



BENUE STATE GOVERNMENT
REPORT
OF THE
ACCOUNTANT-GENERAL

**WITH FINANCIAL STATEMENTS (IPSAS CASH BASIS) FOR THE PERIOD ENDED
31ST DECEMBER, 2025.**

SECRET

GOVERNMENT OF BENUE STATE OF NIGERIA

Telephone: 044 - 533484

Telegraphic: FUNDS

*In replying please quote the
number and date of this*



Ref. No. S/TRY/82/111/S.27/VOL.1/992

Office of the Accountant-General

Private Mail Bag No. 102145

Makurdi, Benue State.

Date: 5th January, 2025.

STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH) ISSUED BY OFFICE OF THE ACCOUNTANT-GENERAL, BENUE STATE 2025

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardized Chart of Account (COA) alongside a set of General Purposes Financial Statement (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardized COA and the GPFS is hereby adopted by Benue State Government to comply with FAAC directive to harmonized public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and procedure relating to financial reporting in Benue State.

These policies shall form part of the universally agreed framework for financial reporting in Benue State.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the course of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balance

are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Benue State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This accounting Policy addresses the following fundamental accounting issues.

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting items
4. Treatment of Accounting Items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Benue State.

S/No. **Accounting Policies**

1. ***Accounting Terminologies/Definitions***

- i. Accounting policies are the specific principles, basis, conventions, rules and practices adopted by the Benue State Government in preparing and presenting Financial Statements.
- ii. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by Benue State Government:** Cash is deemed to be controlled by Benue State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the

government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debts is controlled by the government.

ix. **Government Business Enterprise** means a department or agency that has all the following characteristics:

- Is an entity with the power to contract in its own name;
- Has been assigned the financial and operational authority to carry on a Business;
- Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
- Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length), and
- Is controlled by a public sector management or the government

2. **General Purpose Financial Statement (GPFS)**

The GPFS comprise the Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Benue State Government, and Accounting Policies and Notes to Financial Statements. In Benue State, the GPFS Accounting Policies include the following:

- i. **Statement 1** - Cash Flow Statements: Statement of Cash Receipts and Payment which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government and
 - Separately identifies payments made by third parties on behalf of the State government.
- ii. **Statement 2** - Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- iii. **Statement 3** - Statement of Consolidated Revenue Fund: Statement of Recurrent Financial Performance (also known as Profit and Loss Account);
- iv. **Statement 4** - Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as capital Expenditure);
- v. Notes to the Accounts. Additional disclosures to explain the GPFS; and
- vi. Accounting Policies and Explanatory Notes.

3. **Basis of Preparation and Legal Provisions**

The GPFS are prepared under the historical cost convention and in accordance with the International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.

4. **Fundamental Accounting Concepts**

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Benue State.

- Cash Basis of Accounting
- Understandability
- Materiality
- Relevance
- Going Concern Concept
- Prudence
- Completeness e.t.c

5. **Accounting Period**

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. **Reporting Currency**

The General Purpose Financial Statements (GPFS) are prepared in Nigerian Naira.

7. **MDA for Consolidation**

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Departments and Agencies (MDAs) of Benue State Government except Government Business Enterprises (GBEs).

8. **Comparable Information**

The General Purpose Financial Statement (GPFS) shall disclose all numerical information relating to previous period (at least one year).

9. **Budget Figures**

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Benue State.

10. Receipts

- These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), other Aid and Grants, other Borrowings, Capital Receipts (Sale of Government Assets etc) and other Cash Receipts.
- These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.

11. External Loans

- External Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payments for the Year.

12. Other Borrowing/Grants & Aid Received

- These shall be categorized as either Short or Long Term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payments for the year.

13. Interest Received

- Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

14. Government Business Activities

- Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.
- Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

15. Payments

- These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment.

- Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investment in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

16. Loans and Grants

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

17. Loan Repayments (Recovery)

Loan repayments from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

18. Interest on Loan Paid

Actual interest on loans and bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

19. Foreign Currency Transactions

Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances as at the year-end shall be translated at the exchange rates prevailing on that date.

20. Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

21. Investments

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit are Capital Costs and are disclosed as purchased of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

22. **Leases**

- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

23. **Cash Balances**

This includes Cash in Hand and at Bank and Cash Equivalents at the end of the Financial Year.

24. **Advances**

All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

25. **Notes to the General Purpose Financial Statement – GPFS.**

- Notes to the GPFS shall be presented in a systematic manner. The Items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statement and as recommended by the FAAC.



5th January, 2026

Nyitse Theresa

Accountant-General, Benue State.

SECRET

GOVERNMENT OF BENUE STATE OF NIGERIA

Telephone: 044 - 533484

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Ref. No. S/TRY/82/111/S.27/VOL.1/993

Office of the Accountant-General

Private Mail Bag No. 102145

Makurdi, Benue State.

Date: 17th April, 2026

RESPONSIBILITIES FOR FINANCIAL STATEMENTS

These Financial Statement have been prepared by the Accountant General of Benue State in accordance with the provision of the Constitution of the Federal Republic of Nigeria 1999 and Finance (Control and Management) Act 1958 Cap 144 LFN Amended. The Financial Statements comply with the Generally Accepted Accounting Principles (GAAP) and other Government accounting regulations and pronouncements.

In fulfillment of the accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of Internal control designed to provide reasonable assurance that transactions recorded are within Statutory authority and properly recorded the use of all public resources by the Government.

The financial statements are prepared in Accordance with **IPSAS Cash**. Responsibilities for the integrity and objectives of the Financial Statements reflect the Financial position of Government as at 31st December, 2024 and its operations for the year ended on that date.

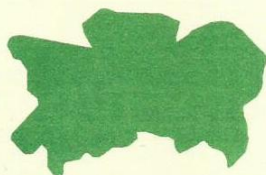
 17th April 2026

Nyitse Theresa

Accountant-General

GOVERNMENT OF BENUE STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL
MAKURDI, BENUE STATE



THE FOOD BASKET OF THE NATION
P.M.B. 102064 Makurdi



All Communications should be addressed
to the State Auditor General

AUD/AR/GEN.I/259
Our Ref No:.....
Date:.....
20/05/2026

AUDIT CERTIFICATE

I have audited the Financial Statements of the Government of Benue State of Nigeria for the year ended 31st December, 2025, in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 and Section 5(1) of Benue State Audit Law, 1981.

BASIS OF OPINION: The Audit was conducted in accordance with International Standards on Auditing, Generally Accepted Public Sector and INTOSAI Auditing Standards. These standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements whether, due to fraud or error.

I also evaluated the overall adequacy of the presentation of information in the Financial Statements. IPSAS CASH BASIS of Accounting is the reporting framework adopted by the Benue State Government in the preparation of the 2025 Financial Statements.

In the course of the Audit, I obtained all the information and explanations that to the best of my knowledge and belief were necessary for the purpose of the audit, and I believe that the audit evidence I obtained is sufficient and appropriate to provide a basis for my independent opinion.

OPINION: In my opinion, the Financial Statements prepared are in agreement with the books of accounts and are true and fair summaries of accounts of Government of Benue State for the year ended 31st December, 2025, subject to the observations and comments in this Report.

Sign & Date

(ORDUE TARTENGER FCNA, CPA, FSAFS)
Auditor-General,
Benue State.

Office of the State Auditor-General
State Secretariat,
P.M.B. 102064,
Makurdi – Benue State.

PART ONE
FINANCIAL STATEMENTS

FIVE YEARS FINANCIAL SUMMARY

	DECEMBER, 2025	DECEMBER, 2024	DECEMBER, 2023	DECEMBER, 2022	DECEMBER, 2021
	N	N	N	N	N
Receipts					
Statutory Allocation	86,977,303,879.05	16,915,907,375.20	35,902,692,793.99	42,573,895,132.61	39,711,526,687.58
Value Added Tax	95,118,644,867.24	73,131,376,130.19	37,632,558,545.72	27,139,329,359.28	22,281,132,982.72
Other Revenue	95,911,945,513.82	167,096,590,080.67	44,626,958,305.35	7,241,537,702.95	2,909,944,104.39
Internally Generated Revenue	29,567,495,770.17	20,919,538,857.97	19,198,906,258.17	15,013,110,109.38	12,601,164,537.37
Grants and Re-imbursement	-		10,613,896,787.88	9,520,653,065.72	3,308,638,378.20
Total Receipts	307,575,390,030.28	278,063,412,444.03	147,975,012,691.11	101,488,525,369.94	80,812,406,690.26
Payments					
Personal Emolument	57,794,214,859.80	46,711,754,485.08	29,719,094,159.17	32,478,354,768.24	31,490,676,688.84
Allowances and Contributions	2,050,676,077.70	2,719,668,865.72	2,524,384,231.15	1,540,195,225.65	945,650,190.54
Social Benefits	16,107,527,914.58	17,011,028,953.78	8,019,102,999.97	3,348,567,454.00	3,068,706,127.41
Overhead Cost	90,796,296,558.30	45,220,224,075.92	34,557,706,442.85	42,181,086,737.56	29,179,969,861.30
Grants and Contributions	1,937,654,982.36	2,208,697,195.52	2,537,910,705.00	3,400,250,115.14	1,755,840,240.25
Allocation to Other Agencies-Cost of Collection	4,941,384,704.53	2,401,827,764.71	1,937,297,495.41	1,751,105,200.80	1,765,614,365.29
Subsidies	-	-	-	-	-
Total Payments	173,627,755,097.27	116,273,201,340.73	79,295,496,033.55	84,699,559,501.39	68,206,457,473.63
NET CASH FLOW FROM OPERATING ACTIVITIES	133,947,634,933.01	161,790,211,103.30	68,679,516,657.56	16,788,965,868.55	12,605,949,216.63
CASH FLOW FROM INVESTING ACTIVITIES					
Purchase/Construction of Assets	-205,155,558,061.72	(98,019,420,950.20)	(27,678,261,175.28)	(13,526,607,739.63)	(8,752,856,219.39)
Proceeds From Sale of Assets	6,076,958.75	34,173,733.00	5,365,250.00	8,113,620.00	
NET CASH FLOW FROM INVESTING ACTIVITIES	(205,149,481,102.97)	(97,985,247,217.20)	(27,672,895,925.28)	(13,518,494,119.63)	(8,752,856,219.39)
CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from Loan and other Borrowings	-	-	-	12,122,508,159.90	8,338,840,531.16
Repayment of Loan-Foreign	(2,592,293,242.70)	(2,545,398,031.94)	(758,366,653.04)	-	-
Repayment of Loan-Internal	(101,979,839,344.89)	(55,509,415,228.70)	(13,537,094,178.25)	(16,797,029,488.55)	(12,605,949,216.63)
Proceeds from Aids and Grants	135,334,925,952.20	49,551,544,655.07	-	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	30,762,793,364.61	(8,503,268,605.57)	(14,295,460,831.29)	(4,674,521,328.65)	(4,267,108,685.47)
Net Cash flow from all activities	(40,439,052,805.35)	55,301,695,280.53	26,711,159,900.99	(1,404,049,579.73)	(414,015,688.23)
Cash & its Equivalent 01-01-2025	85,180,877,410.35	29,879,182,129.82	3,168,022,228.83	4,572,071,808.56	4,986,087,496.79
Cash & Cash Equivalent 31-12-2025	44,741,824,605.00	85,180,877,410.35	29,879,182,129.82	3,186,022,228.83	4,572,071,808.56

REPORT OF THE ACCOUNTANT GENERAL - BENUE STATE				
STATEMENT 1	CASHFLOW STATEMENT FOR THE YEAR ENDED 31st December, 2025			
ANNUAL BUDGET 2025		Notes	ACTUAL YEAR, 2025	PREVIOUS YEAR, 2024
=N=			=N=	=N=
	<i>Cash Flow From Operating Activities</i>			
	<i>RECEIPTS</i>			
148,929,307,969.39	<i>Statutory Allocation</i>	1	86,977,303,879.05	16,915,907,375.20
93,952,817,543.00	<i>Value Added Tax</i>	1	95,118,644,867.24	73,131,376,130.19
120,439,691,224.74	<i>Statutory - Others</i>	1B	95,911,945,513.82	167,096,590,080.67
363,321,816,737.13	<i>Sub-total - Statutory Allocation</i>		278,007,894,260.11	257,143,873,586.06
21,871,837,615.12	<i>Tax Revenue</i>	2A	19,242,569,948.53	13,730,884,451.14
846,213,497.85	<i>Licences</i>	2B	1,228,024,842.94	329,945,767.25
1,366,254,179.52	<i>Sales</i>	2B	341,328,525.72	331,073,551.24
10,297,226,030.37	<i>Fees</i>	2B	5,101,550,876.20	5,977,352,038.94
156,945,918.98	<i>Fines</i>	2B	193,682,749.96	39,757,119.15
6,344,453,637.67	<i>Earnings</i>	2B	3,165,195,853.09	453,984,902.92
1,559,813,167.58	<i>Rent on Land and Others</i>	2B	295,142,973.73	56,541,027.33
58,813,799.98	<i>Rent on Government Buildings</i>	2B	0.00	
21,054,775.98	<i>Interest Earned</i>	2B	0.00	
57,730,736.35	<i>Investment Income</i>	2B	0.00	
42,580,343,359.40	<i>Sub-total - Internally Generated Revenue</i>	3	29,567,495,770.17	20,919,538,857.97
0.00	<i>Grants and Re-imbursement</i>	4	0.00	-
	<i>Transfer to Fund Recurrent Expenditure</i>			
	<i>Other Capital Receipts</i>			
405,902,160,096.5	<i>TOTAL RECEIPTS</i>		307,575,390,030.28	278,063,412,444.03
	<i>LESS: PAYMENTS</i>			
63,976,364,626.62	<i>Personal Emolument</i>	4	57,794,214,859.80	46,711,754,485.08
3,703,791,121.25	<i>Allowances and Contributions</i>	5	2,050,676,077.70	2,719,668,865.72

14,973,426,518.01	Social Benefits	6	16,107,527,914.58	17,011,028,953.78
84,635,342,834.26	Overhead Cost	7	90,796,296,558.30	45,220,224,075.92
2,432,594,848.90	Grants and Contributions	8	1,937,654,982.36	2,208,697,195.52
	Allocation to Other Agencies-Cost of Collection	1D	4,941,384,704.53	2,401,827,764.71
169,721,519,949.04	TOTAL PAYMENTS		173,627,755,097.27	116,273,201,340.73
	NET CASH FLOW FROM OPERATING ACTIVITES		133,947,634,933.01	161,790,211,103.30
	CASH FLOW FROM INVESTING ACTIVITIES			
	<i>Purchase/Construction of Assets</i>			
(54,047,616,534.42)	Administrative Sector	9a	-43,298,898,056.45	(32,754,980,656.61)
(162,237,024,481.99)	Economic Sector	9a	-116,748,816,488.43	(44,648,717,692.57)
(15,223,026,803.09)	Law & Justice Sector	9a	-4,671,575,491.83	(879,480,704.22)
(77,991,560,577.63)	Social Sector	9a	-40,436,268,025.01	(19,736,241,896.80)
(309,499,228,397.13)	Total Purchase/Construction of Assets		(205,155,558,061.72)	(98,019,420,950.20)
18,559,161.66	Proceeds From Sale of Assets	12	6,076,958.75	34,173,733.00
	NET CASH FLOW FROM INVESTING ACTIVITIES		-205,149,481,102.97	(97,985,247,217.20)
	CASH FLOW FROM FINANCING ACTIVITIES			
41,931,643,892.84	Proceeds from Loan and other Borrowings			-
	Repayment of Loan-Foreign	13	-2,592,293,242.70	(2,545,398,031.94)
	Repayment of Loan-Internal	13	-101,979,839,344.89	(55,509,415,228.70)
97,174,748,474.61	Proceeds from Aids and Grants		135,334,925,952.20	49,551,544,655.07
	NET CASH FLOW FROM FINANCING ACTIVITIES		30,762,793,364.61	(8,503,268,605.57)
	Net Cash flow from all activities		(40,439,052,805.35)	55,301,695,280.53
	Cash & its Equivalent 01-01-2025		85,180,877,410.35	29,879,182,129.82
	Cash & its Equivalent 31-12-2025	11	44,741,824,605.00	85,180,877,410.35

 17th April 2026

Nyitse Theresa
Accountant-General
Benue State.

REPORT OF THE ACCOUNTANT GENERAL - BENUE STATE

STATEMENT 2

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR TO 31ST DECEMBER 2025

	Notes	31ST DECEMBER, 2025	31st DECEMBER, 2024
		=N=	=N=
ASSETS			
Liquid Assets			
Cash Held by AG	10	39,761,052,822.18	69,989,767,932.06
Cash Held by MDAS	11	4,980,771,782.82	15,191,109,478.29
TOTAL LIQUID CASH		44,741,824,605.00	85,180,877,410.35
INVESTMENT			
Benue Investment and property Company Ltd.	16a	36,844,439,884.75	14,342,701,109.61
Benue Links (Nigeria) Limited	16b	347,289,950.00	-
Benue State Agricultural Company(BS-ADC)	16c	280,458,743.00	-
Non Current Assets- ppp			-
Operating Liability over Assets	15	153,506,603,970.60	147,496,820,575.95
TOTAL ASSETS		235,720,617,153.35	247,020,399,095.91
Capital Development Funds		44,741,824,605.00	85,180,877,410.35
LIABILITIES			
Foreign Loans (Balance)	13	83,744,632,998.47	39,263,902,091.48
Internal Loans (Balance)	13	107,234,159,549.88	122,575,619,594.08
TOTAL LIABILITIES		235,720,617,153.35	247,020,399,095.91


 17th April 2026

Nyitse Theresa
Accountant-General.
Benue State.

REPORT OF THE ACCOUNTANT GENERAL-BENUE STATE

STATEMENT 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31ST 2025

ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	% VARIANCE 2025
N				N		N	
	OPENING BALANCE						
	REVENUE INCOME						
16,915,907,375.20	Statutory Allocation	1	86,977,303,879.05	148,929,307,969.39	201,606,229,071.33	-	-41.6%
73,131,376,130.19	Value Added Tax	1	95,118,644,867.24	93,952,817,543.00	73,885,099,564.98	-	1.2%
167,096,590,080.67	Statutory-Others	1B	95,911,945,513.82	120,439,691,224.74	154,842,047,845.31	-	-25.6%
257,143,873,586.06	Sub-total - Statutory Allocation		278,007,894,260.11	363,321,816,737.13	430,333,376,481.62	-	-65.95%
13,730,884,451.14	Tax Revenue	2a	19,242,569,948.53	40,137,467,358.70	21,949,928,411.22	-	-52.1%
329,945,767.25	Licences	2a	1,228,024,842.94	1,049,970,248.25	567,082,167.95	-	17.0%
331,073,551.24	Sales	2a	341,328,525.72	476,254,179.51	353,473,275.95	-	-28.3%
5,977,352,038.94	Fees	2a	5,101,550,876.20	8,670,937,972.11	6,890,431,893.31	-	-70.0%
39,757,119.15	Fines	2a	193,682,749.96	156,945,918.98	102,697,060.55	-	23.4%
453,984,902.92	Earnings	2a	3,165,195,853.09	6,344,453,637.67	5,370,966,628.69	-	-50.1%
56,541,027.33	Rent on Land and Others	2a	295,142,973.73	1,559,813,167.58	223,117,749.84	-	-81.1%
-	Rent on Government Buildings	2a	-	58,813,799.98	34,552,376.83	-	-100.0%
-	Interest Earned	2a	-	21,054,775.98	19,088,483.14	-	-100.0%
-	Investment Income	2a	-	57,730,736.35	57,730,736.35	-	-100.0%
278,063,412,444.03	Total		307,575,390,030.28	421,855,258,532.24	465,902,445,265.45	-	137.2%
	LESS EXPENDITURE						
46,711,754,485.08	Personel Cost	4	57,794,214,859.80	63,976,364,626.62	57,841,924,161.77		9.7%
2,719,668,865.72	Allowances and Social Contributions	5	2,050,676,077.70	3,701,912,057.59	9,996,457,940.41		44.6%
17,011,028,953.78	Social Benefits	6	16,107,527,914.58	14,973,426,518.01	15,820,570,116.09		-7.6%
2,208,697,195.52	Grants and Contributions	8	1,937,654,982.36	2,432,594,848.90	3,413,956,400.20		20.3%
45,220,224,075.92	Overhead Costs	7	90,796,296,558.30	84,635,342,834.26	93,127,521,183.22		-7.3%
2,401,827,764.71	Allocation Agencies- Cost of Collection	1D	4,941,384,704.53	-	-		0.0%
	Subsidies				158,911,004.35		
	OTHER RECURRENT PAYMENT/EXPENDITURE						
55,509,415,228.70	Loan Repayment- Internal	13	101,979,839,344.89	-	-	101,979,839,344.89	0.0%
2,545,398,031.94	Loan Repayment- External	13	2,592,293,242.70	-	-	-	0.0%
174,328,014,601.37	Total Expenditure		278,199,887,684.86	169,719,640,885.38	180,359,340,806.04	108,480,246,799.48	61%
	OPERATING BALANCE:		29,375,502,345.42				
	APPROPRIATION/TRANSFERS:						
103,735,397,842.66	Transfer to CDF		29,375,502,345.42		285,543,104,459.41	108,480,246,799.48	
	Closing Balance:						

 17th April 2026

Nyitse Theresa
Accountant-General, Benue State.

REPORT OF THE ACCOUNTANT GENERAL - BENUE STATE

STATEMENT 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2025							
ACTUAL 2024	REVENUE INCOME	NOTES	ACTUAL 2025	INITIAL/ORIGINAL BUDGET 2025	FINAL BUDGET 2025	VARIANCE AMOUNT 2025	% VARIANCE 2025
N			N	N			
29,879,182,129.82	Opening Balance		85,180,877,410.35	-	-	85,180,877,410.35	
	ADD CAPITAL RECEIPTS			-	-	-	
103,735,397,842.66	Trf from Consolidated Rev Fund		29,375,502,345.42	-	-	29,375,502,345.42	0.00%
34,173,733.00	Proceed from Sale of Asset	12	6,076,958.75	18,559,161.66	18,599,161.66	(12,522,202.91)	
	SFTAS (Grant)		-		-	-	
	SURE-P (Grant)		-		-	-	
49,551,544,655.07	Aids and Grants	3	135,334,925,952.20	25,871,929,590.94	97,174,748,474.61	38,160,177,477.59	
183,200,298,360.55	TOTAL RECEIPTS		249,897,382,666.72		97,193,347,636.27	249,897,382,666.72	0.00%
	LESS CAPITAL EXPENDITURE					-	
32,754,980,656.61	Administrative Sector	9	43,298,898,056.45	101,278,570,955.41	54,047,616,534.42	10,748,718,477.97	42.75%
44,648,717,692.57	Economic Sector	9	116,748,816,488.43	170,638,950,978.36	162,237,024,481.99	45,488,207,993.56	
879,480,704.22	Law and Justice Sector	9	4,671,575,491.83	16,686,761,803.09	15,223,026,803.09	10,551,451,311.26	28.00%
19,736,241,896.80	Social Sector	9	40,436,268,025.01	69,006,362,469.03	77,991,560,577.63	37,555,292,552.62	58.60%
98,019,420,950.20	Total Capital Expenditure		205,155,558,061.72	357,610,646,205.89	309,499,228,397.13	104,343,670,335.41	57.37
85,180,877,410.35	CLOSING BALANCE		44,741,824,605.00				


 17th April 2026

Nyitse Theresa
Accountant-General
Benue State

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE	Details	Ref. Note			
1	A- Share of Statutory Allocation from FAAC			2025	2024
	This represent share of VAT to the three tiers of government in line with the				=N=
	Net Share of Statutory Allocation from FAAC	1a		79,769,056,769.19	12,824,955,848.50
	Add :Deduction at source for Loan Repayment	1a		7,208,247,109.86	4,993,177,617.10
	Share of Statutory Allocation - Other Agencies	1b		95,911,945,513.82	167,096,590,080.67
	Share of Federal Accounts Allocation- Excess Crude Oil				
	Total(GROSS) FAAC Allocation to BNSG			182,889,249,392.87	184,914,723,546.27
	B - VALUE ADDED TAX				
	This represent share of VAT to the three tiers of government in line with the				
	Share of Value Added Tax (VAT)	1e		95,118,644,867.24	73,131,376,130.19

2	INTERNALLY GENERATED REVENUE		2025	2024	
2A	Tax Revenue	ACTUAL	BUDGET	VARIANCE	ACTUAL
	Personal Income Taxes				
	BENUE STATE INTERNAL REVENUE SERVICE	14,176,386,694.86	31,953,057,902.91	-17,776,671,208.05	5,987,936,309.40
	HIGH COURT OF JUSTICE	149,044,259.97	199,077,564.80	-50,033,304.83	43,781,523.95
	CUSTOMARY COURT OF APPEAL	-	5,054,132.76	-5,054,132.76	274,150.00
	MINISTRY OF JUSTICE AND PUBLIC ORDER	40,576,350.00	59,819,928.78	-19,243,578.78	21,533,547.41
	BENUE STATE UNIVERSITY (BSU)	258,001,050.62	321,930,251.30	-63,929,200.68	77,365,688.19
	BENUE STATE HEALTH INSURANCE AGENCY	-	124,525,330.26	-124,525,330.26	
	BENUE STATE UNIVERSAL BASIC EDUCATION	254,001,064.62	321,930,251.30	-67,929,186.68	566,954,069.16
	Sub-Total Personal Income Taxes	14,878,009,420.07	32,985,395,362.11	-18,107,385,942.04	6,697,845,288.11
	Other Taxes			0.00	
	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-		0.00	
	BENUE STATE INTERNAL REVENUE SERVICE	4,286,872,163.96	6,411,184,272.69	-2,124,312,108.73	4,548,495,264.09
	COLLEGE OF EDUCATION, KATSINA - ALA	1,095,000.00	3,200,247.52	-2,105,247.52	5,526,993.55
	BUREAU FOR EDUCATION QUALITY ASSURANCE	26,613,495.26	109,745,755.60	-83,132,260.34	2,440,000,000.00
	MINISTRY OF EDUCATION	-	21,629,988.84	-21,629,988.84	
	BENUE STATE POLYTECHNIC, UGBOKO	49,023,369.24	56,720,800.84	-7,697,431.60	37,451,905.39
	AKWAWE TORKULA POLYTECHNIC	-	346,384.42	-346,384.42	165,000.00
	COLLEGE OF EDUCATION- OJU	956,500.00	10,424,340.76	-9,467,840.76	1,400,000.00
	BENUE STATE HEALTH INSURANCE AGENCY		153,948,630.26	-153,948,630.26	
	Benue State Investment Promotion Agency		384,871,575.66		
	Sub-Total Other Taxes	4,364,560,528.46	7,152,071,996.59	-2,787,511,468.13	7,033,039,163.03
	Grand-Total Taxes	19,242,569,948.53	40,137,467,358.70	(20,894,897,410.17)	13,730,884,451.14

2B	Non-Tax Revenue	2025			2024
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	Licences				
	Ministries, Departments & Agencies				
	MINISTRY OF INFORMATION, CULTURE AND TOURISM	-	153,948.63	-153,948.63	337,300.00
	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-		0.00	
	AKPERAN ORSHI POLYTECHNIC, YANDEV	-		0.00	
	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	352,960,977.07	391,768,433.37	-38,807,456.30	150,616,169.25
	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	-	38,872,029.14	-38,872,029.14	
	BENUE STATE URBAN DEVELOPMENT BOARD	223,511,693.71	215,013,173.57	8,498,520.14	
	MINISTRY OF EDUCATION AND KNOWLEDGE MANAGEMENT	85,319,150.00	170,638,300.00	-85,319,150.00	39,997,782.00
	COLLEGE OF EDUCATION, KATSINA - ALA	-		0.00	
	MINISTRY OF HEALTH AND HUMAN SERVICES	149,586,699.53	20,053,766.27	129,532,933.26	

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	139,295,045.71	39,715,897.44	99,579,148.27	27,509,000.00
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	384,871.58	-384,871.58	
MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY	-	8,862,253.81	-8,862,253.81	325,516.00
BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	-	11,546,147.27	-11,546,147.27	111,160,000.00
BUREAU FOR EDUCATION QUALITY ASSURANCE	277,351,276.92	139,519,956.74	137,831,320.18	
Ministry of Power and Renewable Energy		1,895,323.17		
Benue State Health Insurance Agency		11,546,147.26		
Sub-Total Licences	1,228,024,842.94	1,049,970,248.25	178,054,594.69	329,945,767.25
SALES				
BENUE STATE PUBLIC PROCUREMENT COMMISSION	300,000.00	4,448,715.76	-4,148,715.76	32,172,333.00
MUSLIM PILGRIMS WELFARE BOARD(MPWB)	-	153,948.63	-153,948.63	90,000.00
CHRISTIAN PILGRIMS WELFARE BOARD(CPWB)	-	461,845.89	-461,845.89	
GOVERNMENT PRINTING DEPARTMENT	-	307,897.26	-307,897.26	
BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	9,599,350.00	11,963,845.89	-2,364,495.89	6,099,300.00
LIAISON OFFICE LAGOS	311,550.00	1,154,614.73	-843,064.73	900,000.00
BENUE STATE LIAISON OFFICE, ABUJA	446,800.00	1,539,486.30	-1,092,686.30	600,000.00
BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)	-	45,183,922.98	-45,183,922.98	90,150,000.00
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	0.00	
AKPERAN ORSHI POLYTECHNIC, YANDEV	435,000.00	18,997,653.54	-18,562,653.54	
BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	6,005,069.00	9,899,200.82	-3,894,131.82	240,000.00
BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)	-	646,835.95	-646,835.95	
BENUE STATE URBAN DEVELOPMENT BOARD	-	1,539,486.30	-1,539,486.30	
BUSINESS ENGINEERING, SKILLS TRAINING (BEST)	17,000.00	638,215.60	-621,215.60	
MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	-	-	0.00	
MINISTRY OF JUSTICE AND PUBLIC ORDER	38,050.00	76,100.00	-38,050.00	
BENUE STATE POLYTECHNIC, UGBOKOLO	2,100,000.00	4,200,000.00	-2,100,000.00	
AKAWE TORKULA POLYTECHNIC	727,500.00	2,386,203.77	-1,658,703.77	255,000.00
COLLEGE OF EDUCATION, KATSINA - ALA	301,000.00	1,124,461.52	-823,461.52	1,140,000.00
COLLEGE OF EDUCATION, OJU	300,000.00	2,501,665.24	-2,201,665.24	120,000.00
BENUE STATE SCHOLARSHIP BOARD	-	3,848,715.76	-3,848,715.76	
BENUE STATE TEACHING SERVICE BOARD (TSB)	-	-	0.00	
BENUE STATE UNIVERSITY (BSU)	1,369,000.00	2,807,614.73	-1,438,614.73	1,302,500.00
COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY	1,932,200.00	4,427,886.30	-2,495,686.30	2,330,370.00
MINISTRY OF HEALTH AND HUMAN SERVICES	9,713,850.00	16,384,300.00	-6,670,450.00	24,000.00
HOSPITAL MANAGEMENT BOARD	197,578,821.65	158,612,690.00	38,966,131.65	78,247,175.14

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	108,613,811.74	130,479,091.61	-21,865,279.87	117,328,173.10
BENUE STATE PRIMARY HEALTH CARE BOARD		22,315,832.30	-22,315,832.30	
BENUE STATE LIBRARY BOARD	1,539,523.33	153,948.63	1,385,574.70	74,700.00
MINISTRY OF INDUSTRY AND COOPERATIVES		-	0.00	-
BUREAU OF MINES AND SOLID MINERALS		30,000,000.00	-30,000,000.00	
Sub-Total SALES	341,328,525.72	476,254,179.51	-134,925,653.79	331,073,551.24
FINES			0.00	
BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	61,410,265.53	8,902,022.48	52,508,243.05	2,831,127.21
BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)	63,703,379.20	20,961,022.54	42,742,356.66	5,926,500.00
MINISTRY OF POWER AND RENEWABLE ENERGY	-	3,929,384.84	-3,929,384.84	
HIGH COURT OF JUSTICE	68,569,105.23	23,092,294.54	45,476,810.69	30,972,900.00
COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY	-	60,809.71	-60,809.71	26,591.94
BENUE STATE LIBRARY BOARD	-	384.87	-384.87	
BUREAU OF MINES AND SOLID MINERALS	-	100,000,000.00	-100,000,000.00	
Sub-Total Royalties	193,682,749.96	156,945,918.98	36,736,830.98	39,757,119.15
FEES				
MINISTRY OF INFORMATION, CULTURE AND TOURISM	1,970,000.00	3,078,972.61	(1,108,972.61)	580,000.00
BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)	8,585,128.00	17,365,664.06	(8,780,536.06)	2,115,750.00
BUREAU OF MANPOWER DEVELOPMENT AND TRAINING	-	-	-	
LOCAL GOVERNMENT AUDIT DEPARTMENT	-	338,686.99	(338,686.99)	
OFFICE OF THE AUDITOR-GENERAL OF THE STATE	-	538,820.21	(538,820.21)	471,006.25
BENUE STATE LIAISON OFFICE, KADUNA	-	192,435.79	(192,435.79)	51,000.00
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	
AKPERAN ORSHI POLYTECHNIC, YANDEV	20,243,743.29	200,107,166.00	(179,863,422.71)	
MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	78,085,145.00	269,410,102.96	(191,324,957.96)	12,265,980.00
MINISTRY OF FINANCE		-	-	
BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	32,691,120.63	62,109,163.74	(29,418,043.11)	3,946,060.00
MINISTRY OF WATER RESOURCES, ENVIRONMENT AND CLIMATE CHANGE	-	53,420,174.70	(53,420,174.70)	
BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)	24,368,617.00	72,337,994.30	(47,969,377.30)	2,880,500.00
BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)	8,900,000.00	17,800,000.00	(8,900,000.00)	
MINISTRY OF WORKS, TRANSPORT		-	-	
BENUE STATE URBAN DEVELOPMENT BOARD	31,215,500.00	54,308,157.57	(23,092,657.57)	26,723,041.00
BUSINESS ENGINEERING, SKILLS TRAINING (BEST)	1,415,200.00	4,280,926.54	(2,865,726.54)	
MINISTRY OF RURAL DEVELOPMENT		-	-	

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

MINISTRY OF LANDS, SURVEY & SOLID MINERALS	148,937,498.30	69,175,005.00	79,762,493.30	36,169,112.67
MINISTRY OF JUSTICE	4,063,580.00	5,027,034.93	(963,454.93)	3,088,817.65
HIGH COURT OF JUSTICE	19,679,090.10	30,789,726.05	(11,110,635.95)	30,425,700.00
CUSTOMARY COURT OF APPEAL	1,193,650.00	1,154,614.73	39,035.27	1,807,550.00
MINISTRY OF EDUCATION AND KNOWLEDGE MANAGEMENT	89,302,150.00	120,854,472.28	(31,552,322.28)	64,909,806.00
BENUE STATE UNIVERSAL BASIC EDUCATION BOARD(SUBEB)	29,735,776.21	15,394,863.03	14,340,913.18	
AGENCY FOR ADULT AND NON-FORMAL EDUCATION	-	384,871.58	(384,871.58)	296,000.00
BENUE STATE POLYTECHNIC, UGBOKOLO	191,933,951.47	251,118,283.34	(59,184,331.87)	
AKAWE TORKULA POLYTECHNIC	10,722,700.00	13,624,453.78	(2,901,753.78)	4,544,000.00
COLLEGE OF EDUCATION, KATSINA - ALA	21,813,599.00	264,827,578.45	(243,013,979.45)	97,417,500.00
COLLEGE OF EDUCATION, OJU	7,095,300.00	39,466,030.89	(32,370,730.89)	9,773,500.00
BENUE STATE TEACHING SERVICE BOARD (TSB)	19,460,520.00	86,989,089.18	(67,528,569.18)	13,335,100.00
BENUE STATE UNIVERSITY (BSU)	3,094,481,479.76	4,472,403,323.45	(1,377,921,843.69)	2,897,871,563.50
BENUE STATE EXAMINATION BOARD	81,165,410.00	282,702,816.45	(201,537,406.45)	929,645,232.00
COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY	487,878,179.88	833,542,729.39	(345,664,549.51)	796,285,660.43
MINISTRY OF COOPERATIVES AND RURAL DEVELOPMENT	34,368,850.00	48,590,700.00	(14,221,850.00)	48,206,426.29
MINISTRY OF HEALTH AND HUMAN SERVICES	126,694,150.00	66,878,082.75	59,816,067.25	49,916,600.00
HOSPITAL MANAGEMENT BOARD	63,801,356.00	47,943,452.18	15,857,903.82	23,403,836.50
BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	14,260,657.02	124,450,897.00	(110,190,239.98)	39,423,000.00
BUREAU FOR EDUCATION QUALITY ASSURANCE	57,166,824.16	332,327,349.94	(275,160,525.78)	88,000,000.00
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEV.	381,000.00	1,154,614.73	(773,614.73)	3,911,000.00
BENUE STATE SCIENCE & TECHNICAL EDUCATION BOARD	-	2,309,229.47	(2,309,229.47)	
MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY	22,500.00	8,528,754.12	(8,506,254.12)	16,500.00
BENUE STATE PUBLIC PROCUREMENT COMMISSION	389,918,200.38	705,870,264.28	(315,952,063.90)	789,871,796.65
MINISTRY OF HOUSING		-	-	
DIRECTORATE OF DIASPORA LINKAGES AND INVESTMENT		90,141,469.64	(90,141,469.64)	
Sub-Total Fees	5,101,550,876.20	8,670,937,972.11	(3,569,387,095.91)	5,977,352,038.94
EARNINGS				
BUREAU OF MANPOWER AND TRAINING	-	-	0.00	
MINISTRY OF INFORMATION, CULTURE AND TOURISM	1,135,000.00	4,626,156.34	-3,491,156.34	10,000.00
GOVERNMENT PRINTING DEPARTMENT	-	307,897.26	-307,897.26	1,626,000.00
RADIO BENUE CORPORATION	3,171,000.00	9,087,089.81	-5,916,089.81	
BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	-	153,948.63	-153,948.63	
BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)	4,662,000.00	723,300.00	3,938,700.00	396,550.00
DIRECTORATE FOR DIASPORA LINKAGES AND INVESTMENT	-	77,744,058.28	-77,744,058.28	
AKPERAN ORSHI POLYTECHNIC, YANDEV	1,715,675.86	111,109,275.64	-109,393,599.78	20,634,471.83

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	553,194,956.78	1,596,352,036.60	-1,043,157,079.82	12,000,000.00
BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	1,319,999,125.70	1,400,157,431.78	-80,158,306.08	175,203,217.56
BENUE STATE COUNCIL FOR ARTS AND CULTURE	730,000.00	3,848,715.76	-3,118,715.76	740,050.00
MINISTRY OF WATER RESOURCES, ENVIRONMENT AND CLIMATE CHANGE	-	1,133,061.92	-1,133,061.92	
BENUE STATE WATER BOARD	26,658,400.00	60,039,965.80	-33,381,565.80	
BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)	9,000,000.00	4,495,551.71	4,504,448.29	
Ministry of Power and Renewable Energy	-	27,633,978.50	-27,633,978.50	
BENUE STATE URBAN DEVELOPMENT BOARD	-	5,388,202.06	-5,388,202.06	
MINISTRY OF LANDS, SURVEY & SOLID MINERALS	-	215,612.75	-215,612.75	
MINISTRY OF EDUCATION AND KNOWLEDGE MANAGEMENT	1,417,000.00	3,848,715.76	-2,431,715.76	305,820.00
BENUE STATE POLYTECHNIC, UGBOKOLO	11,357,479.10	15,443,845.22	-4,086,366.12	20,911,796.23
AKAWE TORKULA POLYTECHNIC	660,000.00	2,570,942.12	-1,910,942.12	592,000.00
COLLEGE OF EDUCATION, KATSINA - ALA	4,887,700.00	11,172,748.38	-6,285,048.38	3,046,115.12
COLLEGE OF EDUCATION, OJU	39,659,300.00	47,668,893.84	-8,009,593.84	15,333,400.00
BENUE STATE UNIVERSITY (BSU)	7,246,100.00	6,877,897.25	368,202.75	283,000.00
MINISTRY OF HEALTH AND HUMAN SERVICES	33,901,900.00	67,697,431.51	-33,795,531.51	23,048,950.00
HOSPITAL MANAGEMENT BOARD	580,361,207.78	114,106,060.00	466,255,147.78	46,163,323.80
BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	25,222,026.67	27,335,675.94	-2,113,649.27	40,070,977.12
BUREAU FOR EDUCATION QUALITY ASSURANCE	33,285,821.75	62,537,564.76	-29,251,743.01	54,338,086.00
BENUE STATE PRIMARY HEALTH CARE BOARD	-	11,546,147.27	-11,546,147.27	
BENUE STATE LIBRARY BOARD	169,000.00	76,974.32	92,025.68	
MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	212,200.00	8,964,417.82	-8,752,217.82	
BENUE STATE SPORTS COUNCIL	125,000.00	357,527.99	-232,527.99	
MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	9,845,930.00	63,583,863.27	-53,737,933.27	44,000.00
BENUE STATE TELEVISION CORPORATION	10,914,500.00	11,002,863.03	-88,363.03	9,618,264.01
BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	-	42,335,873.32	-42,335,873.32	20,000,000.00
BUREAU OF MINES AND SOLID MINERALS	-	50,650,000.00	-50,650,000.00	
Ministry of Power and Renewable Energy	6,685,887.00		6,685,887.00	9,618,881.25
Bureau of Agricultural Development and Mechanization	478,978,642.45	2,493,659,913.02	-2,014,681,270.57	
Sub-Total EARNINGS	3,165,195,853.09	6,344,453,637.66	-3,179,257,784.57	453,984,902.92
RENT ON LAND AND OTHERS				
MINISTRY OF INFORMATION, CULTURE AND TOURISM	-	1,539,486.30	-1,539,486.30	
BENUE STATE LIAISON OFFICE, KADUNA	-	153,948.63	-153,948.63	
MINISTRY OF TRADE AND INVESTMENT	138,894,885.84	35,693,139.77	103,201,746.07	
BENUE STATE WATER BOARD	-	3,078,972.61	-3,078,972.61	
MINISTRY OF WORKS, TRANSPORT	-		0.00	

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

MINISTRY OF LANDS, SURVEY & SOLID MINERALS	87,304,797.17	74,907,382.67	12,397,414.50	56,541,027.33
BENUE STATE UNIVERSITY (BSU)	-	1,154,614.73	-1,154,614.73	
MINISTRY OF WOMEN AFFAIRS	21,921,110.86	2,158,082.00	19,763,028.86	
MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	-	93,646,951.79	-93,646,951.79	
Bureau of Agricultural Development and Mechanization	47,022,179.86	46,184,589.08	837,590.78	
Bureau of Service Welfare		46,546,000.00		
Bureau for Mines and Solid Minerals		1,254,750,000.00		
Sub-Total RENT ON LAND AND OTHERS	295,142,973.73	1,559,813,167.58	-1,264,670,193.85	56,541,027.33
RENT ON GOVERNMENT BUILDINGS	-			
BENUE STATE PLANNING COMMISSION (BSPC)	-	48,108.95	-48,108.95	
BUREAU OF SERVICE WELFARE	-	18,442,964.84	-18,442,964.84	
MINISTRY OF WATER RESOURCES AND ENVIRONMENT	-	1,077,640.41	-1,077,640.41	
AKAWE TORKULA POLYTECHNIC	-	269,410.10	-269,410.10	
COLLEGE OF EDUCATION, KATSINA - ALA	-	82,362.52	-82,362.52	
BENUE STATE UNIVERSITY (BSU)	-	21,213,321.34	-21,213,321.34	
BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	-	17,679,991.82	-17,679,991.82	
Sub-Total RENT ON GOVERNMENT BUILDINGS	-	58,813,799.98	-58,813,799.98	-
INTEREST EARNED				
BENUE STATE INTERNAL REVENUE SERVICES (BIRS)	-	9,466,292.84	-9,466,292.84	
BENUE STATE UNIVERSITY (BSU)	-	7,739,767.39	-7,739,767.39	
Directorate for Diaspora Linkages and Investment	-	3,848,715.76	-3,848,715.76	
Sub-Total INTEREST EARNED	-	21,054,775.99	-21,054,775.99	-
INVESTMENT INCOME				
BENUE STATE PENSION COMMISSION	-	42,335,873.32	-42,335,873.32	
Directorat for Diaspora Linkages and Investment	-	15,394,863.03	-15,394,863.03	
Sub-Total INVESTMENT INCOME	-	57,730,736.35	-57,730,736.35	
Total Non-Tax Revenue	10,324,925,821.64	18,395,974,436.41	(8,071,048,614.77)	7,188,654,406.83
Total Personal & Other Tax Revenue		40,137,467,358.70	-40,137,467,358.70	13,730,884,451.14
Grand-Total Tax + Non-Tax Revenue	10,324,925,821.64	58,533,441,795.11	-48,208,515,973.47	20,919,538,857.97

3	AID & GRANTS	2025			2024
	ACTUAL	BUDGET	VARIANCE	ACTUAL	
EXTERNAL AID/ GRANTS					
CURRENT EXTERNAL AID	-	-	0.00	0	
CAPITAL EXTERNAL AID	56,117,611.97	36,687,296.11	19,430,315.86	0	
CURRENT EXTERNAL GRANT-	48,821,278,532.66	39,614,290,381.21	9,206,988,151.45	15,098,391,086.96	
CAPITAL EXTERNAL GRANT	31,096,639,469.93	15,536,430,506.26	15,560,208,963.67	24,114,453,024.74	
Sub-Total External Aids/Grants	79,974,035,614.56	55,150,720,887.47	24,823,314,727.09	39,212,844,111.70	
INTERNAL AID/ GRANTS					
DONATIONS - PTF COVID-19 PUBLIC SECTOR	-		-		
CAPITAL INTERNAL AID	935,940,663.15	950,000,000.00	(14,059,336.85)	429,612,826.13	
CURRENT INTERNAL GRANT	52,417,713,467.86	47,503,135,094.36	4,914,578,373.50	9,272,371,367.83	
CAPITAL INTERNAL GRANT	2,007,236,206.63	1,225,314,531.45	781,921,675.18	636,716,349.41	
Sub-Total Internal Aids/Grants	55,360,890,337.64	49,678,449,625.81	5,682,440,711.83	10,338,700,543.37	

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

				-	
	Total Aid and Grants	135,334,925,952.20	104,829,170,513.28	30,505,755,438.92	49,551,544,655.07

4A	TOTAL PERSONNEL COST (SALARIES & WAGES BY MDA's)	2025 ACTUAL				2025 BUDGET	VARIANCE	2024 ACTUAL
		BED (BASIC EDUCATION)	PHC (PRIMARY HEALTH CARE)	OTHERS	TOTAL 2025 ACTUAL			
	ADMINISTRATIVE SECTOR							
	Government House Administration	-	-	262,737,263.81	262,737,263.81	264,919,532.42	(2,182,268.61)	162,572,498.60
	Deputy Governor's Office	-	-	13,093,251.00	13,093,251.00	13,596,897.09	(503,646.09)	8,393,298.32
	Benue State Commission for Peace and Reconciliation	-	-	-	-	-	-	-
	Benue State Bureau of Entrepreneurship and Wealth Creation	-	-	-	-	-	-	-
	Benue State Emergency Management Agency (BENSEMA)	-	-	5,896,245.00	5,896,245.00	6,689,143.97	(792,898.97)	2,274,093.24
	Bureau for Education and Quality Assurance	-	-	-	-	-	-	-
	Benue State Social Investment Programme	-	-	-	-	-	-	187,667,505.54
	Bureau of Archives, Research and Documentation	-	-	36,778,937.80	36,778,937.80	40,521,895.60	(3,742,957.80)	27,219,220.08
	Muslim Pilgrims Welfare Board (MPWB)	-	-	5,456,412.00	5,456,412.00	15,827,086.19	(10,370,674.19)	4,268,495.28
	Christian Pilgrims Welfare Board (CPWB)	-	-	1,567,232.00	1,567,232.00	15,827,086.19	(14,259,854.19)	903,577.60
	Benue State Pension Commission	-	-	-	-	10,763,356,191.57	(10,763,356,191.57)	14,597,558,094.43
	Benue State House of Assembly	-	-	452,145,333.00	452,145,333.00	452,926,040.36	(780,707.36)	448,811,979.24
	Benue State House of Assembly Service Commission	-	-	452,145,333.00	452,145,333.00	452,537,442.88	(392,109.88)	114,188,789.50
	Ministry of Information, Culture and Tourism	-	-	841,785,738.44	841,785,738.44	849,780,538.08	(7,994,799.64)	542,900,322.19
	Benue State Television Corporation	-	-	97,739,773.25	97,739,773.25	101,476,943.40	(3,737,170.15)	62,421,790.80
	Radio Benue Corporation	-	-	415,509,375.88	415,509,375.88	416,075,878.74	(566,502.86)	318,597,065.20
	Benue Printing and Publishing Corporation (BPPC)	-	-	149,898,459.99	149,898,459.99	155,587,340.14	(5,688,880.15)	126,970,782.90
	Government Printing Department	-	-	1,766,027.92	1,766,027.92	2,094,733.92	(328,706.00)	524,474.15
	Bureau of Internal Affairs and Special Services (BIASS)	-	-	249,890,093.58	249,890,093.58	251,708,455.96	(1,818,362.38)	140,678,865.90
	Office of the Head of Service (HOS)	-	-	711,413,450.08	711,413,450.08	713,845,807.32	(2,432,357.24)	478,104,565.03
	Bureau of Establishment and Management Services	-	-	505,533,356.70	505,533,356.70	510,615,159.88	(5,081,803.18)	339,703,455.99
	Bureau of Manpower Development and Training	-	-	22,966,140.00	22,966,140.00	23,324,685.44	(358,545.44)	12,661,626.08
	Office of the Auditor-General of the State	-	-	346,087,490.22	346,087,490.22	348,257,490.22	(2,170,000.00)	157,632,526.16
	Local Government Audit Department	-	-	79,942,342.92	79,942,342.92	80,870,006.92	(927,664.00)	64,098,469.41
	Benue State Civil Service Commission	-	-	3,888,720.00	3,888,720.00	4,851,315.52	(962,595.52)	2,233,404.92
	Benue State Independent Electoral Commission (BSIEC)	-	-	363,845,301.67	363,845,301.67	366,481,171.86	(2,635,870.19)	741,253,546.30
	Local Government Service Commission	-	-	44,077,710.60	44,077,710.60	44,136,948.00	(59,237.40)	26,503,147.20
	Ministry of ICT and Digital Economy	-	-	235,000.00	235,000.00	472,575.44	(237,575.44)	-
	Office of the Secretary to the State Government (SSG)	-	-	1,253,231,074.32	1,253,231,074.32	1,255,544,290.81	(2,313,216.49)	1,164,631,777.22
	Bureau of Special Projects and Infrastructure	-	-	1,200,000.00	1,200,000.00	4,170,485.44	(2,970,485.44)	-
	Benue State Bureau Enterprises and Wealth Creation	-	-	-	-	14,890,485.40	(14,890,485.40)	-
	Benue State Council for Arts and Culture	-	-	177,797,501.91	177,797,501.91	180,005,542.78	(2,208,040.87)	-
	Sub-total	-	-	6,496,627,565.09	6,496,627,565.09	17,350,391,171.54	(10,853,763,606.45)	-
								19,732,773,371.28
	ECONOMIC SECTOR							
	Ministry of Agriculture	-	-	938,404,974.10	938,404,974.10	940,404,974.10	-2,000,000.00	402,922,483.75
	Akperan Orshi Polytechnic, Yandev.	-	-	1,453,887,179.55	1,453,887,179.55	1,456,891,282.55	-3,004,103.00	1,089,657,231.38
	Bureau of Agricultural Development & Mechanization	-	-	88,444,226.52	88,444,226.52	89,650,485.44	-1,206,258.92	71,968,532.96

