	142,172,154.04	1,760,131,971.18
2010 TOTAL	21,174,929,814.09	747,877,317.59	15,963,441,442.39	15,215,564,124.80	747,877,317.59	5,211,488,371.70
2011 TOTAL	18,374,276,425.33	572,319,524.29	13,975,678,524.87	13,403,359,000.58	572,319,524.29	4,398,597,900.46
2012 TOTAL	18,805,528,740.85	2,482,865,722.93	10,385,573,539.04	7,902,707,816.11	2,482,865,722.93	8,419,955,201.81
2013 TOTAL	35,012,521,308.77	2,373,188,211.65	15,365,748,558.51	12,992,560,346.86	2,373,188,211.65	19,646,772,750.26
2014 TOTAL	7,559,900,851.90	175,830,137.03	4,984,913,091.66	4,809,082,954.63	175,830,137.03	2,574,987,760.24
2015 TOTAL	5,566,086,912.34	1,157,072.29	5,086,040,605.44	5,084,883,533.15	1,157,072.29	480,046,306.90
2016 TOTAL	21,711,688,136.57	189,346,383.84	16,046,157,872.68	15,856,811,488.84	189,346,383.84	5,665,530,263.89
2017 TOTAL	32,472,579,661.93	1,225,811,087.89	5,719,409,167.68	4,493,598,079.79	1,225,811,087.89	26,753,170,494.25
2018 TOTAL	8,716,937,958.52	166,568,082.38	3,528,433,253.24	3,361,865,170.86	166,568,082.38	5,197,004,705.28
2019 TOTAL	2,599,913,980.70	28,801,674.02	2,128,608,336.99	2,099,806,662.97	28,801,674.02	471,305,643.71
2020 TOTAL	22,827,984,376.78	2,472,672,194.53	14,550,778,210.74	12,078,106,016.21	2,472,672,194.53	8,294,145,350.76
2021 TOTAL	2,961,736,799.89	34,277,214.31	2,640,472,254.47	2,606,195,040.16	34,277,214.31	321,264,545.42
2022 TOTAL	7,412,820,448.36	194,212,053.84	6,288,172,765.36	6,093,960,711.52	194,212,053.84	1,124,647,683.00
2023 TOTAL	53,735,265,233.27	842,734,371.56	31,510,496,298.43	30,667,761,926.87	842,734,371.56	22,224,768,934.84
2024 TOTAL	276,838,133,466.08	17,927,713,626.24	122,296,854,682.77	104,369,141,056.53	17,927,713,626.24	154,541,278,783.31
2025 TOTAL	128,503,788,482.73	6,238,259,985.60	112,742,618,682.66	106,504,358,697.06	6,238,259,985.60	15,716,157,910.07
2026 TOTAL	14,989,175,227.30	2,361,666,985.92	7,514,168,448.87	5,152,501,462.95	2,361,666,985.92	7,475,006,778.43
GRAND TOTAL	**842,340,065,726.53**	**39,275,525,632.72**	**530,551,315,728.30**	**491,275,790,095.58**	**39,275,525,632.72**	**311,769,177,292.95**

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AGGREGATE AMOUNTS OF CONTRACTORS' ARREARS AS AT 30TH SEPTEMBER, 2026

PRIMARY RECORDER HOLDER(S): PROCUREMENT COMMISSION; ACCOUNTANT GENERAL OFFICE (CONTRACT SECTION)

YEAR	DATA SOURCE	OUTSTANDING (B/F)	NEW	AMOUNT DUE	AMOUNT PAID	OUTSTANDING (C/F)
Q1 (JAN. - MAR.)2026	STATE AUDIT DEPARTMENT (AUDIT FEES)	-		-	-	-
	ACCOUNTANT GENERAL OFFICE	20,227,556,557.70	20,141,184,631.59	40,368,741,189.29	8,788,136,169.41	31,580,605,019.88
	Q1 2025 TOTAL	20,227,556,557.70	20,141,184,631.59	40,368,741,189.29	8,788,136,169.41	31,580,605,019.88
Q2 (APRIL - JUNE)2026	STATE AUDIT DEPARTMENT (AUDIT FEES)	-		-	-	-
	ACCOUNTANT GENERAL OFFICE	31,580,605,019.88	13,986,127,347.58	45,566,732,367.46	12,636,702,372.58	32,930,029,994.88
	TOTAL	31,580,605,019.88	13,986,127,347.58	45,566,732,367.46	12,636,702,372.58	32,930,029,994.88
Q3 (JULY - SEPT.)2026	STATE AUDIT DEPARTMENT (AUDIT FEES)			-		-
	ACCOUNTANT GENERAL OFFICE	**32,930,029,994.88**	49,425,936,976.38	82,355,966,971.26	23,371,809,544.68	58,984,157,426.58
	TOTAL	**32,930,029,994.88**	**49,425,936,976.38**	**82,355,966,971.26**	**23,371,809,544.68**	**58,984,157,426.58**

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AGGREGATE AMOUNT OF PENSION AND GRATUITY ARREARS AS AT 30TH SEPTEMBER, 2026 (EXECUTIVE SUMMARY)

PRIMARY RECORD HOLDER (S): BUREAU OF SALARY AND PENSION

YEAR	CATEGORY	DATA SOURCE	PENSION & GRATUITY(B/F)	NEW PENSION/GRATUITY	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING(C/F)
Q3 (JULY-SEPT.) 2026	State Government	BUREAU OF SALARY AND PENSION	62,011,677,640.42		62,011,677,640.42	710,554,630.95	61,301,123,009.47
"	Benue State University	BSU	2,929,902,459.20		2,929,902,459.20	-	2,929,902,459.20
"	College of Health Sciences	"	372,655,696.25		372,655,696.25	-	372,655,696.25
"	BSU Teaching Hopital	"	239,462,547.78		239,462,547.78	-	239,462,547.78
Q3 (JULY-SEPT.) 2026	TOTAL		65,553,698,343.65		65,553,698,343.65	710,554,630.95	64,843,143,712.70

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AGGREGATE AMOUNTS OF JUDGEMENT DEBTS AS AT 30TH SEPTEMBER, 2026.

PRIMARY RECORD HOLDER (S): MINISTRY OF JUSTICE; TREAURY OPERATIONS, OFFICE OF THE ACCOUNTANT GENERAL

YEAR	DATA SOURCE	GROSS ARREARS (B/F)	NEW	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING (C/F)
Q1 (Jan. - Mar. 2026)	MOJ & AGO	**71,548,454.40**	158,021,778.92	**229,570,233.32**	192,506,729.88	**37,063,503.44**
Q2 (April. - June. 2026)	MOJ & AGO	37,063,503.44	500,000,000.00	**537,063,503.44**	169,783,692.47	**367,279,810.97**
Q3 (July - Sept.. 2026)	MOJ & AGO	367,279,810.97	1,520,183,543.36	**1,887,463,354.33**	880,093,470.82	**1,007,369,883.51**

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