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Ministry of Finance	-	-	169,307,066.14	169,307,066.14	172,134,445.80	-2,827,379.66	116,628,014.90
Office of the Accountant-General	-	-	491,742,273.90	491,742,273.90	493,342,722.40	-1,600,448.50	212,700,662.45
Debt Management Office	-	-	5,229,490,914.78	5,229,490,914.78	5,322,638,355.11	-93,147,440.33	-
Benue State Internal Revenue Service (BIRS)	-	-	1,099,042,073.63	1,099,042,073.63	1,100,252,073.63	-1,210,000.00	477,520,841.53
Ministry of Industry, Trade and Investment	-	-	167,032,821.80	167,032,821.80	167,538,216.08	-505,394.28	122,948,526.90
Ministry of Energy, Science and Technological Innovation	-	-	109,191,902.81	109,191,902.81	109,381,433.44	-189,530.63	92,420,515.90
Ministry of Power, Renewable Energy and Transport	-	-	-	-	900,485.44	-900,485.44	-
Ministry of Works and Housing	-	-	267,612,508.46	267,612,508.46	270,457,845.66	-2,845,337.20	132,708,707.25
Benue State Council For Arts and Culture	-	-	-	-	0.00	0.00	126,651,256.78
Benue State Budget and Planning Commission	-	-	119,228,565.16	119,228,565.16	158,211,995.40	-38,983,430.24	73,944,469.77
Benue State Bureau of Statistics	-	-	-	-	900,485.44	-900,485.44	-
Fiscal Responsibility Commission	-	-	-	-	74,330,825.44	-74,330,825.44	-
Ministry of Water Resources, Environment and Climate Change	-	-	282,457,268.86	282,457,268.86	292,243,495.24	-9,786,226.38	134,637,176.88
Benue State Water Board	-	-	123,450,325.19	123,450,325.19	124,054,375.44	-604,050.25	97,288,440.51
Benue State Rural Water Supply and Sanitation Agency	-	-	56,692,162.76	56,692,162.76	57,433,876.00	-741,713.24	36,798,980.39
Benue State Environmental Sanitation Authority	-	-	115,809,762.96	115,809,762.96	116,185,378.28	-375,615.32	95,252,392.68
Ministry of Cooperatives, Urban and Rural Development	-	-	265,985,102.50	265,985,102.50	266,608,445.00	-623,342.50	111,842,758.71
Benue State Urban Development Board	-	-	47,599,468.51	47,599,468.51	50,219,738.41	-2,620,269.90	40,091,107.70
Ministry of Lands, Survey and Solid Minerals	-	-	174,605,963.40	174,605,963.40	183,249,679.55	-8,643,716.15	124,630,131.80
Ministry of Marine and Blue Economy	-	-	-	-	30,000,000.00	-30,000,000.00	-
Benue State Geographic Information System	-	-	-	-	50,000,000.00	-50,000,000.00	-
Sub-total	-	-	11,199,984,561.03	11,199,984,561.03	11,527,030,613.85	-327,046,052.82	3,560,612,232.24

LAW & JUSTICE SECTOR							
Judicial Service Commission	-	-	106,665,780.72	106,665,780.72	107,715,458.44	-1,049,677.72	106,184,741.82
High Court of Justice	-	-	3,386,709,346.02	3,386,709,346.02	2,524,752,191.84	861,957,154.18	1,002,126,292.06
Customary Court of Appeal	-	-	168,624,370.79	168,624,370.79	327,208,265.50	-158,583,894.71	85,613,520.00
Ministry of Justice and Public Order	-	-	294,588,150.49	294,588,150.49	296,999,548.71	-2,411,398.22	206,346,605.80
Sub-total	-	-	3,956,587,648.02	3,956,587,648.02	3,256,675,464.49	699,912,183.53	1,400,271,159.68

SOCIAL SECTOR							
Ministry of Women Affairs and Social Welfare	-	-	192,271,762.92	192,271,762.92	308,289,054.64	-116,017,291.72	228,286,570.23
Benue State Rehabilitation Board, Apir	-	-	21,384,557.00	21,384,557.00	23,703,414.71	-2,318,857.71	13,812,251.60
Benue State Community and Social Development Agency	-	-	-	-	289,081,008.44	-289,081,008.44	32,766,540.88
Ministry of Education and Knowledge Management	358,639,319.49	-	-	358,639,319.49	546,850,235.64	-188,210,916.15	242,975,832.07
Benue State Universal Basic Education Board (SUBEB)	513,091,165.89	-	-	513,091,165.89	558,636,070.44	-45,544,904.55	374,951,068.43
Benue State Library Board	-	-	24,737,118.79	24,737,118.79	29,137,660.64	-4,400,541.85	17,917,899.48
Benue State Examinations Board	-	-	93,021,637.13	93,021,637.13	122,293,722.14	-29,272,085.01	84,655,964.90
Agency for Adult and Non-Formal Education	-	-	334,387,350.25	334,387,350.25	334,633,771.82	-246,421.57	244,844,393.96
Benue State Polytechnic, Ugbokolo	-	-	1,093,841,221.12	1,093,841,221.12	1,311,189,349.63	-217,348,128.51	1,103,060,276.41
College of Education, Katsina-Ala	-	-	2,068,050,568.86	2,068,050,568.86	1,091,290,750.34	976,759,818.52	1,815,828,185.69
College of Education Oju	-	-	1,692,003,077.97	1,692,003,077.97	1,730,914,859.20	-38,911,781.23	1,517,399,127.91
Benue State University (BSU), Makurdi	-	-	6,125,067,931.12	6,125,067,931.12	5,245,294,657.64	879,773,273.48	1,157,506,129.05
Benue State University College of Health Sciences	-	-	1,596,029,343.56	1,596,029,343.56	1,853,435,365.75	-257,406,022.19	2,589,546,721.54
Benue State Teaching Service Board	-	-	8,681,250,938.62	8,681,250,938.62	5,816,681,665.06	2,864,569,273.56	3,545,323,791.62

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Benue State Science and Technical Education Board	-	-	812,659,905.03	812,659,905.03	814,228,032.86	-1,568,127.83	562,332,321.85
Benue State Scholarship Board	-	-	15,351,031.72	15,351,031.72	20,299,464.41	-4,948,432.69	8,848,303.80
Akawe Torkula Polytechnic, Makurdi	-	-	598,422,001.61	598,422,001.61	948,526,774.73	-350,104,773.12	506,165,727.09
Ministry of Health and Human Services	-	1,344,393,307.73	-	1,344,393,307.73	1,345,293,307.73	-900,000.00	579,989,861.59
Benue State Health Insurance Agency	-	-	-	-	199,538,708.87	-199,538,708.87	-
Benue State University Teaching Hospital (BSUTH)	-	-	6,594,422,965.96	6,594,422,965.96	5,086,586,139.13	1,507,836,826.83	4,742,140,734.79
Benue State Primary Health Care Board	-	8,080,883.17	-	8,080,883.17	14,379,382.86	-6,298,499.69	5,266,430.94
Hospital Management Board	-	-	3,385,649,301.98	3,385,649,301.98	3,340,943,025.30	44,706,276.68	2,259,373,983.07
Ministry of Youth, Sports and Creativity	-	-	104,692,094.00	104,692,094.00	107,131,616.00	-2,439,522.00	75,314,085.19
Benue State Sports Council	-	-	186,567,092.50	186,567,092.50	191,500,000.00	-4,932,907.50	132,466,155.48
Benue State Sports Marketing and Lottery Board	-	-	-	-	-	0.00	-
Ministry of Humanitarian Affairs and Disaster Management	-	-	-	-	-	0.00	-
Bureau of Local Government and Chieftaincy Affairs	-	-	279,702,382.09	279,702,382.09	274,820,742.16	4,881,639.93	177,325,094.29
Bureau for Education Quality Assurance	17,298,127.15	-	-	17,298,127.15	110,000,000.00	-92,701,872.85	-
Benue State University of Agricultural Science and Technology, Ibhugh	-	-	-	-	127,592,596.60	-127,592,596.60	-
Sub-total	889,028,612.53	1,352,474,190.90	33,899,512,282.23	36,141,015,085.66	31,842,271,376.74	4,298,743,708.92	22,018,097,451.86
TOTAL PERSONNEL COST	889,028,612.53	1,352,474,190.90	55,552,712,056.37	57,794,214,859.80	63,976,368,626.62	(6,182,153,766.82)	26,978,980,843.78

4B	SUMMARY OF HOP.GOV Personnel Cost	2025 ACTUAL	2025 BUDGET	VARIANCE	2024 ACTUAL
	BED (BASIC EDUCATION)	889,028,612.53	1,215,486,306.08	326,457,693.55	617,926,900.50
	PHC (PRIMARY HEALTH CARE)	1,352,474,190.90	1,359,672,690.59	7,198,499.69	585,256,292.53
	TOTAL	2,241,502,803.43	2,575,158,996.67	333,656,193.24	1,203,183,193.03

5	ALLOWANCES & SOCIAL CONTRIBUTE	2025			2024
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	NON REGULAR ALLOWANCES	386,267,241.25	1,047,024,770.66	-660,757,529.41	1,189,537,405.03
	NHIS CONTRIBUTION	-	380,128,145.95	-380,128,145.95	-
	CONTRIBUTORY PENSION	1,664,408,836.45	2,199,759,140.98	-535,350,304.53	1,518,760,460.69
	GROUP LIFE INSURANCE	-	75,000,000.00	-75,000,000.00	11,371,000.00
	TOTAL	2,050,676,077.70	3,701,912,057.59	-1,651,235,979.89	2,719,668,865.72

6	SOCIAL BENEFITS	2025			2024
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	GRATUITY	570,807,990.99	654,015,924.78	-83,207,933.79	-
	PENSION	15,536,719,923.59	14,221,683,621.91	1,315,036,301.68	0.00
	DEATH BENEFITS	-	97,726,971.32	-97,726,971.32	17,011,028,953.78
	TOTAL	16,107,527,914.58	14,973,426,518.01	1,134,101,396.57	17,011,028,953.78

7A	OVERHEAD COST BY MDA's	2025 ACTUAL				2025 BUDGET	VARIANCE	2024 ACTUAL
		BED (BASIC EDUCATION)	PHC (PRIMARY HEALTH CARE)	OTHERS	TOTAL 2025 ACTUAL			
	ADMINISTRATIVE SECTOR							
	Government House Administration	-	-	3,420,841,894.00	3,420,841,894.00	3,525,135,204.25	(104,293,310.25)	1,256,778,386.89
	Deputy Governor's Office	-	-	47,230,334.00	47,230,334.00	166,133,343.72	(118,903,009.72)	716,055,885.46
	Development Cooperations, Sustainable Development Goals (SDG)	-	-	-	-	19,632,409.00	(19,632,409.00)	200,718.07
	Benue State Commission for Peace and Reconciliation	-	-	22,142,281.22	22,142,281.22	155,980,482.51	(133,838,201.29)	2,847,266.00
	Benue State Bureau of Entrepreneurship & Wealth Creation	-	-	-	-	-	-	4,536,006,259.33
	Benue State Emergency Management Agency (BESEMA)	-	-	4,471,743,327.00	4,471,743,327.00	4,738,480,884.73	(266,737,557.73)	-
	Public Procurement Commission	-	-	9,356,287.36	9,356,287.36	52,647,891.03	(43,291,603.67)	64,598,068.23
	Bureau For Education Quality Assurance	-	-	-	-	-	-	144,017,470.61

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Benue State Social Investment Programme	-	-	5,751,600.00	5,751,600.00	133,241,054.72	(127,489,454.72)	2,912,067.37
Bureau of Archives, Research and Documentation	-	-	2,165,678.70	2,165,678.70	7,287,295.55	(5,121,616.85)	2,907,500.00
Benue State Aids Control Agency (BENSACA)	-	-	319,319.40	319,319.40	21,282,621.05	(20,963,301.65)	1,805,570.75
Muslim Pilgrims Welfare Board (MPWB)	-	-	1,200,326.00	1,200,326.00	8,528,869.99	(7,328,543.99)	2,066,042.50
Christian Pilgrims Welfare Board (CPWB)	-	-	1,320,760.55	1,320,760.55	6,291,931.03	(4,971,170.48)	12,173,673.00
Benue State Pension Commission	-	-	10,241,427.45	10,241,427.45	59,615,603.61	(49,374,176.16)	9,000,000.00
Bureau of Special Projects & Infrastructure	-	-	7,409,277.62	7,409,277.62	21,207,796.96	(13,798,519.34)	1,412,596.75
Bureau for International Cooperation & Development	-	-	1,426,920.00	1,426,920.00	414,929,104.42	(413,502,184.42)	2,916,781,311.22
Benue State House of Assembly	-	-	16,801,529,866.47	16,801,529,866.47	16,802,229,697.85	(699,831.38)	89,520,308.95
Benue State House of Assembly Service Commission	-	-	30,528,094.56	30,528,094.56	291,289,841.72	(260,761,747.16)	35,813,678.36
Ministry of Information, Culture and Tourism	-	-	24,367,853.35	24,367,853.35	1,650,338,935.82	(1,625,971,082.47)	45,504,141.38
Benue State Television Corporation	-	-	13,010,944.97	13,010,944.97	103,307,268.75	(90,296,323.78)	17,764,912.00
Radio Benue Corporation	-	-	5,371,665.50	5,371,665.50	93,593,793.10	(88,222,127.60)	7,537,621.95
Benue Printing and Publishing Corporation (BPPC)	-	-	10,305,754.99	10,305,754.99	15,758,947.74	(5,453,192.75)	-
Government Printing Department	-	-	-	-	6,860,304.33	(6,860,304.33)	433,234,632.00
Bureau of Internal Affairs and Special Services (BIASS)	-	-	16,020,508,860.54	16,020,508,860.54	16,122,657,565.90	(102,148,705.36)	19,784,898.97
Office of the Head of Service (HOS)	-	-	7,652,395.75	7,652,395.75	31,550,636.30	(23,898,240.55)	54,582,796.00
Bureau of Establishment and Management Services	-	-	41,825,072.50	41,825,072.50	73,940,700.87	(32,115,628.37)	51,233,000.00
Bureau of Service Welfare	-	-	66,536,092.65	66,536,092.65	91,000,403.05	(24,464,310.40)	4,450,323.00
Bureau of Manpower Development and Training	-	-	1,600,297.90	1,600,297.90	44,088,474.48	(42,488,176.58)	-
Benue Public service institute	-	-	6,424,500.00	6,424,500.00	17,656,816.27	(11,232,316.27)	6,936,500.00
Office of the Auditor-General of the State	-	-	2,053,376.60	2,053,376.60	10,294,314.75	(8,240,938.15)	1,871,149.68
Local Government Audit Department	-	-	1,047,573.10	1,047,573.10	7,090,767.34	(6,043,194.24)	13,316,705.15
Benue State Civil Service Commission	-	-	9,248,841.18	9,248,841.18	20,580,913.00	(11,332,071.82)	4,424,541,803.00
Benue State Independent Electoral Commission (BSIEC)	-	-	34,901,069.95	34,901,069.95	42,084,237.00	(7,183,167.05)	117,724,030.00
Local Government Service Commission	-	-	214,810,790.00	214,810,790.00	327,598,270.41	(112,787,480.41)	739,256,250.00
Ministry of ICT and Digital Economy	-	-	7,273,272.00	7,273,272.00	19,953,866.88	(12,680,594.88)	2,056,381,844.30
Office of the Secretary to the State Government	-	-	5,811,869,624.05	5,811,869,624.05	5,824,333,014.41	(12,463,390.36)	-
Bureau of Political - SSG	-	-	-	-	3,470,737.29	(3,470,737.29)	-
Bureau of Research and Policy Analysis (REPA) - SSG	-	-	-	-	3,197,599.48	(3,197,599.48)	4,830,000.00
Office of the Secretary to State Government - (EXCO)	-	-	1,610,000.00	1,610,000.00	46,442,709.99	(44,832,709.99)	3,001,855.23
Liaison Office Lagos	-	-	3,825,579.08	3,825,579.08	11,742,931.98	(7,917,352.90)	4,476,061.71
Liaison Office Kaduna	-	-	3,681,267.25	3,681,267.25	10,477,575.60	(6,796,308.35)	9,896,949.50
Liaison Office Abuja/Lodge	-	-	38,846,961.23	38,846,961.23	45,790,730.15	(6,943,768.92)	-
Office of the Chief of Staff	-	-	-	-	14,000,000.00	(14,000,000.00)	-
Principal Private Secretary	-	-	-	-	9,000,000.00	(9,000,000.00)	-
Benue Investment Promotion Agency	-	-	-	-	12,088,160.36	(12,088,160.36)	-
Benue State Council on Climate Change	-	-	4,380,000.00	4,380,000.00	9,844,024.37	(5,464,024.37)	-
Bureau of Homeland Security	-	-	125,570,500.00	125,570,500.00	144,562,599.52	(18,992,099.52)	-
Benue State Bureau of Entrepreneurship & Wealth Creation	-	-	-	-	27,708,120.70	(27,708,120.70)	-
Benue State Council for Arts and Culture	-	-	6,516,908,569.00	6,516,908,569.00	534,609,589.53	5,982,298,979.47	-
Benue State Digital Infrastrure Services Management Enforcement Agency	-	-	-	-	6,300,121.76	(6,300,121.76)	-
Sub-total	-	-	53,806,838,255.92	53,806,838,255.92	51,805,838,163.27	2,001,000,092.65	17,811,222,277.36

ECONOMIC SECTOR

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Ministry of Agriculture	-	-	5,113,036.05	5,113,036.05	15,685,635.32	-10,572,599.27	16,482,000.00
Akperan Orshi Polytechnic, Yandev.	-	-	109,793,447.78	109,793,447.78	128,943,919.29	-19,150,471.51	46,286,472.00
Bureau of Agricultural Development & Mechanization	-	-	-	-	1,145,696.25	-1,145,696.25	-
Ministry of Finance	-	-	8,210,821,106.13	8,210,821,106.13	8,249,549,342.28	-38,728,236.15	5,294,496,433.62
Office of the Accountant-General	-	-	19,427,071.98	19,427,071.98	33,493,120.60	-14,066,048.62	66,078,179.30
Debt Management Office	-	-	-	-	7,336,211.51	-7,336,211.51	-
Benue State Internal Revenue Service (BIRS)	-	-	4,596,295,890.97	4,596,295,890.97	4,624,100,127.31	-27,804,236.34	3,661,262,201.58
Ministry of Industry, Trade & Investment	-	-	216,743,086.24	216,743,086.24	217,707,102.45	-964,016.21	19,020,249.10
Ministry of Science, Technology & Innovation	-	-	8,332,182.80	8,332,182.80	25,720,311.44	-17,388,128.64	7,435,517.00
Business and Engineering Skills Training (BEST) Centre	-	-	1,452,290.00	1,452,290.00	6,192,323.86	-4,740,033.86	2,543,900.00
Ministry of Power, Renewable Energy and Transport	-	-	9,117,035.10	9,117,035.10	30,888,727.06	-21,771,691.96	5,927,021.17
Ministry of Works, Housing and Urban Development	-	-	5,402,172.81	5,402,172.81	26,301,935.34	-20,899,762.53	5,985,556.57
Benue State Council For Arts and Culture	-	-	-	-	-	0.00	8,959,837.25
Benue State Budget and Planning Commission	-	-	4,314,755,447.00	4,314,755,447.00	232,812,896.94	4,081,942,550.06	333,716,005.60
Benue State Bureau of Statistics	-	-	-	-	41,820,725.29	-41,820,725.29	-
Fiscal Responsibility Commission	-	-	-	-	5,121,987.21	-5,121,987.21	-
Ministry of Water Resources, Environment and Climate Change	-	-	6,530,145.01	6,530,145.01	108,921,858.67	-102,391,713.66	84,580,179.52
Benue State Water Board	-	-	997,850.00	997,850.00	17,205,502.04	-16,207,652.04	-
Benue State Rural Water Supply and Sanitation Agency	-	-	20,768,766.79	20,768,766.79	30,693,148.91	-9,924,382.12	6,234,100.00
Benue State Environmental Sanitation Authority	-	-	39,151,261.66	39,151,261.66	51,401,597.56	-12,250,335.90	199,880,895.00
Ministry of Cooperatives, Urban and Rural Development	-	-	6,351,294.45	6,351,294.45	46,986,462.19	-40,635,167.74	5,898,214.75
Benue State Urban Development Board	-	-	6,098,384.82	6,098,384.82	30,121,192.35	-24,022,807.53	502.00
Ministry of Lands, Survey and Solid Minerals	-	-	15,837,099.81	15,837,099.81	22,251,012.49	-6,413,912.68	6,613,049.57
Ministry of Marine and Blue Economy	-	-	-	-	6,750,000.00	-6,750,000.00	-
Benue State Geographic Information System	-	-	-	-	15,363,600.06	-15,363,600.06	-
Bureau of Mines and Solid Minerals	-	-	-	-	13,000,000.00	-13,000,000.00	-
Directorate for Diaspora Linkages and Investment	-	-	-	-	26,262,848.82	-26,262,848.82	-
Sub-total	-	-	17,592,987,569.40	17,592,987,569.40	14,015,777,285.24	3,577,210,284.16	9,771,400,314.03

LAW & JUSTICE SECTOR							
Judicial Service Commission	-	-	56,343,480.00	56,343,480.00	71,356,597.64	-15,013,117.64	30,087,914.68
High Court of Justice	-	-	1,970,827,921.81	1,970,827,921.81	2,032,100,925.80	-61,273,003.99	610,174,075.00
Customary Court of Appeal	-	-	536,998,781.03	536,998,781.03	562,589,608.85	-25,590,827.82	208,115,527.00
Ministry of Justice and Public Order	-	-	6,783,676,206.51	6,783,676,206.51	6,813,530,520.48	-29,854,313.97	8,377,248,449.06
Citizens Mediation Centre, Makurdi	-	-	-	-	603,296.17	-603,296.17	-
Sub-total	-	-	9,347,846,389.35	9,347,846,389.35	9,480,180,948.94	-132,334,559.59	9,225,625,965.74

SOCIAL SECTOR							
Ministry of Women Affairs and Social Welfare	-	-	97,099,182.88	97,099,182.88	108,583,426.76	-11,484,243.88	6,276,440.14
Benue State Rehabilitation Board, Apir	-	-	3,551,084.75	3,551,084.75	7,787,849.85	-4,236,765.10	70,200,880.20
Benue State Community and Social Development Agency	-	-	1,500,314.00	1,500,314.00	10,906,978.24	-9,406,664.24	25,835,128.10
Ministry of Education and Knowledge Management	116,705,847.21	-	-	116,705,847.21	124,151,206.38	-7,445,359.17	35,326,871.00
Benue State Universal Basic Education Board (SUBEB)	871,136,302.62	-	-	871,136,302.62	891,981,872.30	-20,845,569.68	94,736,356.49
Benue State Library Board	-	-	1,999,105.41	1,999,105.41	7,330,998.73	-5,331,893.32	2,623,907.50

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Benue State Examinations Board	-	-	675,339,220.12	675,339,220.12	699,166,700.10	-23,827,479.98	440,903,704.13
Agency for Adult and Non-Formal Education	-	-	104.50	104.50	7,989,254.06	-7,989,149.56	2,633,379.00
Benue State Polytechnic, Ugbokolo	-	-	472,914,371.95	472,914,371.95	498,808,044.34	-25,893,672.39	660,296,578.64
College of Education, Katsina-Ala	-	-	86,919,984.08	86,919,984.08	128,674,218.68	-41,754,234.60	69,441,161.04
College of Education Oju	-	-	81,922,690.31	81,922,690.31	101,681,485.17	-19,758,794.86	45,928,757.23
Benue State University College of Health Sciences	-	-	289,287,220.06	289,287,220.06	327,875,553.93	-38,588,333.87	243,564,562.29
Benue State University (BSU), Makurdi	-	-	2,676,945,456.35	2,676,945,456.35	2,742,096,821.74	-65,151,365.39	3,924,407,650.45
Benue State Teaching Service Board	-	-	19,877,930.00	19,877,930.00	38,573,770.80	-18,695,840.80	13,335,100.00
Benue State Science and Technical Education Board	-	-	1,315,298.80	1,315,298.80	19,872,541.73	-18,557,242.93	2,769,708.75
Benue State Scholarship Board	-	-	100,000.00	100,000.00	19,289,286.30	-19,189,286.30	620,834.62
Akawe Torkula Polytechnic, Makurdi	-	-	19,863,302.50	19,863,302.50	35,363,262.73	-15,499,960.23	1,830,700.00
Ministry of Health and Human Services	-	156,802,137.90	-	156,802,137.90	174,381,105.25	-17,578,967.35	92,198,932.00
Benue State Health Insurance Agency	-	-	324,328,245.71	324,328,245.71	332,744,268.92	-8,416,023.21	-
Benue State University Teaching Hospital (BSUTH)	-	-	2,436,889,815.23	2,436,889,815.23	1,194,658,880.67	1,242,230,934.56	2,295,708,919.53
Benue State Primary Health Care Board	-	35,984,862.80	-	35,984,862.80	53,106,006.80	-17,121,144.00	25,538,745.50
Hospital Management Board	-	-	35,763,522.01	35,763,522.01	36,067,429.29	-303,907.28	24,207,774.80
Ministry of Youth, Sports and Creativity	-	-	199,970,302.35	199,970,302.35	207,437,292.56	-7,466,990.21	108,694,656.25
Benue State Sports Council	-	-	796,209,275.67	796,209,275.67	802,013,460.54	-5,804,184.87	100,010,445.75
Benue State Sports Marketing and Lottery Board	-	-	-	-	4,475,191.31	-4,475,191.31	-
Ministry of Humanitarian Affairs and Disaster Management	-	-	9,179,010.47	9,179,010.47	57,131,253.81	-47,952,243.34	5,988,554.78
Bureau of Local Government and Chieftaincy Affairs	-	-	529,916,735.00	529,916,735.00	544,854,352.61	-14,937,617.61	118,895,770.00
Bureau of Education Quality Assurance	78,980,976.75	-	-	78,980,976.75	109,613,423.22	-30,632,446.47	-
Benue State University of Agricultural Science and Technology, Ibhugh	-	-	28,122,044.20	28,122,044.20	46,930,500.00	-18,808,455.80	-
Sub-total		192,787,000.70	8,789,014,216.35	10,048,624,343.63	9,333,546,436.82	715,077,906.81	8,411,975,518.19
TOTAL	#VALUE!	192,787,000.70	89,536,686,431.02	90,796,296,558.30	84,635,342,834.27	6,160,953,724.03	45,220,224,075.32

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

7B SUMMARY OF HOP.GOV Overhead Cost					2024 ACTUAL			
	BED (BASIC EDUCATION)	#VALUE!	1,125,746,501.90	#VALUE!	130,063,227.49			
	PHC (PRIMARY HEALTH CARE)	192,787,000.70	227,487,112.05	34,700,111.35	117,737,677.50			
	TOTAL	#VALUE!	1,353,233,613.95	#VALUE!	247,800,904.99			
8 GRANTS & CONTRIBUTIONS 2025					2024			
		ACTUAL	BUDGET	VARIANCE	ACTUAL			
	Grants to other State Governments	-	294,259.17	(294,259.17)	834542			
	Grants to Government Owned Companies	-	2,494,291.80	(2,494,291.80)	-			
	Grants to communiyies/NGOs	1,727,155,082.36	2,205,269,432.45	(478,114,350.09)	2,205,372,653.52			
	Grants to Academic Institutions	207,509,900.00	215,292,017.79	(7,782,117.79)	1,250,000.00			
	Contribution to Traditional Councils	2,990,000.00	9,244,847.69	(6,254,847.69)	1,240,000.00			
	TOTAL	1,937,654,982.36	2,432,594,848.90	(494,939,866.54)	2,208,697,195.52			
9A CAPITAL EXPENDITUREBY MDA's ACCORDING TO SECTOR		2025 ACTUAL			2025 BUDGET	VARIANCE	2024 ACTUAL	
		BED (BASIC EDUCATION)	PHC (PRIMARY HEALTH CARE)	OTHERS	TOTAL 2025 ACTUAL			
ADMINISTRATIVESECTOR								
	Government House Administration	-	-	419,620,529.15	419,620,529.15	605,412,581.71	185,792,052.56	175,748,000.00
	Deputy Governor's Office	-	-	-	-	49,921,310.63	49,921,310.63	-
	Develppment Cooperations, Sustainable Development Goals (SDG)	-	-	352,141,980.00	352,141,980.00	374,409,634.86	22,267,654.86	-
	Benue State Commission for Peace and Reconciliation	-	-	458,885,000.00	458,885,000.00	475,025,055.23	16,140,055.23	-
	Benue State Bureau of Entrepreneurship & Wealth Creation	-	-	751,230,992.00	751,230,992.00	1,244,863,266.51	493,632,274.51	-
	Benue State Emergency Management Agency (BESEMA)	-	-	5,818,608,695.58	5,818,608,695.58	5,823,070,217.56	4,461,521.98	-
	Public Procurement Commission	-	-	-	-	6,190,278.50	6,190,278.50	-
	Benue State Social Investment Programme	-	-	56,458,125.00	56,458,125.00	72,341,918.19	15,883,793.19	895,000,000.01
	Bureau of Archives, Research and Documentation	-	-	-	-	4,195,638.10	4,195,638.10	-
	Muslim Pilgrims Welfare Board (MPWB)	-	-	-	-	2,500,000.00	2,500,000.00	-
	Christian Pilgrims Welfare Board (CPWB)	-	-	-	-	25,000,000.00	25,000,000.00	-
	Bureau of Special Projects & Infrastructure	-	-	32,954,270,237.01	32,954,270,237.01	35,001,907,348.48	2,047,637,111.47	23,346,237,812.35
	Bureau for International Cooperation & Development	-	-	-	-	1,034,543.08	1,034,543.08	-
	Benue State House of Assembly	-	-	-	-	-	-	-
	Benue State House of Assembly Service Commission	-	-	-	-	-	-	75,898,000.00
	Ministry of Information, Culture and Tourism	-	-	107,751,469.71	107,751,469.71	126,980,009.45	19,228,539.74	638,390,720.00
	Benue State Television Corporation	-	-	-	-	18,822,233.29	18,822,233.29	-
	Bureau of Service Welfare	-	-	-	-	937,048,188.32	937,048,188.32	-
	Benue Public service institute	-	-	-	-	1,186,212,509.30	1,186,212,509.30	-
	Office of the Auditor-General of the State	-	-	-	-	193,793,907.74	193,793,907.74	-
	Benue State Civil Service Commission	-	-	-	-	-	-	-
	Benue State Independent Electoral Commission (BSIEC)	-	-	-	-	8,962,968.23	8,962,968.23	6,367,556,000.00
	Local Government Service Commission	-	-	-	-	86,138,055.06	86,138,055.06	-
	Ministry of ICT and Digital Economy	-	-	1,781,841,648.00	1,781,841,648.00	3,733,763,505.95	1,951,921,857.95	670,000,000.00
	Office of the Secretary to the State Government	-	-	100,758,980.00	100,758,980.00	490,534,918.26	389,775,938.26	468,564,120.00
	Bureau of Research and Policy Analysis (REPA) - SSG	-	-	-	-	6,000,000.00	6,000,000.00	-
	Liaison Office Kaduna	-	-	-	-	691,844,250.64	691,844,250.64	-
	Benue State Council on Climate Change	-	-	5,840,000.00	5,840,000.00	46,847,693.59	41,007,693.59	-
	Bureau of Internal Affairs	-	-	339,129,750.00	339,129,750.00	788,193,379.76	449,063,629.76	-

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Benue State Investment Promotion Agency	-	-	52,300,650.00	52,300,650.00	712,114,642.54	659,813,992.54	-
Benue State Council for Arts and Culture	-	-	100,060,000.00	100,060,000.00	117,632,902.00	17,572,902.00	-
Office of the Chief of Staff	-	-	-	-	47,500,000.00	47,500,000.00	-
Principal Private Secretary	-	-	-	-	49,500,000.00	49,500,000.00	-
Benue State Aids Control Agency	-	-	-	-	517,563.10	517,563.10	-
Benue State Pension Commission	-	-	-	-	4,305,444.14	4,305,444.14	-
Bureau of Homeland Security	-	-	-	-	939,457,633.39	939,457,633.39	-
Government Printing Department	-	-	-	-	44,328,012.79	44,328,012.79	-
Local Government Audit Department	-	-	-	-	193,793.91	193,793.91	-
Bureau of Political - SSG	-	-	-	-	39,727,751.09	39,727,751.09	-
Liaison Office Abuja/Lodge	-	-	-	-	91,325,379.02	91,325,379.02	-
Sub-total	-	-	43,298,898,056.45	43,298,898,056.45	54,047,616,534.42	10,748,718,477.97	32,637,394,652.36
ECONOMIC SECTOR							
Ministry of Agriculture & Food Security	-	-	14,586,172,896.02	14,586,172,896.02	16,833,543,210.01	2,247,370,313.99	650,000,000.00
Akperan Orshi Polytechnic, Yandev.	-	-	363,279,950.00	363,279,950.00	581,453,116.42	218,173,166.42	1,487,000.00
Bureau of Agricultural Development & Mechanization	-	-	6,573,151,729.41	6,573,151,729.41	7,302,702,478.12	729,550,748.71	5,761,135,117.54
Ministry of Finance	-	-	8,838,789,750.00	8,838,789,750.00	13,522,294,152.14	4,683,504,402.14	17,350,000.00
Office of the Accountant-General	-	-	-	-	63,286,307.48	63,286,307.48	17,400,000.00
Debt Management Office	-	-	-	-	-	-	-
Benue State Internal Revenue Service (BIRS)	-	-	482,985,212.00	482,985,212.00	550,191,444.73	67,206,232.73	12,650,700.00
Ministry of Industry, Trade & Investment	-	-	14,902,198,572.12	14,902,198,572.12	18,428,707,049.39	3,526,508,477.27	9,012,089,632.27
Ministry of Science, Technology & Innovation	-	-	505,342,100.00	505,342,100.00	2,002,029,723.25	1,496,687,623.25	293,551,724.28
Ministry of Power, Renewable Energy and Transport	-	-	2,173,434,083.00	2,173,434,083.00	3,518,076,732.95	1,344,642,649.95	845,149,107.81
Ministry of Works, Housing and Urban Development	-	-	54,751,250,383.54	54,751,250,383.54	65,280,235,914.63	10,528,985,531.09	20,620,774,420.26
Benue State Budget and Economic Planning Commission	-	-	1,354,949,893.88	1,354,949,893.88	12,841,182,293.21	11,486,232,399.33	47,171,680.65
Benue State Bureau of Statistics	-	-	188,640,000.00	188,640,000.00	195,645,197.56	7,005,197.56	-
Fiscal Responsibility Commission	-	-	-	-	8,308,913.79	8,308,913.79	-
Ministry of Water Resources, Environment and Climate Change	-	-	4,256,696,673.44	4,256,696,673.44	8,847,900,828.86	4,591,204,155.42	7,339,380,830.84
Benue State Rural Water Supply and Sanitation Agency	-	-	1,818,903,824.30	1,818,903,824.30	1,909,401,909.00	90,498,084.70	7,279,375.00
Benue State Environmental Sanitation Authority	-	-	-	-	211,629,633.15	211,629,633.15	-
Ministry of Cooperatives and Rural Development	-	-	1,344,678,940.00	1,344,678,940.00	3,702,860,857.00	2,358,181,917.00	-
Benue State Urban Development Board	-	-	-	-	489,329,617.05	489,329,617.05	-
Ministry of Lands, Survey and Solid Minerals	-	-	2,707,969,303.92	2,707,969,303.92	2,975,069,189.47	267,099,885.55	23,078,103.92
Benue Geographic Information System	-	-	888,901,490.00	888,901,490.00	1,420,073,200.00	531,171,710.00	-
Agro- Climatic and Watershed	-	-	1,011,471,686.80	1,011,471,686.80	1,015,300,000.00	3,828,313.20	-
Ministry of Marine and Blue Economy	-	-	-	-	179,200,000.00	179,200,000.00	-
Bureau for Mines and Solid Minerals	-	-	-	-	137,183,000.00	137,183,000.00	-
Directorate for Diaspora Linkages and Investment	-	-	-	-	221,419,713.78	221,419,713.78	-
Sub-total	-	-	116,748,816,488.43	116,748,816,488.43	162,237,024,481.99	45,488,207,993.56	44,648,497,692.57
LAW & JUSTICE SECTOR							
Judicial Service Commission	-	-	133,263,040.00	133,263,040.00	259,921,282.33	126,658,242.33	60,144,300.00
High Court of Justice	-	-	2,301,479,857.00	2,301,479,857.00	11,417,780,896.26	9,116,301,039.26	685,767,717.00
Customary Court of Appeal	-	-	860,787,520.00	860,787,520.00	1,568,747,605.29	707,960,085.29	48,475,200.00
Ministry of Justice and Public Order	-	-	1,376,045,074.83	1,376,045,074.83	1,976,577,019.22	600,531,944.39	85,093,487.22
Sub-total	-	-	4,671,575,491.83	4,671,575,491.83	15,223,026,803.10	10,551,451,311.27	879,480,704.22
SOCIAL SECTOR							

9B	SUMMARY OF HOP.GOV Capital Expenditure	2025 ACTUAL	2025 BUDGET	VARIANCE	2024 ACTUAL
	BED (BASIC EDUCATION)	10,834,797,338.33	637,642,170.27	(10,197,155,168.06)	108,000,000.00
	PHC (PRIMARY HEALTH CARE)	16,976,943,474.00	280,869,580.17	(16,696,073,893.83)	-
	TOTAL	27,811,740,812.33	918,511,750.44	(26,893,229,061.89)	108,000,000.00

This represents closing balance of cash at hand and held in Banks			
		2025	2024
CENTRAL ACCOUNTS		AMOUNT	AMOUNT
FIRST BANK OF NIGERIA - VAT		1,099,881.13	1,099,631.13
FIRST BANK OF NIGERIA - REVENUE ACCOUNT		21,549,149.17	164,567,222.12
ACCESS BANK- N Cares		200,688.41	193,699.80
FIDELITY BANK EXPENDITURE ACCOUNT		8,174,558.36	8,174,558.36
FIDELITY BANK - Excess Crude Backed Loan		0.00	(1,585,102,718.06)
FIDELITY BANK - SOCIAL SERVICE		0.00	4,074,410.60
UNITED BANK FOR AFRICA - FAAC		2,215,584,145.90	2,298,757,429.24

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

UNITED BANK FOR AFRICA - SALARY	276,728,588.14	727,792,878.46
ACCESS BANK - Benue State Social Benefit Account	41.35	41.35
UNITED BANK FOR AFRICA - TSA	259,808,102.11	259,808,102.11
UNITED BANK FOR AFRICA - Debt Service	1,203,452,144.21	1,203,452,144.21
ACCESS BANK - EXPENDITURE	0.00	2,289,812.93
UNITED BANK FOR AFRICA - Social Benefit	173,304,565.12	64,011,580.26
GTB EXCESS CRUDE	0.00	1,091,361.78
GTB - EMERGENCY RELIEF FUND	0.00	13,369,067.45
POLARIS BANK PALLIATIVES	0.00	6,113.09
FIDELITY BANK - CONSOLIDATED DEBT	7,409,789,443.79	9,443.79
STERLING BANK - Benue State Saber Program	1,000.00	190,929.40
FIDELITY BANK SOCIAL BENEFIT	7,306,497.00	73,926,604.50
FIDELITY BANK - IGR	499,999,754.75	7,378.06
STERLING BANK - Salary Refund	132,822,821.27	4,288,689.40
ACCESS BANK - Stamp Duty Refund BG	5,214,852,734.75	13,748,764,471.77
UNITY BANK - NNB	0.00	14,697,178.17
FIDELITY BANK - BNSG Corporate Social Responsibility	3,204,579,626.06	15,480,095,411.77
UNITY BANK - Benue State Government	0.00	746.81
UNITED BANK FOR AFRICA - CAPITAL DEVELOPMENT	125,860,189.48	125,860,189.48
UNITED BANK FOR AFRICA - PARIS CLUB	9,561,769,021.81	7,384,442,563.24
UNITED BANK FOR AFRICA - SALARY REFUND	410,177,529.04	31,415,951.18
UNITED BANK FOR AFRICA - Ecological Fund	2,618,748,361.80	1,326,158,033.29
UNION BANK OF NIGERIA-BENUE STATE GOVERNMENT	5,371.17	97,286.97
Access Bank- VAT	2,142,809,666.70	1,522,767,964.53
ACCESS BANK - IGR	628,084.60	628,009.90
ACCESS BANK - Salary Account	144.45	144.45
FIDELITY BANK - Benue State Social Benefit Commission Account	4,074,410.60	521,730,000.00
STERLING BANK - Vehicle Loan Repayment	64,058,892.59	54,840,900.54
FIRST BANK - Benue State Investment in Digital and Creative Enterprise	228.50	-
KEYSTONE BANK PENSION REFUND	43,934,085.55	43,934,085.55
UNITED BANK FOR AFRICA - BOND 2	13,433,352.87	13,433,352.87
ACCESS BANK DEBT SERVICE RESERVE	0.00	728,754,733.92
ACCESS BANK BSG -CSR	100,000,084.95	
ZENITH BANK - BENUE STATE GOVERNMENT A/C	-	
ZENITH BANK - Ecological Fund	7,321.20	7,321.20
UNITED BANK FOR AFRICA - Infrastructure Loan Repayment	4,046,292,335.35	25,750,131,206.44
Total	39,761,052,822.18	69,989,767,932.06

11A	CASH AND BANK BALANCE HELD BY MDAs	2025	2024
		AMOUNT	AMOUNT
	CASH AND BANK BALANCE HELD BY MDAs	4,980,771,782.82	15,191,109,478.29
	Grand Total	44,741,824,605.00	85,180,877,410.35

11B			
	MDAs	ACCOUNT NUMBER	BALANCE AS AT DEC. 2025
	Customary Court of Appeal	Zenith	1215334485
	Benue State House of Assembly	ZENITH	1010515854
	Bureau of Establishment & Mgt Services	UBA	1020931604
	Bureau of Establishment & Mgt Services	ZENITH	1015557820
	Ministry of Information and Orientation	Zenith	1015546345
	Ministry of Information and Orientation	STANBIC	0056172055
	Benue State Scholarship Board	ECO BANK	2623064519
	Ministry of Agriculture and Food Security	UBA	1020968219
	Office of Auditor General Benue State	FBN	2005265693
	Benue State Sustainable Goals(SDGs)	ECO BANK	2623064356
	Civil Service Commission	UBA	1020964943
	Benue State Library BOARD.	UBA	1020927678
	Office of the Deputy Governor	ZENITH	1015503164
	Benue State Local Government Service Commission	ZENITH	1229431217

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Ministry of Power ,Renewable Energy and Transport	ZENITH	1310799183	15,616,027.57
Ministry of Power ,Renewable Energy and Transport	ZENITH	1310799846	115,565.17
Ministry of Industry, Trade & Investment	UBA	1020930047	1,747.60
Benue State Planning Commission	ZENITH	1229752004	5,907.68
Benue State Planning Commission	ACCESS	1391408860	12,014.35
Ministry of Humanitarian & Disaster Mgt.	ZENITH	1229073956	96,911.13
Benue State Aids Control Agency	UBA	1021133357	7,234.69
Benue Printing and Publishing Company	UBA	1021788252	382,520.65
Office of The Head of Service	ZENITH	1229550183	14,734.54
Bureau of Archives, Research and Documentation	FBN	2032889806	11,964.05
Ministry of Lands, Survey & Solid Minerals	FBN	2032847251	26,306.58
Ministry of Marine and Blue Economy	ZENITH	1310730250	35,793.27
Ministry of Women Affairs	ZENITH	1015521827	150,700.00
Benue State University Teaching Hospital	ZENITH	1228347694	140,082.19
Science and Technical Education Board	UBA	1020966631	1,208.26
Bureau of International Cooperation and Development	ZENITH	1310990179	3,307.93
Sub-Treasury, Makurdi.	ZENITH	1015515093	2,885,434.38
Sub-Treasury, Makurdi.	ACCESS	0025458136	676,322,247.34
Sub-Treasury, Makurdi.	UBA	1020929153	1,599,510,963.45
Community and Social Development Agency	UBA	1021153911	56,193.48
Community and Social Development Agency	ACCESS	1563131154	6,834.11
Community and Social Development Agency	FBN	2029888313	27,764.08
Bureau of Arts , Culture and Tourism	ZENITH	1015530281	79,607.87
College of Health Sciences	ACCESS	1628888166	9,618,681.41
Ministry of Cooperatives and Rural Development	UBA	1020938988	53,601.24
Benue State Liaison office Kaduna	FCMB	0669853015	553.65
Ministry of Youths, Sports and Creativity	UBA	1020931958	20,473.91
Primary Health Care Board	ZENITH	1226027680	12,481.15
Benue State Rural Water Supply and Sanitation Agency	ACCESS	0007632654	112,489.62
Benue State Rural Water Supply and Sanitation Agency	ACCESS	0007632685	92,169.31
Benue State Rural Water Supply and Sanitation Agency	ZENITH	1015512999	70,138.11
Benue State Rural Water Supply and Sanitation Agency	ACCESS	1218640947	6,844.58
Benue State Rural Water Supply and Sanitation Agency	UBA	1027295217	36,634.52
Government House	UBA	1026765221	15,232,621.14
Government House	ACCESS	1775692863	6,421,981.23
Ministry of Trade and Investment	POLARIS BANK	1751095582	554,404.99
Ministry of Trade and Investment	FIDELITY	5030094266	2,648,976.38
Ministry of Trade and Investment	FIDELITY	5030125298	4,438.75
Ministry of Works	ZENITH	1015980408	2,365,661,338.16
Ministry of Energy Science and Technology	UBA	1022267473	4,846.70
Office of the Secretary to the State Government	FIDELITY	5030092846	23,734,790.62
Benue State House of Assembly Service Commission	UBA	1023295752	17,058.79
Customary Court of Appeal	ZENITH	1015110539	142,454.20
Benue Education Quality Assurance and Examination Board	ZENITH	1229739906	174,207.23
Radio Benue, Makurdi	ZENITH	1015529933	551,955.79

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

Bureau of Home land Security	KEYSTONE	101379257	175.40
	Total		4,980,771,782.82

12	Actual 2025	Budget 2025	Variance	Actual 2024
Sale of Store Scrap/Unservicable Items	6,076,958.75	18,559,161.66	-12,482,202.91	34,173,733.00

13	LIST OF LOANS	BALANCE AS AT01/01/2025	ADDITIONAL LOAN	CHARGES	LOAN PAID BACK	BALANCEASAT31/12/2025
	INTERNAL LOANS					
	Contractor Arrears	27,423,656,445.16	86,563,625,053.05	0.00	93,759,724,940.48	20,227,556,557.73
	Structured Commercial Loan	8,947,223,592.81	-	0.00	455,606,969.46	8,491,616,623.35
	Micro Small, Medium Enterprises Developm	533,333,333.16	-	0	200,000,000.04	333,333,333.12
	CBN (Covid 19) Health InerveN-CARES)	1,533,402,561.20	-	0.00	185,583,246.73	1,347,819,314.47
	BNSG Judgement Debt	874,010,752.21	74,754,247.64	0.00	877,216,551.45	71,548,448.40
	Pension and Gratuity Arrears	72,253,864,063.99	-	0.00	1,233,731,726.09	71,020,132,337.90
	Salary Arrears and Other Staff Claims	11,010,128,845.55	-	0.00	5,267,975,910.64	5,742,152,934.91
	SUB-TOTAL	122,575,619,594.08	86,638,379,300.69	0.00	(101,979,839,344.89)	107,234,159,549.88
	EXTERNAL LOANS					
	ADB/ADF	4,649,380,776.82		(2,323,220,748.66)		2,326,160,028.16
	IDA	34,614,521,314.66		49,396,244,898.35	-2,592,293,242.70	81,418,472,970.31
	SUB-TOTAL	39,263,902,091.48		47,073,024,149.69	-2,592,293,242.70	83,744,632,998.47
	TOTAL BORROWINGS	161,839,521,685.56		47,073,024,149.69	-104,572,132,587.59	190,978,792,548.35
	EXCHANGE RATE:: USD1=N1,435.26					

NOTE 14 - OPERATING LIABILITIES OVER ASSETS

	2025	2024
Opening balance	147,496,820,575.95	209,922,060,011.60
Add/(Less) Net Movement:		
External Loan	44,480,730,906.99	12,397,821,713.88
Internal Loan	(15,341,460,044.20)	(64,440,392,019.92)
Investment	(22,501,738,775.14)	(10,382,669,129.61)
Benue Links(Nigeria) Limited	(347,289,950.00)	-
Benue Agricultural Company(ADC)	(280,458,743.00)	-
Closing Balance	153,506,603,970.60	147,496,820,575.95

NOTE 15 - SCHEDULE OF GOVERNMENT BUSINESS ENTERPRISES

	BENUE INVESTMENT AND PROPERTY COMPANY LIMITED	2025 ACTUAL	2025 BUDGETED	VARIANCE	2024
	Unquoted Shares	193,156,100.00	-	193,156,100.00	193,156,100.00
	Investment in Mining	73,836,750.00	-	73,836,750.00	73,836,750.00
	Investment in Meat Processing	10,325,000.00	-	10,325,000.00	10,325,000.00
	Investment in Mbatyav Cement	6,875,211.00	-	6,875,211.00	6,875,211.00
	Investment in Land Adaka	510,922,028.00	-	510,922,028.00	510,922,028.00
	Investment in Securities (quoted shares)	12,933,175,967.00	-	12,933,175,967.00	8,400,631,001.00
	Investment in Bread and Water factories (Tse-ayu)	738,824,500.00	-	738,824,500.00	738,824,500.00
	Investment in Bread factory (Naka, Tse Ayu/Gboko)	1,334,332,206.00	-	1,334,332,206.00	259,018,654.86
	Investment in Brewery(Building/Land/Plants and Equipments)	12,871,102,000.00	-	12,871,102,000.00	2,860,312,700.00
	Investment in Printing/Nylon Plant	507,450,000.00	-	507,450,000.00	507,450,000.00
	Investment in North Bank Guest House/Kaduna	4,766,428,831.00	-	4,766,428,831.00	148,597,569.00
	Investment in Steel and Metal	202,243,400.00	-	202,243,400.00	202,243,400.00
	Investment in Filling Station	382,338,808.00	-	382,338,808.00	117,308,112.00
	Investment in Water Factory beside Head Office	219,918,000.00	-	219,918,000.00	219,918,000.00
	Investment in Fertilizer	82,110,583.75	-	82,110,583.75	82,110,583.75
	Investment in Benfruit	2,011,400,500.00	-	2,011,400,500.00	11,171,500.00
	TOTAL	36,844,439,884.75	-	36,844,439,884.75	14,342,701,109.61

	BENUE LINKS(NIGERIA) LIMITED	2025 ACTUAL	2025 BUDGETED	VARIANCE	2024
	Yard Asphalt at the Head Office	95,000,000.00	-	-	-
	Box Culvert and Drainage	2,000,000.00	-	-	-
	10NO. Additional Buses	87,000,000.00	-	-	-
	10NO. Sedan Cars	85,000,000.00	-	-	-
	1NO. Hijet Mini Truck	2,800,000.00	-	-	-
	Acquisition of Land at Ihugh and Adikpo	19,391,500.00	-	-	-
	Haulage Store at the Head Office	16,668,450.00	-	-	-
	Installation of Solar Lights	2,880,000.00	-	-	-
	Fare subsidy(Equivalent of fare reduction)	36,550,000.00	-	-	-
	TOTAL	347,289,950.00	-	-	-

	BENUE STATE AGRICULTURAL DEVELOPMENT COMPANY	2025 ACTUAL	2025 BUDGETED	VARIANCE	2024
	Fish Stocking	22,114,900.00	-	-	-
	Rice and Soyabeans	188,182,843.00	-	-	-
	Poultry Birds	43,141,000.00	-	-	-
	Palm Seedlings and Deposit of AliaVest	15,100,000.00	-	-	-
	Pallet, Sacks, Sewing	11,920,000.00	-	-	-
	TOTAL	280,458,743.00	-	-	-

NOTE 17 A - BASIC EDUCATION EXPENDITURE

S/No	MDAs	SUPPL. NOTES	PROGRAMME	FUNCTION CODE - 709	ECONOMIC CLASSIFICATION	DESCRIPTION	AMOUNT
							N
1	Ministry of Education and Knowledge Management		Improved quality of teaching and learning	Pre-primary and primary education	Personal cost	Salaries & emoluments	358,639,319.49
2	Ministry of Education and Knowledge Management		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Teachers' training and development	84,849,280.00
3	Ministry of Education and Knowledge Management		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Books and instructional materials	18,688,000.00
4	Ministry of Education and Knowledge Management		Adequate infrastructure at all levels	Pre-primary and primary education	Overhead cost	Maintenance and Professional services	2,302,567.21
5	Ministry of Education and Knowledge Management		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Celebration, sporting and educational activities	10,866,000.00
6	Ministry of Education and Knowledge Management		Adequate infrastructure at all levels	Pre-primary and primary education	Capital Expenditure	Building/rehabilitation of Classrooms and laboratories with furnishing (tables, chairs, etc), purchase of teaching/learning equipments	3,894,298,481.13
7	Benue State Universal Basic Education Board (SUBEB)		Improved quality of teaching and learning	Pre-primary and primary education	Personal cost	Salaries & emoluments	513,091,165.89
8	Benue State Universal Basic Education Board (SUBEB)		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Teachers' training and development	672,198,187.99
9	Benue State Universal Basic Education Board (SUBEB)		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Books and instructional materials	41,955,036.68
10	Benue State Universal Basic Education Board (SUBEB)		Adequate infrastructure at all levels	Pre-primary and primary education	Overhead cost	Maintenance and Professional services	19,631,200.51
11	Benue State Universal Basic Education Board (SUBEB)		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Celebration, sporting and educational activities	137,351,877.44
12	Benue State Universal Basic Education Board (SUBEB)		Adequate infrastructure at all levels	Pre-primary and primary education	Capital Expenditure	Building/rehabilitation of Classrooms and laboratories with furnishing (tables, chairs, etc), purchase of teaching/learning equipments	3,953,231,144.92
13	Benue State Universal Basic Education Board (SUBEB)		Improved education Information Management System	Pre-primary and primary education	Capital Expenditure	Purchase of ICT items for school and data management system	2,558,619,176.77
14	Benue State Universal Basic Education Board (SUBEB)		Education sector expenditures Not Elsewhere Classified - N.E.C.	Pre-primary and primary education	Capital Expenditure	Construction of boreholes	426,288,535.52
15	Bureau For Education Quality Assurance		Improved quality of teaching and learning	Pre-primary and primary education	Personal cost	Salaries & emoluments	17,298,127.15
16	Bureau For Education Quality Assurance		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Teachers' training and development	4,353,658.00
17	Bureau For Education Quality Assurance		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Books and instructional materials	7,211,077.24

Benue State Government

18	Bureau For Education Quality Assurance		Adequate infrastructure at all levels	Pre-primary and primary education	Overhead cost	Maintenance and Professional services	53,463,490.13
19	Bureau For Education Quality Assurance		Improved quality of teaching and learning	Pre-primary and primary education	Overhead cost	Celebration, sporting and educational activities	220,562,651.38
20	Bureau For Education Quality Assurance		Adequate infrastructure at all levels	Pre-primary and primary education	Capital Expenditure	Purchase of ICT items and tables	2,360,000.00
TOTAL BASIC EDUCATION							12,997,258,977.44

NOTE 17 B - PRIMARY HEALTH CARE (PHC) EXPENDITURE

S/No	MDAs	SUPPL. NOTES	PROGRAMME	FUNCTION CODE - 709	ECONOMIC CLASSIFICATION	DESCRIPTION	AMOUNT
							N
1	Ministry of Health and Human Services		Effective governance of the health system	Specialized hospital Services	Personal cost	Salaries & emoluments	1,344,093,307.73
2	Ministry of Health and Human Services		Enhancement of the delivery of essential package of health services (EPHS) to all citizens	Public Health Services	Overhead cost	Medicines	20,834,555.00
3	Ministry of Health and Human Services		Not Elsewhere Classified - N.E.C.	Public Health Services	Overhead cost	Running cost (administration)	135,967,582.90
4	Ministry of Health and Human Services		Not Elsewhere Classified - N.E.C.	Public Health Services	Overhead cost	Grants and Contributions	13,151,458.75
5	Ministry of Health and Human Services		Enhancement of the delivery of essential package of health services (EPHS) to all citizens	Public Health Services	Capital Expenditure	Purchase of medical equipments	16,948,879,774.00
6	Benue State Primary Health Care Board		Effective governance of the health system	Specialized hospital Services	Personal cost	Salaries & emoluments	6,233,883.17
7	Benue State Primary Health Care Board		Enhancement of the delivery of essential package of health services (EPHS) to all citizens	Public Health Services	Overhead cost	Medicines	371,000.00
8	Benue State Primary Health Care Board		Not Elsewhere Classified - N.E.C.	Public Health Services	Overhead cost	Running cost (administration)	35,613,862.80
9	Benue State Primary Health Care Board		Enhancement of the delivery of essential package of health services (EPHS) to all citizens	Public Health Services	Capital Expenditure	Purchase of medical equipments	28,063,700.00
TOTAL PHC EXPENDITURE							18,533,209,124.35

NOTE 17 C - BASIC EDUCATION (BED) AND PRIMARY HEALTH CARE (PHC) EXPENDITURE SUMMARY TABLE

SECTOR	SUPPL. NOTES	PERSONNEL COST	OVERHEAD COST	Capital Expenditure	TOTAL
		N	N	N	N
Basic Education		889,028,612.53	1,273,433,026.58	10,834,797,338.33	12,997,258,977.44
Primary Health Care		1,350,327,190.90	205,938,459.45	16,976,943,474.00	18,533,209,124.35
TOTAL		2,239,355,803.43	1,479,371,486.03	27,811,740,812.33	31,530,468,101.79

NOTE 17 - HOPE-GOV EXPENDITURE FRAMEWORK TABLE - PEF SUMMARY

S/No	MDAs	YEAR	2025					2024				
		BUDGET CODE	210101	210201	220205	220207	TOTAL	210101	210201	220205	220207	TOTAL
		EXPENDITURE	PERSONNEL COST		OTHER RECURRENT COSTS			PERSONNEL COST		OTHER RECURRENT COSTS		
			Salary & Wages	Allowances	Training - General	Consulting & Professional Services - General		Salary & Wages	Allowances	Training - General	Consulting & Professional Services - General	
			N	N	N	N		N	N	N	N	
1	Min. of Finance		169,307,066.14	-	-	574,416,656.28	743,723,722.42	116,628,014.90	-	-	455,000,000.00	571,628,014.90
2	Min. of Budget & Economic Planning		119,228,565.16	-	-	-	119,228,565.16	73,944,469.77	-	8,706,660.00	6,330,000.00	88,981,129.77
3	Min. of Health		1,344,093,307.73	300,000.00	190,000.00	-	1,344,583,307.73	572,073,061.59	7,916,800.00	346,161.00	3,463,257.00	583,799,279.59
4	Min. of Education		358,639,319.49	-	7,315,280.00	-	365,954,599.49	242,975,832.07	-	-	-	242,975,832.07
5	Office of the Accountant-General		491,702,273.90	-	-	-	491,702,273.90	362,526,514.70	-	-	-	362,526,514.70
6	State Universal Basic Education Board (SUBEB)		513,091,165.89	-	654,829,759.35	995,038.36	1,168,915,963.60	374,951,068.43	-	4,843,768.75	717,688.20	380,512,525.38
7	Primary Health Care Board		5,936,883.17	2,145,000.00	-	6,684,400.00	14,766,283.17	3,625,930.94	1,595,000.00	-	-	5,220,930.94
	TOTAL		3,001,998,581.48	2,445,000.00	662,335,039.35	582,096,094.64	4,248,874,715.47	1,746,724,892.40	9,511,800.00	13,896,589.75	465,510,945.20	2,235,644,227.35

SUPPLEMENTARY NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

1A	BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
MONTH	2025			2024		
	A			B		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	N	N	N	N	N	N
JANUARY	1,955,023,402.43	560,412,111.83	2,515,435,514.26	2,427,194,011.66	178,834,524.84	2,606,028,536.50
FEBRUARY	4,598,206,757.15	556,152,826.14	5,154,359,583.29	2,940,099,682.33	311,380,373.48	3,251,480,055.81
MARCH	4,928,826,588.69	565,308,452.25	5,494,135,040.94	321,670,356.95	431,945,494.91	110,275,137.96
APRIL	5,749,462,343.67	588,033,750.08	6,337,496,093.75	1,627,108,800.35	382,360,713.97	2,009,469,514.32
MAY	5,878,240,432.15	591,599,912.53	6,469,840,344.68	1,308,742,872.57	373,544,426.74	1,682,287,299.31
JUNE	5,326,650,682.15	576,325,119.45	5,902,975,801.60	562,303,995.30	352,873,811.68	915,177,806.98
JULY	6,508,036,110.87	609,040,408.24	7,117,076,519.11	386,297,336.61	347,999,781.13	734,297,117.74
AUGUST	8,585,626,315.67	621,771,330.57	9,207,397,646.24	361,916,818.24	516,295,314.12	878,212,132.36
SEPTEMBER	9,616,948,178.07	650,331,012.91	10,267,279,190.98	552,821,562.13	521,581,907.02	1,074,403,469.15
OCTOBER	8,116,602,789.01	608,782,986.75	8,725,385,775.76	135,550,740.82	510,026,715.05	645,577,455.87
NOVEMBER	9,123,862,248.46	636,676,325.63	9,760,538,574.09	129,442,688.26	502,688,435.47	373,245,747.21
DECEMBER	9,381,570,920.87	643,812,873.48	10,025,383,794.35	2,071,806,983.28	563,646,118.69	2,635,453,101.97
	79,769,056,769.19	7,208,247,109.86	86,977,303,879.05	11,922,729,758.10	4,993,177,617.10	16,915,907,375.20

1B	SHARE OF STATUTORY ALLOCATION					
MONTH	STATUTORY ALLOCATION OTHERS	ECOLOGICAL FUNDS	EXCHANGE GAIN RATE	ELECTRONIC MONEY TRANSFER	TOTAL	
					2025	2024
JANUARY	20,000,000.00	71,904,209.27	2,745,427,462.90	385,508,055.88	3,222,839,728.05	11,324,531,716.21
FEBRUARY	6,431,601,479.55	-	0.00	251,296,023.19	6,682,897,502.74	2,150,997,459.75
MARCH	10,801,961,280.77	89,267,138.78	-	420,779,473.56	11,312,007,893.11	14,379,921,252.70
APRIL	18,558,160,301.09	95,587,869.27	195,621,792.14	303,400,313.68	19,152,770,276.18	23,781,491,370.22
MAY	2,744,806,201.55	183,035,292.28	561,365,190.27	471,950,381.13	3,961,157,065.23	9,347,400,813.73
JUNE	13,585,680,239.19	999,231.59	533,913,298.08	334,517,730.75	14,455,110,499.61	23,861,045,530.50
JULY	17,053,315,845.11	101,440,237.51	279,478,412.94	354,248,922.78	17,788,483,418.34	5,065,226,391.44
AUGUST	-	95,888,755.49	285,275,538.78	453,404,322.93	834,568,617.20	14,372,760,986.67
SEPTEMBER	11,516,655,798.71	132,003,157.68	288,991,731.37	387,616,035.27	12,325,266,723.03	19,946,372,427.42
OCTOBER	-	255,889,198.66	0.00	609,468,840.39	865,358,039.05	12,113,521,660.41
NOVEMBER	-	-	0.00	571,116,445.00	571,116,445.00	7,488,321,933.79
DECEMBER	4,000,000,000.00	266,576,798.38	0.00	473,792,507.90	4,740,369,306.28	23,265,178,537.83
	84,712,181,145.97	1,292,591,888.91	4,890,073,426.48	5,017,099,052.46	95,911,945,513.82	167,096,770,080.67

1C	LOAN REPAYMENT					
MONTH	2025			2024		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
	=N=	=N=	=N=	=N=	=N=	=N=
JANUARY	66,959,571.21	122,394,933.98	189,354,505.19	30,231,831.29	15,313,616.28	45,545,447.57
FEBRUARY	67,510,021.28	121,845,483.83	189,355,505.11	30,333,570.03	15,211,877.54	45,545,447.57
MARCH	68,064,721.11	121,289,784.06	189,354,505.17	61,793,304.83	127,561,200.34	189,354,505.17
APRIL	68,626,743.65	120,727,761.47	189,354,505.12	62,284,098.51	127,070,406.66	189,354,505.17
MAY	69,195,163.17	120,159,342.00	189,354,505.17	62,780,455.69	126,574,049.32	189,354,505.01
JUNE	69,770,054.44	119,584,453.73	189,354,508.17	63,282,441.80	126,072,063.31	189,354,505.11
JULY	70,351,493.38	119,003,011.80	189,354,505.18	63,790,122.31	219,949,449.03	283,739,571.34
AUGUST	70,939,556.69	118,414,948.48	189,354,505.17	64,303,563.78	219,097,356.87	283,400,920.65
SEPTEMBER	71,534,322.05	117,822,183.13	189,356,505.18	64,822,833.44	218,236,896.48	283,059,729.92
OCTOBER	72,135,868.06	117,218,637.14	189,354,505.20	65,347,999.76	189,354,505.17	254,702,504.93
NOVEMBER	72,744,080.18	116,610,231.00	189,354,311.18	65,879,231.50	189,463,420.97	255,342,652.47
DECEMBER	73,359,620.95	115,994,884.22	189,354,505.17	66,416,298.34	189,464,136.99	255,880,435.33
	841,191,216.17	1,431,065,654.84	2,272,256,871.01	701,265,751.28	1,763,368,978.96	2,464,634,730.24

1D	ALLOCATION TO OTHER AGENCIES (COST OF COLLECTION TO BOARD OF INTERNAL REVENUE SERVICE (BIRS))						
MONTH	2025				2024		
	A				B		
	BIRS	HAZARD ALLOWANCE	TECHNICAL COST	TOTAL	BIRS	TECHNICAL COST	TOTAL
	10% COST OF COLLECTION				10% COST OF COLLECTION		
JANUARY	229,112,100.19	0.00	152,842,924.28	381,955,024.47	86,025,520.96	31,228,480.93	117,254,001.89
FEBRUARY	208,840,412.80	0.00	154,683,142.27	363,523,555.07	194,548,696.16	77,997,569.59	272,546,265.75
MARCH	151,674,836.62	0.00	78,520,348.20	230,195,184.82	112,475,894.94	69,639,683.01	182,115,577.95
APRIL	222,232,205.64	0.00	163,120,533.92	385,352,739.56	138,418,993.36	46,576,229.41	184,995,222.77

Benue State Government							
MAY	190,053,064.67	0.00	119,665,524.78	309,718,589.45	150,756,304.57	0.00	150,756,304.57
JUNE	222,905,381.79	0.00	174,744,342.39	397,649,724.18	110,446,391.72	63,014,087.88	173,460,479.60
JULY	270,295,243.06	0.00	177,847,822.44	448,143,065.50	117,383,244.43	63,939,646.62	181,322,891.05
AUGUST	181,427,476.00	0.00	117,786,078.92	299,213,554.92	123,692,486.71	60,865,306.40	184,557,793.11
SEPTEMBER	186,300,389.33	0.00	121,892,889.03	308,193,278.36	182,564,217.85	68,383,364.90	250,947,582.75
OCTOBER	327,494,226.10	0.00	123,785,979.89	451,280,205.99	160,346,829.83	95,096,022.63	255,442,852.46
NOVEMBER	266,862,511.88	241,862,511.88	188,998,411.71	697,723,435.47	116,542,919.21	72,487,627.56	189,030,546.77
DECEMBER	258,304,602.83	233,304,602.83	176,827,141.08	668,436,346.74	156,535,459.99	102,862,786.05	259,398,246.04
	2,715,502,450.91	475,167,114.71	1,750,715,138.91	4,941,384,704.53	1,649,736,959.73	752,090,804.98	2,401,827,764.71

1E	VALUE ADDED TAX					
MONTH	2025 A			2024 B		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
JANUARY	7,746,703,711.07	0.00	7,746,703,711.07	5,403,489,443.68		5,403,489,443.68
FEBRUARY	8,546,794,756.21	0.00	8,546,794,756.21	4,714,752,588.62	-	4,714,752,588.62
MARCH	8,264,536,622.99	0.00	8,264,536,622.99	5,013,875,249.88	-	5,013,875,249.88
APRIL	6,885,817,503.35	0.00	6,885,817,503.35	6,613,057,831.38	-	6,613,057,831.38
MAY	7,353,976,424.75	0.00	7,353,976,424.75	5,612,253,066.30	-	5,612,253,066.30
JUNE	8,178,579,753.13	0.00	8,178,579,753.13	6,164,195,179.65	-	6,164,195,179.65
JULY	7,626,825,381.00	0.00	7,626,825,381.00	6,795,396,240.52	-	6,795,396,240.52
AUGUST	7,839,698,224.24	0.00	7,839,698,224.24	6,467,145,356.48	-	6,467,145,356.48
SEPTEMBER	9,008,545,872.45	0.00	9,008,545,872.45	6,581,062,952.78	-	6,581,062,952.78
OCTOBER	10,185,007,248.36	0.00	10,185,007,248.36	7,499,614,827.90	-	7,499,614,827.90
NOVEMBER	7,809,932,482.06	0.00	7,809,932,482.06	6,792,015,663.36	-	6,792,015,663.36
DECEMBER	5,672,226,887.63	0.00	5,672,226,887.63	0.00	-	0.00
	95,118,644,867.24	0.00	95,118,644,867.24	67,656,858,400.55	-	67,656,858,400.55

NOTE 14 SCHEDULE OF RECURRENT EXPENDITURE BY MDAs FOR THE YEAR ENDED 31ST DECEMBER, 2025

011100100100	Government House Administration	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	126,851,189.90	260,919,532.42	259,417,961.81	1,501,570.61
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	4,844,847.69	3,064,550.00	1,780,297.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	272,764,925.15	251,764,925.15	251,592,400.00	172,525.15
22020201	ELECTRICITY CHARGES	174,414,516.97	110,414,516.97	110,000,000.00	414,516.97
22020203	INTERNET ACCESS CHARGES	4,844,847.69	26,844,847.69	25,797,000.00	1,047,847.69
22020204	SATELLITE BROADCASTING ACCESS CHARGES	42,634,659.70	23,634,659.70	23,272,430.00	362,229.70
22020206	SEWERAGE CHARGES	2,267,388.72	2,267,388.72	1,986,700.00	280,688.72
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	23,604,097.96	36,604,097.96	36,183,384.50	420,713.46
22020303	NEWSPAPERS	4,534,777.44	4,534,777.44	2,910,300.00	1,624,477.44
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,620,023.32	5,620,023.32	990,000.00	4,630,023.32
22020306	PRINTING OF SECURITY DOCUMENTS	1,695,696.69	1,695,696.69	224,950.00	1,470,746.69
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,689,695.39	12,200,000.00	12,000,000.00	200,000.00
22020309	UNIFORMS & OTHER CLOTHING	11,240,046.65	11,240,046.65	10,000,000.00	1,240,046.65
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	242,242,384.68	607,892,384.68	607,315,182.22	577,202.46
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	248,637,583.64	48,637,583.64	45,643,439.06	2,994,144.58
22020402	MAINTENANCE OF OFFICE FURNITURE	5,426,229.42	5,426,229.42	2,674,500.00	2,751,729.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	72,672,715.40	139,522,715.40	139,089,382.00	433,333.40
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	35,348,008.77	68,348,008.77	68,279,205.00	68,803.77
22020405	MAINTENANCE OF PLANTS/GENERATORS	55,154,230.63	25,154,230.63	21,577,500.00	3,576,730.63
22020406	OTHER MAINTENANCE SERVICES	31,297,716.10	84,147,716.10	83,826,505.00	321,211.10
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,451,492.93	2,451,492.93	1,737,500.00	713,992.93
22020501	LOCAL TRAINING	2,370,874.67	2,370,874.67	1,113,500.00	1,257,374.67
22020601	SECURITY SERVICES	4,844,847.69	4,844,847.69	1,200,161.25	3,644,686.44
22020605	CLEANING & FUMIGATION SERVICES	20,697,189.35	20,697,189.35	14,150,000.00	6,547,189.35
22020701	FINANCIAL CONSULTING	2,713,114.71	2,713,114.71	0.00	2,713,114.71
22020801	MOTOR VEHICLE FUEL COST	329,449,643.16	324,099,643.16	273,708,166.39	50,391,476.77
22020803	PLANT / GENERATOR FUEL COST	201,448,767.10	225,209,011.00	225,121,015.50	87,995.50
22020806	COOKING GAS/FUEL COST	10,852,458.83	14,349,600.00	8,720,055.00	5,629,545.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	775,175.63	775,175.63	131,362.88	643,812.75
22021001	REFRESHMENT & MEALS	132,748,826.80	82,748,826.80	78,922,795.00	3,826,031.80
22021003	PUBLICITY & ADVERTISEMENTS	382,985,210.18	1,027,022,772.04	1,026,303,511.53	719,260.51
22021004	MEDICAL EXPENSES-LOCAL	3,488,290.34	3,488,290.34	312,000.00	3,176,290.34
22021007	WELFARE PACKAGES	145,345,430.81	226,345,430.81	226,143,049.06	202,381.75
22021009	SPORTING ACTIVITIES	24,224,238.47	117,224,238.47	116,851,350.00	372,888.47
22040109	GRANTS TO COMMUNITIES/NGOs	2,075,315,122.96	1,516,315,122.96	1,515,531,645.00	783,477.96
	TOTAL	4,588,645,075.67	5,041,450,327.21	4,936,373,539.39	105,076,787.82
011100100200	Deputy Governor's Office	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,550,351.26	2,300,351.26	2,115,000.00	185,351.26
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,096,897.09	13,596,897.09	13,093,251.00	503,646.09
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	106,586,649.26	6,405,618.80	895,000.00	5,510,618.80
22020201	ELECTRICITY CHARGES	17,441,451.70	17,441,451.70	400,000.00	17,041,451.70
22020202	TELEPHONE CHARGES	4,844,847.69	4,844,847.69	595,000.00	4,249,847.69
22020203	INTERNET ACCESS CHARGES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	1,150,000.00	575,000.00	575,000.00
22020205	WATER RATES	387,587.82	387,587.82	0.00	387,587.82
22020206	SEWERAGE CHARGES	387,587.82	387,587.82	0.00	387,587.82

22020207	LEASED COMMUNICATION LINES(S)	542,622.94	1,042,622.94	937,100.00	105,522.94
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,534,543.08	4,534,543.08	399,500.00	4,135,043.08
22020303	NEWSPAPERS	620,140.50	620,140.50	25,000.00	595,140.50
22020304	MAGAZINES & PERIODICALS	232,552.69	312,552.69	300,000.00	12,552.69
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,085,245.88	1,085,245.88	0.00	1,085,245.88
22020309	UNIFORMS & OTHER CLOTHING	919,745.89	2,019,745.89	2,000,000.00	19,745.89
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	19,379,390.77	9,379,390.77	6,114,100.00	3,265,290.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	76,548,593.56	6,548,593.56	2,533,400.00	4,015,193.56
22020402	MAINTENANCE OF OFFICE FURNITURE	1,492,213.09	1,492,213.09	0.00	1,492,213.09
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,751,756.31	7,751,756.31	388,000.00	7,363,756.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,744,145.17	1,744,145.17	57,200.00	1,686,945.17
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,534,543.08	4,534,543.08	191,000.00	4,343,543.08
22020406	OTHER MAINTENANCE SERVICES	4,263,465.97	4,263,465.97	85,400.00	4,178,065.97
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,906,908.62	2,906,908.62	5,200.00	2,901,708.62
22020501	LOCAL TRAINING	3,875,878.15	3,875,878.15	10,000.00	3,865,878.15
22020601	SECURITY SERVICES	6,298,302.00	6,298,302.00	62,500.00	6,235,802.00
22020605	CLEANING & FUMIGATION SERVICES	12,596,604.00	12,596,604.00	4,266,400.00	8,330,204.00
22020801	MOTOR VEHICLE FUEL COST	67,827,867.71	7,827,867.71	2,148,200.00	5,679,667.71
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,550,351.26	3,650,351.26	3,400,000.00	250,351.26
22020803	PLANT / GENERATOR FUEL COST	19,379,390.77	4,379,390.77	1,700,000.00	2,679,390.77
22020806	COOKING GAS/FUEL COST	3,875,878.15	3,875,878.15	4,835.88	3,871,042.27
22020901	BANK CHARGES (OTHER THAN INTEREST)	232,552.69	12,232,552.69	10,395,998.34	1,836,554.35
22021001	REFRESHMENT & MEALS	48,448,476.94	9,448,476.94	5,275,000.00	4,173,476.94
22021002	HONORARIUM & SITTING ALLOWANCE	6,782,786.77	6,782,786.77	30,000.00	6,752,786.77
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	968,969.54	0.00	968,969.54
22021004	MEDICAL EXPENSES-LOCAL	12,596,604.00	1,596,604.00	0.00	1,596,604.00
22021006	POSTAGES & COURIER SERVICES	232,552.69	982,552.69	900,000.00	82,552.69
22021007	WELFARE PACKAGES	53,293,324.63	8,293,324.63	1,421,500.00	6,871,824.63
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	232,552.69	232,552.69	0.00	232,552.69
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00
	TOTAL	535,399,889.55	177,429,889.55	58,208,585.22	119,221,304.33
011100500100	Development Cooperations,Sustainable Development Goals (SDG)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	968,969.54	0.00	968,969.54
22020201	ELECTRICITY CHARGES	508,709.01	508,709.01	0.00	508,709.01
22020202	TELEPHONE CHARGES	145,345.43	145,345.43	0.00	145,345.43
22020203	INTERNET ACCESS CHARGES	406,967.21	406,967.21	0.00	406,967.21
22020205	WATER RATES	145,345.43	145,345.43	0.00	145,345.43
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	581,381.72	581,381.72	0.00	581,381.72
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,345.43	145,345.43	0.00	145,345.43
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	726,727.15	726,727.15	0.00	726,727.15
22020402	MAINTENANCE OF OFFICE FURNITURE	203,483.60	203,483.60	0.00	203,483.60
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	101,741.80	101,741.80	0.00	101,741.80
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	290,690.86	290,690.86	0.00	290,690.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	58,138.17	58,138.17	0.00	58,138.17
22020406	OTHER MAINTENANCE SERVICES	145,345.43	145,345.43	0.00	145,345.43
22020501	LOCAL TRAINING	354,642.85	354,642.85	0.00	354,642.85
22020601	SECURITY SERVICES	523,243.55	523,243.55	0.00	523,243.55
22020605	CLEANING & FUMIGATION SERVICES	145,345.43	145,345.43	0.00	145,345.43
22020704	ENGINEERING SERVICES	142,438,522.19	2,000,000.00	0.00	2,000,000.00
22020704	ENGINEERING SERVICES	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020707	AGRICULTURAL CONSULTING	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020707	AGRICULTURAL CONSULTING	479,751,993.65	3,000,000.00	0.00	3,000,000.00
22020801	MOTOR VEHICLE FUEL COST	48,448.48	48,448.48	0.00	48,448.48
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	203,483.60	203,483.60	0.00	203,483.60
22020803	PLANT / GENERATOR FUEL COST	203,483.60	203,483.60	0.00	203,483.60
22020901	BANK CHARGES (OTHER THAN INTEREST)	276,156.32	276,156.32	0.00	276,156.32
22021001	REFRESHMENT & MEALS	145,345.43	145,345.43	0.00	145,345.43
22021002	HONORARIUM & SITTING ALLOWANCE	145,345.43	145,345.43	0.00	145,345.43
22021006	POSTAGES & COURIER SERVICES	19,379.39	19,379.39	0.00	19,379.39
22021007	WELFARE PACKAGES	581,381.72	581,381.72	0.00	581,381.72
22021021	SPECIAL DAYS/CELEBRATIONS	581,381.72	581,381.72	0.00	581,381.72
	TOTAL	636,822,924.85	19,632,409.00	0.00	19,632,409.00
011100800100	Benue State Emergency Management Agency (BESEMA)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	13,689,143.97	6,689,143.97	5,896,245.00	792,898.97
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	290,690.86	290,690.86	0.00	290,690.86
22020201	ELECTRICITY CHARGES	213,173.30	213,173.30	0.00	213,173.30
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	290,690.86	290,690.86	80,000.00	210,690.86
22020305	PRINTING OF NON SECURITY DOCUMENTS	96,896.95	96,896.95	0.00	96,896.95
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	290,690.86	290,690.86	0.00	290,690.86
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	135,655.74	135,655.74	0.00	135,655.74
22020405	MAINTENANCE OF PLANTS/GENERATORS	193,793.91	193,793.91	0.00	193,793.91
22020406	OTHER MAINTENANCE SERVICES	193,793.91	193,793.91	0.00	193,793.91
22020801	MOTOR VEHICLE FUEL COST	213,173.30	213,173.30	70,000.00	143,173.30
22020803	PLANT / GENERATOR FUEL COST	222,862.99	222,862.99	0.00	222,862.99
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,565.57	13,565.57	418.45	13,147.12
22021003	PUBLICITY & ADVERTISEMENTS	193,793.91	193,793.91	0.00	193,793.91
22021007	WELFARE PACKAGES	6,136,132,102.57	4,736,132,102.57	4,471,592,908.55	264,539,194.02
	TOTAL	6,138,480,884.73	4,738,480,884.73	4,471,743,327.00	266,737,557.73
011102100500	Bureau of Archives, Research and Documentation	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	39,506,570.99	40,521,895.60	36,778,937.80	3,747,957.80
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	581,381.72	581,381.72	185,000.00	396,381.72
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	968,969.54	185,000.00	783,969.54

22020201	ELECTRICITY CHARGES	369,619.24	369,619.24	120,000.00	249,619.24
22020203	INTERNET ACCESS CHARGES	174,414.52	174,414.52	80,000.00	94,414.52
22020205	WATER RATES	423,964.87	423,964.87	43,000.00	380,964.87
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	678,278.68	678,278.68	402,000.00	276,278.68
22020302	BOOKS	184,588.70	184,588.70	100,000.00	84,588.70
22020303	NEWSPAPERS	78,517.54	78,517.54	50,000.00	28,517.54
22020304	MAGAZINES & PERIODICALS	71,219.26	132,000.00	130,000.00	2,000.00
22020304	MAGAZINES & PERIODICALS	339,139.34	339,139.34	150,000.00	189,139.34
22020306	PRINTING OF SECURITY DOCUMENTS	300,622.80	300,622.80	35,000.00	265,622.80
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	796,408.66	775,956.37	85,000.00	690,956.37
22020402	MAINTENANCE OF OFFICE FURNITURE	208,328.45	208,328.45	140,000.00	68,328.45
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	96,896.95	96,896.95	15,000.00	81,896.95
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	19,379.39	19,379.39	0.00	19,379.39
22020405	MAINTENANCE OF PLANTS/GENERATORS	194,278.39	194,278.39	20,000.00	174,278.39
22020406	OTHER MAINTENANCE SERVICES	48,448.48	48,448.48	0.00	48,448.48
22020605	CLEANING & FUMIGATION SERVICES	72,672.72	80,000.00	50,000.00	30,000.00
22020801	MOTOR VEHICLE FUEL COST	374,755.75	374,755.75	0.00	374,755.75
22020803	PLANT / GENERATOR FUEL COST	193,793.91	193,793.91	0.00	193,793.91
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,705.64	1,705.64	678.70	1,026.94
22021001	REFRESHMENT & MEALS	96,896.95	96,896.95	40,000.00	56,896.95
22021002	HONORARIUM & SITTING ALLOWANCE	223,153.68	223,153.68	110,000.00	113,153.68
22021003	PUBLICITY & ADVERTISEMENTS	26,452.87	26,452.87	0.00	26,452.87
22021004	MEDICAL EXPENSES-LOCAL	169,569.67	169,569.67	0.00	169,569.67
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	135,655.74	140,000.00	85,000.00	55,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	406,182.09	406,182.09	140,000.00	266,182.09
	TOTAL	7,235,295.55	7,287,295.55	2,165,678.70	5,121,616.85
011103300100	Benue State Aids Control Agency (BENSACA)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,453,454.31	1,453,454.31	14,100.00	1,439,354.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	968,969.54	0.00	968,969.54
22020201	ELECTRICITY CHARGES	726,727.15	726,727.15	0.00	726,727.15
22020202	TELEPHONE CHARGES	48,448.48	48,448.48	0.00	48,448.48
22020203	INTERNET ACCESS CHARGES	339,139.34	339,139.34	0.00	339,139.34
22020205	WATER RATES	339,139.34	339,139.34	0.00	339,139.34
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	1,937,939.08	195,000.00	1,742,939.08
22020305	PRINTING OF NON SECURITY DOCUMENTS	436,036.29	436,036.29	0.00	436,036.29
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	19,379,390.77	379,390.77	0.00	379,390.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	968,969.54	968,969.54	0.00	968,969.54
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	484,484.77	0.00	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	775,175.63	775,175.63	10,000.00	765,175.63
22020405	MAINTENANCE OF PLANTS/GENERATORS	387,587.82	387,587.82	0.00	387,587.82
22020406	OTHER MAINTENANCE SERVICES	290,690.86	290,690.86	0.00	290,690.86
22020501	LOCAL TRAINING	484,484.77	484,484.77	0.00	484,484.77
22020601	SECURITY SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020605	CLEANING & FUMIGATION SERVICES	242,242.38	242,242.38	0.00	242,242.38
22020701	FINANCIAL CONSULTING	193,793.91	193,793.91	0.00	193,793.91
22020708	MEDICAL CONSULTING	484,484.77	484,484.77	0.00	484,484.77
22020801	MOTOR VEHICLE FUEL COST	968,969.54	968,969.54	0.00	968,969.54
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,689.70	9,689.70	219.40	9,470.30
22021001	REFRESHMENT & MEALS	1,937,939.08	1,937,939.08	100,000.00	1,837,939.08
22021002	HONORARIUM & SITTING ALLOWANCE	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021003	PUBLICITY & ADVERTISEMENTS	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22021004	MEDICAL EXPENSES-LOCAL	387,587.82	387,587.82	0.00	387,587.82
22021006	POSTAGES & COURIER SERVICES	33,913.93	33,913.93	0.00	33,913.93
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	242,242.38	242,242.38	0.00	242,242.38
22021021	SPECIAL DAYS/CELEBRATIONS	71,324,878.78	3,324,878.78	0.00	3,324,878.78
22040109	GRANTS TO COMMUNITIES/NGOS	9,689,695.39	2,189,695.39	0.00	2,189,695.39
	TOTAL	122,772,316.43	23,472,316.43	319,319.40	23,152,997.03
011103700100	Muslim Pilgrims Welfare Board (MPWB)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	15,827,086.19	15,827,086.19	5,456,412.00	10,370,674.19
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	484,484.77	484,484.77	0.00	484,484.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	968,969.54	210,000.00	758,969.54
22020201	ELECTRICITY CHARGES	242,242.38	242,242.38	5,000.00	237,242.38
22020203	INTERNET ACCESS CHARGES	193,793.91	193,793.91	95,000.00	98,793.91
22020205	WATER RATES	96,896.95	96,896.95	45,000.00	51,896.95
22020206	SEWERAGE CHARGES	145,345.43	145,345.43	50,000.00	95,345.43
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	968,969.54	140,000.00	828,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	484,484.77	50,000.00	434,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	436,036.29	436,036.29	340,000.00	96,036.29
22020406	OTHER MAINTENANCE SERVICES	242,242.38	242,242.38	10,000.00	232,242.38
22020601	SECURITY SERVICES	339,139.34	339,139.34	80,000.00	259,139.34
22020605	CLEANING & FUMIGATION SERVICES	484,484.77	484,484.77	60,000.00	424,484.77
22020709	AUDITING OF ACCOUNTS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,937.94	1,937.94	326.00	1,611.94
22021002	HONORARIUM & SITTING ALLOWANCE	726,727.15	726,727.15	0.00	726,727.15
22021003	PUBLICITY & ADVERTISEMENTS	290,690.86	290,690.86	70,000.00	220,690.86
22021007	WELFARE PACKAGES	484,484.77	484,484.77	45,000.00	439,484.77
	TOTAL	24,355,956.07	24,355,956.07	6,656,738.00	17,699,218.07
011103800100	Christian Pilgrims Welfare Board (CPWB)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	15,827,086.19	15,827,086.19	1,567,232.00	14,259,854.19
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	581,381.72	581,381.72	66,000.00	515,381.72

22020201	ELECTRICITY CHARGES	223,099.42	223,099.42	40,000.00	183,099.42
22020202	TELEPHONE CHARGES	96,896.95	96,896.95	10,000.00	86,896.95
22020204	SATELLITE BROADCASTING ACCESS CHARGES	96,896.95	96,896.95	42,200.00	54,696.95
22020205	WATER RATES	19,379.39	19,379.39	14,400.00	4,979.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	339,139.34	339,139.34	85,000.00	254,139.34
22020303	NEWSPAPERS	53,293.32	53,293.32	20,000.00	33,293.32
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,345.43	145,345.43	5,000.00	140,345.43
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	678,278.68	678,278.68	20,000.00	658,278.68
22020405	MAINTENANCE OF PLANTS/GENERATORS	222,862.99	222,862.99	20,400.00	202,462.99
22020406	OTHER MAINTENANCE SERVICES	242,242.38	242,242.38	26,000.00	216,242.38
22020601	SECURITY SERVICES	920,521.06	920,521.06	450,000.00	470,521.06
22020709	AUDITING OF ACCOUNTS	722,614.85	627,339.67	0.00	627,339.67
22020801	MOTOR VEHICLE FUEL COST	581,381.72	581,381.72	210,000.00	371,381.72
22020803	PLANT / GENERATOR FUEL COST	96,896.95	96,896.95	30,000.00	66,896.95
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,349.75	2,349.75	760.55	1,589.20
22021001	REFRESHMENT & MEALS	164,724.82	260,000.00	161,000.00	99,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	290,690.86	290,690.86	0.00	290,690.86
22021003	PUBLICITY & ADVERTISEMENTS	135,655.74	135,655.74	15,000.00	120,655.74
22021007	WELFARE PACKAGES	678,278.68	678,278.68	105,000.00	573,278.68
	TOTAL	22,119,017.21	22,119,017.21	2,887,992.55	19,231,024.66
011104500100	Benue State Pension Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	43,689,134.44	7,189,134.44	4,308,684.00	2,880,450.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	28,487.70	28,487.70	0.00	28,487.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,397,240.33	2,397,240.33	708,000.00	1,689,240.33
22020201	ELECTRICITY CHARGES	2,325,526.89	2,325,526.89	488,000.00	1,837,526.89
22020202	TELEPHONE CHARGES	467,310.95	467,310.95	60,350.00	406,960.95
22020203	INTERNET ACCESS CHARGES	872,072.58	872,072.58	476,300.00	395,772.58
22020204	SATELLITE BROADCASTING ACCESS CHARGES	249,409.85	249,409.85	0.00	249,409.85
22020205	WATER RATES	61,670.45	61,670.45	0.00	61,670.45
22020206	SEWERAGE CHARGES	45,102.14	45,102.14	0.00	45,102.14
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,844,847.69	4,844,847.69	768,800.00	4,076,047.69
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,959,162.66	5,959,162.66	2,581,200.00	3,377,962.66
22020302	BOOKS	678,278.68	678,278.68	0.00	678,278.68
22020303	NEWSPAPERS	33,900.37	33,900.37	0.00	33,900.37
22020304	MAGAZINES & PERIODICALS	67,827.87	67,827.87	0.00	67,827.87
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,149,877.70	1,149,877.70	510,000.00	639,877.70
22020306	PRINTING OF SECURITY DOCUMENTS	244,180.32	244,180.32	0.00	244,180.32
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	162,244.26	162,244.26	0.00	162,244.26
22020308	FIELD & CAMPING MATERIALS SUPPLIES	198,057.37	198,057.37	0.00	198,057.37
22020309	UNIFORMS & OTHER CLOTHING	117,783.09	117,783.09	0.00	117,783.09
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,664,666.23	2,664,666.23	350,000.00	2,314,666.23
22020402	MAINTENANCE OF OFFICE FURNITURE	2,224,954.83	2,224,954.83	535,000.00	1,689,954.83
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	164,231.62	164,231.62	0.00	164,231.62
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	1,308,108.88	1,308,108.88	401,250.00	906,858.88
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	339,139.34	0.00	339,139.34
22020406	OTHER MAINTENANCE SERVICES	157,496.31	157,496.31	61,500.00	95,996.31
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	496,499.99	496,499.99	0.00	496,499.99
22020501	LOCAL TRAINING	1,474,968.34	1,474,968.34	0.00	1,474,968.34
22020601	SECURITY SERVICES	949,590.15	949,590.15	40,000.00	909,590.15
22020605	CLEANING & FUMIGATION SERVICES	242,242.38	242,242.38	27,000.00	215,242.38
22020701	FINANCIAL CONSULTING	7,751,756.31	7,751,756.31	0.00	7,751,756.31
22020702	INFORMATION TECHNOLOGY CONSULTING	2,141,422.68	2,141,422.68	0.00	2,141,422.68
22020801	MOTOR VEHICLE FUEL COST	11,497,288.68	10,234,739.34	626,200.00	9,608,539.34
22020803	PLANT / GENERATOR FUEL COST	1,762,699.29	1,762,699.29	919,000.00	843,699.29
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,817.98	246,000.00	123,527.45	122,472.55
22021001	REFRESHMENT & MEALS	1,695,696.69	1,695,696.69	671,400.00	1,024,296.69
22021002	HONORARIUM & SITTING ALLOWANCE	339,139.34	600,800.00	338,900.00	261,900.00
22021003	PUBLICITY & ADVERTISEMENTS	1,162,763.45	1,162,763.45	175,000.00	987,763.45
22021004	MEDICAL EXPENSES-LOCAL	678,278.68	678,278.68	100,000.00	578,278.68
22021006	POSTAGES & COURIER SERVICES	261,621.78	261,621.78	50,000.00	211,621.78
22021007	WELFARE PACKAGES	1,356,557.35	1,356,557.35	210,000.00	1,146,557.35
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	553,425.01	553,425.01	20,000.00	533,425.01
22021009	SPORTING ACTIVITIES	275,994.50	275,994.50	0.00	275,994.50
22021021	SPECIAL DAYS/CELEBRATIONS	968,969.54	968,969.54	0.00	968,969.54
	TOTAL	60,521,310.27	59,615,603.61	10,241,427.45	49,374,176.16
011100600100	Benue State Commission for Peace and Reconciliation	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	47,400,485.44	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	4,844,847.69	281,000.00	4,563,847.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,844,847.69	4,844,847.69	80,900.00	4,763,947.69
22020201	ELECTRICITY CHARGES	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020202	TELEPHONE CHARGES	968,969.54	968,969.54	0.00	968,969.54
22020203	INTERNET ACCESS CHARGES	968,969.54	968,969.54	0.00	968,969.54
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020205	WATER RATES	48,448.48	48,448.48	25,000.00	23,448.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22020302	BOOKS	930,210.76	930,210.76	0.00	930,210.76
22020303	NEWSPAPERS	33,913.93	33,913.93	0.00	33,913.93
22020304	MAGAZINES & PERIODICALS	339,139.34	339,139.34	0.00	339,139.34
22020305	PRINTING OF NON SECURITY DOCUMENTS	678,278.68	678,278.68	0.00	678,278.68
22020306	PRINTING OF SECURITY DOCUMENTS	678,278.68	678,278.68	0.00	678,278.68
22020307		0.00	0.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020309	UNIFORMS & OTHER CLOTHING	2,034,836.03	2,034,836.03	0.00	2,034,836.03
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,832,845.08	832,845.08	0.00	832,845.08

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	3,875,878.15	3,875,878.15	0.00	3,875,878.15
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,751,756.31	7,751,756.31	177,800.00	7,573,956.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,906,908.62	2,906,908.62	90,500.00	2,816,408.62
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020406	OTHER MAINTENANCE SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020501	LOCAL TRAINING	38,758,781.55	758,781.55	0.00	758,781.55
22020601	SECURITY SERVICES	1,937,939.08	1,937,939.08	15,000.00	1,922,939.08
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	800,000.00	400,000.00	400,000.00
22020801	MOTOR VEHICLE FUEL COST	9,689,695.39	9,689,695.39	308,800.00	9,380,895.39
22020803	PLANT / GENERATOR FUEL COST	24,224,238.47	224,238.47	75,982.66	148,255.81
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,224,238.47	4,224,238.47	79.56	4,224,158.91
22021001	REFRESHMENT & MEALS	4,844,847.69	31,290,518.00	20,645,259.00	10,645,259.00
22021002	HONORARIUM & SITTING ALLOWANCE	87,207,258.48	10,300,727.52	0.00	10,300,727.52
22021003	PUBLICITY & ADVERTISEMENTS	33,913,933.86	3,913,933.86	0.00	3,913,933.86
22021004	MEDICAL EXPENSES-LOCAL	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22021006	POSTAGES & COURIER SERVICES	193,793.91	193,793.91	41,960.00	151,833.91
22021007	WELFARE PACKAGES	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	135,655.74	135,655.74	0.00	135,655.74
22021021	SPECIAL DAYS/CELEBRATIONS	43,603,629.24	3,603,629.24	0.00	3,603,629.24
	TOTAL	425,380,967.95	155,980,482.51	22,142,281.22	133,838,201.29
011200300100	Benue State House of Assembly	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	717,926,040.36	452,926,040.36	452,145,333.00	780,707.36
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,980,766,408.77	2,980,766,408.77	530,235,000.00	2,450,531,408.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,973,814,386.41	2,973,814,386.41	592,173,000.00	2,381,641,386.41
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	482,039,962.32	482,039,962.32	0.00	482,039,962.32
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	295,535,709.31	295,535,709.31	42,657,581.00	252,878,128.31
22020201	ELECTRICITY CHARGES	38,758,781.55	38,758,781.55	30,129,220.53	8,629,561.02
22020202	TELEPHONE CHARGES	14,505,473.99	14,505,473.99	1,424,000.00	13,081,473.99
22020203	INTERNET ACCESS CHARGES	13,565,573.54	13,565,573.54	12,975,000.00	590,573.54
22020205	WATER RATES	15,115,924.80	15,115,924.80	9,710,000.00	5,405,924.80
22020206	SEWERAGE CHARGES	11,627,634.46	11,627,634.46	4,000,000.00	7,627,634.46
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	67,827,867.71	103,922,140.00	66,477,867.00	37,444,273.00
22020302	BOOKS	48,448,476.94	49,805,070.00	46,448,435.00	3,356,635.00
22020303	NEWSPAPERS	25,387,001.91	25,387,001.91	24,945,000.00	442,001.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,603,629.24	58,444,000.00	43,103,629.00	15,340,371.00
22020306	PRINTING OF SECURITY DOCUMENTS	14,534,543.08	26,764,000.00	14,382,000.00	12,382,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	19,379,390.77	19,379,390.77	16,473,000.00	2,906,390.77
22020309	UNIFORMS & OTHER CLOTHING	48,448,476.94	90,500,000.00	46,680,000.00	43,820,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	92,052,106.18	143,994,000.00	90,052,106.00	53,941,894.00
22020402	MAINTENANCE OF OFFICE FURNITURE	151,288,088.04	237,213,866.00	149,187,974.70	88,025,891.30
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	68,021,661.62	104,964,600.00	66,021,661.00	38,942,939.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	33,913,933.86	33,913,933.86	30,913,933.00	3,000,000.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	44,039,665.53	44,500,000.00	41,038,800.00	3,461,200.00
22020406	OTHER MAINTENANCE SERVICES	44,039,665.53	78,660,000.00	41,582,000.00	37,078,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	13,565,573.54	23,900,000.00	11,950,000.00	11,950,000.00
22020501	LOCAL TRAINING	96,896,953.87	178,315,520.00	95,815,320.00	82,500,200.00
22020601	SECURITY SERVICES	111,431,496.95	171,286,358.00	110,993,179.00	60,293,179.00
22020603	RESIDENTIAL RENT	37,834,002.83	60,913,348.00	36,833,674.00	24,079,674.00
22020605	CLEANING & FUMIGATION SERVICES	2,054,215.42	3,922,000.00	1,961,000.00	1,961,000.00
22020703	LEGAL SERVICES	9,689,695.39	31,300,000.00	15,650,000.00	15,650,000.00
22020801	MOTOR VEHICLE FUEL COST	96,896,953.87	167,838,000.00	96,281,000.00	71,557,000.00
22020803	PLANT / GENERATOR FUEL COST	72,672,715.40	239,100,000.00	168,700,000.00	70,400,000.00
22020806	COOKING GAS/FUEL COST	10,755,561.88	10,755,561.88	7,755,000.00	3,000,561.88
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,813,818.02	5,813,818.02	627,729.69	5,186,088.33
22021001	REFRESHMENT & MEALS	87,207,258.48	154,940,000.00	86,207,258.00	68,732,742.00
22021002	HONORARIUM & SITTING ALLOWANCE	62,983,020.02	117,600,000.00	62,936,523.55	54,663,476.45
22021003	PUBLICITY & ADVERTISEMENTS	19,379,390.77	35,010,000.00	17,505,000.00	17,505,000.00
22021004	MEDICAL EXPENSES-LOCAL	25,193,208.01	25,193,208.01	24,718,000.00	475,208.01
22021006	POSTAGES & COURIER SERVICES	1,627,868.83	1,627,868.83	0.00	1,627,868.83
22021007	WELFARE PACKAGES	4,185,870,724.45	3,211,288,137.50	935,479,978.23	2,275,808,159.27
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	112,400,466.49	112,400,466.49	81,639,730.00	30,760,736.49
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	48,448,476.94	76,000,000.00	38,000,000.00	38,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	48,932,961.71	48,932,961.71	0.00	48,932,961.71
22021021	SPECIAL DAYS/CELEBRATIONS	208,446,380.73	265,500,000.00	204,455,800.00	61,044,200.00
22021041	CONTINGENCY	4,017,414,591.72	4,017,414,591.72	739,410,466.77	3,278,004,124.95
22040109	GRANTS TO COMMUNITIES/NGOs	29,844,261.79	29,844,261.79	28,844,261.00	1,000,000.79
	TOTAL	16,832,073,959.64	16,832,073,959.64	4,666,374,127.47	12,165,699,832.17
011200400100	Benue State House of Assembly Service Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	386,037,442.88	452,537,442.88	452,145,333.00	392,109.88
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,827,867.71	17,827,867.71	8,530,980.00	9,296,887.71
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,448,476.94	8,448,476.94	0.00	8,448,476.94
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,446,103.70	10,446,103.70	0.00	10,446,103.70
22020201	ELECTRICITY CHARGES	968,969.54	968,969.54	80,000.00	888,969.54
22020202	TELEPHONE CHARGES	484,484.77	484,484.77	120,000.00	364,484.77
22020203	INTERNET ACCESS CHARGES	14,534,543.08	14,534,543.08	2,600,000.00	11,934,543.08
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,937,939.08	1,937,939.08	200,000.00	1,737,939.08
22020205	WATER RATES	968,969.54	968,969.54	120,000.00	848,969.54
22020206	SEWERAGE CHARGES	968,969.54	968,969.54	150,000.00	818,969.54
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,448,476.94	8,448,476.94	3,110,000.00	5,338,476.94
22020302	BOOKS	14,534,543.08	14,534,543.08	1,489,500.00	13,045,043.08
22020303	NEWSPAPERS	968,969.54	968,969.54	24,000.00	944,969.54
22020304	MAGAZINES & PERIODICALS	968,969.54	968,969.54	270,000.00	698,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,844,847.69	4,844,847.69	140,000.00	4,704,847.69

22020306	PRINTING OF SECURITY DOCUMENTS	6,782,786.77	6,782,786.77	110,000.00	6,672,786.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,695,696.69	1,695,696.69	100,000.00	1,595,696.69
22020309	UNIFORMS & OTHER CLOTHING	484,484.77	484,484.77	50,000.00	434,484.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	9,689,695.39	89,500.00	9,600,195.39
22020402	MAINTENANCE OF OFFICE FURNITURE	29,113,654.48	29,113,654.48	430,000.00	28,683,654.48
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,523,564.40	19,523,564.40	0.00	19,523,564.40
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020501	LOCAL TRAINING	16,896,953.87	16,896,953.87	0.00	16,896,953.87
22020502	INTERNATIONAL TRAINING	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020601	SECURITY SERVICES	2,906,908.62	2,906,908.62	180,000.00	2,726,908.62
22020602	OFFICE RENT	14,534,543.08	14,534,543.08	5,000,000.00	9,534,543.08
22020603		0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	9,689,695.39	9,689,695.39	1,400,000.00	8,289,695.39
22020801	MOTOR VEHICLE FUEL COST	9,689,695.39	9,689,695.39	600,000.00	9,089,695.39
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	968,969.54	968,969.54	200,000.00	768,969.54
22020803	PLANT / GENERATOR FUEL COST	9,689,695.39	9,689,695.39	100,000.00	9,589,695.39
22020806	COOKING GAS/FUEL COST	2,906,908.62	2,906,908.62	300,000.00	2,606,908.62
22020901	BANK CHARGES (OTHER THAN INTEREST)	484,484.77	484,484.77	6,114.56	478,370.21
22021001	REFRESHMENT & MEALS	13,951,989.56	13,951,989.56	2,500,000.00	11,451,989.56
22021002	HONORARIUM & SITTING ALLOWANCE	8,448,476.94	8,448,476.94	750,000.00	7,698,476.94
22021003	PUBLICITY & ADVERTISEMENTS	9,689,695.39	9,689,695.39	580,000.00	9,109,695.39
22021004	MEDICAL EXPENSES-LOCAL	14,534,543.08	13,387,512.62	200,000.00	13,187,512.62
22021006	POSTAGES & COURIER SERVICES	968,969.54	968,969.54	40,000.00	928,969.54
22021007	WELFARE PACKAGES	968,969.54	2,116,000.00	1,058,000.00	1,058,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22040109	GRANTS TO COMMUNITIES/NGOS	22,672,715.40	22,672,715.40	0.00	22,672,715.40
	TOTAL	313,962,557.12	313,962,557.12	30,528,094.56	283,434,462.56
012300100100	Ministry of Information,Culture and Tourism	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	492,918,242.65	849,780,538.08	841,785,738.44	7,994,799.64
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,373,975.37	2,373,975.37	784,500.00	1,589,475.37
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,479,854.67	2,479,854.67	20,000.00	2,459,854.67
22020201	ELECTRICITY CHARGES	290,690.86	290,690.86	0.00	290,690.86
22020202	TELEPHONE CHARGES	284,877.04	284,877.04	0.00	284,877.04
22020203	INTERNET ACCESS CHARGES	1,837,360.04	1,837,360.04	0.00	1,837,360.04
22020204	SATELLITE BROADCASTING ACCESS CHARGES	72,236.68	80,000.00	40,000.00	40,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,540,206.15	3,720,000.00	3,284,000.00	436,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	866,840.15	928,484,340.15	50,000.00	928,434,340.15
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	968,969.54	0.00	968,969.54
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	484,484.77	220,000.00	264,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	968,969.54	968,969.54	0.00	968,969.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,527.25	77,527.25	0.00	77,527.25
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	968,969.54	10,000.00	958,969.54
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	339,139.34	0.00	339,139.34
22020406	OTHER MAINTENANCE SERVICES	164,724.82	164,724.82	60,000.00	104,724.82
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	678,278.68	678,278.68	0.00	678,278.68
22020501	LOCAL TRAINING	193,793.91	193,793.91	0.00	193,793.91
22020601	SECURITY SERVICES	193,793.91	193,793.91	0.00	193,793.91
22020605	CLEANING & FUMIGATION SERVICES	48,448.48	48,448.48	0.00	48,448.48
22020801	MOTOR VEHICLE FUEL COST	1,185,088.50	1,185,088.50	20,000.00	1,165,088.50
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	193,793.91	3,753.35	190,040.56
22021001	REFRESHMENT & MEALS	968,969.54	968,969.54	44,000.00	924,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	726,727.15	726,727.15	0.00	726,727.15
22021003	PUBLICITY & ADVERTISEMENTS	26,536,637.57	699,242,049.94	18,733,600.00	680,508,449.94
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	50,000.00	434,484.77
22021006	POSTAGES & COURIER SERVICES	48,448.48	48,448.48	10,000.00	38,448.48
22021007	WELFARE PACKAGES	484,484.77	1,276,000.00	638,000.00	638,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	290,690.86	290,690.86	0.00	290,690.86
22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	800,000.00	400,000.00	400,000.00
	TOTAL	539,639,678.47	2,500,119,473.90	866,153,591.79	1,633,965,882.11
012300300100	Benue State Television Corporation	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	65,077,166.44	98,226,943.40	97,739,773.25	487,170.15
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	968,969.54	1,937,939.08	968,969.54	968,969.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,453,454.31	1,453,454.31	67,030.00	1,386,424.31
22020201	ELECTRICITY CHARGES	1,308,108.88	1,308,108.88	0.00	1,308,108.88
22020202	TELEPHONE CHARGES	968,969.54	968,969.54	50,000.00	918,969.54
22020203	INTERNET ACCESS CHARGES	14,050,058.31	14,050,058.31	525,000.00	13,525,058.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	11,747,786.69	11,747,786.69	1,568,876.50	10,178,910.19
22020205	WATER RATES	169,569.67	169,569.67	0.00	169,569.67
22020206	SEWERAGE CHARGES	33,913.93	33,913.93	0.00	33,913.93
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	484,484.77	0.00	484,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,197,599.48	3,197,599.48	1,110,000.00	2,087,599.48
22020303	NEWSPAPERS	484,484.77	484,484.77	49,000.00	435,484.77
22020304	MAGAZINES & PERIODICALS	484,484.77	484,484.77	49,000.00	435,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	765,485.94	765,485.94	325,000.00	440,485.94
22020306	PRINTING OF SECURITY DOCUMENTS	135,655.74	400,000.00	0.00	400,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,986,387.55	1,986,387.55	40,000.00	1,946,387.55
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,422,423.85	2,422,423.85	381,200.00	2,041,223.85
22020402	MAINTENANCE OF OFFICE FURNITURE	542,622.94	542,622.94	62,000.00	480,622.94
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	823,624.11	823,624.11	200,000.00	623,624.11
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,844,847.69	4,844,847.69	993,000.00	3,851,847.69
22020405	MAINTENANCE OF PLANTS/GENERATORS	726,727.15	726,727.15	100,000.00	626,727.15

22020406	OTHER MAINTENANCE SERVICES	1,453,454.31	1,453,454.31	615,000.00	838,454.31
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	823,624.11	823,624.11	283,500.00	540,124.11
22020501	LOCAL TRAINING	14,381,058.31	14,381,058.31	200,000.00	14,181,058.31
22020502	INTERNATIONAL TRAINING	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020601	SECURITY SERVICES	1,017,418.02	1,017,418.02	330,000.00	687,418.02
22020605	CLEANING & FUMIGATION SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020701	FINANCIAL CONSULTING	339,139.34	339,139.34	0.00	339,139.34
22020702	INFORMATION TECHNOLOGY CONSULTING	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020703	LEGAL SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020704	ENGINEERING SERVICES	1,453,454.31	1,453,454.31	20,000.00	1,433,454.31
22020705	ARCHITECTURAL SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020706	SURVEYING SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	2,422,423.85	976,000.00	1,446,423.85
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	474,795.07	474,795.07	0.00	474,795.07
22020803	PLANT / GENERATOR FUEL COST	8,720,725.85	7,091,896.81	1,260,000.00	5,831,896.81
22020901	BANK CHARGES (OTHER THAN INTEREST)	67,827.87	67,827.87	4,468.93	63,358.94
22021001	REFRESHMENT & MEALS	968,969.54	968,969.54	172,000.00	796,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	484,484.77	484,484.77	0.00	484,484.77
22021003	PUBLICITY & ADVERTISEMENTS	12,112,119.23	12,112,119.23	1,530,900.00	10,581,219.23
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	0.00	484,484.77
22021006	POSTAGES & COURIER SERVICES	135,655.74	135,655.74	0.00	135,655.74
22021007	WELFARE PACKAGES	2,422,423.85	2,422,423.85	690,000.00	1,732,423.85
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	484,484.77	880,000.00	440,000.00	440,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	484,484.77	0.00	484,484.77
	TOTAL	168,384,435.19	201,534,212.15	110,750,718.22	90,783,493.93
012300400100	Radio Benue Corporation	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	322,374,197.44	416,075,878.74	415,509,375.88	566,502.86
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	620,140.50	620,140.50	0.00	620,140.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,453,454.31	1,453,454.31	50,000.00	1,403,454.31
22020201	ELECTRICITY CHARGES	1,986,387.55	1,986,387.55	0.00	1,986,387.55
22020202	TELEPHONE CHARGES	135,655.74	135,655.74	0.00	135,655.74
22020203	INTERNET ACCESS CHARGES	436,036.29	436,036.29	0.00	436,036.29
22020204	SATELLITE BROADCASTING ACCESS CHARGES	726,727.15	726,727.15	0.00	726,727.15
22020205	WATER RATES	339,139.34	339,139.34	0.00	339,139.34
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,422,423.85	2,422,423.85	300,000.00	2,122,423.85
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	629,830.20	729,830.20	718,000.00	11,830.20
22020305	PRINTING OF NON SECURITY DOCUMENTS	319,759.95	319,759.95	0.00	319,759.95
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	339,139.34	339,139.34	0.00	339,139.34
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	5,000.00	479,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	78,486.53	78,486.53	0.00	78,486.53
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	954,435.00	954,435.00	100,000.00	854,435.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,162,763.45	1,162,763.45	575,600.00	587,163.45
22020406	OTHER MAINTENANCE SERVICES	3,875,878.15	3,875,878.15	526,000.00	3,349,878.15
22020501	LOCAL TRAINING	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020601	SECURITY SERVICES	562,002.33	562,002.33	0.00	562,002.33
22020605	CLEANING & FUMIGATION SERVICES	242,242.38	242,242.38	0.00	242,242.38
22020702	INFORMATION TECHNOLOGY CONSULTING	174,414.52	174,414.52	0.00	174,414.52
22020801	MOTOR VEHICLE FUEL COST	1,259,660.40	1,564,660.40	1,460,000.00	104,660.40
22020803	PLANT / GENERATOR FUEL COST	27,115,643.57	27,115,643.57	1,543,500.00	25,572,143.57
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	6,565.50	41,882.98
22021001	REFRESHMENT & MEALS	145,345.43	145,345.43	0.00	145,345.43
22021002	HONORARIUM & SITTING ALLOWANCE	48,448.48	48,448.48	0.00	48,448.48
22021003	PUBLICITY & ADVERTISEMENTS	145,345.43	145,345.43	25,000.00	120,345.43
22021004	MEDICAL EXPENSES-LOCAL	96,896.95	96,896.95	0.00	96,896.95
22021006	POSTAGES & COURIER SERVICES	21,317.33	45,021,317.33	62,000.00	44,959,317.33
22021007	WELFARE PACKAGES	755,796.24	755,796.24	0.00	755,796.24
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	48,448.48	48,448.48	0.00	48,448.48
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	58,138.17	58,138.17	0.00	58,138.17
22021021	SPECIAL DAYS/CELEBRATIONS	48,448.48	48,448.48	0.00	48,448.48
	TOTAL	370,562,990.54	509,669,671.84	420,881,041.38	88,788,630.46
012301300100	Benue Printing and Publishing Corporation (BPPC)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	143,968,295.62	155,587,340.14	149,898,459.99	5,688,880.15
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	199,413.93	199,413.93	7,400.00	192,013.93
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	420,532.78	695,200.00	417,600.00	277,600.00
22020201	ELECTRICITY CHARGES	410,843.08	462,000.00	325,000.00	137,000.00
22020202	TELEPHONE CHARGES	416,656.90	574,500.00	292,250.00	282,250.00
22020203	INTERNET ACCESS CHARGES	678,278.68	1,050,900.00	801,875.00	249,025.00
22020205	WATER RATES	145,287.29	145,287.29	0.00	145,287.29
22020206	SEWERAGE CHARGES	31,336.47	31,336.47	0.00	31,336.47
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,391,393.39	2,391,393.39	1,773,900.00	617,493.39
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,814,556.13	2,814,556.13	2,155,800.00	658,756.13
22020306	PRINTING OF SECURITY DOCUMENTS	413,071.71	413,071.71	0.00	413,071.71
22020309	UNIFORMS & OTHER CLOTHING	74,610.65	134,400.00	67,200.00	67,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	484,484.77	0.00	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	446,917.82	446,917.82	152,000.00	294,917.82
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	309,091.59	370,800.00	366,200.00	4,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	746,106.54	831,300.00	771,250.00	60,050.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	746,106.54	858,000.00	510,600.00	347,400.00
22020406	OTHER MAINTENANCE SERVICES	96,896.95	96,896.95	88,900.00	7,996.95
22020801	MOTOR VEHICLE FUEL COST	968,969.54	572,137.52	529,150.00	42,987.52
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	484,484.77	17,000.00	467,484.77
22020803	PLANT / GENERATOR FUEL COST	538,456.37	538,456.37	321,300.00	217,156.37
22020901	BANK CHARGES (OTHER THAN INTEREST)	67,827.87	101,781.74	101,629.99	151.75
22021001	REFRESHMENT & MEALS	474,795.07	763,200.00	757,200.00	6,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	101,131.35	101,131.35	90,000.00	11,131.35
22021003	PUBLICITY & ADVERTISEMENTS	17,092.62	17,092.62	0.00	17,092.62
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	274,500.00	64,639.34
22021006	POSTAGES & COURIER SERVICES	61,045.08	61,045.08	24,000.00	37,045.08
22021007	WELFARE PACKAGES	678,278.68	678,278.68	425,500.00	252,778.68
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	101,741.80	101,741.80	35,500.00	66,241.80
	TOTAL	159,626,843.36	171,346,287.88	160,204,214.98	11,142,072.90
012305500100	Government Printing Department	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	12,094,733.92	2,094,733.92	1,766,027.92	328,706.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	211,521.21	211,521.21	0.00	211,521.21
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	211,521.21	211,521.21	0.00	211,521.21
22020201	ELECTRICITY CHARGES	634,563.62	634,563.62	0.00	634,563.62
22020202	TELEPHONE CHARGES	42,304.24	42,304.24	0.00	42,304.24
22020203	INTERNET ACCESS CHARGES	42,304.24	42,304.24	0.00	42,304.24
22020205	WATER RATES	63,456.36	63,456.36	0.00	63,456.36
22020206	SEWERAGE CHARGES	63,456.36	63,456.36	0.00	63,456.36
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	511,075.72	511,075.72	0.00	511,075.72
22020304	MAGAZINES & PERIODICALS	225,470.01	225,470.01	0.00	225,470.01
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	968,969.54	0.00	968,969.54
22020306	PRINTING OF SECURITY DOCUMENTS	968,969.54	968,969.54	0.00	968,969.54
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	296,129.69	296,129.69	0.00	296,129.69
22020402	MAINTENANCE OF OFFICE FURNITURE	514,500.54	514,500.54	0.00	514,500.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	84,608.48	84,608.48	0.00	84,608.48
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	42,304.24	42,304.24	0.00	42,304.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	514,500.54	514,500.54	0.00	514,500.54
22020406	OTHER MAINTENANCE SERVICES	142,987.93	142,987.93	0.00	142,987.93
22020501	LOCAL TRAINING	211,521.21	211,521.21	0.00	211,521.21
22020601	SECURITY SERVICES	42,304.24	42,304.24	0.00	42,304.24
22020605	CLEANING & FUMIGATION SERVICES	42,304.24	42,304.24	0.00	42,304.24
22020801	MOTOR VEHICLE FUEL COST	211,521.21	211,521.21	0.00	211,521.21
22020803	PLANT / GENERATOR FUEL COST	502,212.07	502,212.07	0.00	502,212.07
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,668.24	15,668.24	0.00	15,668.24
22021001	REFRESHMENT & MEALS	63,456.36	63,456.36	0.00	63,456.36
22021003	PUBLICITY & ADVERTISEMENTS	105,760.60	105,760.60	0.00	105,760.60
22021007	WELFARE PACKAGES	126,912.72	126,912.72	0.00	126,912.72
	TOTAL	18,955,038.25	8,955,038.25	1,766,027.92	7,189,010.33
015600100100	Ministry of ICT and Digital Economy	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	104,472,575.44	472,575.44	235,000.00	237,575.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	58,138,172.32	138,172.32	40,000.00	98,172.32
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,956,966.93	506,966.93	395,450.00	111,516.93
22020201	ELECTRICITY CHARGES	4,844,847.69	444,847.69	300,000.00	144,847.69
22020202	TELEPHONE CHARGES	145,345.43	145,345.43	0.00	145,345.43
22020203	INTERNET ACCESS CHARGES	4,844,847.69	94,847.69	30,000.00	64,847.69
22020204	SATELLITE BROADCASTING ACCESS CHARGES	726,727.15	726,727.15	10,000.00	716,727.15
22020205	WATER RATES	484,484.77	484,484.77	0.00	484,484.77
22020206	SEWERAGE CHARGES	48,448.48	48,448.48	0.00	48,448.48
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	9,689,695.39	239,695.39	0.00	239,695.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,695,696.69	1,695,696.69	1,650,000.00	45,696.69
22020302	BOOKS	9,689,695.39	239,695.39	0.00	239,695.39
22020303	NEWSPAPERS	339,139.34	339,139.34	0.00	339,139.34
22020304	MAGAZINES & PERIODICALS	484,484.77	484,484.77	0.00	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	968,969.54	0.00	968,969.54
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,534,543.08	184,543.08	0.00	184,543.08
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	484,484.77	484,484.77	0.00	484,484.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,453,454.31	453,454.31	433,800.00	19,654.31
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,422,423.85	172,423.85	0.00	172,423.85
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,598,799.74	248,799.74	0.00	248,799.74
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,391,393.39	141,393.39	0.00	141,393.39
22020406	OTHER MAINTENANCE SERVICES	2,664,666.23	414,666.23	300,000.00	114,666.23
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,844,847.69	44,847.69	0.00	44,847.69
22020501	LOCAL TRAINING	251,987,214.43	337,214.43	0.00	337,214.43
22020601	SECURITY SERVICES	726,727.15	726,727.15	0.00	726,727.15
22020605	CLEANING & FUMIGATION SERVICES	436,036.29	436,036.29	0.00	436,036.29
22020701	FINANCIAL CONSULTING	48,448,476.94	198,476.94	0.00	198,476.94
22020702	INFORMATION TECHNOLOGY CONSULTING	15,019,027.85	19,027.85	0.00	19,027.85
22020703	LEGAL SERVICES	3,391,393.39	241,393.39	0.00	241,393.39
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	2,391,393.39	1,930,000.00	461,393.39
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020803	PLANT / GENERATOR FUEL COST	2,422,423.85	72,423.85	0.00	72,423.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	33,913.93	33,913.93	10,712.00	23,201.93
22021001	REFRESHMENT & MEALS	1,598,799.74	648,799.74	528,310.00	120,489.74
22021002	HONORARIUM & SITTING ALLOWANCE	4,360,362.92	1,110,362.92	940,000.00	170,362.92
22021003	PUBLICITY & ADVERTISEMENTS	5,329,332.46	79,332.46	0.00	79,332.46
22021004	MEDICAL EXPENSES-LOCAL	726,727.15	726,727.15	0.00	726,727.15
22021006	POSTAGES & COURIER SERVICES	72,672.72	72,672.72	10,000.00	62,672.72
22021007	WELFARE PACKAGES	1,017,418.02	1,017,418.02	695,000.00	322,418.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	968,969.54	0.00	968,969.54
22021010	DIRECT TEACHING & LABORATORY COST	484,484.77	484,484.77	0.00	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	34,882,903.39	232,903.39	0.00	232,903.39
22040109	GRANTS TO COMMUNITIES/NGOs	968,969.54	968,969.54	0.00	968,969.54
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22070106	TRANSFER TO QUOTED COMPANIES- STATE GOVERNMENT INVESTMENT	106,586,649.26	236,649.26	0.00	236,649.26

	TOTAL	730,685,515.42	23,085,515.42	7,508,272.00	15,577,243.42
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	136,150,485.44	251,708,455.96	249,890,093.58	1,818,362.38
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,782,786.77	6,782,786.77	0.00	6,782,786.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	484,484.77	484,484.77	0.00	484,484.77
22020203	INTERNET ACCESS CHARGES	11,627,634.46	11,627,634.46	0.00	11,627,634.46
22020204	SATELLITE BROADCASTING ACCESS CHARGES	687,968.37	687,968.37	0.00	687,968.37
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	339,139.34	339,139.34	0.00	339,139.34
22020302	BOOKS	67,827.87	67,827.87	0.00	67,827.87
22020303	NEWSPAPERS	67,827.87	67,827.87	0.00	67,827.87
22020304	MAGAZINES & PERIODICALS	67,827.87	67,827.87	0.00	67,827.87
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,069,672.06	4,069,672.06	0.00	4,069,672.06
22020306	PRINTING OF SECURITY DOCUMENTS	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020309	UNIFORMS & OTHER CLOTHING	145,345,430.81	145,345,430.81	0.00	145,345,430.81
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,540,544.39	6,540,544.39	0.00	6,540,544.39
22020402	MAINTENANCE OF OFFICE FURNITURE	339,139.34	339,139.34	0.00	339,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	67,827.87	67,827.87	0.00	67,827.87
22020405	MAINTENANCE OF PLANTS/GENERATORS	67,827.87	67,827.87	0.00	67,827.87
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	678,278.68	678,278.68	0.00	678,278.68
22020501	LOCAL TRAINING	20,348,360.31	20,348,360.31	0.00	20,348,360.31
22020601	SECURITY SERVICES	33,913,933.86	33,913,933.86	0.00	33,913,933.86
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	15,596,604,003.33	15,596,604,003.33	0.00	15,596,604,003.33
22020706	SURVEYING SERVICES	145,345,430.81	145,345,430.81	0.00	145,345,430.81
22020801	MOTOR VEHICLE FUEL COST	2,034,836.03	2,034,836.03	0.00	2,034,836.03
22020803	PLANT / GENERATOR FUEL COST	101,741.80	101,741.80	0.00	101,741.80
22020901	BANK CHARGES (OTHER THAN INTEREST)	101,741.80	101,741.80	14,181.96	87,559.84
22021001	REFRESHMENT & MEALS	67,827.87	67,827.87	0.00	67,827.87
22021002	HONORARIUM & SITTING ALLOWANCE	67,827.87	67,827.87	0.00	67,827.87
22021003	PUBLICITY & ADVERTISEMENTS	135,655.74	135,655.74	0.00	135,655.74
22021021	SPECIAL DAYS/CELEBRATIONS	145,345,430.81	145,345,430.81	0.00	145,345,430.81
22040109	GRANTS TO COMMUNITIES/NGOS	387,587,815.49	387,587,815.49	0.00	387,587,815.49
	TOTAL	16,646,395,866.82	16,761,953,837.34	249,904,275.54	16,512,049,561.80
012500100100	Office of the Head of Service (HOS)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	486,356,244.44	707,345,807.32	706,729,840.08	615,967.24
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	156,682.37	220,000.00	110,000.00	110,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,454,690.53	704,690.53	300,000.00	404,690.53
22020202	TELEPHONE CHARGES	81,393.44	81,393.44	0.00	81,393.44
22020203	INTERNET ACCESS CHARGES	581,381.72	581,381.72	90,000.00	491,381.72
22020204	SATELLITE BROADCASTING ACCESS CHARGES	325,573.77	325,573.77	36,000.00	289,573.77
22020205	WATER RATES	48,448.48	48,448.48	0.00	48,448.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,980,386.25	2,980,386.25	2,378,000.00	602,386.25
22020302	BOOKS	106,586.65	196,000.00	98,000.00	98,000.00
22020303	NEWSPAPERS	69,765.81	72,000.00	36,000.00	36,000.00
22020304	MAGAZINES & PERIODICALS	58,138.17	58,138.17	0.00	58,138.17
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,034,836.03	534,836.03	72,000.00	462,836.03
22020309	UNIFORMS & OTHER CLOTHING	48,448.48	48,448.48	0.00	48,448.48
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,592,187.31	842,187.31	217,000.00	625,187.31
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	280,000.00	140,000.00	140,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	121,121.19	121,121.19	0.00	121,121.19
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	968,969.54	100,000.00	868,969.54
22020405	MAINTENANCE OF PLANTS/GENERATORS	334,294.49	334,294.49	0.00	334,294.49
22020406	OTHER MAINTENANCE SERVICES	2,307,891.65	2,307,891.65	705,000.00	1,602,891.65
22020501	LOCAL TRAINING	484,484.77	484,484.77	175,000.00	309,484.77
22020703	LEGAL SERVICES	2,843,789.94	2,843,789.94	0.00	2,843,789.94
22020801	MOTOR VEHICLE FUEL COST	1,017,902.50	1,017,902.50	15,000.00	1,002,902.50
22020803	PLANT / GENERATOR FUEL COST	1,162,763.45	1,740,000.00	870,000.00	870,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,441.45	17,441.45	1,395.75	16,045.70
22021001	REFRESHMENT & MEALS	5,931,062.55	5,161,103.21	1,130,000.00	4,031,103.21
22021002	HONORARIUM & SITTING ALLOWANCE	4,505,126.97	4,505,126.97	1,000,000.00	3,505,126.97
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	484,484.77	50,000.00	434,484.77
22021004	MEDICAL EXPENSES-LOCAL	1,955,380.53	1,955,380.53	0.00	1,955,380.53
22021006	POSTAGES & COURIER SERVICES	116,276.34	116,276.34	6,000.00	110,276.34
22021007	WELFARE PACKAGES	823,188.07	823,188.07	123,000.00	700,188.07
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	726,727.15	726,727.15	0.00	726,727.15
22021021	SPECIAL DAYS/CELEBRATIONS	968,969.54	968,969.54	0.00	968,969.54
	TOTAL	529,906,880.74	738,896,443.62	714,382,235.83	24,514,207.79
012500100200	Bureau of Establishment and Management Services	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	329,283,992.09	510,615,159.88	505,533,356.70	5,081,803.18
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,534,543.08	534,543.08	0.00	534,543.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,689,695.39	689,695.39	48,000.00	641,695.39
22020203	INTERNET ACCESS CHARGES	12,596,604.00	9,096,604.00	5,458,000.00	3,638,604.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	34,293,826.11	41,982,810.00	35,991,405.00	5,991,405.00
22020305	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	1,453,454.31	90,000.00	1,363,454.31
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,980,386.25	980,386.25	0.00	980,386.25
22020402	MAINTENANCE OF OFFICE FURNITURE	101,741.80	101,741.80	0.00	101,741.80
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	159,879.97	159,879.97	10,000.00	149,879.97
22020405	MAINTENANCE OF PLANTS/GENERATORS	552,312.64	552,312.64	0.00	552,312.64
22020406	OTHER MAINTENANCE SERVICES	67,827.87	67,827.87	30,000.00	37,827.87
22020501	LOCAL TRAINING	9,641,246.91	3,641,246.91	0.00	3,641,246.91
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	290,690.86	0.00	290,690.86
22020801	MOTOR VEHICLE FUEL COST	678,278.68	678,278.68	15,000.00	663,278.68
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	20,000.00	464,484.77

22020901	BANK CHARGES (OTHER THAN INTEREST)	106,586.65	106,586.65	3,667.50	102,919.15
22021001	REFRESHMENT & MEALS	4,418,501.10	4,418,501.10	0.00	4,418,501.10
22021002	HONORARIUM & SITTING ALLOWANCE	14,726,399.05	4,726,399.05	99,000.00	4,627,399.05
22021003	PUBLICITY & ADVERTISEMENTS	2,519,320.80	2,519,320.80	20,000.00	2,499,320.80
22021004	MEDICAL EXPENSES-LOCAL	116,276.34	116,276.34	0.00	116,276.34
22021006	POSTAGES & COURIER SERVICES	532,933.25	532,933.25	0.00	532,933.25
22021007	WELFARE PACKAGES	58,138.17	80,000.00	40,000.00	40,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	242,242.38	242,242.38	0.00	242,242.38
	TOTAL	447,013,847.24	584,555,860.75	547,358,429.20	37,197,431.55
012500100500	Bureau of Service Welfare	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	142,438.52	142,438.52	10,000.00	132,438.52
22020201	ELECTRICITY CHARGES	53,293,324.63	582,478.92	0.00	582,478.92
22020202	TELEPHONE CHARGES	46,510.54	46,510.54	0.00	46,510.54
22020206	SEWERAGE CHARGES	2,112,353.59	2,112,353.59	573,000.00	1,539,353.59
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	2,260,000.00	1,130,000.00	1,130,000.00
22020303	NEWSPAPERS	69,765.81	69,765.81	0.00	69,765.81
22020304	MAGAZINES & PERIODICALS	29,766.74	29,766.74	0.00	29,766.74
22020305	PRINTING OF NON SECURITY DOCUMENTS	193,793.91	193,793.91	0.00	193,793.91
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	484,484.77	0.00	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	174,414.52	174,414.52	0.00	174,414.52
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	145,345.43	145,345.43	0.00	145,345.43
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	96,896.95	96,896.95	44,000.00	52,896.95
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	968,969.54	0.00	968,969.54
22020406	OTHER MAINTENANCE SERVICES	968,969.54	968,969.54	430,000.00	538,969.54
22020410	MAINTENANCE OF STREET LIGHTINGS	172,476.58	172,476.58	0.00	172,476.58
22020413	MINOR ROAD MAINTENANCE	48,448.48	48,448.48	0.00	48,448.48
22020601	SECURITY SERVICES	91,935.83	91,935.83	20,000.00	71,935.83
22020602	OFFICE RENT	48,448,476.94	427,960.12	0.00	427,960.12
22020605	CLEANING & FUMIGATION SERVICES	107,385,080.16	61,385,080.16	45,750,000.00	15,635,080.16
22020801	MOTOR VEHICLE FUEL COST	339,139.34	339,139.34	60,000.00	279,139.34
22020803	PLANT / GENERATOR FUEL COST	29,069,086.16	7,069,086.16	6,501,365.54	567,720.62
22021001	REFRESHMENT & MEALS	290,690.86	360,000.00	180,000.00	180,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	28,487.70	30,000.00	15,000.00	15,000.00
22021003	PUBLICITY & ADVERTISEMENTS	43,603.63	43,603.63	12,000.00	31,603.63
22021004	MEDICAL EXPENSES-LOCAL	43,603.63	43,603.63	0.00	43,603.63
22021006	POSTAGES & COURIER SERVICES	116,276.34	116,276.34	20,000.00	96,276.34
22021007	WELFARE PACKAGES	968,969.54	968,969.54	190,000.00	778,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	11,627,634.46	11,627,634.46	11,627,634.46	0.00
	TOTAL	259,338,883.22	91,000,403.05	66,563,000.00	24,437,403.05
012500500100	Bureau of Manpower Development and Training	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	23,324,685.44	23,324,685.44	22,966,140.00	358,545.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,875,878.15	3,875,878.15	0.00	3,875,878.15
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	1,937,939.08	40,000.00	1,897,939.08
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,875,878.15	3,875,878.15	130,000.00	3,745,878.15
22020302	BOOKS	193,793.91	193,793.91	0.00	193,793.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020402	MAINTENANCE OF OFFICE FURNITURE	3,391,393.39	3,391,393.39	0.00	3,391,393.39
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	96,896.95	96,896.95	10,000.00	86,896.95
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	968,969.54	0.00	968,969.54
22020501	LOCAL TRAINING	155,035,126.19	5,035,126.19	1,000,000.00	4,035,126.19
22020601	SECURITY SERVICES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	2,422,423.85	360,000.00	2,062,423.85
22020803	PLANT / GENERATOR FUEL COST	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,875.88	3,875.88	381.50	3,494.38
22021001	REFRESHMENT & MEALS	2,906,908.62	2,906,908.62	20,000.00	2,886,908.62
22021002	HONORARIUM & SITTING ALLOWANCE	3,391,393.39	3,391,393.39	39,916.40	3,351,476.99
22021004	MEDICAL EXPENSES-LOCAL	3,875,878.15	3,875,878.15	0.00	3,875,878.15
	TOTAL	194,088,474.48	67,413,159.92	24,566,437.90	42,846,722.02
014000100100	Office of the Auditor-General of the State	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	152,398,843.00	347,087,490.22	346,087,490.22	1,000,000.00
21020101	LOCAL TRAVEL & TRANSPORT: OTHERS	3,514,064.93	1,263,470.66	350,000.00	913,470.66
22020102	ELECTRICITY CHARGES	427,926.02	427,926.02	0.00	427,926.02
22020201	INTERNET ACCESS CHARGES	339,139.34	500,000.00	250,000.00	250,000.00
22020203	SATELLITE BROADCASTING ACCESS CHARGES	165,456.59	165,456.59	0.00	165,456.59
22020204	WATER RATES	78,341.19	78,341.19	16,000.00	62,341.19
22020205	SEWERAGE CHARGES	26,113.73	26,113.73	0.00	26,113.73
22020206	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,157,724.80	1,157,724.80	385,000.00	772,724.80
22020301	BOOKS	104,454.92	104,454.92	50,000.00	54,454.92
22020302	MAGAZINES & PERIODICALS	83,563.93	83,563.93	0.00	83,563.93
22020304	PRINTING OF NON SECURITY DOCUMENTS	26,113.73	26,113.73	0.00	26,113.73
22020305	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	365,937.94	365,937.94	0.00	365,937.94
22020312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,937,939.08	377,939.08	0.00	377,939.08
22020313	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	333,906.90	333,906.90	155,000.00	178,906.90
22020401	MAINTENANCE OF OFFICE FURNITURE	124,997.07	124,997.07	0.00	124,997.07
22020402	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	193,793.91	193,793.91	0.00	193,793.91
22020403	MAINTENANCE OF OFFICE / IT EQUIPMENTS	242,242.38	242,242.38	0.00	242,242.38
22020405	MAINTENANCE OF PLANTS/GENERATORS	52,227.46	52,227.46	0.00	52,227.46
22020406	OTHER MAINTENANCE SERVICES	62,983.02	62,983.02	0.00	62,983.02
22020501	LOCAL TRAINING	1,182,142.84	182,142.84	0.00	182,142.84

22020602	OFFICE RENT	484,484.77	484,484.77	210,000.00	274,484.77
22020605	CLEANING & FUMIGATION SERVICES	19,379.39	19,379.39	0.00	19,379.39
22020701	FINANCIAL CONSULTING	968,969.54	968,969.54	0.00	968,969.54
22020801	MOTOR VEHICLE FUEL COST	697,658.07	697,658.07	0.00	697,658.07
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	193,793.91	193,793.91	0.00	193,793.91
22020803	PLANT / GENERATOR FUEL COST	38,758.78	38,758.78	0.00	38,758.78
22020901	BANK CHARGES (OTHER THAN INTEREST)	37,565.01	37,565.01	3,376.60	34,188.41
22021001	REFRESHMENT & MEALS	210,266.39	800,000.00	400,000.00	400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	16,956.97	16,956.97	0.00	16,956.97
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	0.00	484,484.77
22021006	POSTAGES & COURIER SERVICES	23,255.27	23,255.27	10,000.00	13,255.27
22021007	WELFARE PACKAGES	556,188.52	556,188.52	224,000.00	332,188.52
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	203,483.60	203,483.60	0.00	203,483.60
	TOTAL	166,753,157.74	357,381,804.97	348,140,866.82	9,240,938.15
014000200100	Local Government Audit Department	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	80,172,980.14	80,870,006.92	79,942,342.92	927,664.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,392,845.26	1,392,845.26	51,600.00	1,341,245.26
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	677,658.54	677,658.54	26,600.00	651,058.54
22020204	SATELLITE BROADCASTING ACCESS CHARGES	33,913.93	33,913.93	0.00	33,913.93
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,892,580.85	2,678,472.97	537,400.00	2,141,072.97
22020305	PRINTING OF NON SECURITY DOCUMENTS	163,804.30	163,804.30	50,000.00	113,804.30
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	385,892.12	600,000.00	300,000.00	300,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	349,971.45	349,971.45	0.00	349,971.45
22020501	LOCAL TRAINING	373,072.65	373,072.65	50,000.00	323,072.65
22020801	MOTOR VEHICLE FUEL COST	262,086.88	262,086.88	0.00	262,086.88
22020803	PLANT / GENERATOR FUEL COST	92,585.04	92,585.04	0.00	92,585.04
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,906.91	2,906.91	973.10	1,933.81
22021001	REFRESHMENT & MEALS	221,207.02	221,207.02	31,000.00	190,207.02
22021003	PUBLICITY & ADVERTISEMENTS	242,242.38	242,242.38	0.00	242,242.38
	TOTAL	87,263,747.48	87,960,774.26	80,989,916.02	6,970,858.24
014700100100	Benue State Civil Service Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	16,851,315.52	4,851,315.52	3,888,720.00	962,595.52
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	851,772.67	851,772.67	630,000.00	221,772.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,034,836.03	2,034,836.03	817,000.00	1,217,836.03
22020201	ELECTRICITY CHARGES	968,969.54	968,969.54	0.00	968,969.54
22020203	INTERNET ACCESS CHARGES	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020205	WATER RATES	135,655.74	135,655.74	0.00	135,655.74
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	775,175.63	775,175.63	718,000.00	57,175.63
22020303	NEWSPAPERS	33,913.93	33,913.93	0.00	33,913.93
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,695,696.69	1,695,696.69	1,430,000.00	265,696.69
22020306	PRINTING OF SECURITY DOCUMENTS	1,104,625.27	1,104,625.27	705,000.00	399,625.27
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	691,844.25	691,844.25	0.00	691,844.25
22020402	MAINTENANCE OF OFFICE FURNITURE	968,969.54	968,969.54	20,000.00	948,969.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	339,139.34	339,139.34	15,000.00	324,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	339,139.34	45,000.00	294,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	290,690.86	290,690.86	0.00	290,690.86
22020406	OTHER MAINTENANCE SERVICES	203,483.60	203,483.60	0.00	203,483.60
22020501	LOCAL TRAINING	968,969.54	968,969.54	0.00	968,969.54
22020601	SECURITY SERVICES	339,139.34	339,139.34	12,000.00	327,139.34
22020605	CLEANING & FUMIGATION SERVICES	203,483.60	203,483.60	23,000.00	180,483.60
22020801	MOTOR VEHICLE FUEL COST	1,356,557.35	1,356,557.35	1,350,000.00	6,557.35
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,695,696.69	1,695,696.69	1,600,000.00	95,696.69
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	96,896.95	4,841.18	92,055.77
22021001	REFRESHMENT & MEALS	678,278.68	678,278.68	640,000.00	38,278.68
22021002	HONORARIUM & SITTING ALLOWANCE	2,373,975.37	2,373,975.37	700,000.00	1,673,975.37
22021003	PUBLICITY & ADVERTISEMENTS	101,741.80	101,741.80	0.00	101,741.80
22021004	MEDICAL EXPENSES-LOCAL	271,311.47	271,311.47	0.00	271,311.47
22021006	POSTAGES & COURIER SERVICES	26,113.73	26,113.73	10,000.00	16,113.73
22021007	WELFARE PACKAGES	678,278.68	678,278.68	529,000.00	149,278.68
	TOTAL	20,580,913.00	20,580,913.00	9,248,841.18	11,332,071.82
014800100100	Benue State Independent Electoral Commission (BSIEC)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	259,610,060.43	365,741,171.86	363,845,301.67	1,895,870.19
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,069,086.16	8,069,086.16	8,066,000.00	3,086.16
22020201	ELECTRICITY CHARGES	1,162,763.45	1,162,763.45	650,000.00	512,763.45
22020202	TELEPHONE CHARGES	193,793.91	200,000.00	100,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	2,906,908.62	656,908.62	610,000.00	46,908.62
22020205	WATER RATES	366,948.76	366,948.76	150,000.00	216,948.76
22020206	SEWERAGE CHARGES	99,706.97	99,706.97	15,000.00	84,706.97
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	581,381.72	581,381.72	30,000.00	551,381.72
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,359,323.65	4,259,323.65	4,247,500.00	11,823.65
22020302	BOOKS	145,345.43	145,345.43	60,000.00	85,345.43
22020303	NEWSPAPERS	31,336.47	31,336.47	10,000.00	21,336.47
22020304	MAGAZINES & PERIODICALS	99,706.97	99,706.97	75,000.00	24,706.97
22020305		0.00	0.00	0.00	0.00
22020306		0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	1,250,000.00	1,000,000.00	250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,765,368.76	315,368.76	97,500.00	217,868.76
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,689,695.39	239,695.39	100,000.00	139,695.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,652,530.68	202,530.68	160,000.00	42,530.68
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,034,836.03	2,034,836.03	1,920,000.00	114,836.03
22020406	OTHER MAINTENANCE SERVICES	1,695,696.69	1,695,696.69	1,504,000.00	191,696.69
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	872,072.58	872,072.58	580,000.00	292,072.58
22020501	LOCAL TRAINING	6,782,786.77	232,786.77	0.00	232,786.77

22020601		0.00	0.00	0.00	0.00
22020602	OFFICE RENT	2,906,908.62	366,908.62	0.00	366,908.62
22020605	CLEANING & FUMIGATION SERVICES	1,661,782.76	1,661,782.76	1,000,000.00	661,782.76
22020701	FINANCIAL CONSULTING	19,379,390.77	129,390.77	129,000.00	390.77
22020702	INFORMATION TECHNOLOGY CONSULTING	9,689,695.39	239,695.39	101,000.00	138,695.39
22020703		0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	48,448,476.94	4,055,274.20	3,200,000.00	855,274.20
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,906,908.62	406,908.62	5,000.00	401,908.62
22020803	PLANT / GENERATOR FUEL COST	4,844,847.69	1,194,847.69	1,101,000.00	93,847.69
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844,847.69	44,847.69	4,069.95	40,777.74
22021001	REFRESHMENT & MEALS	19,379,390.77	729,390.77	550,000.00	179,390.77
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	5,550,000.00	5,000,000.00	550,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000,000.00	650,000.00	50,000.00	600,000.00
22021004	MEDICAL EXPENSES-LOCAL	9,689,695.39	1,139,695.39	1,050,000.00	89,695.39
22021006	POSTAGES & COURIER SERVICES	96,896.95	400,000.00	340,000.00	60,000.00
22021007	WELFARE PACKAGES	15,000,000.00	3,000,000.00	2,996,000.00	4,000.00
	TOTAL	248,848,841.59	42,084,237.00	34,901,069.95	7,183,167.05
016100100100	Office of the Secretary to the State Government	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,892,544,290.81	1,183,544,290.81	1,181,627,258.25	1,917,032.56
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	193,793,907.74	31,443,907.74	31,281,200.00	162,707.74
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	116,276,344.65	158,276,344.65	158,153,377.36	122,967.29
22020201	ELECTRICITY CHARGES	11,627,634.46	4,277,634.46	4,140,000.00	137,634.46
22020203	INTERNET ACCESS CHARGES	1,162,763.45	1,162,763.45	887,680.37	275,083.08
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,441,451.70	11,991,451.70	11,784,000.00	207,451.70
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,238,319.63	2,238,319.63	2,237,000.00	1,319.63
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,658,664.93	208,664.93	0.00	208,664.93
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,751,756.31	751,756.31	500,000.00	251,756.31
22020402	MAINTENANCE OF OFFICE FURNITURE	2,906,908.62	1,006,908.62	901,000.00	105,908.62
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,379,390.77	9,929,390.77	9,829,100.00	100,290.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,852,458.83	202,458.83	0.00	202,458.83
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,813,817.23	813,817.23	706,000.00	107,817.23
22020406	OTHER MAINTENANCE SERVICES	3,225,526.89	325,526.89	40,000.00	285,526.89
22020601	SECURITY SERVICES	3,875,878.15	1,225,878.15	1,030,000.00	195,878.15
22020605	CLEANING & FUMIGATION SERVICES	193,793.91	443,793.91	200,000.00	243,793.91
22020801	MOTOR VEHICLE FUEL COST	11,627,634.46	4,877,634.46	4,628,200.00	249,434.46
22020803	PLANT / GENERATOR FUEL COST	7,751,756.31	2,101,756.31	1,885,000.00	216,756.31
22020901	BANK CHARGES (OTHER THAN INTEREST)	387,587.82	387,587.82	23,127.00	364,460.82
22021001	REFRESHMENT & MEALS	19,379,390.77	40,890,000.00	40,845,000.00	45,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	968,969,538.72	770,469,538.72	768,969,538.72	1,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,751,873.49	2,751,873.49	80,000.00	2,671,873.49
22021004	MEDICAL EXPENSES-LOCAL	2,222,816.12	2,222,816.12	1,060,000.00	1,162,816.12
22021006	POSTAGES & COURIER SERVICES	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22021007	WELFARE PACKAGES	484,484,769.36	258,484,769.36	257,559,200.00	925,569.36
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	968,969.54	968,969.54	0.00	968,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	793,688,951.57	4,515,761,275.11	4,515,103,200.00	658,075.11
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	271,311,470.84	121,311,470.84	121,311,470.84	0.00
	TOTAL	2,971,006,139.73	5,945,689,072.50	5,933,154,094.28	12,534,978.21
016100200100	Bureau of Political - SSG	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,131,732.99	131,732.99	0.00	131,732.99
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,263,465.97	263,465.97	0.00	263,465.97
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,238,319.63	238,319.63	0.00	238,319.63
22020305	PRINTING OF NON SECURITY DOCUMENTS	193,793.91	193,793.91	0.00	193,793.91
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	193,793.91	193,793.91	0.00	193,793.91
22020402	MAINTENANCE OF OFFICE FURNITURE	193,793.91	193,793.91	0.00	193,793.91
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,813,817.23	63,817.23	0.00	63,817.23
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	149,221.31	149,221.31	0.00	149,221.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	96,896.95	96,896.95	0.00	96,896.95
22020501	LOCAL TRAINING	7,751,756.31	201,756.31	0.00	201,756.31
22020801	MOTOR VEHICLE FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020803	PLANT / GENERATOR FUEL COST	581,381.72	581,381.72	0.00	581,381.72
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	0.00	484,484.77
22021004	MEDICAL EXPENSES-LOCAL	193,793.91	193,793.91	0.00	193,793.91
	TOTAL	24,770,737.29	3,470,737.29	0.00	3,470,737.29
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	387,587.82	387,587.82	0.00	387,587.82
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	484,484.77	0.00	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	96,896.95	96,896.95	0.00	96,896.95
22020501	LOCAL TRAINING	484,484.77	484,484.77	0.00	484,484.77
22020801	MOTOR VEHICLE FUEL COST	968,969.54	968,969.54	0.00	968,969.54
22021001	REFRESHMENT & MEALS	387,587.82	387,587.82	0.00	387,587.82
22021002	HONORARIUM & SITTING ALLOWANCE	387,587.82	387,587.82	0.00	387,587.82
	TOTAL	3,197,599.48	3,197,599.48	0.00	3,197,599.48
016100400100	Office of the Secretary to State Government - (EXCO)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020204	SATELLITE BROADCASTING ACCESS CHARGES	222,862.99	222,862.99	0.00	222,862.99
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,813,817.23	5,813,817.23	615,000.00	5,198,817.23
22020305	PRINTING OF NON SECURITY DOCUMENTS	775,175.63	775,175.63	0.00	775,175.63
22020306	PRINTING OF SECURITY DOCUMENTS	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020309	UNIFORMS & OTHER CLOTHING	387,587.82	387,587.82	0.00	387,587.82
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,647,248.22	1,647,248.22	0.00	1,647,248.22
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,065,866.49	1,065,866.49	170,000.00	895,866.49
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	3,391,393.39	120,000.00	3,271,393.39
22021001	REFRESHMENT & MEALS	24,224,238.47	24,224,238.47	550,000.00	23,674,238.47

22021002	HONORARIUM & SITTING ALLOWANCE	7,751,756.31	7,751,756.31	155,000.00	7,596,756.31
	TOTAL	46,442,709.99	46,442,709.99	1,610,000.00	44,832,709.99
016100500100	Liaison Office Lagos	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,453,454.31	1,453,454.31	235,000.00	218,454.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,982,295.05	632,295.05	380,000.00	252,295.05
22020201	ELECTRICITY CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020202	TELEPHONE CHARGES	193,793.91	193,793.91	0.00	193,793.91
22020203	INTERNET ACCESS CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020205	WATER RATES	145,345.43	145,345.43	0.00	145,345.43
22020206	SEWERAGE CHARGES	145,345.43	145,345.43	0.00	145,345.43
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	726,727.15	726,727.15	75,000.00	651,727.15
22020303	NEWSPAPERS	48,448.48	48,448.48	0.00	48,448.48
22020304	MAGAZINES & PERIODICALS	33,913.93	33,913.93	0.00	33,913.93
22020305	PRINTING OF NON SECURITY DOCUMENTS	726,727.15	726,727.15	0.00	726,727.15
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,461,352.99	1,111,352.99	1,025,000.00	86,352.99
22020402	MAINTENANCE OF OFFICE FURNITURE	1,197,646.35	197,646.35	0.00	197,646.35
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,910,807.93	560,807.93	450,000.00	110,807.93
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	339,139.34	0.00	339,139.34
22020601	SECURITY SERVICES	162,786.88	162,786.88	0.00	162,786.88
22020603	RESIDENTIAL RENT	3,391,393.39	1,391,393.39	1,100,000.00	291,393.39
22020605	CLEANING & FUMIGATION SERVICES	1,453,454.31	203,454.31	0.00	203,454.31
22020801	MOTOR VEHICLE FUEL COST	2,228,629.94	678,629.94	355,000.00	323,629.94
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	120,636.71	120,636.71	5,579.08	115,057.63
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	0.00	484,484.77
22021003	PUBLICITY & ADVERTISEMENTS	339,139.34	339,139.34	0.00	339,139.34
22021004	MEDICAL EXPENSES-LOCAL	242,242.38	242,242.38	0.00	242,242.38
22021006	POSTAGES & COURIER SERVICES	237,397.54	237,397.54	0.00	237,397.54
22021007	WELFARE PACKAGES	823,624.11	823,624.11	200,000.00	623,624.11
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,690.86	290,690.86	0.00	290,690.86
	TOTAL	26,592,931.98	11,742,931.98	3,825,579.08	7,917,352.90
016100600100	Liaison Office Kaduna	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,453,454.31	1,453,454.31	280,000.00	173,454.31
22020201	ELECTRICITY CHARGES	387,587.82	387,587.82	180,000.00	207,587.82
22020203	INTERNET ACCESS CHARGES	290,690.86	290,690.86	0.00	290,690.86
22020205	WATER RATES	145,345.43	145,345.43	0.00	145,345.43
22020206	SEWERAGE CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	1,937,939.08	1,180,000.00	757,939.08
22020303	NEWSPAPERS	48,448.48	48,448.48	0.00	48,448.48
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	339,139.34	339,139.34	0.00	339,139.34
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	875,878.15	520,000.00	355,878.15
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	339,139.34	0.00	339,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,453,454.31	3,454.31	0.00	3,454.31
22020406	OTHER MAINTENANCE SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020601	SECURITY SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020603	RESIDENTIAL RENT	4,844,847.69	44,847.69	0.00	44,847.69
22020605	CLEANING & FUMIGATION SERVICES	726,727.15	726,727.15	200,000.00	526,727.15
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	222,423.85	120,000.00	102,423.85
22020803	PLANT / GENERATOR FUEL COST	4,844,847.69	344,847.69	200,000.00	144,847.69
22020806	COOKING GAS/FUEL COST	436,036.29	436,036.29	0.00	436,036.29
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,689.70	9,689.70	1,267.25	8,422.45
22021001	REFRESHMENT & MEALS	1,453,454.31	453,454.31	200,000.00	253,454.31
22021002	HONORARIUM & SITTING ALLOWANCE	1,937,939.08	687,939.08	500,000.00	187,939.08
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021007	WELFARE PACKAGES	1,453,454.31	453,454.31	300,000.00	153,454.31
	TOTAL	30,677,575.60	10,477,575.60	3,681,267.25	6,796,308.35
016100700100	Liaison Office Abuja/Lodge	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	1,437,939.08	1,000,000.00	437,939.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	367,939.08	235,000.00	132,939.08
22020201	ELECTRICITY CHARGES	2,906,908.62	906,908.62	807,900.00	99,008.62
22020202	TELEPHONE CHARGES	96,896.95	96,896.95	0.00	96,896.95
22020203	INTERNET ACCESS CHARGES	314,915.10	314,915.10	50,000.00	264,915.10
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	1,568,969.54	1,500,000.00	68,969.54
22020205	WATER RATES	678,278.68	678,278.68	0.00	678,278.68
22020206	SEWERAGE CHARGES	1,937,939.08	937,939.08	680,000.00	257,939.08
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,875,878.15	875,878.15	735,000.00	140,878.15
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,782,786.77	3,332,786.77	3,161,000.00	171,786.77
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,875,878.15	225,878.15	138,000.00	87,878.15
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	387,587.82	387,587.82	0.00	387,587.82
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	347,939.08	0.00	347,939.08
22020406	OTHER MAINTENANCE SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020601	SECURITY SERVICES	726,727.15	726,727.15	15,000.00	711,727.15
22020603	RESIDENTIAL RENT	43,603,629.24	26,203,629.24	26,136,172.68	67,456.56
22020605	CLEANING & FUMIGATION SERVICES	1,937,939.08	487,939.08	0.00	487,939.08
22020801	MOTOR VEHICLE FUEL COST	6,603,527.41	1,103,527.41	1,100,000.00	3,527.41
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	484,484.77	270,000.00	214,484.77
22020803	PLANT / GENERATOR FUEL COST	10,658,664.93	2,158,664.93	2,000,000.00	158,664.93
22020806	COOKING GAS/FUEL COST	193,793.91	193,793.91	0.00	193,793.91
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	96,896.95	3,888.55	93,008.40
22021001	REFRESHMENT & MEALS	5,813,817.23	813,817.23	600,000.00	213,817.23
22021007	WELFARE PACKAGES	1,937,939.08	587,939.08	415,000.00	172,939.08

	TOTAL	101,150,730.15	45,790,730.15	38,846,961.23	6,943,768.92
014900100100	Local Government Service Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	36,951,049.80	44,136,948.00	44,077,710.60	59,237.40
22020201	ELECTRICITY CHARGES	83,224.79	83,224.79	30,000.00	53,224.79
22020203	INTERNET ACCESS CHARGES	581,381.72	581,381.72	120,500.00	460,881.72
22020205	WATER RATES	101,741.80	101,741.80	70,000.00	31,741.80
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	678,278.68	678,278.68	667,000.00	11,278.68
22020303	NEWSPAPERS	40,696.72	57,000.00	40,500.00	16,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,017,418.02	1,017,418.02	513,000.00	504,418.02
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	968,969.54	1,137,540.00	818,770.00	318,770.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	568,736.67	837,000.00	498,500.00	338,500.00
22020501	LOCAL TRAINING	131,006,513.96	320,266,240.00	210,133,120.00	110,133,120.00
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	448,600.00	316,300.00	132,300.00
22020801	MOTOR VEHICLE FUEL COST	193,793.91	250,100.00	186,550.00	63,550.00
22020803	PLANT / GENERATOR FUEL COST	1,136,571.23	1,136,571.23	676,500.00	460,071.23
22021001	REFRESHMENT & MEALS	1,003,174.16	1,003,174.16	740,050.00	263,124.16
	TOTAL	137,671,192.06	327,598,270.41	214,810,790.00	112,787,480.41
021500100100	Ministry of Agriculture & Food Security	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	562,287,134.76	940,404,974.10	938,404,974.10	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,162,716.57	162,716.57	0.00	162,716.57
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	582,786.77	341,800.00	240,986.77
22020201	ELECTRICITY CHARGES	1,453,454.31	53,454.31	0.00	53,454.31
22020205	WATER RATES	339,139.34	339,139.34	0.00	339,139.34
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,518,281.52	1,518,281.52	1,371,400.00	146,881.52
22020302	BOOKS	207,976.52	207,976.52	0.00	207,976.52
22020303	NEWSPAPERS	432,548.00	432,548.00	0.00	432,548.00
22020304	MAGAZINES & PERIODICALS	232,552.69	232,552.69	0.00	232,552.69
22020305	PRINTING OF NON SECURITY DOCUMENTS	402,122.36	402,122.36	220,000.00	182,122.36
22020306	PRINTING OF SECURITY DOCUMENTS	67,827.87	67,827.87	0.00	67,827.87
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	281,001.17	281,001.17	0.00	281,001.17
22020309	UNIFORMS & OTHER CLOTHING	449,601.87	449,601.87	0.00	449,601.87
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	154,511.88	154,511.88	0.00	154,511.88
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	339,139.34	339,139.34	0.00	339,139.34
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,501,902.79	1,501,902.79	682,400.00	819,502.79
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,466,742.10	1,466,742.10	1,165,000.00	301,742.10
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,422,423.85	422,423.85	339,200.00	83,223.85
22020405	MAINTENANCE OF PLANTS/GENERATORS	335,244.08	335,244.08	100,000.00	235,244.08
22020406	OTHER MAINTENANCE SERVICES	67,827.87	67,827.87	0.00	67,827.87
22020408	MAINTENANCE OF SEA BOATS	145,345.43	145,345.43	0.00	145,345.43
22020501	LOCAL TRAINING	1,356,557.35	356,557.35	0.00	356,557.35
22020502	INTERNATIONAL TRAINING	2,422,423.85	222,423.85	0.00	222,423.85
22020601	SECURITY SERVICES	775,175.63	775,175.63	0.00	775,175.63
22020605	CLEANING & FUMIGATION SERVICES	1,381,362.97	381,362.97	265,000.00	116,362.97
22020702	INFORMATION TECHNOLOGY CONSULTING	5,406,850.03	56,850.03	0.00	56,850.03
22020703	LEGAL SERVICES	1,453,454.31	203,454.31	50,000.00	153,454.31
22020705	ARCHITECTURAL SERVICES	242,242.38	242,242.38	0.00	
22020706	SURVEYING SERVICES	532,933.25	532,933.25	0.00	
22020801	MOTOR VEHICLE FUEL COST	2,228,629.94	578,629.94	351,600.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	484,484.77	25,000.00	
22020803	PLANT / GENERATOR FUEL COST	96,896.95	96,896.95	0.00	96,896.95
22020805	SEA BOAT FUEL COST	193,793.91	193,793.91	0.00	193,793.91
22020806	COOKING GAS/FUEL COST	145,345.43	145,345.43	0.00	145,345.43
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844.85	4,844.85	636.05	4,208.80
22021001	REFRESHMENT & MEALS	1,602,966.31	202,966.31	201,000.00	1,966.31
22021002	HONORARIUM & SITTING ALLOWANCE	1,211,211.92	11,211.92	0.00	11,211.92
22021003	PUBLICITY & ADVERTISEMENTS	516,305.73	516,305.73	0.00	516,305.73
22021004	MEDICAL EXPENSES-LOCAL	310,554.74	310,554.74	0.00	310,554.74
22021006	POSTAGES & COURIER SERVICES	29,553.57	29,553.57	0.00	29,553.57
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	232,552.69	232,552.69	0.00	232,552.69
22021009	SPORTING ACTIVITIES	67,827.87	67,827.87	0.00	67,827.87
22021021	SPECIAL DAYS/CELEBRATIONS	3,502,340.40	152,340.40	0.00	152,340.40
22021042	RECURRENT ADJUSTMENT	9,689,695.39	239,695.39	0.00	239,695.39
22021042	RECURRENT ADJUSTMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00
	TOTAL	74,135,635.32	20,685,635.32	5,113,036.05	15,572,599.27
021502100100	Akperan Orshì Polytechnic, Yandev.	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,167,628,455.44	1,398,546,340.17	1,396,546,337.17	2,000,003.00
21020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,875,878.15	425,878.15	187,000.00	238,878.15
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	9,689,695.39	10,012,000.00	9,843,600.00	168,400.00
22020102	ELECTRICITY CHARGES	4,844,847.69	3,544,847.69	3,497,502.40	47,345.29
22020703	TELEPHONE CHARGES	4,045,447.82	395,447.82	108,000.00	287,447.82
22020202	INTERNET ACCESS CHARGES	3,391,393.39	491,393.39	489,000.00	2,393.39
22020203	SATELLITE BROADCASTING ACCESS CHARGES	406,967.21	406,967.21	0.00	406,967.21
22020204	WATER RATES	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020205	SEWERAGE CHARGES	339,139.34	339,139.34	0.00	339,139.34
22020206	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,887,098.03	3,187,098.03	3,161,000.00	26,098.03
22020301	BOOKS	339,139.34	339,139.34	95,000.00	244,139.34
22020302	NEWSPAPERS	339,139.34	339,139.34	0.00	339,139.34
22020303	MAGAZINES & PERIODICALS	203,483.60	203,483.60	0.00	203,483.60
22020304	PRINTING OF NON SECURITY DOCUMENTS	4,990,193.12	4,990,193.12	4,138,800.00	851,393.12
22020305	PRINTING OF SECURITY DOCUMENTS	3,503,885.90	5,352,700.00	5,203,440.00	149,260.00
22020306	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,422,423.85	5,284,000.00	5,195,700.00	88,300.00
22020307	FIELD & CAMPING MATERIALS SUPPLIES	339,139.34	339,139.34	0.00	339,139.34

22020308	UNIFORMS & OTHER CLOTHING	678,278.68	678,278.68	0.00	678,278.68
22020309	TEACHING AIDS / INSTRUCTION MATERIALS	4,844,847.69	1,844,847.69	1,661,200.00	183,647.69
22020310	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	968,969.54	0.00	968,969.54
22020311	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,751,756.31	751,756.31	597,900.00	153,856.31
22020401	MAINTENANCE OF OFFICE FURNITURE	237,397.54	237,397.54	0.00	237,397.54
22020402	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,012,220.28	1,262,220.28	1,188,000.00	74,220.28
22020403	MAINTENANCE OF OFFICE / IT EQUIPMENTS	847,848.35	997,000.00	982,500.00	14,500.00
22020404	MAINTENANCE OF PLANTS/GENERATORS	2,906,908.62	2,906,908.62	1,951,850.00	955,058.62
22020405	OTHER MAINTENANCE SERVICES	4,844,847.69	7,321,800.00	6,648,000.00	673,800.00
22020406	MINOR ROAD MAINTENANCE	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020413	LOCAL TRAINING	76,233,613.73	2,312,522.28	2,275,000.00	37,522.28
22020501	SECURITY SERVICES	5,765,368.76	765,368.76	670,000.00	95,368.76
22020601	CLEANING & FUMIGATION SERVICES	2,422,423.85	922,423.85	571,600.00	350,823.85
22020605	FINANCIAL CONSULTING	7,880,241.67	230,241.67	0.00	230,241.67
22020701	INFORMATION TECHNOLOGY CONSULTING	484,484.77	484,484.77	0.00	484,484.77
22020702	LEGAL SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020705	ARCHITECTURAL SERVICES	3,939,781.70	939,781.70	650,000.00	289,781.70
22020801	MOTOR VEHICLE FUEL COST	9,689,695.39	6,539,695.39	6,380,800.00	158,895.39
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	968,969.54	218,969.54	133,500.00	85,469.54
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	867,908.62	333,950.00	533,958.62
22020806	COOKING GAS/FUEL COST	968,969.54	318,969.54	0.00	318,969.54
22020901	BANK CHARGES (OTHER THAN INTEREST)	484,484.77	484,484.77	37,665.38	446,819.39
22020902	INSURANCE PREMIUM	6,782,786.77	232,786.77	0.00	232,786.77
22021001	REFRESHMENT & MEALS	4,844,847.69	9,798,000.00	9,750,700.00	47,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,689,695.39	31,689,695.39	31,467,040.00	222,655.39
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	1,937,939.08	999,000.00	938,939.08
22021004	MEDICAL EXPENSES-LOCAL	508,709.01	508,709.01	0.00	508,709.01
22021006	POSTAGES & COURIER SERVICES	101,741.80	101,741.80	12,000.00	89,741.80
22021007	WELFARE PACKAGES	9,689,695.39	11,211,400.00	10,840,700.00	370,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	922,459.00	922,459.00	20,000.00	902,459.00
22021009	SPORTING ACTIVITIES	1,695,696.69	245,696.69	0.00	245,696.69
22021010	DIRECT TEACHING & LABORATORY COST	678,278.68	678,278.68	0.00	678,278.68
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	339,139.34	339,139.34	263,000.00	76,139.34
22021021	SPECIAL DAYS/CELEBRATIONS	3,391,393.39	891,393.39	440,000.00	451,393.39
22040109	GRANTS TO COMMUNITIES/NGOS	678,278.68	678,278.68	0.00	678,278.68
	TOTAL	1,391,027,089.11	1,528,168,538.13	1,506,339,784.95	21,828,753.18
021510200100	Bureau of Agricultural Development & Mechanization	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	711,650,485.44	71,650,485.44	70,991,772.00	658,713.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	96,896,953.87	96,953.87	0.00	96,953.87
22020201	ELECTRICITY CHARGES	1,937,939.08	37,939.08	0.00	37,939.08
22020203	INTERNET ACCESS CHARGES	1,937,939.08	37,939.08	0.00	37,939.08
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,162,763.45	162,763.45	0.00	162,763.45
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,329,332.46	29,332.46	0.00	29,332.46
22020306	PRINTING OF SECURITY DOCUMENTS	21,317,329.85	17,329.85	0.00	17,329.85
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	89,695.39	0.00	89,695.39
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,534,543.08	34,543.08	0.00	34,543.08
22020406	OTHER MAINTENANCE SERVICES	1,453,454.31	53,454.31	0.00	53,454.31
22020501	LOCAL TRAINING	140,500,583.11	583.11	0.00	583.11
22020605	CLEANING & FUMIGATION SERVICES	1,937,939.08	7,939.08	0.00	7,939.08
22020801	MOTOR VEHICLE FUEL COST	25,193,208.01	93,208.01	0.00	93,208.01
22020803	PLANT / GENERATOR FUEL COST	53,293,324.63	193,324.63	0.00	193,324.63
22020901	BANK CHARGES (OTHER THAN INTEREST)	290,690.86	290,690.86	0.00	290,690.86
	TOTAL	1,087,126,181.69	72,796,181.69	70,991,772.00	1,804,409.69
022000100100	Ministry of Finance	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	126,650,485.44	172,134,445.80	169,307,066.14	2,827,379.66
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,913,933.86	2,413,933.86	2,115,660.00	298,273.86
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	88,297,349.22	796,147,349.22	795,583,210.00	564,139.22
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,664,208,638.85	1,065,208,638.85	1,064,607,460.40	601,178.45
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	968,969,538.72	2,695,128,804.00	2,691,353,355.00	3,775,449.00
22020201	ELECTRICITY CHARGES	135,655.74	135,655.74	0.00	135,655.74
22020202	TELEPHONE CHARGES	339,139.34	339,139.34	0.00	339,139.34
22020203	INTERNET ACCESS CHARGES	3,391,393.39	3,391,393.39	380,000.00	3,011,393.39
22020204	SATELLITE BROADCASTING ACCESS CHARGES	67,827.87	67,827.87	0.00	67,827.87
22020205	WATER RATES	348,829.03	348,829.03	115,400.00	233,429.03
22020206	SEWERAGE CHARGES	33,913.93	33,913.93	0.00	33,913.93
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	29,069,086.16	69,086.16	0.00	69,086.16
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	43,603,629.24	29,603,629.24	29,097,500.00	506,129.24
22020302	BOOKS	339,139.34	339,139.34	0.00	339,139.34
22020303	NEWSPAPERS	232,552.69	480,000.00	345,000.00	135,000.00
22020304	MAGAZINES & PERIODICALS	101,741.80	101,741.80	13,000.00	88,741.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,782,786.77	782,786.77	516,000.00	266,786.77
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	42,731,556.66	731,556.66	0.00	731,556.66
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	1,689,695.39	1,400,000.00	289,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,695,696.69	1,695,696.69	50,000.00	1,645,696.69
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,417,466.78	1,417,466.78	10,000.00	1,407,466.78
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,534,543.08	1,534,543.08	280,000.00	1,254,543.08
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,356,557.35	2,022,000.00	1,011,000.00	1,011,000.00
22020411	OTHER MAINTENANCE SERVICES	1,453,454.31	1,453,454.31	217,000.00	1,236,454.31
22020501		0.00	0.00	0.00	0.00
22020502	LOCAL TRAINING	14,534,543.08	534,543.08	0.00	534,543.08
22020601	INTERNATIONAL TRAINING	48,448,476.94	48,476.94	0.00	48,476.94
22020605	SECURITY SERVICES	581,381.72	581,381.72	80,000.00	501,381.72
22020701	CLEANING & FUMIGATION SERVICES	2,848,770.44	848,770.44	0.00	848,770.44

22020701	FINANCIAL CONSULTING	484,484,769.36	574,484,769.36	574,386,656.28	98,113.08
22020702	INFORMATION TECHNOLOGY CONSULTING	19,379,390.77	129,390.77	30,000.00	99,390.77
22020709	AUDITING OF ACCOUNTS	2,422,423.85	322,423.85	206,200.00	116,223.85
22020801	MOTOR VEHICLE FUEL COST	6,782,786.77	2,532,786.77	2,320,000.00	212,786.77
22020803	PLANT / GENERATOR FUEL COST	242,242,384.68	1,242,384.68	952,000.00	290,384.68
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,017,418.02	1,017,418.02	27,507.45	989,910.57
22020902	INSURANCE PREMIUM	6,782,786.77	282,786.77	0.00	282,786.77
22021001	REFRESHMENT & MEALS	5,813,817.23	2,813,817.23	2,783,800.00	30,017.23
22021002	HONORARIUM & SITTING ALLOWANCE	775,175.63	775,175.63	85,000.00	690,175.63
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	1,937,939.08	512,500.00	1,425,439.08
22021004	MEDICAL EXPENSES-LOCAL	2,616,217.75	2,616,217.75	50,000.00	2,566,217.75
22021006	POSTAGES & COURIER SERVICES	339,139.34	339,139.34	20,000.00	319,139.34
22021007	WELFARE PACKAGES	96,896,953.87	9,216,953.87	8,915,000.00	301,953.87
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,585,187.29	3,585,187.29	647,300.00	2,937,887.29
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	58,138,172.32	138,172.32	0.00	138,172.32
22021021	SPECIAL DAYS/CELEBRATIONS	1,950,148,093.62	1,192,148,093.62	1,191,211,359.00	936,734.62
22021041	CONTINGENCY	5,844,847,693.59	1,844,847,693.59	1,041,499,198.00	803,348,495.59
22021042	RECURRENT ADJUSTMENT	968,969,538.72	3,969,538.72	0.00	3,969,538.72
22040109	GRANTS TO COMMUNITIES/NGOs	2,934,233.56	2,934,233.56	0.00	2,934,233.56
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	13,565,573.54	565,573.54	0.00	565,573.54
TOTAL		13,819,457,479.58	8,425,183,595.18	7,580,128,172.27	845,055,422.91
022000700100	Office of the Accountant-General	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	349,177,000.14	492,342,722.40	491,702,273.90	640,448.50
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,464,871.02	214,871.02	0.00	214,871.02
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,278,922.61	278,922.61	170,000.00	108,922.61
22020202	TELEPHONE CHARGES	235,575.87	235,575.87	55,000.00	180,575.87
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	7,557,962.40	207,962.40	0.00	207,962.40
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	53,135,860.68	9,135,860.68	8,577,750.00	558,110.68
22020302	BOOKS	162,786.88	162,786.88	0.00	162,786.88
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,089,098.33	89,098.33	0.00	89,098.33
22020306	PRINTING OF SECURITY DOCUMENTS	10,464,871.02	214,871.02	0.00	214,871.02
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	37,425,479.46	175,479.46	0.00	175,479.46
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,089,098.33	89,098.33	0.00	89,098.33
22020402	MAINTENANCE OF OFFICE FURNITURE	2,298,008.16	298,008.16	0.00	298,008.16
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,085,245.88	85,245.88	0.00	85,245.88
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,340,983.53	3,340,983.53	463,500.00	2,877,483.53
22020405	MAINTENANCE OF PLANTS/GENERATORS	310,651.63	310,651.63	310,000.00	651.63
22020406	OTHER MAINTENANCE SERVICES	1,253,459.00	1,253,459.00	20,000.00	1,233,459.00
22020501	LOCAL TRAINING	5,581,264.54	131,264.54	0.00	131,264.54
22020602		0.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	2,713,114.71	713,114.71	0.00	713,114.71
22020702	INFORMATION TECHNOLOGY CONSULTING	7,868,032.65	368,032.65	0.00	368,032.65
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	1,941,393.39	1,768,250.00	173,143.39
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,627,868.83	1,627,868.83	200,000.00	1,427,868.83
22020803	PLANT / GENERATOR FUEL COST	1,085,245.88	2,508,000.00	1,304,000.00	1,204,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,735,197.04	235,197.04	8,171.98	227,025.06
22020904	OTHER CRF BANK CHARGES	12,596,604.00	47,333.49	0.00	47,333.49
22021001	REFRESHMENT & MEALS	5,471,519.05	5,471,519.05	5,137,400.00	334,119.05
22021002	HONORARIUM & SITTING ALLOWANCE	1,627,868.83	1,627,868.83	636,000.00	991,868.83
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	484,484.77	22,000.00	462,484.77
22021004	MEDICAL EXPENSES-LOCAL	1,744,145.17	1,744,145.17	560,000.00	1,184,145.17
22021006	POSTAGES & COURIER SERVICES	203,483.60	330,000.00	195,000.00	135,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,620,023.32	170,023.32	0.00	170,023.32
TOTAL		541,120,120.73	525,835,843.00	511,129,345.88	14,706,497.12
022000700500	Debt Management Office	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	21,165,393.44	21,165,393.44	0.00	21,165,393.44
21010101	SALARY ARREARS	8,666,666,666.67	8,666,666,666.67	5,229,490,914.78	3,437,175,751.89
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,453,454.31	253,454.31	0.00	253,454.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	428,969.54	0.00	428,969.54
22020203	INTERNET ACCESS CHARGES	968,969.54	428,969.54	0.00	428,969.54
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	4,484.77	0.00	4,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	428,969.54	0.00	428,969.54
22020302	BOOKS	96,896.95	96,896.95	0.00	96,896.95
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	337,939.08	0.00	337,939.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	484,484.77	0.00	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	290,690.86	290,690.86	0.00	290,690.86
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	581,381.72	581,381.72	0.00	581,381.72
22020406	OTHER MAINTENANCE SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020501	LOCAL TRAINING	1,937,939.08	337,939.08	0.00	337,939.08
22020605	CLEANING & FUMIGATION SERVICES	116,276.34	116,276.34	0.00	116,276.34
22020702	INFORMATION TECHNOLOGY CONSULTING	1,937,939.08	337,939.08	0.00	337,939.08
22020801	MOTOR VEHICLE FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	0.00	48,448.48
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	0.00	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	1,937,939.08	337,939.08	0.00	337,939.08
22021003	PUBLICITY & ADVERTISEMENTS	4,844,847.69	344,847.69	0.00	344,847.69
22021004	MEDICAL EXPENSES-LOCAL	4,844,847.69	344,847.69	0.00	344,847.69
22021006	POSTAGES & COURIER SERVICES	193,793.91	193,793.91	0.00	193,793.91
22021007	WELFARE PACKAGES	484,484.77	484,484.77	0.00	484,484.77
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	227,041,333.96	230,041,333.96	229,614,662.14	426,671.83
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	96,896,953.87	79,896,953.87	79,014,571.77	882,382.10
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,169,104,457.58	1,169,104,457.58	1,167,533,244.51	1,571,213.07
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,013,544,231.27	2,363,544,231.27	2,362,678,580.57	865,650.70

22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,655,321,229.60	66,155,321,229.60	66,110,153,670.26	45,167,559.34
	TOTAL	16,854,611,084.45	78,671,911,084.45	75,178,485,644.02	3,493,425,440.43
022000800100	Benue State Internal Revenue Service (BIRS)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	779,237,143.44	1,092,732,073.63	1,091,532,073.63	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,069,086.16	51,882,000.00	51,476,100.00	405,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,069,086.16	51,151,400.00	50,998,700.00	152,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,174,180.16	174,180.16	0.00	174,180.16
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	282,786.77	0.00	282,786.77
22020201	ELECTRICITY CHARGES	13,565,573.54	15,015,573.54	14,863,984.69	151,588.85
22020202	TELEPHONE CHARGES	4,844,847.69	4,844,847.69	3,725,000.00	1,119,847.69
22020203	INTERNET ACCESS CHARGES	9,689,695.39	14,539,695.39	14,299,780.00	239,915.39
22020205	WATER RATES	2,906,908.62	3,106,908.62	3,089,000.00	17,908.62
22020206	SEWERAGE CHARGES	67,827.87	67,827.87	0.00	67,827.87
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	74,610,654.48	90,798,000.00	90,574,000.00	224,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	67,827,867.71	67,827,867.71	64,880,000.00	2,947,867.71
22020302	BOOKS	339,139.34	339,139.34	140,000.00	199,139.34
22020303	NEWSPAPERS	968,969.54	968,969.54	850,000.00	118,969.54
22020304	MAGAZINES & PERIODICALS	67,827.87	267,827.87	185,000.00	82,827.87
22020305	PRINTING OF NON SECURITY DOCUMENTS	77,517,563.10	90,969,975.00	90,888,737.50	81,237.50
22020306	PRINTING OF SECURITY DOCUMENTS	6,782,786.77	6,782,786.77	6,143,750.00	639,036.77
22020309	UNIFORMS & OTHER CLOTHING	10,174,180.16	12,000,000.00	11,865,000.00	135,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	48,448,476.94	48,448,476.94	44,551,400.00	3,897,076.94
22020402	MAINTENANCE OF OFFICE FURNITURE	9,689,695.39	13,339,695.39	12,886,500.00	453,195.39
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,379,390.77	23,879,390.77	23,635,600.00	243,790.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,844,847.69	7,384,847.69	7,142,000.00	242,847.69
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,689,695.39	10,420,000.00	7,696,000.00	2,724,000.00
22020406	OTHER MAINTENANCE SERVICES	7,751,756.31	9,601,756.31	9,528,685.00	73,071.31
22020501	LOCAL TRAINING	67,827,867.71	151,477,867.71	151,064,000.00	413,867.71
22020502	INTERNATIONAL TRAINING	6,782,786.77	6,782,786.77	6,443,333.00	339,453.77
22020601	SECURITY SERVICES	290,690,861.62	377,590,861.62	377,351,312.50	239,549.12
22020602	OFFICE RENT	14,534,543.08	21,512,000.00	21,496,000.00	16,000.00
22020605	CLEANING & FUMIGATION SERVICES	67,827,867.71	151,577,867.71	151,477,000.00	100,867.71
22020701	FINANCIAL CONSULTING	406,967,206.26	2,492,617,206.26	2,491,763,354.38	853,851.88
22020702	INFORMATION TECHNOLOGY CONSULTING	3,391,393.39	6,391,393.39	6,030,000.00	361,393.39
22020703	LEGAL SERVICES	96,896,953.87	108,896,953.87	108,795,000.00	101,953.87
22020801	MOTOR VEHICLE FUEL COST	145,345,430.81	228,400,000.00	224,527,400.00	3,872,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	9,689,695.39	11,000,000.00	9,320,000.00	1,680,000.00
22020803	PLANT / GENERATOR FUEL COST	83,331,380.33	227,331,380.33	227,000,000.00	331,380.33
22020901	BANK CHARGES (OTHER THAN INTEREST)	339,139.34	339,139.34	174,145.40	164,993.94
22020902	INSURANCE PREMIUM	3,391,393.39	5,000,000.00	4,850,000.00	150,000.00
22021001	REFRESHMENT & MEALS	19,379,390.77	22,000,000.00	21,721,900.00	278,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	29,069,086.16	48,648,750.00	48,622,875.00	25,875.00
22021003	PUBLICITY & ADVERTISEMENTS	48,448,476.94	55,223,280.00	54,901,640.00	321,640.00
22021004	MEDICAL EXPENSES-LOCAL	5,426,229.42	6,785,190.00	6,528,185.00	257,005.00
22021006	POSTAGES & COURIER SERVICES	1,937,939.08	1,937,939.08	1,070,592.50	867,346.58
22021007	WELFARE PACKAGES	77,517,563.10	147,517,563.10	146,755,500.00	762,063.10
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	29,069,086.16	26,069,086.16	25,934,416.00	134,670.16
22021021	SPECIAL DAYS/CELEBRATIONS	2,906,908.62	2,906,908.62	1,050,000.00	1,856,908.62
22040109	GRANTS TO COMMUNITIES/NGOs	2,906,908.62	2,906,908.62	2,100,000.00	806,908.62
	TOTAL	2,637,178,095.76	5,719,739,109.55	5,689,927,964.60	29,811,144.95
022200100100	Ministry of Industry, Trade & Investment	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	86,473,428.24	166,671,300.00	166,544,421.80	126,878.20
21020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,560,752.13	2,560,752.13	2,450,000.00	110,752.13
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	5,379,390.77	4,701,150.00	678,240.77
22020412	ELECTRICITY CHARGES	193,793.91	193,793.91	40,000.00	153,793.91
22020102	TELEPHONE CHARGES	984,473.05	984,473.05	0.00	984,473.05
22020412	INTERNET ACCESS CHARGES	1,074,587.22	1,074,587.22	364,500.00	710,087.22
22020201	SATELLITE BROADCASTING ACCESS CHARGES	369,371.19	369,371.19	0.00	369,371.19
22020202	WATER RATES	190,935.45	190,935.45	15,000.00	175,935.45
22020203	SEWERAGE CHARGES	56,636.27	56,636.27	0.00	56,636.27
22020204	SOFTWARE CHARGES/ LICENSE RENEWAL	96,896.95	96,896.95	0.00	96,896.95
22020205	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,050,339.54	2,050,339.54	1,074,700.00	975,639.54
22020206	BOOKS	400,378.21	400,378.21	0.00	400,378.21
22020301	NEWSPAPERS	145,345.43	145,345.43	0.00	145,345.43
22020412	MAGAZINES & PERIODICALS	242,242.38	242,242.38	0.00	242,242.38
22020302	PRINTING OF NON SECURITY DOCUMENTS	1,815,848.92	1,815,848.92	930,000.00	885,848.92
22020303	PRINTING OF SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020304	FIELD & CAMPING MATERIALS SUPPLIES	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020305	UNIFORMS & OTHER CLOTHING	2,180,181.46	2,180,181.46	0.00	2,180,181.46
22020412	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,962,163.32	1,962,163.32	0.00	1,962,163.32
22020306	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,020,149.36	2,020,149.36	1,685,000.00	335,149.36
22020308	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020309	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	484,484.77	0.00	484,484.77
22020312	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,530,971.87	1,530,971.87	246,000.00	1,284,971.87
22020401	MAINTENANCE OF PLANTS/GENERATORS	823,624.11	823,624.11	0.00	823,624.11
22020412	OTHER MAINTENANCE SERVICES	1,220,901.62	1,220,901.62	0.00	1,220,901.62
22020402	MAINTENANCE OF MARKETS/PUBLIC PLACES	34,882,903.39	8,382,903.39	8,160,000.00	222,903.39
22020403	LOCAL TRAINING	27,960,100.52	110,100.52	0.00	110,100.52
22020404	SECURITY SERVICES	1,182,142.84	1,182,142.84	0.00	1,182,142.84
22020405	OFFICE RENT	1,842,164.19	1,842,164.19	0.00	1,842,164.19
22020406	CLEANING & FUMIGATION SERVICES	484,484.77	484,484.77	200,000.00	284,484.77
22020412	FINANCIAL CONSULTING	14,534,543.08	884,543.08	640,000.00	244,543.08
22020412	INFORMATION TECHNOLOGY CONSULTING	3,410,772.78	3,410,772.78	0.00	3,410,772.78

22020501	ENGINEERING SERVICES	484,484.77	484,484.77	100,000.00	384,484.77
22020701	AUDITING OF ACCOUNTS	1,501,902.79	1,501,902.79	0.00	1,501,902.79
22020601	OTHER GENERAL SERVICES	581,381.72	581,381.72	0.00	581,381.72
22020602	MOTOR VEHICLE FUEL COST	4,844,847.69	4,844,847.69	955,000.00	3,889,847.69
22020605	OTHER TRANSPORT EQUIPMENT FUEL COST	1,308,108.88	1,308,108.88	0.00	1,308,108.88
22020701	PLANT / GENERATOR FUEL COST	1,889,490.60	1,889,490.60	13,000.00	1,876,490.60
22020701	BANK CHARGES (OTHER THAN INTEREST)	726,727.15	726,727.15	115,286.24	611,440.91
22020702	INSURANCE PREMIUM	4,127,810.23	4,127,810.23	0.00	4,127,810.23
22020704	REFRESHMENT & MEALS	3,928,667.62	3,928,667.62	2,088,450.00	1,840,217.62
22020801	HONORARIUM & SITTING ALLOWANCE	7,015,339.46	7,015,339.46	1,160,000.00	855,339.46
22020802	PUBLICITY & ADVERTISEMENTS	6,298,302.00	6,298,302.00	704,000.00	594,302.00
22020803	MEDICAL EXPENSES-LOCAL	1,404,036.86	1,404,036.86	0.00	1,404,036.86
22020901	POSTAGES & COURIER SERVICES	145,345.43	145,345.43	0.00	145,345.43
22020902	WELFARE PACKAGES	5,183,987.03	5,183,987.03	1,110,000.00	73,987.03
22021001	SUBSCRIPTION TO PROFESSIONAL BODIES	96,896.95	96,896.95	0.00	96,896.95
22021002	ANNUAL BUDGET EXPENSES & ADMINISTRATION	678,278.68	678,278.68	0.00	678,278.68
22021003	SPECIAL DAYS/CELEBRATIONS	242,242,384.68	150,242,384.68	149,991,000.00	251,384.68
22021004	RECURRENT ADJUSTMENT	843,003.50	843,003.50	0.00	843,003.50
22021006	GRANTS TO COMMUNITIES/NGOs	484,484.77	484,484.77	0.00	484,484.77
22021007	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	0.00	1,500,000.00	0.00	1,500,000.00
	TOTAL	506,665,015.46	386,362,887.22	343,287,508.04	43,075,379.18
022200300100	Directorate for Diaspora Linkages and Investment	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY				0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,069,086.16	69,086.16	0.00	69,086.16
22020201	ELECTRICITY CHARGES	19,379,390.77	129,390.77	0.00	129,390.77
22020202	TELEPHONE CHARGES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020203	INTERNET ACCESS CHARGES	4,844,847.69	44,847.69	0.00	44,847.69
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020205	WATER RATES	242,242.38	242,242.38	0.00	242,242.38
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	484,484.77	0.00	484,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	256,908.62	0.00	256,908.62
22020303	NEWSPAPERS	96,896.95	96,896.95	0.00	96,896.95
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020406	OTHER MAINTENANCE SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020501	LOCAL TRAINING	5,813,817.23	313,817.23	0.00	313,817.23
22020502	INTERNATIONAL TRAINING	14,534,543.08	34,543.08	0.00	34,543.08
22020601	SECURITY SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020605	CLEANING & FUMIGATION SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020701	FINANCIAL CONSULTING	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020702	INFORMATION TECHNOLOGY CONSULTING	968,969.54	968,969.54	0.00	968,969.54
22020703	LEGAL SERVICES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020710	OTHER GENERAL SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020801	MOTOR VEHICLE FUEL COST	6,782,786.77	232,786.77	0.00	232,786.77
22020803	PLANT / GENERATOR FUEL COST	9,689,695.39	239,695.39	0.00	239,695.39
22020901	BANK CHARGES (OTHER THAN INTEREST)	484,484.77	484,484.77	0.00	484,484.77
22020902	INSURANCE PREMIUM	4,844,847.69	44,847.69	0.00	44,847.69
22021002	HONORARIUM & SITTING ALLOWANCE	14,534,543.08	84,543.08	0.00	84,543.08
22021003	PUBLICITY & ADVERTISEMENTS	7,751,756.31	251,756.31	0.00	251,756.31
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	1,937,939.08	287,939.08	0.00	287,939.08
	TOTAL	146,362,848.82	26,262,848.82	0.00	26,262,848.82
011101200100	Benue Investment Promotion Agency	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY				0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,224,238.47	124,238.47	0.00	124,238.47
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,448,476.94	48,476.94	0.00	48,476.94
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	155,035,126.19	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	67,827,867.71	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	4,844,847.69	44,847.69	0.00	44,847.69
22020202	TELEPHONE CHARGES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020203	INTERNET ACCESS CHARGES	6,298,302.00	98,302.00	0.00	98,302.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020205	WATER RATES	348,829.03	348,829.03	0.00	348,829.03
22020206	SEWERAGE CHARGES	532,933.25	532,933.25	0.00	532,933.25
22020207	LEASED COMMUNICATION LINES(S)	4,844,847.69	44,847.69	0.00	44,847.69
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5,329,332.46	29,332.46	0.00	29,332.46
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,534,543.08	184,543.08	0.00	184,543.08
22020302	BOOKS	484,484.77	484,484.77	0.00	484,484.77
22020303	NEWSPAPERS	484,484.77	484,484.77	0.00	484,484.77
22020304	MAGAZINES & PERIODICALS	1,162,763.45	62,763.45	0.00	62,763.45
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,534,543.08	184,543.08	0.00	184,543.08
22020306	PRINTING OF SECURITY DOCUMENTS	24,224,238.47	24,238.47	0.00	24,238.47
22020308	FIELD & CAMPING MATERIALS SUPPLIES	726,727.15	726,727.15	0.00	726,727.15
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,422,423.85	322,423.85	0.00	322,423.85
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,534,543.08	184,543.08	0.00	184,543.08
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,744,145.17	94,145.17	0.00	
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,162,763.45	62,763.45	0.00	

22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,844,847.69	44,847.69	0.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	189,695.39	0.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,501,902.79	151,902.79	0.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,422,423.85	22,423.85	0.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,422,423.85	22,423.85	0.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,523,126.37	23,126.37	0.00	
22020406	OTHER MAINTENANCE SERVICES	2,616,217.75	16,217.75	0.00	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,844,847.69	44,847.69	0.00	
22020501	LOCAL TRAINING	9,689,695.39	189,695.39	0.00	
22020502	INTERNATIONAL TRAINING	33,913,933.86	0.00	0.00	
22020601	SECURITY SERVICES	43,603,629.24	103,629.24	0.00	
22020602	OFFICE RENT	9,689,695.39	189,695.39	0.00	
22020603	RESIDENTIAL RENT	4,844,847.69	44,847.69	0.00	
22020605	CLEANING & FUMIGATION SERVICES	6,395,198.96	195,198.96	0.00	
22020701	FINANCIAL CONSULTING	2,318,496.08	218,496.08	0.00	
22020702	INFORMATION TECHNOLOGY CONSULTING	45,345,430.81	95,430.81	0.00	
22020703	LEGAL SERVICES	71,311,470.84	61,470.84	0.00	
22020704	ENGINEERING SERVICES	74,414,516.97	14,516.97	0.00	
22020705	ARCHITECTURAL SERVICES	96,896,953.87	146,953.87	0.00	
22020706	SURVEYING SERVICES	93,793,907.74	43,907.74	0.00	43,907.74
22020707	AGRICULTURAL CONSULTING	11,235,359.44	35,359.44	0.00	35,359.44
22020709	AUDITING OF ACCOUNTS	82,362,410.79	62,410.79	0.00	62,410.79
22020710	OTHER GENERAL SERVICES	53,293,324.63	193,324.63	0.00	193,324.63
22020801	MOTOR VEHICLE FUEL COST	37,063,084.86	63,084.86	0.00	63,084.86
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,422,423.85	222,423.85	0.00	222,423.85
22020803	PLANT / GENERATOR FUEL COST	17,683,694.08	183,694.08	0.00	183,694.08
22020806	COOKING GAS/FUEL COST	957,341.90	257,341.90	0.00	257,341.90
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,453,454.31	103,454.31	0.00	103,454.31
22020902	INSURANCE PREMIUM	145,345,430.81	345,430.81	0.00	345,430.81
22020904	OTHER CRF BANK CHARGES	513,553.86	513,553.86	0.00	513,553.86
22021001	REFRESHMENT & MEALS	8,236,241.08	236,241.08	0.00	236,241.08
22021003	PUBLICITY & ADVERTISEMENTS	82,362,410.79	112,410.79	0.00	112,410.79
22021004	MEDICAL EXPENSES-LOCAL	7,751,756.31	201,756.31	0.00	201,756.31
22021006	POSTAGES & COURIER SERVICES	3,391,393.39	391,393.39	0.00	391,393.39
22021007	WELFARE PACKAGES	24,224,238.47	124,238.47	0.00	124,238.47
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,534,543.08	34,543.08	0.00	34,543.08
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	32,460,479.55	0.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	33,913,933.86	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	46,026,053.09	0.00	0.00	0.00
22021037	MARGIN FOR INCREASE IN COSTS	36,820,842.47	0.00	0.00	0.00
22050201	SUBSIDY TO PRIVATE COMPANIES	145,345,430.81	0.00	0.00	0.00
	TOTAL	1,710,331,827.89	12,088,160.36	0.00	12,088,160.36
022800100100	Ministry of Science, Technology & Innovation	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	89,381,433.44	109,381,433.44	109,191,902.81	189,530.63
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	26,988,224.08	488,224.08	0.00	488,224.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,616,217.75	2,616,217.75	358,000.00	2,258,217.75
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	766,726.22	766,726.22	0.00	766,726.22
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,080,330.73	80,330.73	0.00	80,330.73
22020201	ELECTRICITY CHARGES	5,173,328.37	873,328.37	670,000.00	203,328.37
22020202	TELEPHONE CHARGES	343,015.22	343,015.22	0.00	343,015.22
22020203	INTERNET ACCESS CHARGES	1,648,217.19	1,648,217.19	0.00	1,648,217.19
22020204	SATELLITE BROADCASTING ACCESS CHARGES	678,278.68	678,278.68	0.00	678,278.68
22020205	WATER RATES	524,566.19	524,566.19	0.00	524,566.19
22020206	SEWERAGE CHARGES	176,773.96	176,773.96	0.00	176,773.96
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	242,242.38	242,242.38	0.00	242,242.38
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,009,619.39	3,009,619.39	2,703,000.00	306,619.39
22020303	NEWSPAPERS	259,102.45	259,102.45	0.00	259,102.45
22020304	MAGAZINES & PERIODICALS	259,102.45	259,102.45	0.00	259,102.45
22020305	PRINTING OF NON SECURITY DOCUMENTS	497,081.37	497,081.37	161,450.00	335,631.37
22020306	PRINTING OF SECURITY DOCUMENTS	356,916.05	356,916.05	0.00	356,916.05
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	823,624.11	823,624.11	0.00	823,624.11
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	313,946.13	313,946.13	0.00	313,946.13
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,145,204.81	1,145,204.81	725,000.00	420,204.81
22020402	MAINTENANCE OF OFFICE FURNITURE	2,785,787.42	285,787.42	0.00	285,787.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,561,885.15	61,885.15	0.00	61,885.15
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,627,868.83	177,868.83	47,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,589,110.04	389,110.04	96,000.00	
22020406	OTHER MAINTENANCE SERVICES	898,234.76	898,234.76	134,000.00	
22020410	MAINTENANCE OF STREET LIGHTINGS	2,519,320.80	69,320.80	0.00	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,290,573.68	290,573.68	0.00	290,573.68
22020501	LOCAL TRAINING	8,136,340.32	136,340.32	0.00	136,340.32
22020502	INTERNATIONAL TRAINING	4,844,847.69	344,847.69	0.00	344,847.69
22020601	SECURITY SERVICES	905,017.55	905,017.55	0.00	905,017.55
22020605	CLEANING & FUMIGATION SERVICES	562,002.33	562,002.33	70,000.00	492,002.33
22020703	LEGAL SERVICES	581,381.72	581,381.72	0.00	581,381.72
22020801	MOTOR VEHICLE FUEL COST	3,774,136.35	1,274,136.35	990,000.00	284,136.35
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	206,778.10	206,778.10	0.00	206,778.10
22020803	PLANT / GENERATOR FUEL COST	2,395,292.70	395,292.70	264,000.00	131,292.70
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	96,896.95	732.80	96,164.15
22021001	REFRESHMENT & MEALS	3,391,393.39	391,393.39	182,000.00	209,393.39
22021002	HONORARIUM & SITTING ALLOWANCE	3,546,428.51	1,046,428.51	655,000.00	391,428.51
22021003	PUBLICITY & ADVERTISEMENTS	1,873,987.09	373,987.09	93,000.00	280,987.09
22021004	MEDICAL EXPENSES-LOCAL	3,294,496.43	294,496.43	0.00	294,496.43
22021006	POSTAGES & COURIER SERVICES	248,734.48	248,734.48	0.00	248,734.48
22021007	WELFARE PACKAGES	1,937,939.08	587,939.08	366,000.00	221,939.08

22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,362,589.98	362,589.98	217,000.00	145,589.98
22021021	SPECIAL DAYS/CELEBRATIONS	3,036,750.53	636,750.53	600,000.00	36,750.53
22040109	GRANTS TO COMMUNITIES/NGOs	775,175.63	775,175.63	0.00	775,175.63
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,744,145.17	144,145.17	0.00	144,145.17
	TOTAL	208,271,065.67	136,021,065.67	117,524,085.61	18,496,980.06
22021008	Business and Engineering Skills Training (BEST) Centre	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	130,810.89	130,810.89	40,000.00	90,810.89
22020201	ELECTRICITY CHARGES	169,666.57	169,666.57	90,000.00	79,666.57
22020202	TELEPHONE CHARGES	48,448.48	48,448.48	11,000.00	37,448.48
22020205	WATER RATES	101,741.80	101,741.80	6,000.00	95,741.80
22020206	SEWERAGE CHARGES	130,520.20	130,520.20	6,000.00	124,520.20
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	199,292.81	199,292.81	47,350.00	151,942.81
22020302	BOOKS	363,363.58	363,363.58	89,000.00	274,363.58
22020303	NEWSPAPERS	83,749.98	83,749.98	6,000.00	77,749.98
22020304	MAGAZINES & PERIODICALS	83,749.98	83,749.98	6,000.00	77,749.98
22020305	PRINTING OF NON SECURITY DOCUMENTS	122,090.16	122,090.16	50,000.00	72,090.16
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,380.56	300,380.56	81,500.00	218,880.56
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	193,793.91	193,793.91	0.00	193,793.91
22020402	MAINTENANCE OF OFFICE FURNITURE	145,345.43	183,200.00	96,600.00	86,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	339,139.34	339,139.34	21,500.00	317,639.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	85,320.67	85,320.67	7,000.00	78,320.67
22020405	MAINTENANCE OF PLANTS/GENERATORS	137,593.67	137,593.67	57,000.00	80,593.67
22020406	OTHER MAINTENANCE SERVICES	174,414.52	174,414.52	11,800.00	162,614.52
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	106,586.65	106,586.65	13,000.00	93,586.65
22020501	LOCAL TRAINING	203,483.60	203,483.60	10,000.00	193,483.60
22020601	SECURITY SERVICES	116,276.34	210,000.00	107,000.00	103,000.00
22020605	CLEANING & FUMIGATION SERVICES	130,810.89	130,810.89	25,000.00	105,810.89
22020702	INFORMATION TECHNOLOGY CONSULTING	242,242.38	231,311.10	5,000.00	226,311.10
22020704	ENGINEERING SERVICES	242,242.38	242,242.38	15,000.00	227,242.38
22020801	MOTOR VEHICLE FUEL COST	484,484.77	284,484.77	0.00	284,484.77
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	213,173.30	213,173.30	20,200.00	192,973.30
22020803	PLANT / GENERATOR FUEL COST	96,896.95	160,000.00	85,000.00	75,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,565.57	13,565.57	5,000.00	8,565.57
22021001	REFRESHMENT & MEALS	130,810.89	130,810.89	64,540.00	66,270.89
22021002	HONORARIUM & SITTING ALLOWANCE	227,707.84	260,000.00	140,000.00	120,000.00
22021003	PUBLICITY & ADVERTISEMENTS	40,696.72	80,000.00	40,000.00	40,000.00
22021004	MEDICAL EXPENSES-LOCAL	33,913.93	33,913.93	9,800.00	24,113.93
22021006	POSTAGES & COURIER SERVICES	63,211.70	63,211.70	2,000.00	61,211.70
22021007	WELFARE PACKAGES	101,741.80	101,741.80	25,000.00	76,741.80
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	145,345.43	190,000.00	95,000.00	95,000.00
22021009	SPORTING ACTIVITIES	290,690.86	190,690.86	3,000.00	187,690.86
22021010	DIRECT TEACHING & LABORATORY COST	174,414.52	174,414.52	87,000.00	87,414.52
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	130,810.89	130,810.89	60,000.00	70,810.89
22021021	SPECIAL DAYS/CELEBRATIONS	193,793.91	193,793.91	14,000.00	179,793.91
	TOTAL	6,192,323.87	6,192,323.86	1,452,290.00	4,740,033.86
023400100100	Ministry of Works, Housing and Urban Development	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	130,611,342.21	270,457,845.66	267,612,508.46	2,845,337.20
22020104	LOCAL TRAVEL & TRANSPORT: TRAINING	3,391,393.39	3,391,393.39	15,000.00	376,393.39
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	2,034,836.03	34,836.03	0.00	34,836.03
22020102	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	344,847.69	0.00	344,847.69
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,844,847.69	344,847.69	0.00	344,847.69
22020202	ELECTRICITY CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020203	TELEPHONE CHARGES	491,606.70	491,606.70	0.00	491,606.70
22020204	INTERNET ACCESS CHARGES	518,398.70	518,398.70	0.00	518,398.70
22020205	SATELLITE BROADCASTING ACCESS CHARGES	518,398.70	518,398.70	0.00	518,398.70
22020206	WATER RATES	518,398.70	518,398.70	0.00	518,398.70
22020208	SEWERAGE CHARGES	518,398.70	518,398.70	0.00	518,398.70
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	518,398.70	518,398.70	0.00	518,398.70
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	32,935,587.82	935,587.82	796,000.00	139,587.82
22020302	BOOKS	13,565.57	13,565.57	0.00	13,565.57
22020304	NEWSPAPERS	13,565.57	13,565.57	0.00	13,565.57
22020305	MAGAZINES & PERIODICALS	13,565.57	13,565.57	0.00	13,565.57
22020309	PRINTING OF NON SECURITY DOCUMENTS	145,345.43	145,345.43	0.00	145,345.43
22020310	UNIFORMS & OTHER CLOTHING	2,375,913.31	375,913.31	110,000.00	265,913.31
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	2,375,913.31	375,913.31	0.00	375,913.31
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,538,348.65	3,538,348.65	2,705,000.00	833,348.65
22020403	MAINTENANCE OF OFFICE FURNITURE	678,278.68	678,278.68	0.00	678,278.68
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,934.41	813,934.41	0.00	813,934.41
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,017,418.02	1,017,418.02	0.00	1,017,418.02
22020412	MAINTENANCE OF PLANTS/GENERATORS	678,278.68	678,278.68	0.00	678,278.68
22020406	OTHER MAINTENANCE SERVICES	1,166,978.46	1,166,978.46	0.00	1,166,978.46
22020501	MAINTENANCE OF MARKETS/PUBLIC PLACES	71,219.26	71,219.26	0.00	71,219.26
22020502	LOCAL TRAINING	3,294,496.43	294,496.43	0.00	294,496.43
22020601	INTERNATIONAL TRAINING	3,294,496.43	294,496.43	0.00	294,496.43
22020602	SECURITY SERVICES	1,798,116.77	798,116.77	0.00	798,116.77
22020605	RESIDENTIAL RENT	3,875,878.15	875,878.15	0.00	875,878.15
22020801	CLEANING & FUMIGATION SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020803	ENGINEERING SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020802	ARCHITECTURAL SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020901	SURVEYING SERVICES	678,278.68	678,278.68	0.00	678,278.68
22021001	MOTOR VEHICLE FUEL COST	1,695,696.69	1,695,696.69	930,000.00	765,696.69
22021002	OTHER TRANSPORT EQUIPMENT FUEL COST	678,278.68	678,278.68	0.00	678,278.68
22021003	PLANT / GENERATOR FUEL COST	914,997.94	914,997.94	0.00	914,997.94
22021006	BANK CHARGES (OTHER THAN INTEREST)	71,219.26	71,219.26	52,172.81	19,046.45

22021004	REFRESHMENT & MEALS	678,278.68	928,000.00	574,000.00	354,000.00
22021007	HONORARIUM & SITTING ALLOWANCE	823,624.11	573,902.79	0.00	573,902.79
22021014	PUBLICITY & ADVERTISEMENTS	406,967.21	406,967.21	0.00	406,967.21
22021021	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021008	POSTAGES & COURIER SERVICES	149,221.31	149,221.31	0.00	149,221.31
22020704	WELFARE PACKAGES	484,484.77	484,484.77	220,000.00	264,484.77
22020705	SUBSCRIPTION TO PROFESSIONAL BODIES	339,139.34	339,139.34	0.00	339,139.34
22020706	ANNUAL BUDGET EXPENSES & ADMINISTRATION	542,622.94	542,622.94	0.00	542,622.94
22020103	SPECIAL DAYS/CELEBRATIONS	67,827.87	67,827.87	0.00	67,827.87
	TOTAL	230,913,277.55	296,759,781.00	273,014,681.27	23,745,099.73
023600400100	Benue State Council For Arts and Culture	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	130,156,497.95	180,005,542.78	177,797,501.91	2,208,040.87
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,906,908.62	906,908.62	220,000.00	686,908.62
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,422,423.85	422,423.85	190,000.00	232,423.85
22020201	ELECTRICITY CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020202	TELEPHONE CHARGES	145,345.43	145,345.43	18,000.00	127,345.43
22020205	WATER RATES	48,448.48	48,448.48	0.00	48,448.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	968,969.54	396,000.00	572,969.54
22020302	BOOKS	968,969.54	968,969.54	26,000.00	942,969.54
22020303	NEWSPAPERS	48,448.48	48,448.48	0.00	48,448.48
22020304	MAGAZINES & PERIODICALS	484,484.77	484,484.77	0.00	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	2,906,908.62	906,908.62	0.00	906,908.62
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,906,908.62	906,908.62	0.00	906,908.62
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,453,454.31	746,545.69	0.00	746,545.69
22020402	MAINTENANCE OF OFFICE FURNITURE	678,278.68	678,278.68	0.00	678,278.68
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	968,969.54	968,969.54	0.00	968,969.54
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	484,484.77	0.00	484,484.77
22020501	LOCAL TRAINING	968,969.54	968,969.54	0.00	968,969.54
22020601	SECURITY SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020605	CLEANING & FUMIGATION SERVICES	726,727.15	726,727.15	0.00	726,727.15
22020801	MOTOR VEHICLE FUEL COST	968,969.54	968,969.54	120,000.00	848,969.54
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,174.18	10,174.18	3,596.00	6,578.18
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021007	WELFARE PACKAGES	1,453,454.31	1,453,454.31	30,000.00	1,423,454.31
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	96,896,953.87	516,896,953.87	515,904,973.00	991,980.87
	TOTAL	254,921,500.24	716,063,636.45	694,706,070.91	21,357,565.54
023800100100	Benue State Budget and Economic Planning Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	84,449,727.91	120,982,423.92	119,228,565.16	1,753,858.76
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,542,677.70	542,677.70	0.00	542,677.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,803,334.23	803,334.23	169,000.00	634,334.23
22020201	ELECTRICITY CHARGES	86,175.31	86,175.31	0.00	86,175.31
22020202	TELEPHONE CHARGES	2,218,321.07	218,321.07	5,000.00	213,321.07
22020203	INTERNET ACCESS CHARGES	4,824,014.85	824,014.85	0.00	824,014.85
22020205	WATER RATES	435,004.34	435,004.34	15,000.00	420,004.34
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,672,160.19	3,672,160.19	2,561,600.00	1,110,560.19
22020303	NEWSPAPERS	499,575.50	499,575.50	0.00	499,575.50
22020304	MAGAZINES & PERIODICALS	307,925.92	307,925.92	40,000.00	267,925.92
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,897,145.00	397,145.00	0.00	397,145.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,246,047.95	3,246,047.95	825,000.00	2,421,047.95
22020402	MAINTENANCE OF OFFICE FURNITURE	847,848.35	847,848.35	25,000.00	822,848.35
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	169,569.67	169,569.67	0.00	169,569.67
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,786,965.51	3,786,965.51	123,500.00	3,663,465.51
22020405	MAINTENANCE OF PLANTS/GENERATORS	624,670.44	624,670.44	0.00	624,670.44
22020406	OTHER MAINTENANCE SERVICES	5,097,433.83	97,433.83	35,000.00	62,433.83
22020501	LOCAL TRAINING	66,762,001.22	762,001.22	0.00	762,001.22
22020701	FINANCIAL CONSULTING	172,350.61	172,350.61	0.00	172,350.61
22020702	INFORMATION TECHNOLOGY CONSULTING	172,350.61	172,350.61	0.00	172,350.61
22020706	SURVEYING SERVICES	2,034,836.03	2,034,836.03	0.00	2,034,836.03
22020707	AGRICULTURAL CONSULTING	4,239,241.73	4,239,241.73	0.00	4,239,241.73
22020708	MEDICAL CONSULTING	1,378,804.89	1,378,804.89	0.00	1,378,804.89
22020801	MOTOR VEHICLE FUEL COST	30,357,815.65	3,357,815.65	785,500.00	2,572,315.65
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	86,175.31	86,175.31	29,500.00	56,675.31
22020803	PLANT / GENERATOR FUEL COST	2,806,135.78	2,806,135.78	134,400.00	2,671,735.78
22020901	BANK CHARGES (OTHER THAN INTEREST)	615,851.85	615,851.85	64.50	615,787.35
22021001	REFRESHMENT & MEALS	49,968,305.66	968,305.66	634,000.00	334,305.66
22021002	HONORARIUM & SITTING ALLOWANCE	104,081,863.00	81,863.00	0.00	81,863.00
22021003	PUBLICITY & ADVERTISEMENTS	150,074,002.16	1,074,002.16	100,000.00	974,002.16
22021004	MEDICAL EXPENSES-LOCAL	1,486,021.37	1,486,021.37	0.00	1,486,021.37
22021006	POSTAGES & COURIER SERVICES	224,074.21	224,074.21	0.00	224,074.21
22021007	WELFARE PACKAGES	7,273,327.60	1,273,327.60	510,000.00	763,327.60
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	172,350.61	172,350.61	0.00	172,350.61
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	193,285,198.74	193,285,198.74	188,762,882.50	4,522,316.24
22040109	GRANTS TO COMMUNITIES/NGOs	43,087.65	43,087.65	0.00	43,087.65
22020710	OTHER GENERAL SERVICES	145,810,536.19	810,536.19	0.00	810,536.19
22020103		0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	209,297.42	209,297.42	0.00	209,297.42
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	150,190.28	150,190.28	0.00	150,190.28
22020309	UNIFORMS & OTHER CLOTHING	4,893,296.17	893,296.17	0.00	893,296.17

22020601	TOTAL	0.00	0.00	0.00	0.00
025200100100	Ministry of Water Resources, Environment and Climate Change	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	109,443,528.19	292,243,495.24	282,457,268.86	9,786,226.38
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,875,878.15	3,875,878.15	0.00	3,875,878.15
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	4,360,362.92	4,360,362.92	5,000.00	4,355,362.92
22020301	ELECTRICITY CHARGES	67,827,867.71	67,827,867.71	13,000.00	67,814,867.71
22020401	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	2,030,000.00	1,781,500.00	248,500.00
22020501	BOOKS	87,207.26	87,207.26	0.00	87,207.26
22020710	NEWSPAPERS	139,047.13	139,047.13	60,000.00	79,047.13
22020801	MAGAZINES & PERIODICALS	145,345.43	145,345.43	90,000.00	55,345.43
22020901	PRINTING OF NON SECURITY DOCUMENTS	169,569.67	169,569.67	169,500.00	69.67
22021001	PRINTING OF SECURITY DOCUMENTS	242,242.38	242,242.38	40,000.00	202,242.38
22040109	FIELD & CAMPING MATERIALS SUPPLIES	242,242.38	242,242.38	0.00	242,242.38
22080102	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	9,689,695.39	1,110,000.00	8,579,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,259,660.40	1,259,660.40	430,000.00	829,660.40
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	968,969.54	0.00	968,969.54
22020406	OTHER MAINTENANCE SERVICES	3,391,393.39	3,391,393.39	580,000.00	2,811,393.39
22020601	SECURITY SERVICES	968,969.54	968,969.54	279,000.00	689,969.54
22020605	CLEANING & FUMIGATION SERVICES	48,836,064.75	336,064.75	0.00	336,064.75
22020701	FINANCIAL CONSULTING	284,877.04	284,877.04	0.00	284,877.04
22020702	INFORMATION TECHNOLOGY CONSULTING	96,896.95	96,896.95	20,000.00	76,896.95
22020703	LEGAL SERVICES	96,896.95	96,896.95	0.00	96,896.95
22020704	ENGINEERING SERVICES	968,969.54	968,969.54	53,000.00	915,969.54
22020705	ARCHITECTURAL SERVICES	3,730,532.72	230,532.72	0.00	230,532.72
22020706	SURVEYING SERVICES	96,896.95	96,896.95	0.00	96,896.95
22020707	AGRICULTURAL CONSULTING	96,896.95	96,896.95	0.00	96,896.95
22020709	AUDITING OF ACCOUNTS	1,453,454.31	1,453,454.31	37,000.00	1,416,454.31
22020801	MOTOR VEHICLE FUEL COST	17,441,451.70	17,441,451.70	830,000.00	611,451.70
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	409,312,112.55	112,112.55	0.00	112,112.55
22020901	BANK CHARGES (OTHER THAN INTEREST)	87,207.26	87,207.26	1,145.01	86,062.25
22021001	REFRESHMENT & MEALS	968,969.54	968,969.54	175,000.00	793,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	968,969.54	968,969.54	0.00	968,969.54
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	484,484.77	10,000.00	474,484.77
22021004	MEDICAL EXPENSES-LOCAL	1,017,418.02	1,017,418.02	0.00	1,017,418.02
22021006	POSTAGES & COURIER SERVICES	48,448.48	126,448.48	124,000.00	2,448.48
22021007	WELFARE PACKAGES	387,587.82	387,587.82	172,000.00	215,587.82
22021021	SPECIAL DAYS/CELEBRATIONS	3,875,878.15	875,878.15	550,000.00	325,878.15
	TOTAL	698,395,325.94	401,165,353.91	288,987,413.87	112,177,940.04
025210200100	Benue State Water Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	153,054,375.44	124,054,375.44	123,450,325.19	604,050.25
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,751,756.31	7,751,756.31	0.00	751,756.31
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,906,908.62	406,908.62	0.00	406,908.62
22020103		0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	290,690.86	290,690.86	0.00	290,690.86
22020206	SEWERAGE CHARGES	494,174.46	494,174.46	0.00	494,174.46
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	437,939.08	0.00	437,939.08
22020305	PRINTING OF NON SECURITY DOCUMENTS	307,411.40	307,411.40	0.00	307,411.40
22020306	PRINTING OF SECURITY DOCUMENTS	193,793.91	193,793.91	0.00	193,793.91
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	375,878.15	100,000.00	275,878.15
22020402	MAINTENANCE OF OFFICE FURNITURE	533,708.42	533,708.42	0.00	533,708.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,042,540.92	42,540.92	0.00	42,540.92
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	968,969.54	0.00	968,969.54
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,782,786.77	332,786.77	0.00	332,786.77
22020406	OTHER MAINTENANCE SERVICES	9,689,695.39	1,689,695.39	697,850.00	991,845.39
22020501	LOCAL TRAINING	14,534,543.08	234,543.08	0.00	234,543.08
22020601	SECURITY SERVICES	290,690.86	290,690.86	0.00	290,690.86
22020602	OFFICE RENT	1,259,660.40	1,259,660.40	0.00	1,259,660.40
22020605	CLEANING & FUMIGATION SERVICES	523,243.55	523,243.55	0.00	523,243.55
22020701	FINANCIAL CONSULTING	2,228,629.94	228,629.94	0.00	228,629.94
22020703	LEGAL SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020706	SURVEYING SERVICES	532,933.25	532,933.25	0.00	532,933.25
22020801	MOTOR VEHICLE FUEL COST	5,377,780.94	377,780.94	90,000.00	287,780.94
22020803	PLANT / GENERATOR FUEL COST	4,166,569.02	166,569.02	0.00	166,569.02
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	0.00	48,448.48
22021001	REFRESHMENT & MEALS	2,325,526.89	2,325,526.89	110,000.00	2,215,526.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,383,634.24	1,383,634.24	0.00	1,383,634.24
22021003	PUBLICITY & ADVERTISEMENTS	193,793.91	193,793.91	0.00	193,793.91
22021004	MEDICAL EXPENSES-LOCAL	387,587.82	387,587.82	0.00	387,587.82
22021007	WELFARE PACKAGES	4,488,266.90	488,266.90	0.00	488,266.90
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
	TOTAL	232,509,877.61	141,259,877.61	124,448,175.19	16,811,702.42
025210300100	Benue State Rural Water Supply and Sanitation Agency	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	47,921,642.20	57,433,876.00	56,692,162.76	741,713.24
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,129,670.05	2,129,670.05	1,700,700.00	428,970.05
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,476,881.69	2,476,881.69	2,372,700.00	104,181.69
22020201	ELECTRICITY CHARGES	1,453,454.31	353,454.31	140,000.00	213,454.31
22020202	TELEPHONE CHARGES	17,092.62	17,092.62	0.00	17,092.62
22020203	INTERNET ACCESS CHARGES	15,098.48	15,098.48	0.00	15,098.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	968,969.54	556,000.00	412,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	650,000.00	355,000.00	295,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	274,906.35	274,906.35	0.00	274,906.35

22020308	FIELD & CAMPING MATERIALS SUPPLIES	237,445.02	932,000.00	466,000.00	466,000.00
22020309	UNIFORMS & OTHER CLOTHING	42,731.56	42,731.56	10,000.00	32,731.56
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	4,543,000.00	3,073,500.00	1,469,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	36,367.36	89,000.00	44,500.00	44,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	484,484.77	245,800.00	238,684.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	290,690.86	310,690.86	310,000.00	690.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	258,525.92	258,525.92	0.00	258,525.92
22020601	SECURITY SERVICES	678,278.68	678,278.68	485,000.00	193,278.68
22020605	CLEANING & FUMIGATION SERVICES	436,036.29	436,036.29	60,000.00	376,036.29
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	4,885,082.00	3,989,041.00	896,041.00
22020803	PLANT / GENERATOR FUEL COST	1,085,245.88	1,085,245.88	50,000.00	1,035,245.88
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,960.91	635,824.32	324,647.79	311,176.53
22020902	INSURANCE PREMIUM	1,017,418.02	1,017,418.02	0.00	1,017,418.02
22021001	REFRESHMENT & MEALS	613,696.86	1,596,000.00	905,000.00	691,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,440,053.46	1,554,000.00	1,057,000.00	497,000.00
22021003	PUBLICITY & ADVERTISEMENTS	133,892.21	570,000.00	385,000.00	185,000.00
22021004	MEDICAL EXPENSES-LOCAL	191,067.23	428,616.00	214,308.00	214,308.00
22021006	POSTAGES & COURIER SERVICES	33,913.93	33,913.93	0.00	33,913.93
22021007	WELFARE PACKAGES	3,633,712.32	4,041,200.00	3,933,570.00	107,630.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	185,027.64	185,027.64	91,000.00	94,027.64
	TOTAL	74,905,020.46	88,127,024.91	77,460,929.55	10,666,095.36
025210400100	Benue State Environmental Sanitation Authority	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	122,185,378.28	116,185,378.28	115,809,762.96	375,615.32
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	775,175.63	275,175.63	15,000.00	260,175.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	678,278.68	678,278.68	156,800.00	521,478.68
22020201	ELECTRICITY CHARGES	813,934.41	313,934.41	109,500.00	204,434.41
22020203	INTERNET ACCESS CHARGES	116,276.34	116,276.34	26,500.00	89,776.34
22020205	WATER RATES	48,448.48	48,448.48	26,500.00	21,948.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	581,381.72	873,200.00	598,700.00	274,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	387,587.82	438,000.00	377,100.00	60,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	217,049.18	217,049.18	0.00	217,049.18
22020309		0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,534,543.08	14,534,543.08	14,181,180.00	353,363.08
22020402	MAINTENANCE OF OFFICE FURNITURE	968,969.54	968,969.54	41,000.00	927,969.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,596,604.00	596,604.00	21,200.00	575,404.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	484,484.77	158,500.00	325,984.77
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	484,484.77	12,000.00	472,484.77
22020501	LOCAL TRAINING	484,484.77	484,484.77	0.00	484,484.77
22020601	SECURITY SERVICES	1,395,316.14	1,395,316.14	493,000.00	902,316.14
22020605	CLEANING & FUMIGATION SERVICES	6,976,580.68	6,976,580.68	5,501,500.00	1,475,080.68
22020703	LEGAL SERVICES	930,210.76	930,210.76	56,000.00	874,210.76
22020801	MOTOR VEHICLE FUEL COST	177,902,807.31	15,902,807.31	14,910,227.72	992,579.59
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	20,929,742.04	2,429,742.04	902,600.00	1,527,142.04
22020803	PLANT / GENERATOR FUEL COST	96,896.95	96,896.95	5,000.00	91,896.95
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,758.78	53,758.78	51,853.94	1,904.84
22021001	REFRESHMENT & MEALS	465,105.38	465,105.38	325,600.00	139,505.38
22021002	HONORARIUM & SITTING ALLOWANCE	697,658.07	1,552,000.00	917,000.00	635,000.00
22021003	PUBLICITY & ADVERTISEMENTS	697,658.07	697,658.07	81,000.00	616,658.07
22021004	MEDICAL EXPENSES-LOCAL	213,173.30	213,173.30	43,500.00	169,673.30
22021007	WELFARE PACKAGES	174,414.52	174,414.52	140,000.00	34,414.52
	TOTAL	365,875,403.45	167,586,975.84	154,961,024.62	12,625,951.22
025400200100	Benue State Urban Development Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	50,219,738.41	50,219,738.41	47,599,468.51	2,620,269.90
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,540,427.21	540,427.21	0.00	540,427.21
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,651,053.79	651,053.79	0.00	651,053.79
22020201	ELECTRICITY CHARGES	581,381.72	581,381.72	0.00	581,381.72
22020203	INTERNET ACCESS CHARGES	1,744,145.17	1,744,145.17	0.00	1,744,145.17
22020205	WATER RATES	484,484.77	484,484.77	0.00	484,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	4,844,847.69	3,335,053.75	1,509,793.94
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,453,454.31	1,453,454.31	410,000.00	1,043,454.31
22020308	FIELD & CAMPING MATERIALS SUPPLIES	968,969.54	968,969.54	0.00	968,969.54
22020309	UNIFORMS & OTHER CLOTHING	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,945,667.40	2,945,667.40	185,000.00	2,760,667.40
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,689,695.39	689,695.39	0.00	689,695.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	726,727.15	726,727.15	138,000.00	588,727.15
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,211,211.92	1,211,211.92	0.00	1,211,211.92
22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	406,908.62	0.00	406,908.62
22020501	LOCAL TRAINING	2,906,908.62	406,908.62	0.00	406,908.62
22020601	SECURITY SERVICES	1,598,799.74	1,598,799.74	0.00	1,598,799.74
22020605	OFFICE RENT	418,120.54	118,120.54	0.00	118,120.54
22020701	CLEANING & FUMIGATION SERVICES	1,453,454.31	453,454.31	0.00	453,454.31
22020703	FINANCIAL CONSULTING	2,906,908.62	906,908.62	0.00	906,908.62
22020602	LEGAL SERVICES	1,453,454.31	453,454.31	0.00	453,454.31
22020801	MOTOR VEHICLE FUEL COST	22,286,299.39	286,299.39	0.00	286,299.39
22020803	PLANT / GENERATOR FUEL COST	15,019,027.85	19,027.85	0.00	19,027.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	193,793.91	5,331.07	188,462.84
22021001	REFRESHMENT & MEALS	1,453,454.31	453,454.31	70,000.00	383,454.31
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	406,908.62	0.00	406,908.62
22021003	PUBLICITY & ADVERTISEMENTS	2,906,908.62	406,908.62	200,000.00	206,908.62
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22021007	WELFARE PACKAGES	12,596,604.00	1,596,604.00	1,050,000.00	546,604.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,211,211.92	1,211,211.92	705,000.00	506,211.92
	TOTAL	171,340,930.75	80,340,930.75	53,697,853.33	26,643,077.42

		2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
026000100100	Ministry of Lands, Survey and Solid Minerals				
21010101	SALARY	133,249,679.57	183,249,679.57	174,605,963.40	8,643,716.17
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,509,631.11	509,631.11	435,220.00	74,411.11
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,391,393.39	891,393.39	405,000.00	486,393.39
22020201	ELECTRICITY CHARGES	339,139.34	339,139.34	30,000.00	309,139.34
22020204	SATELLITE BROADCASTING ACCESS CHARGES	193,793.91	193,793.91	0.00	193,793.91
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,875,878.15	4,475,878.15	4,460,000.00	15,878.15
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	984,484.77	307,000.00	677,484.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	968,969.54	968,969.54	250,000.00	718,969.54
22020402	MAINTENANCE OF OFFICE FURNITURE	96,896.95	96,896.95	0.00	96,896.95
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	529,057.37	529,057.37	250,000.00	279,057.37
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	484,484.77	0.00	484,484.77
22020501	LOCAL TRAINING	4,844,847.69	844,847.69	0.00	844,847.69
22020706	SURVEYING SERVICES	2,906,908.62	906,908.62	0.00	906,908.62
22020801	MOTOR VEHICLE FUEL COST	823,624.11	1,323,624.11	880,000.00	443,624.11
22020803	PLANT / GENERATOR FUEL COST	968,969.54	968,969.54	274,000.00	694,969.54
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	3,879.81	44,568.67
22021001	REFRESHMENT & MEALS	6,782,786.77	8,200,000.00	8,072,000.00	128,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	470,000.00	14,484.77
	TOTAL	162,983,478.83	205,500,692.06	190,443,063.21	15,057,628.85
031801100100	Judicial Service Commission				
21010101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	269,715,458.44	103,715,458.44	103,165,780.72	549,677.72
21020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,534,543.08	3,534,543.08	2,463,880.00	1,070,663.08
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	9,689,695.39	2,689,695.39	2,131,100.00	558,595.39
22020102	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,414,516.97	414,516.97	0.00	414,516.97
22020103	ELECTRICITY CHARGES	2,004,355.09	2,004,355.09	65,000.00	1,939,355.09
22020201	TELEPHONE CHARGES	4,844,847.69	1,844,847.69	1,336,000.00	508,847.69
22020202	INTERNET ACCESS CHARGES	4,844,847.69	1,844,847.69	988,000.00	856,847.69
22020203	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,379,390.77	5,379,390.77	4,942,500.00	436,890.77
22020301	BOOKS	4,844,847.69	844,847.69	0.00	844,847.69
22020302	NEWSPAPERS	678,278.68	678,278.68	544,500.00	133,778.68
22020303	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	2,237,939.08	2,180,000.00	57,939.08
22020305	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,900,000.00	4,900,000.00	4,683,500.00	216,500.00
22020401	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	1,937,939.08	962,600.00	975,339.08
22020402	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,937,939.08	1,937,939.08	1,228,000.00	709,939.08
22020404	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	1,937,939.08	167,500.00	1,770,439.08
22020405	LOCAL TRAINING	9,689,695.39	3,689,695.39	2,970,600.00	719,095.39
22020501	INTERNATIONAL TRAINING	1,197,303.74	1,197,303.74	0.00	1,197,303.74
22020502	CLEANING & FUMIGATION SERVICES	968,969.54	968,969.54	150,000.00	818,969.54
22020605	MOTOR VEHICLE FUEL COST	2,200,000.00	4,323,000.00	4,242,600.00	80,400.00
22020801	PLANT / GENERATOR FUEL COST	2,100,000.00	2,354,700.00	2,300,000.00	54,700.00
22020803	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	193,793.91	29,850.00	163,943.91
22020901	REFRESHMENT & MEALS	4,844,847.69	6,644,847.69	6,445,850.00	198,997.69
22021001	HONORARIUM & SITTING ALLOWANCE	4,844,847.69	6,384,000.00	6,021,000.00	363,000.00
22021002	PUBLICITY & ADVERTISEMENTS	968,969.54	968,969.54	778,000.00	190,969.54
22021003	WELFARE PACKAGES	700,000.00	800,000.00	788,000.00	12,000.00
22021007	ANNUAL BUDGET EXPENSES & ADMINISTRATION	420,000.00	420,000.00	250,000.00	170,000.00
22021014	MEDICAL EXPENSES-INTERNATIONAL	14,534,543.08	534,543.08	0.00	534,543.08
22021019	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	10,689,695.39	10,675,000.00	14,695.39
	TOTAL	389,955,203.77	175,072,056.08	159,509,260.72	15,562,795.36
031805100100	High Court of Justice				
21010101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,716,260,729.52	3,440,011,540.27	3,355,289,862.42	84,721,677.85
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	31,517,500.00	31,517,500.00	31,517,500.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,102,000.00	395,102,000.00	394,819,200.00	282,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	227,042,255.80	499,542,255.80	498,165,539.80	1,376,716.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22,540,000.00	22,540,000.00	22,540,000.00	0.00
22020201	ELECTRICITY CHARGES	51,500,000.00	98,500,000.00	98,040,788.97	459,211.03
22020202	TELEPHONE CHARGES	4,500,000.00	7,533,600.00	4,911,800.00	2,621,800.00
22020203	INTERNET ACCESS CHARGES	27,000,000.00	27,000,000.00	26,016,523.52	983,476.48
22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,500,000.00	10,516,800.00	9,813,400.00	703,400.00
22020205	WATER RATES	5,500,000.00	5,500,000.00	4,801,500.00	698,500.00
22020206	SEWERAGE CHARGES	3,500,000.00	3,557,600.00	3,003,800.00	553,800.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	8,500,000.00	16,500,000.00	16,463,000.00	37,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	38,100,000.00	38,100,000.00	36,845,820.00	1,254,180.00
22020302	BOOKS	15,400,000.00	15,400,000.00	13,532,000.00	1,868,000.00
22020303	NEWSPAPERS	1,050,000.00	1,050,000.00	139,700.00	910,300.00
22020304	MAGAZINES & PERIODICALS	2,800,000.00	2,800,000.00	2,055,000.00	745,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000,000.00	57,000,000.00	56,789,600.00	210,400.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,800,000.00	3,800,000.00	2,450,000.00	1,350,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	12,500,000.00	12,500,000.00	8,828,000.00	3,672,000.00
22020309	UNIFORMS & OTHER CLOTHING	80,500,000.00	7,000,000.00	6,614,000.00	386,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,800,000.00	1,800,000.00	500,000.00	1,300,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	4,500,000.00	9,250,000.00	8,907,300.00	342,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	75,500,000.00	171,500,000.00	170,729,118.02	770,881.98
22020402	MAINTENANCE OF OFFICE FURNITURE	25,500,000.00	6,500,000.00	5,884,000.00	616,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,500,000.00	3,500,000.00	3,107,700.00	392,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,500,000.00	9,500,000.00	8,976,700.00	523,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,500,000.00	6,500,000.00	5,645,500.00	854,500.00
22020406	OTHER MAINTENANCE SERVICES	8,500,000.00	8,500,000.00	7,456,400.00	1,043,600.00
22020501	LOCAL TRAINING	25,000,000.00	25,300,000.00	25,000,000.00	300,000.00
22020502	INTERNATIONAL TRAINING	78,334,000.00	78,597,730.00	78,334,000.00	263,730.00
22020601	SECURITY SERVICES	10,170,000.00	15,230,000.00	12,235,000.00	2,995,000.00
22020602	OFFICE RENT	68,500,000.00	33,500,000.00	32,842,100.00	657,900.00

22020603	RESIDENTIAL RENT	30,000,000.00	16,000,000.00	15,117,500.00	882,500.00
22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	15,893,440.00	15,773,000.00	120,440.00
22020701	FINANCIAL CONSULTING	14,000,000.00	14,000,000.00	10,000,000.00	4,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	2,000,000.00	1,500,000.00
22020703	LEGAL SERVICES	10,500,000.00	10,500,000.00	5,566,000.00	4,934,000.00
22020704	ENGINEERING SERVICES	7,500,000.00	7,500,000.00	2,088,000.00	5,412,000.00
22020705	ARCHITECTURAL SERVICES	14,000,000.00	8,000,000.00	7,594,500.00	405,500.00
22020706	SURVEYING SERVICES	8,500,000.00	8,500,000.00	5,427,500.00	3,072,500.00
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	137,500,000.00	137,235,635.00	264,365.00
22020803	PLANT / GENERATOR FUEL COST	10,500,000.00	35,500,000.00	34,877,550.00	622,450.00
22020806	COOKING GAS/FUEL COST	3,500,000.00	3,500,000.00	3,412,000.00	88,000.00
22020904	OTHER CRF BANK CHARGES	420,000.00	420,000.00	0.00	420,000.00
22021001	REFRESHMENT & MEALS	50,000,000.00	50,000,000.00	45,179,840.00	4,820,160.00
22021002	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	39,550,000.00	39,341,500.00	208,500.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	7,000,000.00	5,494,000.00	1,506,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	13,000,000.00	12,047,104.00	952,896.00
22021006	POSTAGES & COURIER SERVICES	3,500,000.00	3,500,000.00	1,183,668.50	2,316,331.50
22021007	WELFARE PACKAGES	14,000,000.00	18,100,000.00	17,938,634.00	161,366.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,500,000.00	5,500,000.00	4,963,000.00	537,000.00
22021009	SPORTING ACTIVITIES	18,000,000.00	8,500,000.00	8,323,500.00	176,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	25,000,000.00	1,000,000.00	300,000.00	700,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,100,000.00	2,100,000.00	1,700,000.00	400,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,400,000.00	1,400,000.00	900,000.00	500,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	4,400,000.00	4,400,000.00	2,990,000.00	1,410,000.00
	TOTAL	5,075,736,485.32	5,480,012,466.07	5,331,707,784.23	148,304,681.84
031805200100	Customary Court of Appeal	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	433,208,265.50	233,208,265.50	164,624,370.79	68,583,894.71
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	145,747,873.48	11,747,873.48	11,437,900.00	309,973.48
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	154,250,873.45	32,250,873.45	31,351,420.00	899,453.45
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	195,000,000.00	120,000,000.00	119,669,800.00	330,200.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	130,000,000.00	59,000,000.00	58,837,986.00	162,014.00
22020201	ELECTRICITY CHARGES	26,000,000.07	47,500,000.07	46,390,568.20	1,109,431.87
22020202	TELEPHONE CHARGES	5,000,000.00	1,000,000.00	870,000.00	130,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	6,000,000.00	5,964,600.00	35,400.00
22020205	WATER RATES	100,000.00	100,000.00	0.00	100,000.00
22020206	SEWERAGE CHARGES	1,000,000.00	1,000,000.00	434,000.00	566,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	6,000,000.00	5,968,400.00	31,600.00
22020302	BOOKS	5,000,000.00	1,000,000.00	14,000.00	986,000.00
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00	601,000.00	399,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	7,000,000.00	6,852,000.00	148,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,500,000.00	2,500,000.00	1,955,000.00	545,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000,000.00	19,000,000.00	18,322,700.00	677,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	24,000,000.00	4,000,000.00	1,241,250.00	2,758,750.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	15,000,000.00	12,309,200.00	2,690,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	5,000,000.00	4,884,700.00	115,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	3,000,000.00	2,044,500.00	955,500.00
22020406	OTHER MAINTENANCE SERVICES	27,000,000.00	3,000,000.00	2,422,950.00	577,050.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	1,000,000.00	150,000.00	850,000.00
22020501	LOCAL TRAINING	6,000,000.00	1,000,000.00	229,000.00	771,000.00
22020502	INTERNATIONAL TRAINING	200,000,000.00	42,000,000.00	41,591,902.60	408,097.40
22020601	SECURITY SERVICES	10,000,000.00	3,000,000.00	2,100,000.00	900,000.00
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	6,000,000.00	2,099,000.00	3,901,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	1,000,000.00	600,000.00	400,000.00
22020703	LEGAL SERVICES	7,000,000.00	1,000,000.00	800,000.00	200,000.00
22020705	ARCHITECTURAL SERVICES	8,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	50,000,000.00	55,483,800.00	54,864,550.00	619,250.00
22020803	PLANT / GENERATOR FUEL COST	59,007,061.85	14,007,061.85	13,463,000.00	544,061.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	3,000,000.00	2,368,910.48	631,089.52
22021001	REFRESHMENT & MEALS	25,000,000.00	17,000,000.00	16,901,198.75	98,801.25
22021002	HONORARIUM & SITTING ALLOWANCE	80,000,000.00	11,000,000.00	10,189,100.00	810,900.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	1,670,000.00	1,330,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	4,000,000.00	3,829,210.00	170,790.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	6,550.00	493,450.00
22021007	WELFARE PACKAGES	50,000,000.00	40,000,000.00	39,864,385.00	135,615.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	8,000,000.00	3,000,000.00	2,850,000.00	150,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	70,000,000.00	11,000,000.00	10,600,000.00	400,000.00
	TOTAL	1,924,814,074.35	795,797,874.35	700,873,151.82	94,924,722.53
032600100100	Ministry of Justice and Public Order	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	291,999,548.71	296,999,548.71	294,588,150.49	2,411,398.22
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	193,793,907.74	8,793,907.74	7,977,880.00	816,027.74
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	15,379,390.77	15,037,300.00	342,090.77
22020201	ELECTRICITY CHARGES	96,896,953.87	5,896,953.87	5,401,700.00	495,253.87
22020203	INTERNET ACCESS CHARGES	19,379,390.77	379,390.77	0.00	379,390.77
22020205	WATER RATES	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	4,844,847.69	3,450,000.00	1,394,847.69
22020302	BOOKS	6,689,695.39	689,695.39	30,000.00	659,695.39
22020304	MAGAZINES & PERIODICALS	101,741.80	101,741.80	0.00	101,741.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	1,937,939.08	153,000.00	1,784,939.08
22020309	UNIFORMS & OTHER CLOTHING	35,367,388.16	110,367,388.16	110,080,500.00	286,888.16
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	4,237,939.08	4,091,000.00	146,939.08
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	484,484.77	291,000.00	193,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,937,939.08	1,937,939.08	1,907,000.00	30,939.08
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	1,937,939.08	0.00	1,937,939.08

22020406	OTHER MAINTENANCE SERVICES	968,969.54	1,172,969.54	1,171,800.00	1,169.54
22020501	LOCAL TRAINING	9,689,695.39	5,689,695.39	5,014,000.00	675,695.39
22020601	SECURITY SERVICES	4,844,847.69	1,844,847.69	1,100,000.00	744,847.69
22020602	OFFICE RENT	193,793.91	693,793.91	250,000.00	443,793.91
22020605	CLEANING & FUMIGATION SERVICES	1,453,454.31	1,453,454.31	213,000.00	1,240,454.31
22020703	LEGAL SERVICES	3,003,805,570.02	5,989,805,570.02	5,989,209,669.56	595,900.46
22020801	MOTOR VEHICLE FUEL COST	1,744,145.17	5,744,145.17	2,116,000.00	3,628,145.17
22020803	PLANT / GENERATOR FUEL COST	4,360,362.92	4,360,362.92	2,000,000.00	2,360,362.92
22020901	BANK CHARGES (OTHER THAN INTEREST)	169,569.67	169,569.67	48,656.95	120,912.72
22021001	REFRESHMENT & MEALS	678,278.68	678,278.68	224,500.00	453,778.68
22021002	HONORARIUM & SITTING ALLOWANCE	19,379,390.77	63,379,390.77	62,487,600.00	891,790.77
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	968,969.54	633,000.00	335,969.54
22021004	MEDICAL EXPENSES-LOCAL	4,844,847.69	844,847.69	0.00	844,847.69
22021006	POSTAGES & COURIER SERVICES	968,969.54	968,969.54	753,000.00	215,969.54
22021007	WELFARE PACKAGES	25,193,208.01	4,193,208.01	3,268,000.00	925,208.01
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	106,586,649.26	566,336,649.26	565,068,600.00	1,268,049.26
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	968,969.54	968,969.54	550,000.00	418,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	4,844,847.69	1,149,000.00	3,695,847.69
	TOTAL	3,873,776,069.19	7,110,530,069.19	7,078,264,357.00	32,265,712.19
032600700100	Citizens Mediation Centre, Makurdi	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	484,484.77	4,484.77	0.00	4,484.77
22020203	INTERNET ACCESS CHARGES	48,448.48	48,448.48	0.00	48,448.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	242,242.38	42,242.38	0.00	42,242.38
22020302	BOOKS	484,484.77	4,484.77	0.00	4,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	19,379.39	19,379.39	0.00	19,379.39
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	48,448.48	48,448.48	0.00	48,448.48
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	242,242.38	42,242.38	0.00	42,242.38
22020402	MAINTENANCE OF OFFICE FURNITURE	145,345.43	45,345.43	0.00	45,345.43
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	4,484.77	0.00	4,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	48,448.48	48,448.48	0.00	48,448.48
22020501	LOCAL TRAINING	968,969.54	8,969.54	0.00	8,969.54
22020801	MOTOR VEHICLE FUEL COST	484,484.77	84,484.77	0.00	84,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	484,484.77	84,484.77	0.00	84,484.77
22021006	POSTAGES & COURIER SERVICES	9,689.70	9,689.70	0.00	9,689.70
22021007	WELFARE PACKAGES	67,827.87	67,827.87	0.00	67,827.87
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,690.86	690.86	0.00	690.86
22021009	SPORTING ACTIVITIES	39,139.34	39,139.34	0.00	39,139.34
	TOTAL	4,893,296.17	603,296.17	0.00	603,296.17
025400100100	Ministry of Cooperatives and Rural Development	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	118,906,737.44	266,608,445.00	265,985,102.50	623,342.50
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,360,362.92	860,362.92	660,000.00	200,362.92
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	1,937,939.08	385,000.00	1,552,939.08
22020201	ELECTRICITY CHARGES	4,360,362.92	860,362.92	455,000.00	405,362.92
22020202	TELEPHONE CHARGES	484,484.77	484,484.77	180,000.00	304,484.77
22020203	INTERNET ACCESS CHARGES	1,453,454.31	1,453,454.31	90,000.00	1,363,454.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	968,969.54	0.00	968,969.54
22020205	WATER RATES	968,969.54	968,969.54	0.00	968,969.54
22020206	SEWERAGE CHARGES	726,727.15	726,727.15	50,000.00	676,727.15
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	906,908.62	770,000.00	136,908.62
22020302	BOOKS	726,727.15	726,727.15	20,000.00	706,727.15
22020303	NEWSPAPERS	484,484.77	484,484.77	30,000.00	454,484.77
22020304	MAGAZINES & PERIODICALS	968,969.54	968,969.54	25,000.00	943,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,131,732.99	2,131,732.99	205,000.00	1,926,732.99
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	1,453,454.31	105,000.00	1,348,454.31
22020309	UNIFORMS & OTHER CLOTHING	726,727.15	726,727.15	65,000.00	661,727.15
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	3,875,878.15	175,000.00	3,700,878.15
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	215,000.00	269,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	4,844,847.69	270,000.00	4,574,847.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	1,453,454.31	365,000.00	1,088,454.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	484,484.77	0.00	484,484.77
22020406	OTHER MAINTENANCE SERVICES	484,484.77	484,484.77	250,000.00	234,484.77
22020501	LOCAL TRAINING	2,422,423.85	2,422,423.85	60,000.00	2,362,423.85
22020601	SECURITY SERVICES	678,278.68	678,278.68	55,000.00	623,278.68
22020605	CLEANING & FUMIGATION SERVICES	1,017,418.02	1,017,418.02	40,000.00	977,418.02
22020701	FINANCIAL CONSULTING	4,844,847.69	4,844,847.69	87,000.00	4,757,847.69
22020702	INFORMATION TECHNOLOGY CONSULTING	339,139.34	339,139.34	0.00	339,139.34
22020704	ENGINEERING SERVICES	48,448,476.94	448,476.94	45,000.00	403,476.94
22020801	MOTOR VEHICLE FUEL COST	24,224,238.47	224,238.47	20,000.00	204,238.47
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	339,139.34	0.00	339,139.34
22020803	PLANT / GENERATOR FUEL COST	9,830,195.97	830,195.97	40,000.00	790,195.97
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	1,294.45	47,154.03
22021001	REFRESHMENT & MEALS	968,969.54	968,969.54	240,000.00	728,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	2,422,423.85	2,422,423.85	130,000.00	2,292,423.85
22021003	PUBLICITY & ADVERTISEMENTS	4,735,790.17	735,790.17	130,000.00	605,790.17
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22021006	POSTAGES & COURIER SERVICES	67,827.87	67,827.87	0.00	67,827.87
22021007	WELFARE PACKAGES	4,644,658.59	644,658.59	598,000.00	4,658.59
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,174,180.16	1,174,180.16	215,000.00	959,180.16
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	678,278.68	678,278.68	375,000.00	303,278.68
22021021	SPECIAL DAYS/CELEBRATIONS	4,360,362.92	360,362.92	0.00	360,362.92
	TOTAL	276,893,199.50	313,594,907.06	272,336,396.95	41,258,510.11
023800400100	Benue State Bureau of Statistics	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	41,650,485.44	650,485.44	0.00	650,485.44

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020202	TELEPHONE CHARGES	968,969.54	968,969.54	0.00	968,969.54
22020203	INTERNET ACCESS CHARGES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	968,969.54	0.00	968,969.54
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020302	BOOKS	968,969.54	968,969.54	0.00	968,969.54
22020303	NEWSPAPERS	48,448.48	48,448.48	0.00	48,448.48
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020306	PRINTING OF SECURITY DOCUMENTS	968,969.54	968,969.54	0.00	968,969.54
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	484,484.77	484,484.77	0.00	484,484.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	775,175.63	775,175.63	0.00	775,175.63
22020406	OTHER MAINTENANCE SERVICES	193,793.91	193,793.91	0.00	193,793.91
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	775,175.63	775,175.63	0.00	775,175.63
22020501	LOCAL TRAINING	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020605	CLEANING & FUMIGATION SERVICES	193,793.91	193,793.91	0.00	193,793.91
22020710	OTHER GENERAL SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020801	MOTOR VEHICLE FUEL COST	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,689.70	9,689.70	0.00	9,689.70
22021001	REFRESHMENT & MEALS	3,875,878.15	3,875,878.15	0.00	3,875,878.15
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22021003	PUBLICITY & ADVERTISEMENTS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22021004	MEDICAL EXPENSES LOCAL	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021006	POSTAGES & COURIER SERVICES	484,484.77	484,484.77	0.00	484,484.77
22021007	WELFARE PACKAGES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	581,381.72	581,381.72	0.00	581,381.72
22021021	SPECIAL DAYS/CELEBRATIONS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
	TOTAL	83,471,210.73	42,471,210.73	0.00	42,471,210.73
025000100100	Fiscal Responsibility Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	68,570,825.44	68,570,825.44	0.00	68,570,825.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,391,393.39	191,393.39	0.00	191,393.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,730,532.72	130,532.72	0.00	130,532.72
22020201	ELECTRICITY CHARGES	101,741.80	101,741.80	0.00	101,741.80
22020202	TELEPHONE CHARGES	135,655.74	135,655.74	0.00	135,655.74
22020203	INTERNET ACCESS CHARGES	169,569.67	169,569.67	0.00	169,569.67
22020205	WATER RATES	67,827.87	67,827.87	0.00	67,827.87
22020206	SEWERAGE CHARGES	33,913.93	33,913.93	0.00	33,913.93
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	101,741.80	101,741.80	0.00	101,741.80
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,017,418.02	17,418.02	0.00	17,418.02
22020302	BOOKS	135,655.74	135,655.74	0.00	135,655.74
22020303	NEWSPAPERS	169,569.67	169,569.67	0.00	169,569.67
22020304	MAGAZINES & PERIODICALS	101,741.80	101,741.80	0.00	101,741.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	678,278.68	178,278.68	0.00	178,278.68
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,017,418.02	17,418.02	0.00	17,418.02
22020402	MAINTENANCE OF OFFICE FURNITURE	101,741.80	101,741.80	0.00	101,741.80
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	678,278.68	178,278.68	0.00	178,278.68
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	339,139.34	0.00	339,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	339,139.34	0.00	339,139.34
22020406	OTHER MAINTENANCE SERVICES	203,483.60	203,483.60	0.00	203,483.60
22020501	LOCAL TRAINING	6,782,786.77	282,786.77	0.00	282,786.77
22020601	SECURITY SERVICES	169,569.67	169,569.67	0.00	169,569.67
22020602	OFFICE RENT	1,695,696.69	195,696.69	0.00	195,696.69
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020701	FINANCIAL CONSULTING	1,017,418.02	17,418.02	0.00	17,418.02
22020702	INFORMATION TECHNOLOGY CONSULTING	1,017,418.02	17,418.02	0.00	17,418.02
22020801	MOTOR VEHICLE FUEL COST	1,017,418.02	17,418.02	0.00	17,418.02
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	339,139.34	0.00	339,139.34
22020803	PLANT / GENERATOR FUEL COST	508,709.01	108,709.01	0.00	108,709.01
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,348.36	20,348.36	0.00	20,348.36
22021001	REFRESHMENT & MEALS	339,139.34	39,139.34	0.00	39,139.34
22021002	HONORARIUM & SITTING ALLOWANCE	1,017,418.02	17,418.02	0.00	17,418.02
22021003	PUBLICITY & ADVERTISEMENTS	169,569.67	169,569.67	0.00	169,569.67
22021004	MEDICAL EXPENSES LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021006	POSTAGES & COURIER SERVICES	67,827.87	67,827.87	0.00	67,827.87
22021007	WELFARE PACKAGES	847,848.35	147,848.35	0.00	147,848.35
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	33,913.93	33,913.93	0.00	33,913.93
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	67,827.87	67,827.87	0.00	67,827.87
22021021	SPECIAL DAYS/CELEBRATIONS	1,017,418.02	17,418.02	0.00	17,418.02
	TOTAL	97,892,812.65	73,692,812.65	0.00	73,692,812.65
023100100100	Ministry of Power, Renewable Energy and Transport	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	106,600,485.44	600,485.44	0.00	600,485.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,083,284.51	1,083,284.51	245,200.00	838,084.51
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,906,908.62	406,908.62	335,000.00	71,908.62
22020201	ELECTRICITY CHARGES	1,453,454.31	53,454.31	0.00	53,454.31
22020202	TELEPHONE CHARGES	96,896.95	96,896.95	15,000.00	81,896.95
22020203	INTERNET ACCESS CHARGES	484,484.77	484,484.77	55,000.00	429,484.77
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020205	WATER RATES	96,896.95	96,896.95	0.00	96,896.95
22020206	SEWERAGE CHARGES	145,345.43	145,345.43	0.00	145,345.43
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,695,696.69	1,695,696.69	1,108,000.00	587,696.69

22020302	BOOKS	726,727.15	726,727.15	0.00	726,727.15
22020303	NEWSPAPERS	106,828.89	106,828.89	0.00	106,828.89
22020305	PRINTING OF NON SECURITY DOCUMENTS	775,175.63	775,175.63	684,000.00	91,175.63
22020306	PRINTING OF SECURITY DOCUMENTS	678,278.68	678,278.68	305,000.00	373,278.68
22020308	FIELD & CAMPING MATERIALS SUPPLIES	387,587.82	387,587.82	0.00	387,587.82
22020309	UNIFORMS & OTHER CLOTHING	387,587.82	387,587.82	0.00	387,587.82
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	387,587.82	387,587.82	0.00	387,587.82
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,422,423.85	2,422,423.85	350,000.00	2,072,423.85
22020402	MAINTENANCE OF OFFICE FURNITURE	145,345.43	566,000.00	283,000.00	283,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	1,453,454.31	1,100,500.00	352,954.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	1,453,454.31	417,400.00	1,036,054.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	726,727.15	830,000.00	415,000.00	415,000.00
22020406	OTHER MAINTENANCE SERVICES	242,242.38	242,242.38	232,250.00	9,992.38
22020501	LOCAL TRAINING	484,484.77	484,484.77	0.00	484,484.77
22020601	SECURITY SERVICES	678,278.68	678,278.68	590,000.00	88,278.68
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	339,139.34	189,500.00	149,639.34
22020701	FINANCIAL CONSULTING	1,453,454.31	1,453,454.31	20,000.00	1,433,454.31
22020702	INFORMATION TECHNOLOGY CONSULTING	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020703	LEGAL SERVICES	581,866,208.00	166,208.00	0.00	166,208.00
22020704	ENGINEERING SERVICES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020705	ARCHITECTURAL SERVICES	1,937,939.08	437,939.08	0.00	437,939.08
22020706	SURVEYING SERVICES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020710	OTHER GENERAL SERVICES	484,484.77	484,484.77	140,000.00	344,484.77
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	2,422,423.85	1,830,000.00	592,423.85
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	242,242.38	242,242.38	0.00	242,242.38
22020803	PLANT / GENERATOR FUEL COST	1,695,696.69	195,696.69	150,000.00	45,696.69
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,379.39	19,379.39	7,385.10	11,994.29
22020902	INSURANCE PREMIUM	19,379.39	19,379.39	0.00	19,379.39
22021001	REFRESHMENT & MEALS	1,453,454.31	253,454.31	125,000.00	128,454.31
22021002	HONORARIUM & SITTING ALLOWANCE	2,277,078.42	177,078.42	0.00	177,078.42
22021003	PUBLICITY & ADVERTISEMENTS	169,569.67	169,569.67	0.00	169,569.67
22021004	MEDICAL EXPENSES-LOCAL	290,690.86	290,690.86	0.00	290,690.86
22021006	POSTAGES & COURIER SERVICES	33,913.93	33,913.93	0.00	33,913.93
22021007	WELFARE PACKAGES	968,969.54	445,042.12	0.00	445,042.12
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	968,969.54	0.00	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	193,793.91	343,793.91	319,800.00	23,993.91
22021021	SPECIAL DAYS/CELEBRATIONS	968,969.54	968,969.54	200,000.00	768,969.54
22040109	GRANTS TO COMMUNITIES/NGOs	193,793.91	193,793.91	0.00	193,793.91
	TOTAL	730,433,006.40	31,683,006.40	9,117,035.10	22,565,971.30
051400100100	Ministry of Women Affairs and Social Development	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	140,235,205.44	194,399,465.92	192,271,762.92	2,127,703.00
22020202	TELEPHONE CHARGES	1,720,889.90	20,889.90	0.00	20,889.90
22020203	INTERNET ACCESS CHARGES	193,793.91	193,793.91	0.00	193,793.91
22020205	WATER RATES	96,896.95	96,896.95	0.00	96,896.95
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,947,628.77	1,947,628.77	1,736,000.00	211,628.77
22020302	BOOKS	193,793.91	193,793.91	0.00	193,793.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	484,484.77	290,000.00	194,484.77
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	484,484.77	54,000.00	430,484.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	48,448.48	48,448.48	0.00	48,448.48
22020309	UNIFORMS & OTHER CLOTHING	484,484.77	484,484.77	40,000.00	444,484.77
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	872,072.58	872,072.58	0.00	872,072.58
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	968,969.54	309,200.00	659,769.54
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,918,559.69	918,559.69	673,000.00	245,559.69
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	242,242.38	10,000.00	232,242.38
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,211,211.92	1,211,211.92	745,000.00	466,211.92
22020405	MAINTENANCE OF PLANTS/GENERATORS	406,967.21	500,000.00	250,000.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	353,857.99	353,857.99	0.00	353,857.99
22020501	LOCAL TRAINING	136,944,464.91	56,944,464.91	56,696,664.88	247,800.03
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	968,969.54	968,969.54	0.00	968,969.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	146,798,885.12	798,885.12	210,000.00	588,885.12
22020201	ELECTRICITY CHARGES	571,692.03	571,692.03	0.00	571,692.03
22020601	SECURITY SERVICES	193,793.91	750,000.00	375,000.00	375,000.00
22020605	CLEANING & FUMIGATION SERVICES	61,045.08	61,045.08	0.00	61,045.08
22020801	MOTOR VEHICLE FUEL COST	1,942,783.93	1,442,783.93	960,000.00	482,783.93
22020803	PLANT / GENERATOR FUEL COST	636,080.05	636,080.05	21,000.00	615,080.05
22020901	BANK CHARGES (OTHER THAN INTEREST)	28,487,016.47	287,016.47	1,718.00	285,298.47
22021001	REFRESHMENT & MEALS	968,969.54	1,548,969.54	1,527,000.00	21,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	290,690.86	290,690.86	0.00	290,690.86
22021003	PUBLICITY & ADVERTISEMENTS	5,959,162.66	459,162.66	84,800.00	374,362.66
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021006	POSTAGES & COURIER SERVICES	48,836.06	48,836.06	0.00	48,836.06
22021007	WELFARE PACKAGES	2,422,423.85	3,771,600.00	3,115,800.00	655,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	193,793.91	193,793.91	0.00	193,793.91
22021021	SPECIAL DAYS/CELEBRATIONS	48,448,476.94	30,448,476.94	30,000,000.00	448,476.94
22040109	GRANTS TO COMMUNITIES/NGOs	1,937,939.08	43,937,939.08	43,918,000.00	19,939.08
	TOTAL	529,078,156.24	346,920,831.76	333,288,945.80	9,669,276.73
051405100100	Benue State Rehabilitation Board, Apir	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	23,703,414.71	23,703,414.71	21,384,557.00	2,318,857.71
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	142,438.52	142,438.52	0.00	142,438.52
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,956.67	525,956.67	100,000.00	425,956.67
22020201	ELECTRICITY CHARGES	210,809.01	210,809.01	140,000.00	70,809.01
22020203	INTERNET ACCESS CHARGES	85,463.11	85,463.11	10,000.00	75,463.11
22020205	WATER RATES	71,219.26	71,219.26	0.00	71,219.26

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	498,534.83	498,534.83	192,000.00	306,534.83
22020302	BOOKS	71,219.26	71,219.26	0.00	71,219.26
22020305	PRINTING OF NON SECURITY DOCUMENTS	67,827.87	67,827.87	50,000.00	17,827.87
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	14,534,543.08	234,543.08	0.00	234,543.08
22020309	UNIFORMS & OTHER CLOTHING	11,627,634.46	127,634.46	0.00	127,634.46
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	58,138,172.32	638,172.32	500,000.00	138,172.32
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	101,741,801.57	1,241,801.57	1,000,000.00	241,801.57
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	341,174.17	341,174.17	120,000.00	221,174.17
22020402	MAINTENANCE OF OFFICE FURNITURE	71,219.26	71,219.26	0.00	71,219.26
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	56,975.41	56,975.41	47,000.00	9,975.41
22020406	OTHER MAINTENANCE SERVICES	76,635.80	76,635.80	0.00	76,635.80
22020501	LOCAL TRAINING	96,896,953.87	396,953.87	0.00	396,953.87
22020601	SECURITY SERVICES	33,913.93	33,913.93	0.00	33,913.93
22020602	OFFICE RENT	67,827.87	67,827.87	40,000.00	27,827.87
22020603	RESIDENTIAL RENT	67,827.87	67,827.87	0.00	67,827.87
22020605	CLEANING & FUMIGATION SERVICES	206,614.34	206,614.34	200,000.00	6,614.34
22020801	MOTOR VEHICLE FUEL COST	968,969.54	968,969.54	311,000.00	657,969.54
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	37,034.02	37,034.02	0.00	37,034.02
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,264.34	8,264.34	1,084.75	7,179.59
22021001	REFRESHMENT & MEALS	138,126.61	138,126.61	120,000.00	18,126.61
22021002	HONORARIUM & SITTING ALLOWANCE	44,155.94	44,155.94	0.00	44,155.94
22021003	PUBLICITY & ADVERTISEMENTS	42,731.56	42,731.56	0.00	42,731.56
22021004	MEDICAL EXPENSES-LOCAL	104,454.92	104,454.92	0.00	104,454.92
22021006	POSTAGES & COURIER SERVICES	6,979.49	6,979.49	0.00	6,979.49
22021007	WELFARE PACKAGES	4,844,847.69	844,847.69	720,000.00	124,847.69
22021009	SPORTING ACTIVITIES	67,827.87	67,827.87	0.00	67,827.87
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	289,695.39	0.00	289,695.39
	TOTAL	325,191,264.56	31,491,264.56	24,935,641.75	6,555,622.81
051405200100	Benue State Community and Social Development Agency	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	177,990,886.64	490,886.64	0.00	490,886.64
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	401,188,850.72	88,850.72	0.00	88,850.72
22020201	ELECTRICITY CHARGES	2,325,526.89	225,526.89	0.00	225,526.89
22020202	TELEPHONE CHARGES	3,895,257.55	295,257.55	0.00	295,257.55
22020203	INTERNET ACCESS CHARGES	968,969.54	368,969.54	0.00	368,969.54
22020205	WATER RATES	915,676.21	315,676.21	10,000.00	305,676.21
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,325,526.89	225,526.89	130,000.00	95,526.89
22020302	BOOKS	678,278.68	278,278.68	0.00	278,278.68
22020303	NEWSPAPERS	14,534.54	14,534.54	0.00	14,534.54
22020304	MAGAZINES & PERIODICALS	19,621.63	19,621.63	0.00	19,621.63
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,468,676.59	268,676.59	0.00	268,676.59
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,162,763.45	162,763.45	0.00	162,763.45
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,651,053.79	151,053.79	70,000.00	81,053.79
22020402	MAINTENANCE OF OFFICE FURNITURE	1,569,730.65	269,730.65	0.00	269,730.65
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,017,418.02	17,418.02	0.00	17,418.02
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,616,217.75	516,217.75	310,000.00	206,217.75
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,162,763.45	162,763.45	0.00	162,763.45
22020406	OTHER MAINTENANCE SERVICES	1,889,490.60	289,490.60	115,000.00	174,490.60
22020501	LOCAL TRAINING	39,533,957.18	33,957.18	0.00	33,957.18
22020601	SECURITY SERVICES	1,505,363.32	5,363.32	0.00	5,363.32
22020605	CLEANING & FUMIGATION SERVICES	1,162,763.45	162,763.45	15,000.00	147,763.45
22020701	FINANCIAL CONSULTING	12,596,604.00	96,604.00	0.00	96,604.00
22020702	INFORMATION TECHNOLOGY CONSULTING	242,242.38	242,242.38	0.00	242,242.38
22020801	MOTOR VEHICLE FUEL COST	6,976,580.68	776,580.68	775,000.00	1,580.68
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	306,908.62	75,000.00	231,908.62
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,682,084.25	182,084.25	314.00	181,770.25
22020902	INSURANCE PREMIUM	5,813,817.23	213,817.23	0.00	213,817.23
22021001	REFRESHMENT & MEALS	2,519,320.80	119,320.80	0.00	119,320.80
22021002	HONORARIUM & SITTING ALLOWANCE	10,465,670.42	265,670.42	0.00	265,670.42
22021003	PUBLICITY & ADVERTISEMENTS	26,937,353.18	237,353.18	0.00	237,353.18
22021006	POSTAGES & COURIER SERVICES	242,242.38	242,242.38	0.00	242,242.38
22021007	WELFARE PACKAGES	610,450.81	610,450.81	0.00	610,450.81
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	678,278.68	678,278.68	0.00	678,278.68
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	39,695.39	0.00	39,695.39
22040109		0.00	0.00	0.00	0.00
22020709	AUDITING OF ACCOUNTS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020306	PRINTING OF SECURITY DOCUMENTS	594,462.81	594,462.81	0.00	594,462.81
	TOTAL	745,956,978.24	10,906,978.24	1,500,314.00	9,406,664.24
051700100100	Ministry of Education and Knowledge Management	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	233,397,493.09	546,850,235.64	358,639,319.49	188,210,916.15
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	51,355,385.55	63,248,000.00	63,174,000.00	74,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,534,543.08	14,720,000.00	14,360,000.00	360,000.00
22020201	ELECTRICITY CHARGES	13,565.57	13,565.57	0.00	13,565.57
22020202	TELEPHONE CHARGES	67,827.87	67,827.87	0.00	67,827.87
22020203	INTERNET ACCESS CHARGES	43,119.14	43,119.14	0.00	43,119.14
22020205	WATER RATES	16,956.97	16,956.97	0.00	16,956.97
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,559,999.72	3,459,999.72	3,218,000.00	241,999.72
22020302	BOOKS	4,075,098.29	75,098.29	0.00	75,098.29
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,524,829.95	15,940,000.00	15,470,000.00	470,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	712,192.61	1,168,000.00	584,000.00	584,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	135,655.74	135,655.74	0.00	135,655.74
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	136,624.70	136,624.70	0.00	136,624.70
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	949,590.15	1,114,000.00	1,111,000.00	3,000.00
22020406	OTHER MAINTENANCE SERVICES	1,481,360.63	181,360.63	135,000.00	46,360.63
22020501	LOCAL TRAINING	8,090,895.65	7,590,895.65	7,315,280.00	275,615.65

22020605	CLEANING & FUMIGATION SERVICES	193,793.91	193,793.91	0.00	193,793.91
22020702	INFORMATION TECHNOLOGY CONSULTING	94,687.70	94,687.70	0.00	94,687.70
22020801	MOTOR VEHICLE FUEL COST	67,827.87	2,067,827.87	260,000.00	1,807,827.87
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	46,529.92	46,529.92	0.00	46,529.92
22020803	PLANT / GENERATOR FUEL COST	290,690.86	290,690.86	70,000.00	220,690.86
22020901	BANK CHARGES (OTHER THAN INTEREST)	37,791.75	172,449.36	142,567.21	29,882.15
22021001	REFRESHMENT & MEALS	135,655.74	135,655.74	0.00	135,655.74
22021002	HONORARIUM & SITTING ALLOWANCE	1,162,763.45	2,232,000.00	1,566,000.00	666,000.00
22021003	PUBLICITY & ADVERTISEMENTS	775,175.63	1,326,000.00	913,000.00	413,000.00
22021004	MEDICAL EXPENSES-LOCAL	423,924.17	423,924.17	100,000.00	323,924.17
22021006	POSTAGES & COURIER SERVICES	33,913.93	33,913.93	0.00	33,913.93
22021007	WELFARE PACKAGES	484,484.77	484,484.77	0.00	484,484.77
22021009	SPORTING ACTIVITIES	4,215,017.49	3,215,017.49	3,000,000.00	215,017.49
22021021	SPECIAL DAYS/CELEBRATIONS	5,523,126.37	5,523,126.37	5,287,000.00	236,126.37
22040110	GRANTS TO ACADEMIC INSTITUTIONS	508,709.01	508,709.01	0.00	508,709.01
	TOTAL	349,089,231.28	671,510,151.02	475,345,166.70	196,164,984.32
051700300100	Benue State Universal Basic Education Board (SUBEB)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	558,636,070.44	558,636,070.44	513,091,165.89	45,544,904.55
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,651,053.79	4,651,053.79	2,650,500.00	2,000,553.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,836,926.98	14,936,926.98	14,717,928.64	218,998.34
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,251,568.68	2,251,568.68	0.00	2,251,568.68
22020201	ELECTRICITY CHARGES	3,511,765.24	3,511,765.24	2,426,865.00	1,084,900.24
22020203	INTERNET ACCESS CHARGES	1,030,337.61	1,040,337.61	1,040,000.00	337.61
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020601	SECURITY SERVICES	0.00	900,000.00	0.00	900,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,651,672.27	9,151,672.27	8,975,000.00	176,672.27
22020302	BOOKS	3,698,350.02	3,698,350.02	2,798,350.02	900,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,005,821.66	17,805,821.66	17,605,821.66	200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	13,091,362.89	13,091,362.89	9,109,000.00	3,982,362.89
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,068,667.49	8,068,667.49	8,031,268.37	37,399.12
22020402	MAINTENANCE OF OFFICE FURNITURE	281,001.17	281,001.17	281,001.17	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,938,012.46	6,938,012.46	6,938,012.46	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,505,851.10	3,505,851.10	3,096,000.00	409,851.10
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,278.72	1,270,278.72	840,000.00	430,278.72
22020406	OTHER MAINTENANCE SERVICES	444,918.51	444,918.51	444,918.51	0.00
22020501	LOCAL TRAINING	4,648,321.29	655,898,321.29	654,829,759.35	1,068,561.94
22020502	INTERNATIONAL TRAINING	936,670.55	936,670.55	0.00	936,670.55
22020602	OFFICE RENT	458,968.57	458,968.57	458,968.57	0.00
22020603	RESIDENTIAL RENT	374,668.22	374,668.22	374,668.22	0.00
22020605	CLEANING & FUMIGATION SERVICES	234,167.64	234,167.64	234,167.64	0.00
22020701	FINANCIAL CONSULTING	749,336.44	749,336.44	500,000.00	249,336.44
22020702	INFORMATION TECHNOLOGY CONSULTING	595,138.36	1,645,138.36	495,038.36	1,150,100.00
22020801	MOTOR VEHICLE FUEL COST	5,529,353.61	39,529,353.61	39,289,277.55	240,076.06
22020803	PLANT / GENERATOR FUEL COST	7,884,705.39	11,134,705.39	10,959,705.39	175,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	52,543.62	52,543.62	52,543.62	0.00
22021001	REFRESHMENT & MEALS	4,054,846.83	4,054,846.83	3,307,450.00	747,396.83
22021002	HONORARIUM & SITTING ALLOWANCE	2,753,811.43	6,153,811.43	6,012,500.43	141,311.00
22021003	PUBLICITY & ADVERTISEMENTS	3,268,980.23	3,268,980.23	3,268,980.23	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22021007	WELFARE PACKAGES	7,584,596.14	52,584,596.14	52,584,596.14	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	636,935.98	636,935.98	0.00	636,935.98
22021009	SPORTING ACTIVITIES	290,367.87	14,290,367.87	13,876,346.72	414,021.15
22021010		0.00	0.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	467,634.57	467,634.57	467,634.57	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,209,782.65	5,509,782.65	5,470,000.00	39,782.65
	TOTAL	119,421,872.30	891,981,872.30	871,136,302.62	20,845,569.68
051700800100	Benue State Library Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	29,137,660.64	29,137,660.64	24,737,118.79	4,400,541.85
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	290,690.86	290,690.86	51,000.00	239,690.86
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,025.10	500,025.10	372,000.00	128,025.10
22020201	ELECTRICITY CHARGES	290,690.86	290,690.86	0.00	290,690.86
22020203	INTERNET ACCESS CHARGES	290,690.86	290,690.86	0.00	290,690.86
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	823,624.11	823,624.11	647,400.00	176,224.11
22020302	BOOKS	193,793.91	193,793.91	0.00	193,793.91
22020303	NEWSPAPERS	12,950.28	12,950.28	0.00	12,950.28
22020304	MAGAZINES & PERIODICALS	7,770.17	7,770.17	0.00	7,770.17
22020305	PRINTING OF NON SECURITY DOCUMENTS	48,448.48	48,448.48	23,500.00	24,948.48
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	339,139.34	339,139.34	0.00	339,139.34
22020402	MAINTENANCE OF OFFICE FURNITURE	629,830.20	629,830.20	30,000.00	599,830.20
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	96,896.95	96,896.95	0.00	96,896.95
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	58,473.44	58,473.44	30,000.00	28,473.44
22020405	MAINTENANCE OF PLANTS/GENERATORS	96,896.95	96,896.95	0.00	96,896.95
22020406	OTHER MAINTENANCE SERVICES	96,896.95	96,896.95	60,000.00	36,896.95
22020501	LOCAL TRAINING	48,448.48	48,448.48	0.00	48,448.48
22020601	SECURITY SERVICES	96,896.95	96,896.95	83,500.00	13,396.95
22020602	OFFICE RENT	9,689.70	9,689.70	0.00	9,689.70
22020603	RESIDENTIAL RENT	9,689.70	9,689.70	0.00	9,689.70
22020605	CLEANING & FUMIGATION SERVICES	387,587.82	387,587.82	224,500.00	163,087.82
22020701	FINANCIAL CONSULTING	269,373.53	269,373.53	0.00	269,373.53
22020801	MOTOR VEHICLE FUEL COST	339,139.34	339,139.34	0.00	339,139.34
22020803	PLANT / GENERATOR FUEL COST	290,690.86	290,690.86	0.00	290,690.86
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	96,896.95	2,005.41	94,891.54
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	30,000.00	454,484.77

22021002	HONORARIUM & SITTING ALLOWANCE	436,036.29	436,036.29	65,000.00	371,036.29
22021003	PUBLICITY & ADVERTISEMENTS	48,448.48	48,448.48	0.00	48,448.48
22021004	MEDICAL EXPENSES-LOCAL	290,690.86	290,690.86	0.00	290,690.86
22021006	POSTAGES & COURIER SERVICES	19,379.39	19,379.39	0.00	19,379.39
22021007	WELFARE PACKAGES	484,484.77	484,484.77	380,200.00	104,284.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	242,242.38	242,242.38	0.00	242,242.38
	TOTAL	36,468,659.37	36,468,659.37	26,736,224.20	9,399,295.83
051700900100	Benue State Examinations Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	63,468,073.14	93,468,073.14	93,021,637.13	446,436.01
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,224,238.47	21,024,238.47	20,563,900.00	460,338.47
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,448,476.94	61,472,746.67	61,103,560.00	369,186.67
22020201	ELECTRICITY CHARGES	484,484.77	484,484.77	50,000.00	434,484.77
22020203	INTERNET ACCESS CHARGES	775,175.63	775,175.63	5,000.00	770,175.63
22020205	WATER RATES	339,139.34	339,139.34	44,500.00	294,639.34
22020206	SEWERAGE CHARGES	484,484.77	484,484.77	133,000.00	351,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,534,543.08	11,534,543.08	10,796,800.00	737,743.08
22020303	NEWSPAPERS	48,448.48	48,448.48	0.00	48,448.48
22020304	MAGAZINES & PERIODICALS	48,448.48	48,448.48	0.00	48,448.48
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	10,946,666.67	10,460,000.00	486,666.67
22020306	PRINTING OF SECURITY DOCUMENTS	339,139,338.55	434,489,338.55	433,793,707.00	695,631.55
22020309	UNIFORMS & OTHER CLOTHING	484,484.77	484,484.77	0.00	484,484.77
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	77,517,563.10	38,517,563.10	37,708,000.00	809,563.10
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,143,149.70	11,143,149.70	9,630,000.00	1,513,149.70
22020402	MAINTENANCE OF OFFICE FURNITURE	1,634,583.78	1,634,583.78	0.00	1,634,583.78
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	1,453,454.31	550,000.00	903,454.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	484,484.77	23,000.00	461,484.77
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,262,615.76	1,262,615.76	1,224,000.00	38,615.76
22020406	OTHER MAINTENANCE SERVICES	15,987,997.39	10,987,997.39	10,920,000.00	67,997.39
22020501	LOCAL TRAINING	9,205,210.62	3,205,210.62	2,400,000.00	805,210.62
22020601	SECURITY SERVICES	1,453,454.31	2,780,000.00	2,005,000.00	775,000.00
22020605	CLEANING & FUMIGATION SERVICES	968,969.54	1,333,333.33	1,000,000.00	333,333.33
22020701	FINANCIAL CONSULTING	3,391,393.39	11,391,393.39	10,835,000.00	556,393.39
22020801	MOTOR VEHICLE FUEL COST	14,534,543.08	17,534,543.08	16,849,700.00	684,843.08
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020803	PLANT / GENERATOR FUEL COST	3,391,393.39	1,391,393.39	450,000.00	941,393.39
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,453,454.31	1,453,454.31	732,957.12	720,497.19
22020902	INSURANCE PREMIUM	2,422,423.85	422,423.85	0.00	422,423.85
22021001	REFRESHMENT & MEALS	4,844,847.69	5,344,847.69	4,888,500.00	456,347.69
22021002	HONORARIUM & SITTING ALLOWANCE	9,689,695.39	12,166,666.67	11,485,000.00	681,666.67
22021003	PUBLICITY & ADVERTISEMENTS	2,422,423.85	2,422,423.85	853,000.00	1,569,423.85
22021004	MEDICAL EXPENSES-LOCAL	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021006	POSTAGES & COURIER SERVICES	4,844.85	4,844.85	0.00	4,844.85
22021007	WELFARE PACKAGES	14,534,543.08	26,534,543.08	25,685,596.00	848,947.08
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	1,689,695.39	1,149,000.00	540,695.39
	TOTAL	684,814,925.62	792,634,773.24	768,360,857.25	24,273,915.99
051701000100	Agency for Adult and Non-Formal Education	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	273,136,119.44	334,633,771.82	334,387,350.25	246,421.57
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,342,944.91	42,944.91	0.00	42,944.91
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	557,157.48	557,157.48	0.00	557,157.48
22020201	ELECTRICITY CHARGES	67,827.87	67,827.87	0.00	67,827.87
22020202	TELEPHONE CHARGES	67,827.87	67,827.87	0.00	67,827.87
22020203	INTERNET ACCESS CHARGES	21,365.78	21,365.78	0.00	21,365.78
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	726,727.15	726,727.15	0.00	726,727.15
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,980,386.25	480,386.25	0.00	480,386.25
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	712,192.61	712,192.61	0.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	678,278.68	678,278.68	0.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	142,438.52	142,438.52	0.00	142,438.52
22020406	OTHER MAINTENANCE SERVICES	1,114,314.97	1,114,314.97	0.00	1,114,314.97
22020501	LOCAL TRAINING	4,588,070.77	588,070.77	0.00	588,070.77
22020701	FINANCIAL CONSULTING	8,720,725.85	220,725.85	0.00	220,725.85
22020601	SECURITY SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020801	MOTOR VEHICLE FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020803	PLANT / GENERATOR FUEL COST	484,484.77	484,484.77	0.00	484,484.77
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,534.54	14,534.54	104.50	14,430.04
22021003	PUBLICITY & ADVERTISEMENTS	145,345.43	145,345.43	0.00	145,345.43
22021004	MEDICAL EXPENSES-LOCAL	427,315.57	427,315.57	0.00	427,315.57
22021006	POSTAGES & COURIER SERVICES	7,121.93	7,121.93	0.00	7,121.93
22021021	SPECIAL DAYS/CELEBRATIONS	3,730,532.72	230,532.72	0.00	230,532.72
22021002	HONORARIUM & SITTING ALLOWANCE	290,690.86	290,690.86	0.00	290,690.86
	TOTAL	309,925,373.50	342,623,025.88	334,387,454.75	6,845,099.85
051701800100	Benue State Polytechnic, Ugbokolo	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,311,189,349.63	1,311,189,349.63	1,093,841,221.12	217,348,128.51
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,081,088.77	1,081,088.77	755,000.00	326,088.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,534,543.08	32,644,000.00	32,550,000.00	94,000.00
22020201	ELECTRICITY CHARGES	6,782,786.77	2,782,786.77	2,640,600.00	142,186.77
22020202	TELEPHONE CHARGES	484,484.77	840,000.00	770,000.00	70,000.00
22020203	INTERNET ACCESS CHARGES	10,002,294.65	10,002,294.65	9,725,000.00	277,294.65
22020205	WATER RATES	3,488,290.34	3,488,290.34	1,052,250.00	2,436,040.34
22020206	SEWERAGE CHARGES	968,969.54	968,969.54	209,550.00	759,419.54
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,782,786.77	2,782,786.77	2,630,250.00	152,536.77
22020302	BOOKS	2,713,114.71	2,713,114.71	989,750.00	1,723,364.71
22020303	NEWSPAPERS	406,967.21	406,967.21	185,500.00	221,467.21

22020304	MAGAZINES & PERIODICALS	339,139.34	339,139.34	105,550.00	233,589.34
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,478,483.46	31,547,200.00	31,043,584.50	503,615.50
22020306	PRINTING OF SECURITY DOCUMENTS	5,087,090.08	35,396,600.00	35,198,300.00	198,300.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,797,438.49	1,797,438.49	675,885.00	1,121,553.49
22020309	UNIFORMS & OTHER CLOTHING	804,777.65	804,777.65	295,350.00	509,427.65
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,974,130.09	3,130,950.00	2,565,945.00	565,005.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,052,254.05	3,330,950.00	2,565,475.00	765,475.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,844,847.69	17,464,000.00	17,125,400.00	338,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,017,418.02	2,996,600.00	2,231,300.00	765,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,034,836.03	8,490,000.00	7,953,000.00	537,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,034,836.03	2,271,890.00	2,012,945.00	258,945.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,906,908.62	6,898,000.00	5,949,000.00	949,000.00
22020406	OTHER MAINTENANCE SERVICES	2,664,666.23	5,120,000.00	4,946,000.00	174,000.00
22020501	LOCAL TRAINING	147,283,369.89	63,283,369.89	62,341,845.76	941,524.13
22020601	SECURITY SERVICES	15,987,997.39	21,820,000.00	21,065,000.00	755,000.00
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	30,519,000.00	28,243,850.00	2,275,150.00
22020701	FINANCIAL CONSULTING	3,391,393.39	6,728,322.00	6,679,377.25	48,944.75
22020702	INFORMATION TECHNOLOGY CONSULTING	1,017,418.02	15,755,400.00	14,755,240.00	1,000,160.00
22020703	LEGAL SERVICES	1,695,696.69	3,274,000.00	3,271,000.00	3,000.00
22020704	ENGINEERING SERVICES	678,278.68	678,278.68	0.00	678,278.68
22020705	ARCHITECTURAL SERVICES	1,695,696.69	2,400,000.00	2,200,500.00	199,500.00
22020706	SURVEYING SERVICES	678,278.68	800,000.00	400,000.00	400,000.00
22020709	AUDITING OF ACCOUNTS	2,422,423.85	2,422,423.85	1,200,000.00	1,222,423.85
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	13,372,362.00	13,372,181.00	181.00
22020803	PLANT / GENERATOR FUEL COST	9,263,713.12	13,830,000.00	13,525,000.00	305,000.00
22020806	COOKING GAS/FUEL COST	1,356,557.35	1,356,557.35	495,750.00	860,807.35
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,017,418.02	1,017,418.02	181,695.18	835,722.84
22020902	INSURANCE PREMIUM	3,391,393.39	5,391,393.39	5,386,218.56	5,174.83
22021001	REFRESHMENT & MEALS	15,358,167.19	29,200,000.00	28,640,000.00	560,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	11,627,634.46	47,092,000.00	46,191,000.00	901,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,199,227.53	31,199,227.53	31,106,400.00	92,827.53
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	0.00	484,484.77
22021006	POSTAGES & COURIER SERVICES	242,242.38	500,000.00	250,000.00	250,000.00
22021007	WELFARE PACKAGES	14,534,543.08	17,784,543.08	17,569,379.70	215,163.38
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	237,397.54	237,397.54	0.00	237,397.54
22021009	SPORTING ACTIVITIES	3,391,393.39	7,141,393.39	7,108,250.00	33,143.39
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	532,933.25	532,933.25	205,500.00	327,433.25
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	4,689,695.39	4,550,550.00	139,145.39
22040109	GRANTS TO COMMUNITIES/NGOS	2,034,836.03	2,800,000.00	2,400,000.00	400,000.00
	TOTAL	1,665,919,933.24	1,812,797,393.97	1,569,155,593.07	243,641,800.90
051701900100	College of Education, Katsina-Ala	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,739,461,570.01	2,081,576,400.34	2,059,312,218.86	22,264,181.48
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,422,423.85	6,300,000.00	6,300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,482,289.03	7,482,289.03	7,383,000.00	99,289.03
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,100,702.52	1,100,702.52	473,748.28	626,954.24
22020201	ELECTRICITY CHARGES	2,858,460.14	858,460.14	727,099.55	131,360.59
22020202	TELEPHONE CHARGES	352,704.91	352,704.91	0.00	352,704.91
22020203	INTERNET ACCESS CHARGES	1,453,454.31	1,453,454.31	514,243.22	939,211.09
22020204	SATELLITE BROADCASTING ACCESS CHARGES	658,899.29	658,899.29	0.00	658,899.29
22020205	WATER RATES	329,449.64	329,449.64	0.00	329,449.64
22020206	SEWERAGE CHARGES	512,778.68	512,778.68	0.00	512,778.68
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	851,956.78	851,956.78	848,956.78	3,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	5,480,000.00	5,240,000.00	240,000.00
22020302	BOOKS	1,453,454.31	2,100,000.00	2,000,000.00	100,000.00
22020303	NEWSPAPERS	624,985.35	624,985.35	0.00	624,985.35
22020304	MAGAZINES & PERIODICALS	208,909.83	208,909.83	0.00	208,909.83
22020305	PRINTING OF NON SECURITY DOCUMENTS	19,320,477.43	14,320,477.43	14,095,241.25	225,236.18
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	4,800,000.00	2,400,000.00	2,400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	339,139.34	1,280,000.00	640,000.00	640,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	484,484.77	484,484.77	0.00	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	313,364.75	900,000.00	450,000.00	450,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	7,394,632.90	394,632.90	250,000.00	144,632.90
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	339,139.34	339,139.34	0.00	339,139.34
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,633,635.77	633,635.77	442,000.00	191,635.77
22020402	MAINTENANCE OF OFFICE FURNITURE	532,933.25	532,933.25	0.00	532,933.25
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,170,127.61	1,170,127.61	434,000.00	736,127.61
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	500,000.00	250,000.00	250,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	559,793.08	559,793.08	140,000.00	419,793.08
22020406	OTHER MAINTENANCE SERVICES	1,017,418.02	1,348,000.00	792,000.00	556,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	339,139.34	339,139.34	76,000.00	263,139.34
22020501	LOCAL TRAINING	14,534,543.08	3,534,543.08	2,700,000.00	834,543.08
22020502	INTERNATIONAL TRAINING	3,391,393.39	3,391,393.39	0.00	3,391,393.39
22020601	SECURITY SERVICES	1,453,454.31	1,453,454.31	595,000.00	858,454.31
22020603	RESIDENTIAL RENT	920,521.06	1,360,000.00	680,000.00	680,000.00
22020605	CLEANING & FUMIGATION SERVICES	835,639.33	3,300,000.00	1,660,000.00	1,640,000.00
22020701	FINANCIAL CONSULTING	560,064.39	2,000,000.00	2,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	678,278.68	678,278.68	0.00	678,278.68
22020703	LEGAL SERVICES	532,933.25	1,000,000.00	660,000.00	340,000.00
22020704	ENGINEERING SERVICES	823,624.11	823,624.11	0.00	823,624.11
22020705	ARCHITECTURAL SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020706	SURVEYING SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020709	AUDITING OF ACCOUNTS	339,139.34	339,139.34	0.00	339,139.34
22020801	MOTOR VEHICLE FUEL COST	5,087,090.08	7,449,600.00	7,091,800.00	357,800.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	823,624.11	823,624.11	153,000.00	670,624.11
22020803	PLANT / GENERATOR FUEL COST	2,422,423.85	2,422,423.85	15,000.00	2,407,423.85
22020806	COOKING GAS/FUEL COST	169,569.67	169,569.67	0.00	169,569.67
22020901	BANK CHARGES (OTHER THAN INTEREST)	104,454.92	104,454.92	0.00	104,454.92
22020902	INSURANCE PREMIUM	484,484.77	484,484.77	0.00	484,484.77
22021001	REFRESHMENT & MEALS	2,422,423.85	4,743,600.00	4,401,700.00	341,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,174,180.16	15,420,000.00	13,540,000.00	1,880,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,713,114.71	2,713,114.71	211,000.00	2,502,114.71
22021004	MEDICAL EXPENSES-LOCAL	823,624.11	823,624.11	0.00	823,624.11
22021006	POSTAGES & COURIER SERVICES	242,242.38	242,242.38	10,000.00	232,242.38
22021007	WELFARE PACKAGES	7,267,271.54	7,267,271.54	4,082,415.00	3,184,856.54
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,391,393.39	3,391,393.39	2,336,000.00	1,055,393.39
22021009	SPORTING ACTIVITIES	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	3,730,532.72	3,730,532.72	3,230,080.00	500,452.72
22021021	SPECIAL DAYS/CELEBRATIONS	2,906,908.62	2,906,908.62	93,000.00	2,813,908.62
22040109	GRANTS TO COMMUNITIES/NGOs	339,139.34	339,139.34	0.00	339,139.34
	TOTAL	1,878,417,228.09	2,210,589,758.36	2,146,227,502.94	64,362,255.42
051702100100	College of Education Oju	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,484,945,240.52	1,710,914,859.20	1,691,194,077.97	19,720,781.23
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	7,687,939.08	7,401,410.00	286,529.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,689,695.39	6,389,695.39	6,201,000.00	188,695.39
22020201	ELECTRICITY CHARGES	1,211,211.92	211,211.92	165,200.00	46,011.92
22020203	INTERNET ACCESS CHARGES	1,453,454.31	2,070,000.00	1,035,000.00	1,035,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	193,793.91	240,596.84	120,298.42	120,298.42
22020205	WATER RATES	484,484.77	484,484.77	56,600.00	427,884.77
22020206	SEWERAGE CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	537,484.77	488,200.00	49,284.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,744,145.17	1,744,145.17	1,199,300.00	544,845.17
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,844,847.69	1,844,847.69	1,175,000.00	669,847.69
22020306	PRINTING OF SECURITY DOCUMENTS	4,360,362.92	1,360,362.92	850,000.00	510,362.92
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	484,484.77	484,484.77	130,000.00	354,484.77
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,211,211.92	1,920,000.00	980,000.00	940,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	484,484.77	6,134,484.77	5,904,000.00	230,484.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	7,437,939.08	6,517,000.00	920,939.08
22020402	MAINTENANCE OF OFFICE FURNITURE	339,139.34	739,139.34	639,500.00	99,639.34
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	2,240,000.00	1,659,750.00	580,250.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	1,453,454.31	356,000.00	1,097,454.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,017,418.02	1,017,418.02	200,000.00	817,418.02
22020406	OTHER MAINTENANCE SERVICES	242,242.38	892,242.38	790,500.00	101,742.38
22020501	LOCAL TRAINING	2,422,423.85	2,422,423.85	2,070,000.00	352,423.85
22020601	SECURITY SERVICES	1,937,939.08	1,937,939.08	911,500.00	1,026,439.08
22020603	RESIDENTIAL RENT	1,744,145.17	1,744,145.17	353,200.00	1,390,945.17
22020605	CLEANING & FUMIGATION SERVICES	678,278.68	2,178,278.68	1,847,500.00	330,778.68
22020701	FINANCIAL CONSULTING	484,484.77	484,484.77	0.00	484,484.77
22020702	INFORMATION TECHNOLOGY CONSULTING	968,969.54	968,969.54	556,500.00	412,469.54
22020703	LEGAL SERVICES	339,139.34	339,139.34	110,000.00	229,139.34
22020705	ARCHITECTURAL SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020709	AUDITING OF ACCOUNTS	726,727.15	2,226,727.15	2,154,140.00	72,587.15
22020801	MOTOR VEHICLE FUEL COST	3,778,981.20	3,778,981.20	3,687,350.00	91,631.20
22020803	PLANT / GENERATOR FUEL COST	4,360,362.92	2,860,362.92	1,822,071.52	1,038,291.40
22020901	BANK CHARGES (OTHER THAN INTEREST)	145,345.43	1,645,345.43	1,489,670.37	155,675.06
22021001	REFRESHMENT & MEALS	3,003,805.57	13,003,805.57	12,976,500.00	27,305.57
22021002	HONORARIUM & SITTING ALLOWANCE	6,782,786.77	12,385,000.00	11,852,500.00	532,500.00
22021003	PUBLICITY & ADVERTISEMENTS	1,453,454.31	2,030,000.00	1,015,000.00	1,015,000.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	150,000.00	334,484.77
22021006	POSTAGES & COURIER SERVICES	62,983.02	2,712,983.02	2,321,000.00	391,983.02
22021007	WELFARE PACKAGES	1,695,696.69	1,695,696.69	950,000.00	745,696.69
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	484,484.77	484,484.77	150,000.00	334,484.77
22021009	SPORTING ACTIVITIES	1,211,211.92	1,211,211.92	817,000.00	394,211.92
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	242,242.38	242,242.38	0.00	242,242.38
22021021	SPECIAL DAYS/CELEBRATIONS	3,875,878.15	985,878.15	820,000.00	165,878.15
22040109	GRANTS TO COMMUNITIES/NGOs	1,162,763.45	1,162,763.45	258,500.00	904,263.45
	TOTAL	1,558,020,078.28	1,813,759,107.81	1,773,375,268.28	40,383,839.53
051702100200	Benue State University College of Health Sciences	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,611,650,485.44	1,611,650,485.44	1,443,640,741.74	168,009,743.70
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,329,332.46	5,329,332.46	3,683,500.00	1,645,832.46
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	10,379,390.77	9,692,283.00	687,107.77
22020201	ELECTRICITY CHARGES	29,069,086.16	12,069,086.16	11,567,777.67	501,308.49
22020202	TELEPHONE CHARGES	490,015.65	3,040,015.65	2,726,392.00	313,623.65
22020202	TELEPHONE CHARGES	1,249,001.74	1,249,001.74	0.00	1,249,001.74
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,453,454.31	1,453,454.31	369,500.00	1,083,954.31
22020205	WATER RATES	775,175.63	1,425,175.63	1,290,500.00	134,675.63
22020206	SEWERAGE CHARGES	1,937,939.08	3,322,000.00	2,268,000.00	1,054,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,391,393.39	3,391,393.39	1,950,000.00	1,441,393.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,298,808.11	12,298,808.11	11,491,250.00	807,558.11
22020302	BOOKS	726,727.15	726,727.15	0.00	726,727.15
22020303	NEWSPAPERS	482,062.35	482,062.35	145,400.00	336,662.35
22020304	MAGAZINES & PERIODICALS	77,517.56	77,517.56	49,700.00	27,817.56
22020305	PRINTING OF NON SECURITY DOCUMENTS	17,127,747.81	7,127,747.81	6,373,000.00	754,747.81
22020306	PRINTING OF SECURITY DOCUMENTS	387,587.82	387,587.82	180,500.00	207,087.82
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,453,454.31	3,114,800.00	1,557,400.00	1,557,400.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	242,242.38	242,242.38	0.00	242,242.38
22020309	UNIFORMS & OTHER CLOTHING	96,896.95	96,896.95	0.00	96,896.95
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	7,658,272.84	3,658,272.84	3,475,650.00	182,622.84

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,838,963.57	8,439,400.00	4,838,500.00	3,600,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	4,844,847.69	2,603,800.00	2,241,047.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,826,707.68	9,826,707.68	7,026,580.00	2,800,127.68
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,829,367.62	6,391,000.00	6,388,800.00	2,200.00
22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	2,910,000.00	1,875,000.00	1,035,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	96,896.95	96,896.95	62,800.00	34,096.95
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	259,683.84	500,000.00	250,000.00	250,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	193,793.91	383,000.00	191,500.00	191,500.00
22020501	LOCAL TRAINING	15,340,842.01	423,107.75	315,000.00	108,107.75
22020601	SECURITY SERVICES	1,453,454.31	1,453,454.31	523,400.00	930,054.31
22020605	CLEANING & FUMIGATION SERVICES	43,991,895.34	47,991,895.34	47,148,394.50	843,500.84
22020701	FINANCIAL CONSULTING	12,505,520.87	8,505,520.87	7,795,000.00	710,520.87
22020702	INFORMATION TECHNOLOGY CONSULTING	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020704	ENGINEERING SERVICES	125,966.04	775,966.04	720,000.00	55,966.04
22020705	ARCHITECTURAL SERVICES	125,966.04	125,966.04	0.00	125,966.04
22020801	MOTOR VEHICLE FUEL COST	27,416,683.03	23,916,683.03	23,398,537.50	518,145.53
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	75,579.62	75,579.62	0.00	75,579.62
22020803	PLANT / GENERATOR FUEL COST	38,758,781.55	32,758,781.55	31,792,517.05	966,264.50
22020806	COOKING GAS/FUEL COST	24,224.24	30,000.00	15,000.00	15,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,422,423.85	2,422,423.85	1,169,768.20	1,252,655.65
22020902	INSURANCE PREMIUM	24,224,238.47	3,588,373.64	2,848,000.00	740,373.64
22021001	REFRESHMENT & MEALS	16,081,764.57	5,952,508.81	5,806,110.00	146,398.81
22021002	HONORARIUM & SITTING ALLOWANCE	44,065,052.54	44,065,052.54	42,785,930.14	1,279,122.40
22021003	PUBLICITY & ADVERTISEMENTS	7,427,926.69	26,427,926.69	25,893,680.00	534,246.69
22021004	MEDICAL EXPENSES-LOCAL	726,727.15	3,226,727.15	2,971,600.00	255,127.15
22021006	POSTAGES & COURIER SERVICES	24,224.24	24,224.24	13,100.00	11,124.24
22021007	WELFARE PACKAGES	21,801,814.62	8,801,814.62	8,450,000.00	351,814.62
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,685,014.59	2,685,014.59	976,900.00	1,708,114.59
22021009	SPORTING ACTIVITIES	1,283,884.64	1,283,884.64	0.00	1,283,884.64
22021010	DIRECT TEACHING & LABORATORY COST	8,236,241.08	8,236,241.08	6,506,450.00	1,729,791.08
22021021	SPECIAL DAYS/CELEBRATIONS	387,587.82	387,587.82	100,000.00	287,587.82
22040109	GRANTS TO COMMUNITIES/NGOS	96,896.95	96,896.95	0.00	96,896.95
	TOTAL	2,018,809,926.34	1,939,622,936.32	1,732,927,961.80	206,694,974.52
051702100300	Benue State University (BSU), Makurdi	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	6,811,073,171.64	6,359,892,257.64	5,606,104,458.69	753,787,798.95
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,069,086.16	26,069,086.16	25,439,280.00	629,806.16
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,448,476.94	45,448,476.94	45,133,300.00	315,176.94
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	65,126,961.45	21,126,961.45	20,604,410.00	522,551.45
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	9,689,695.39	83,189,695.39	82,467,330.00	722,365.39
22020201	ELECTRICITY CHARGES	63,171,318.58	134,622,974.10	134,486,199.67	136,774.43
22020202	TELEPHONE CHARGES	14,534,543.08	14,534,543.08	13,544,000.00	990,543.08
22020203	INTERNET ACCESS CHARGES	33,913,933.86	23,913,933.86	23,211,941.75	701,992.11
22020204	SATELLITE BROADCASTING ACCESS CHARGES	9,689,695.39	9,689,695.39	8,126,400.00	1,563,295.39
22020205	WATER RATES	4,844,847.69	6,344,847.69	5,907,200.00	437,647.69
22020206	SEWERAGE CHARGES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	7,654,859.36	7,654,859.36	6,000,000.00	1,654,859.36
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,448,476.94	82,933,700.00	82,639,049.00	294,651.00
22020302	BOOKS	15,609,178.75	17,859,178.75	17,795,600.00	63,578.75
22020303	NEWSPAPERS	2,906,908.62	2,906,908.62	2,711,600.00	195,308.62
22020304	MAGAZINES & PERIODICALS	968,969.54	1,058,969.54	1,037,800.00	21,169.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	48,448,476.94	50,344,000.00	49,817,137.50	526,862.50
22020306	PRINTING OF SECURITY DOCUMENTS	72,672,715.40	92,672,715.40	90,684,186.50	1,988,528.90
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	34,809,984.56	44,809,984.56	41,782,950.00	3,027,034.56
22020309	UNIFORMS & OTHER CLOTHING	10,367,974.06	10,367,974.06	7,083,756.25	3,284,217.81
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	13,953,161.36	13,953,161.36	11,610,053.90	2,343,107.46
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	5,968,969.54	1,461,000.00	4,507,969.54
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	48,448,476.94	41,448,476.94	40,705,315.00	743,161.94
22020402	MAINTENANCE OF OFFICE FURNITURE	9,689,695.39	4,689,695.39	4,644,500.00	45,195.39
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	48,448,476.94	48,448,476.94	46,977,700.00	1,470,776.94
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	17,908,988.22	10,908,988.22	10,457,132.00	451,856.22
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,055,726.06	55,055,726.06	54,618,100.00	437,626.06
22020406	OTHER MAINTENANCE SERVICES	48,743,745.21	48,743,745.21	48,199,300.00	544,445.21
22020413	MINOR ROAD MAINTENANCE	14,534,543.08	4,534,543.08	1,738,000.00	2,796,543.08
22020501	LOCAL TRAINING	29,069,086.16	85,469,086.16	84,956,650.00	512,436.16
22020502	INTERNATIONAL TRAINING	9,689,695.39	2,689,695.39	1,690,800.00	998,895.39
22020601	SECURITY SERVICES	62,983,020.02	93,361,991.60	91,788,495.80	1,573,495.80
22020602	OFFICE RENT	968,969.54	24,518,969.54	23,984,750.00	534,219.54
22020605	CLEANING & FUMIGATION SERVICES	65,211,649.96	75,211,649.96	72,572,571.72	2,639,078.24
22020701	FINANCIAL CONSULTING	14,534,543.08	32,984,543.08	32,649,734.62	334,808.46
22020702	INFORMATION TECHNOLOGY CONSULTING	3,391,393.39	3,391,393.39	0.00	3,391,393.39
22020703	LEGAL SERVICES	66,616,655.79	66,616,655.79	63,163,653.01	3,453,002.78
22020704	ENGINEERING SERVICES	1,453,454.31	18,203,454.31	17,740,000.00	463,454.31
22020705	ARCHITECTURAL SERVICES	1,308,108.88	1,308,108.88	0.00	1,308,108.88
22020801	MOTOR VEHICLE FUEL COST	53,293,324.63	63,293,324.63	58,623,268.00	4,670,056.63
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,813,817.23	7,313,817.23	6,868,858.00	444,959.23
22020803	PLANT / GENERATOR FUEL COST	101,741,801.57	201,741,801.57	197,539,310.00	4,202,491.57
22020806	COOKING GAS/FUEL COST	339,139.34	53,339,139.34	53,041,360.00	297,779.34
22020901	BANK CHARGES (OTHER THAN INTEREST)	363,363.58	363,363.58	332,709.04	30,654.54
22020902	INSURANCE PREMIUM	44,070,333.42	30,570,333.42	30,109,200.00	461,133.42
22021001	REFRESHMENT & MEALS	15,477,297.15	32,977,297.15	32,650,100.00	327,197.15
22021002	HONORARIUM & SITTING ALLOWANCE	92,052,106.18	195,602,106.18	195,091,524.18	510,582.00
22021003	PUBLICITY & ADVERTISEMENTS	14,939,732.23	63,939,732.23	63,863,387.70	76,344.53
22021004	MEDICAL EXPENSES-LOCAL	19,379,390.77	19,379,390.77	17,221,365.60	2,158,025.17
22021006	POSTAGES & COURIER SERVICES	17,722,498.40	17,722,498.40	10,663,431.31	59,067.09
22021007	WELFARE PACKAGES	29,069,086.16	364,372,544.00	363,053,270.24	1,319,273.76

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	15,019,027.85	75,019,027.85	74,311,176.25	707,851.60
22021009	SPORTING ACTIVITIES	15,044,734.61	9,044,734.61	8,056,900.00	987,834.61
22021010	DIRECT TEACHING & LABORATORY COST	116,760,829.42	259,487,287.30	259,087,287.30	400,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	24,224,238.47	27,574,238.47	27,150,412.00	423,826.47
22021021	SPECIAL DAYS/CELEBRATIONS	82,362,410.79	12,362,410.79	11,912,000.00	450,410.79
	TOTAL	8,457,038,704.42	9,101,989,079.37	8,283,109,915.03	818,879,164.34
011110500100	Office of the Chief of Staff	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY				0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020601	SECURITY SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	0.00	1,000,000.00
22020703	LEGAL SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22021007	WELFARE PACKAGES	0.00	1,000,000.00	0.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	1,000,000.00	0.00	1,000,000.00
	TOTAL	0.00	14,000,000.00	0.00	14,000,000.00
011100200100	Principal Private Secretary	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY				0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	1,000,000.00
	TOTAL	0.00	9,000,000.00	0.00	9,000,000.00
011110500100	Bureau for Mines and Solid Minerals	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	1,000,000.00
22020710	OTHER GENERAL SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000,000.00	0.00	1,000,000.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	1,000,000.00	0.00	1,000,000.00
	TOTAL	0.00	13,000,000.00	0.00	13,000,000.00
051705400100	Benue State Teaching Service Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	6,216,681,665.06	8,816,681,665.06	8,681,250,938.62	135,430,726.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,339,626.98	1,339,626.98	633,000.00	706,626.98
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	234,650.51	488,000.00	438,000.00	50,000.00
22020201	ELECTRICITY CHARGES	135,655.74	182,000.00	122,000.00	60,000.00
22020203	INTERNET ACCESS CHARGES	496,435.56	496,435.56	347,100.00	149,335.56
22020205	WATER RATES	320,384.93	320,384.93	118,000.00	202,384.93
22020206	SEWERAGE CHARGES	203,483.60	203,483.60	100,000.00	103,483.60
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,222,358.88	3,222,358.88	1,545,700.00	1,676,658.88
22020302	BOOKS	71,198.91	71,198.91	5,000.00	66,198.91
22020303	NEWSPAPERS	9,284.96	9,284.96	0.00	9,284.96
22020304	MAGAZINES & PERIODICALS	10,384.45	10,384.45	0.00	10,384.45
22020305	PRINTING OF NON SECURITY DOCUMENTS	678,278.68	1,038,000.00	525,700.00	512,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	429,316.49	429,316.49	178,000.00	251,316.49
22020308	FIELD & CAMPING MATERIALS SUPPLIES	340,835.04	340,835.04	0.00	340,835.04
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,508,444.12	2,508,444.12	219,500.00	2,288,944.12
22020402	MAINTENANCE OF OFFICE FURNITURE	1,803,203.86	1,803,203.86	16,100.00	1,787,103.86
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,928,351.22	1,928,351.22	1,400,000.00	528,351.22
22020405	MAINTENANCE OF PLANTS/GENERATORS	475,439.44	475,439.44	26,000.00	449,439.44
22020406	OTHER MAINTENANCE SERVICES	1,416,110.22	1,416,110.22	26,000.00	1,390,110.22
22020501	LOCAL TRAINING	4,917,520.41	917,520.41	140,000.00	777,520.41
22020601	SECURITY SERVICES	429,316.49	429,316.49	10,000.00	419,316.49
22020605	CLEANING & FUMIGATION SERVICES	406,614.50	406,614.50	116,600.00	290,014.50
22020701	FINANCIAL CONSULTING	24,146,720.90	197,004.78	0.00	197,004.78
22020702	INFORMATION TECHNOLOGY CONSULTING	406,967.21	406,967.21	0.00	406,967.21
22020801	MOTOR VEHICLE FUEL COST	3,120,081.91	3,120,081.91	70,000.00	3,050,081.91
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	429,553.89	429,553.89	10,000.00	419,553.89
22020803	PLANT / GENERATOR FUEL COST	696,117.41	696,117.41	345,500.00	350,617.41
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,357.86	44,357.86	0.00	44,357.86
22021001	REFRESHMENT & MEALS	3,235,728.43	3,235,728.43	2,853,000.00	382,728.43
22021002	HONORARIUM & SITTING ALLOWANCE	1,119,498.96	1,479,800.00	939,900.00	539,900.00
22021003	PUBLICITY & ADVERTISEMENTS	363,828.68	363,828.68	337,000.00	26,828.68
22021004	MEDICAL EXPENSES-LOCAL	305,659.50	305,659.50	257,330.00	48,329.50
22021006	POSTAGES & COURIER SERVICES	221,325.72	221,325.72	32,500.00	188,825.72
22021007	WELFARE PACKAGES	496,693.79	496,693.79	20,000.00	476,693.79

22021009	SPORTING ACTIVITIES	13,540,341.58	9,540,341.58	9,046,000.00	494,341.58
	TOTAL	6,326,185,435.86	8,855,255,435.86	8,701,128,868.62	154,126,567.24
051705500100	Benue State Science and Technical Education Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	519,884,672.26	814,228,032.86	812,659,905.03	1,568,127.83
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,422,423.85	2,422,423.85	390,000.00	2,032,423.85
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	1,937,939.08	185,000.00	1,752,939.08
22020201	ELECTRICITY CHARGES	484,484.77	484,484.77	20,000.00	464,484.77
22020202	TELEPHONE CHARGES	33,913.93	33,913.93	0.00	33,913.93
22020203	INTERNET ACCESS CHARGES	193,793.91	193,793.91	0.00	193,793.91
22020204	SATELLITE BROADCASTING ACCESS CHARGES	96,896.95	96,896.95	0.00	96,896.95
22020205	WATER RATES	96,896.95	96,896.95	0.00	96,896.95
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	726,727.15	726,727.15	0.00	726,727.15
22020302	BOOKS	9,689,695.39	689,695.39	0.00	689,695.39
22020303	NEWSPAPERS	10,174.18	10,174.18	0.00	10,174.18
22020304	MAGAZINES & PERIODICALS	14,534.54	14,534.54	0.00	14,534.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	823,624.11	823,624.11	110,000.00	713,624.11
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	242,242.38	0.00	242,242.38
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	775,175.63	775,175.63	50,000.00	725,175.63
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	339,139.34	0.00	339,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	339,139.34	20,000.00	319,139.34
22020501	LOCAL TRAINING	3,875,878.15	875,878.15	300,000.00	575,878.15
22020601	SECURITY SERVICES	484,484.77	484,484.77	100,000.00	384,484.77
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	339,139.34	20,000.00	319,139.34
22020801	MOTOR VEHICLE FUEL COST	823,624.11	823,624.11	50,000.00	773,624.11
22020803	PLANT / GENERATOR FUEL COST	726,727.15	726,727.15	15,000.00	711,727.15
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,224.24	24,224.24	298.80	23,925.44
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	20,000.00	464,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	968,969.54	968,969.54	5,000.00	963,969.54
22021003	PUBLICITY & ADVERTISEMENTS	726,727.15	726,727.15	30,000.00	696,727.15
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021006	POSTAGES & COURIER SERVICES	9,689.70	9,689.70	0.00	9,689.70
22021007	WELFARE PACKAGES	4,844,847.69	844,847.69	0.00	844,847.69
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	96,896.95	96,896.95	0.00	96,896.95
22021009	SPORTING ACTIVITIES	3,391,393.39	391,393.39	0.00	391,393.39
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	726,727.15	726,727.15	0.00	726,727.15
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	844,847.69	0.00	844,847.69
	TOTAL	562,757,213.98	834,100,574.59	813,975,203.83	20,125,370.76
051705600100	Benue State Scholarship Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	20,299,464.41	20,299,464.41	15,351,031.72	4,948,432.69
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	678,278.68	678,278.68	0.00	678,278.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	678,278.68	678,278.68	0.00	678,278.68
22020201	ELECTRICITY CHARGES	417,819.67	417,819.67	0.00	417,819.67
22020203	INTERNET ACCESS CHARGES	261,137.29	261,137.29	0.00	261,137.29
22020205	WATER RATES	104,454.92	104,454.92	0.00	104,454.92
22020206	SEWERAGE CHARGES	35,609.63	35,609.63	0.00	35,609.63
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	296,272.13	296,272.13	0.00	296,272.13
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,184,057.34	2,184,057.34	0.00	2,184,057.34
22020309	UNIFORMS & OTHER CLOTHING	28,487.70	28,487.70	0.00	28,487.70
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020402	MAINTENANCE OF OFFICE FURNITURE	678,278.68	678,278.68	0.00	678,278.68
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,356,557.35	1,356,557.35	0.00	1,356,557.35
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,373,975.37	2,373,975.37	0.00	2,373,975.37
22020405	MAINTENANCE OF PLANTS/GENERATORS	104,454.92	104,454.92	0.00	104,454.92
22020501	LOCAL TRAINING	1,566,823.74	1,566,823.74	100,000.00	1,466,823.74
22020601	SECURITY SERVICES	417,819.67	417,819.67	0.00	417,819.67
22020605	CLEANING & FUMIGATION SERVICES	104,454.92	104,454.92	0.00	104,454.92
22020702	INFORMATION TECHNOLOGY CONSULTING	3,757,663.87	3,757,663.87	0.00	3,757,663.87
22020801	MOTOR VEHICLE FUEL COST	1,017,418.02	1,017,418.02	0.00	1,017,418.02
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	146,508.19	146,508.19	0.00	146,508.19
22020803	PLANT / GENERATOR FUEL COST	169,569.67	169,569.67	0.00	169,569.67
22020901	BANK CHARGES (OTHER THAN INTEREST)	78,002.05	78,002.05	0.00	78,002.05
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	0.00	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	306,242.82	306,242.82	0.00	306,242.82
22021003	PUBLICITY & ADVERTISEMENTS	261,137.29	261,137.29	0.00	261,137.29
22021004	MEDICAL EXPENSES-LOCAL	94,009.42	94,009.42	0.00	94,009.42
22021006	POSTAGES & COURIER SERVICES	69,794.88	69,794.88	0.00	69,794.88
22021007	WELFARE PACKAGES	261,137.29	261,137.29	0.00	261,137.29
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	133,994,291.80	994,291.80	0.00	994,291.80
	TOTAL	173,583,042.51	40,583,042.51	15,451,031.72	24,114,592.78
051705700100	Akawe Torkula Polytechnic, Makurdi	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	946,026,774.73	946,026,774.73	598,422,001.61	347,604,773.12
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	678,278.68	678,278.68	0.00	678,278.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,592.48	850,731.82	311,900.00	538,831.82
22020201	ELECTRICITY CHARGES	1,545,506.41	1,545,506.41	0.00	1,545,506.41
22020202	TELEPHONE CHARGES	169,569.67	169,569.67	0.00	169,569.67
22020203	INTERNET ACCESS CHARGES	135,655.74	135,655.74	0.00	135,655.74
22020205	WATER RATES	1,110,450.72	1,110,450.72	0.00	1,110,450.72
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,986,387.55	1,986,387.55	44,800.00	1,941,587.55
22020302	BOOKS	10,174,180.16	2,174,180.16	2,064,700.00	109,480.16
22020305	PRINTING OF NON SECURITY DOCUMENTS	339,139.34	708,800.00	620,300.00	88,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	305,225.40	505,225.40	496,600.00	8,625.40
22020308	FIELD & CAMPING MATERIALS SUPPLIES	339,139.34	339,139.34	0.00	339,139.34

22020310	TEACHING AIDS / INSTRUCTION MATERIALS	339,139.34	339,139.34	130,000.00	209,139.34
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,356,557.35	1,356,557.35	785,250.00	571,307.35
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	474,824.11	0.00	474,824.11
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,391,393.39	3,391,393.39	1,484,500.00	1,906,893.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	484,484.77	406,000.00	78,484.77
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	968,969.54	14,500.00	954,469.54
22020406	OTHER MAINTENANCE SERVICES	813,934.41	823,934.41	821,500.00	2,434.41
22020501	LOCAL TRAINING	2,034,836.03	3,234,836.03	3,234,836.03	0.00
22020601	SECURITY SERVICES	576,536.88	576,536.88	527,000.00	49,536.88
22020605	CLEANING & FUMIGATION SERVICES	101,741.80	101,741.80	70,000.00	31,741.80
22020701	FINANCIAL CONSULTING	339,139.34	2,500,000.00	2,077,486.47	422,513.53
22020702	INFORMATION TECHNOLOGY CONSULTING	339,139.34	339,139.34	0.00	339,139.34
22020703	LEGAL SERVICES	339,139.34	339,139.34	0.00	339,139.34
22020801	MOTOR VEHICLE FUEL COST	1,453,454.31	1,453,454.31	1,290,000.00	163,454.31
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	339,139.34	339,139.34	0.00
22020803	PLANT / GENERATOR FUEL COST	4,360,362.92	2,360,362.92	1,511,327.94	849,034.99
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,687.50	65,687.50	62,740.66	2,946.84
22021001	REFRESHMENT & MEALS	678,278.68	678,278.68	630,350.00	47,928.68
22021002	HONORARIUM & SITTING ALLOWANCE	4,069,672.06	2,069,672.06	2,069,672.06	0.00
22021003	PUBLICITY & ADVERTISEMENTS	305,225.40	605,225.40	600,000.00	5,225.40
22021004	MEDICAL EXPENSES-LOCAL	135,655.74	135,655.74	0.00	135,655.74
22021007	WELFARE PACKAGES	3,391,393.39	391,393.39	146,700.00	244,693.39
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	271,311.47	271,311.47	64,000.00	207,311.47
22021009	SPORTING ACTIVITIES	678,278.68	678,278.68	0.00	678,278.68
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	1,695,696.69	695,696.69	0.00	695,696.69
	TOTAL	993,775,037.46	981,390,037.46	618,225,304.11	363,164,733.35
025300100100	Ministry of Marine and Blue Economy	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY				0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	22,020,301.00	0.00	22,020,301.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	22,020,401.00	0.00	22,020,401.00
22020501	LOCAL TRAINING	0.00	22,020,501.00	0.00	22,020,501.00
22020801	MOTOR VEHICLE FUEL COST	0.00	22,020,801.00	0.00	22,020,801.00
22020902	INSURANCE PREMIUM	0.00	22,020,902.00	0.00	22,020,902.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	22,021,003.00	0.00	22,021,003.00
22021007	WELFARE PACKAGES	0.00	22,021,007.00	0.00	22,021,007.00
	TOTAL	0.00	154,144,916.00	0.00	154,144,916.00
026000200100	Benue State Geographic Information System	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	0.00	50,000,000.00	0.00	50,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,800,000.00	0.00	1,800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	0.00	500,000.00
22020201	ELECTRICITY CHARGES	0.00	600,000.00	0.00	600,000.00
22020202	TELEPHONE CHARGES	0.00	400,000.00	0.00	400,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	300,000.00	0.00	300,000.00
22020205	WATER RATES	0.00	500,000.00	0.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	661,300.00	0.00	661,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,050,000.00	0.00	1,050,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	0.00	200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00	0.00	400,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	700,000.00	0.00	700,000.00
22020501	LOCAL TRAINING	0.00	1,042,300.06	0.00	1,042,300.06
22020706	SURVEYING SERVICES	0.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	595,000.00	0.00	595,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	450,000.00	0.00	450,000.00
22021001	REFRESHMENT & MEALS	0.00	700,000.00	0.00	700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	550,000.00	0.00	550,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	400,000.00	0.00	400,000.00
22021007	WELFARE PACKAGES	0.00	880,000.00	0.00	880,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	550,000.00	0.00	550,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	235,000.00	0.00	235,000.00
	TOTAL	0.00	65,363,600.06	0.00	65,363,600.06
052100100100	Ministry of Health and Human Services	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	559,250,084.79	1,344,293,307.73	1,344,093,307.73	200,000.00
21020101	LOCAL TRAVEL & TRANSPORT: TRAINING	58,138,172.32	4,038,172.32	3,878,000.00	160,172.32
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	2,379,390.77	2,246,800.00	132,590.77
22020102	ELECTRICITY CHARGES	9,689,695.39	1,589,695.39	1,400,000.00	189,695.39
22020201	INTERNET ACCESS CHARGES	1,937,939.08	1,437,939.08	1,401,600.00	36,339.08
22020203	SEWERAGE CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020206	SOFTWARE CHARGES/ LICENSE RENEWAL	1,937,939.08	237,939.08	203,500.00	34,439.08
22020208	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,379,390.77	8,079,390.77	7,891,611.25	187,779.52
22020301	BOOKS	968,969.54	968,969.54	707,500.00	261,469.54
22020302	PRINTING OF NON SECURITY DOCUMENTS	4,457,259.88	14,292,322.50	13,437,161.25	855,161.25
22020305	DRUGS/LABORATORY/MEDICAL SUPPLIES	484,484,769.36	21,249,706.74	20,834,555.00	415,151.74
22020307	TEACHING AIDS / INSTRUCTION MATERIALS	1,938,908.05	438,908.05	291,000.00	147,908.05
22020310	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	38,758,781.55	6,158,781.55	5,765,180.00	393,601.55
22020401	MAINTENANCE OF OFFICE / IT EQUIPMENTS	11,627,634.46	2,027,634.46	1,765,170.00	262,464.46
22020404	MAINTENANCE OF PLANTS/GENERATORS	5,813,817.23	1,313,817.23	1,121,900.00	191,917.23
22020405	OTHER MAINTENANCE SERVICES	5,813,817.23	213,817.23	0.00	213,817.23
22020406	LOCAL TRAINING	3,875,878.15	3,875,878.15	190,000.00	3,685,878.15
22020501	SECURITY SERVICES	16,278,688.25	278,688.25	5,000.00	273,688.25
22020601	CLEANING & FUMIGATION SERVICES	19,379,390.77	379,390.77	147,000.00	232,390.77
22020605	FINANCIAL CONSULTING	2,906,908.62	2,906,908.62	0.00	2,906,908.62

22020701	ARCHITECTURAL SERVICES	9,689,695.39	689,695.39	0.00	689,695.39
22020705	OTHER GENERAL SERVICES	48,448,476.94	50,448,476.94	50,428,691.46	19,785.48
22020710	MOTOR VEHICLE FUEL COST	96,896,953.87	3,896,953.87	3,368,500.00	528,453.87
22020801	PLANT / GENERATOR FUEL COST	11,627,634.46	2,627,634.46	1,949,700.00	677,934.46
22020803	BANK CHARGES (OTHER THAN INTEREST)	290,690.86	290,690.86	30,957.74	259,733.12
22020901	REFRESHMENT & MEALS	9,689,695.39	5,689,695.39	5,292,050.00	397,645.39
22021001	HONORARIUM & SITTING ALLOWANCE	29,069,086.16	29,069,086.16	26,508,561.20	2,560,524.96
22021002	PUBLICITY & ADVERTISEMENTS	9,689,695.39	9,689,695.39	1,205,600.00	484,095.39
22021003	MEDICAL EXPENSES-LOCAL	23,255,268.93	6,755,268.93	6,682,100.00	73,168.93
22021004	POSTAGES & COURIER SERVICES	387,587.82	387,587.82	50,000.00	337,587.82
22021006	GRANTS TO COMMUNITIES/NGOs	96,896,953.87	13,396,953.87	13,151,458.75	245,495.12
22040109	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
	TOTAL	1,602,928,143.91	1,532,071,366.85	1,514,046,904.38	18,024,462.47
052100200100	Benue State Health Insurance Agency	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	347,650,485.44	47,650,485.44	0.00	47,650,485.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,391,393.39	1,791,393.39	1,523,974.06	267,419.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,025,029.16	4,525,029.16	4,489,115.49	35,913.67
22020201	ELECTRICITY CHARGES	339,139.34	424,139.34	420,854.58	3,284.76
22020202	TELEPHONE CHARGES	130,810.89	130,810.89	128,341.83	2,469.06
22020203	INTERNET ACCESS CHARGES	1,017,418.02	1,017,418.02	1,002,278.87	15,139.14
22020204	SATELLITE BROADCASTING ACCESS CHARGES	169,569.67	60,569.67	0.00	60,569.67
22020205	WATER RATES	339,139.34	339,139.34	332,797.61	6,341.73
22020206	SEWERAGE CHARGES	169,569.67	169,569.67	0.00	169,569.67
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	13,565,573.54	12,365,573.54	12,144,213.02	221,360.53
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,664,666.23	2,664,666.23	2,336,654.75	328,011.48
22020303	NEWSPAPERS	339,139.34	339,139.34	0.00	339,139.34
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,695,696.69	1,695,696.69	1,695,298.42	398.28
22020306	PRINTING OF SECURITY DOCUMENTS	678,278.68	678,278.68	0.00	678,278.68
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,277,078.42	2,277,078.42	1,963,988.03	313,090.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,308,108.88	516,817.88	0.00	516,817.88
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	726,727.15	726,727.15	0.00	726,727.15
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,647,248.22	1,740,000.00	1,220,478.27	519,521.73
22020405	MAINTENANCE OF PLANTS/GENERATORS	508,709.01	600,000.01	561,139.44	38,860.57
22020406	OTHER MAINTENANCE SERVICES	203,483.60	203,483.60	0.00	203,483.60
22020501	LOCAL TRAINING	1,986,387.55	1,986,387.55	1,465,675.69	520,711.86
22020601	SECURITY SERVICES	678,278.68	678,278.68	589,196.41	89,082.27
22020605	CLEANING & FUMIGATION SERVICES	116,276.34	240,000.34	154,313.34	85,687.00
22020701	FINANCIAL CONSULTING	678,278.68	678,278.68	0.00	678,278.68
22020702	INFORMATION TECHNOLOGY CONSULTING	2,373,975.37	773,975.37	440,000.00	333,975.37
22020709	AUDITING OF ACCOUNTS	2,034,836.03	50,251.03	0.00	50,251.03
22020801	MOTOR VEHICLE FUEL COST	3,100,702.52	2,500,702.52	2,244,557.74	256,144.78
22020803	PLANT / GENERATOR FUEL COST	1,937,939.08	1,960,000.00	1,683,418.31	276,581.69
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,373,975.37	773,975.37	631,281.87	142,693.50
22021001	REFRESHMENT & MEALS	1,333,302.09	1,700,000.00	900,668.00	799,332.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,325,526.89	225,526.89	0.00	225,526.89
22021003	PUBLICITY & ADVERTISEMENTS	125,629,807.60	24,929,807.60	24,629,807.60	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	203,483,603.13	263,833,603.13	263,770,192.40	63,410.73
22021006	POSTAGES & COURIER SERVICES	96,896.95	96,896.95	0.00	96,896.95
22021007	WELFARE PACKAGES	1,017,418.02	17,418.02	0.00	17,418.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,633,635.77	33,635.77	0.00	33,635.77
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	371,682,180.51	65,143,268.95	64,855,215.40	288,053.55
	TOTAL	762,679,799.80	397,887,537.87	389,183,461.11	8,704,076.75
052102600100	Benue State University Teaching Hospital (BSUTH)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	7,061,000,000.00	7,361,000,000.00	6,797,424,779.08	563,575,220.92
22020201	ELECTRICITY CHARGES	50,339,808.58	70,089,808.58	70,010,000.00	79,808.58
22020202	TELEPHONE CHARGES	5,765,368.76	2,265,368.76	2,040,000.00	225,368.76
22020203	INTERNET ACCESS CHARGES	4,324,026.57	824,026.57	541,200.00	282,826.57
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,223,785.09	123,785.09	0.00	123,785.09
22020205	WATER RATES	7,412,616.97	212,616.97	0.00	212,616.97
22020206	SEWERAGE CHARGES	2,059,060.27	59,060.27	0.00	59,060.27
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,694,657.42	1,394,657.42	1,143,277.10	251,380.32
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	58,477,311.66	37,177,311.66	36,903,500.00	273,811.66
22020302	BOOKS	12,663,220.66	4,163,220.66	3,762,000.00	401,220.66
22020303	NEWSPAPERS	432,402.66	432,402.66	0.00	432,402.66
22020304	MAGAZINES & PERIODICALS	411,812.05	411,812.05	0.00	411,812.05
22020305	PRINTING OF NON SECURITY DOCUMENTS	94,840,316.03	21,740,316.03	21,361,300.00	379,016.03
22020306	PRINTING OF SECURITY DOCUMENTS	18,377,112.91	2,177,112.91	1,847,000.00	330,112.91
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	358,760,971.71	557,260,971.71	557,115,127.92	145,843.79
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,470,872.32	270,872.32	0.00	270,872.32
22020309	UNIFORMS & OTHER CLOTHING	13,589,797.78	14,048,797.78	13,863,900.00	184,897.78
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,470,872.32	270,872.32	70,000.00	200,872.32
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	12,354,361.62	1,654,361.62	1,391,500.00	262,861.62
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,118,120.54	118,120.54	0.00	118,120.54
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,354,361.62	15,419,361.62	14,924,550.00	494,811.62
22020402	MAINTENANCE OF OFFICE FURNITURE	12,645,052.48	1,945,052.48	1,669,600.00	275,452.48
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	67,827,867.71	20,327,867.71	20,214,900.00	112,967.71
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,708,723.24	12,008,723.24	11,737,810.00	270,913.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,540,544.39	4,540,544.39	4,448,000.00	92,544.39
22020406	OTHER MAINTENANCE SERVICES	4,118,120.54	118,120.54	0.00	118,120.54
22020410	MAINTENANCE OF STREET LIGHTINGS	6,177,180.81	577,180.81	522,500.00	54,680.81
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,059,060.27	1,609,060.27	1,393,250.00	215,810.27
22020413	MINOR ROAD MAINTENANCE	6,588,992.86	88,992.86	0.00	88,992.86
22020501	LOCAL TRAINING	75,095,139.25	32,595,139.25	32,424,135.00	171,004.25
22020502	INTERNATIONAL TRAINING	24,224,238.47	124,238.47	0.00	124,238.47

22020601	SECURITY SERVICES	23,255,268.93	7,055,268.93	6,808,000.00	247,268.93
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,844,847.69	4,844,847.69	4,800,000.00	44,847.69
22020605	CLEANING & FUMIGATION SERVICES	98,834,892.95	67,334,892.95	67,069,191.64	265,701.31
22020701	FINANCIAL CONSULTING	2,761,563.19	261,563.19	0.00	261,563.19
22020702	INFORMATION TECHNOLOGY CONSULTING	2,422,423.85	422,423.85	0.00	422,423.85
22020703	LEGAL SERVICES	7,034,718.85	2,034,718.85	1,872,500.00	162,218.85
22020704	ENGINEERING SERVICES	1,201,231.54	201,231.54	0.00	201,231.54
22020705	ARCHITECTURAL SERVICES	726,727.15	726,727.15	0.00	726,727.15
22020708	MEDICAL CONSULTING	6,298,302.00	2,798,302.00	2,300,000.00	498,302.00
22020709	AUDITING OF ACCOUNTS	11,143,149.70	5,143,149.70	4,800,000.00	343,149.70
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	43,845,871.63	5,845,871.63	5,178,300.00	667,571.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	33,356,776.37	21,356,776.37	20,811,972.00	544,804.37
22020710	OTHER GENERAL SERVICES	1,453,454.31	453,454.31	0.00	453,454.31
22020801	MOTOR VEHICLE FUEL COST	13,081,088.77	18,581,088.77	18,466,000.00	115,088.77
22020803	PLANT / GENERATOR FUEL COST	93,990,045.26	53,790,045.26	53,336,780.00	453,265.26
22020806	COOKING GAS/FUEL COST	678,278.68	678,278.68	123,500.00	554,778.68
22020901	BANK CHARGES (OTHER THAN INTEREST)	968,969.54	418,969.54	15,645.81	403,323.73
22020902	INSURANCE PREMIUM	11,627,634.46	1,627,634.46	1,595,950.00	31,684.46
22021001	REFRESHMENT & MEALS	23,981,996.08	26,981,996.08	26,897,200.00	84,796.08
22021002	HONORARIUM & SITTING ALLOWANCE	27,252,268.28	25,252,268.28	24,578,000.00	674,268.28
22021003	PUBLICITY & ADVERTISEMENTS	17,925,936.47	19,925,936.47	19,673,277.87	252,658.60
22021004	MEDICAL EXPENSES-LOCAL	11,385,392.08	9,385,392.08	8,925,073.00	460,319.08
22021006	POSTAGES & COURIER SERVICES	2,882,684.38	782,684.38	216,577.50	566,106.88
22021007	WELFARE PACKAGES	38,298,521.02	13,298,521.02	12,745,000.00	553,521.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	118,262,732.20	80,262,732.20	80,238,315.00	24,417.20
22021009	SPORTING ACTIVITIES	4,529,932.59	529,932.59	300,000.00	229,932.59
22021010	DIRECT TEACHING & LABORATORY COST	2,059,060.27	2,059,060.27	1,696,482.39	362,577.88
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	16,472,482.16	13,472,482.16	12,820,500.00	651,982.16
22021019	MEDICAL EXPENSES-INTERNATIONAL	33,913,933.86	582,047.83	0.00	582,047.83
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,804.92	4,500,804.92	4,238,000.00	262,804.92
22040109	GRANTS TO COMMUNITIES/NGOs	18,366,817.61	18,600,000.00	18,366,817.61	233,182.39
	TOTAL	8,638,983,584.30	8,574,258,880.67	7,992,681,411.92	581,577,468.75
052102700100	Benue State Primary Health Care Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	12,531,382.86	12,531,382.86	6,233,883.17	6,297,499.69
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,290,141.70	290,141.70	77,850.00	212,291.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	6,782,786.77	6,731,000.00	51,786.77
22020201	ELECTRICITY CHARGES	2,906,908.62	1,406,908.62	1,205,500.00	201,408.62
22020202	TELEPHONE CHARGES	62,983.02	62,983.02	0.00	62,983.02
22020203	INTERNET ACCESS CHARGES	1,937,939.08	1,037,939.08	915,000.00	122,939.08
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	484,484.77	44,400.00	440,084.77
22020205	WATER RATES	24,224.24	24,224.24	0.00	24,224.24
22020206	SEWERAGE CHARGES	43,603.63	43,603.63	0.00	43,603.63
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,844,847.69	344,847.69	0.00	344,847.69
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	2,906,908.62	2,374,500.00	532,408.62
22020302	BOOKS	96,896.95	96,896.95	0.00	96,896.95
22020303	NEWSPAPERS	24,224.24	24,224.24	0.00	24,224.24
22020304	MAGAZINES & PERIODICALS	33,913.93	33,913.93	0.00	33,913.93
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,906,908.62	906,908.62	628,000.00	278,908.62
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	353,454.31	46,000.00	307,454.31
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	726,727.15	726,727.15	371,000.00	355,727.15
22020308	FIELD & CAMPING MATERIALS SUPPLIES	145,345.43	145,345.43	0.00	145,345.43
22020309	UNIFORMS & OTHER CLOTHING	339,139.34	339,139.34	20,000.00	319,139.34
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	242,242.38	242,242.38	0.00	242,242.38
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,844,847.69	2,844,847.69	2,630,000.00	214,847.69
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	906,908.62	495,500.00	411,408.62
22020402	MAINTENANCE OF OFFICE FURNITURE	1,308,108.88	1,008,108.88	703,200.00	304,908.88
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	678,278.68	378,278.68	0.00	378,278.68
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,259,660.40	759,660.40	289,500.00	470,160.40
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	468,969.54	32,500.00	436,469.54
22020406	OTHER MAINTENANCE SERVICES	1,162,763.45	1,182,400.00	700,200.00	482,200.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	96,896.95	96,896.95	0.00	96,896.95
22020501	LOCAL TRAINING	1,937,939.08	437,939.08	0.00	437,939.08
22020601	SECURITY SERVICES	1,937,939.08	1,637,939.08	1,255,050.00	382,889.08
22020602	OFFICE RENT	678,278.68	378,278.68	0.00	378,278.68
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	290,690.86	229,000.00	61,690.86
22020703	LEGAL SERVICES	242,242.38	242,242.38	0.00	242,242.38
22020702	INFORMATION TECHNOLOGY CONSULTING	387,587.82	387,587.82	0.00	387,587.82
22020708	MEDICAL CONSULTING	193,793.91	193,793.91	0.00	193,793.91
22020709	AUDITING OF ACCOUNTS	6,298,302.00	6,298,302.00	6,260,400.00	37,902.00
22020710	OTHER GENERAL SERVICES	4,069,672.06	2,869,672.06	2,684,400.00	185,272.06
22020701	FINANCIAL CONSULTING	440,881.14	440,881.14	0.00	440,881.14
22020801	MOTOR VEHICLE FUEL COST	4,844,847.69	2,844,847.69	2,065,950.00	778,897.69
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	445,000.00	222,500.00	222,500.00
22020803	PLANT / GENERATOR FUEL COST	1,937,939.08	1,937,939.08	422,500.00	1,515,439.08
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	22,912.80	25,535.68
22020902	INSURANCE PREMIUM	339,139.34	339,139.34	0.00	339,139.34
22021001	REFRESHMENT & MEALS	2,906,908.62	606,908.62	273,000.00	333,908.62
22021002	HONORARIUM & SITTING ALLOWANCE	4,844,847.69	3,619,350.48	2,170,000.00	1,449,350.48
22021003	PUBLICITY & ADVERTISEMENTS	2,906,908.62	2,906,908.62	2,460,000.00	446,908.62
22021004	MEDICAL EXPENSES-LOCAL	242,242.38	242,242.38	0.00	242,242.38
22021006	POSTAGES & COURIER SERVICES	242,242.38	242,242.38	20,000.00	222,242.38
22021007	WELFARE PACKAGES	968,969.54	968,969.54	0.00	968,969.54
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,937,939.08	437,939.08	0.00	437,939.08
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,744,145.17	544,145.17	160,000.00	384,145.17

22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	844,847.69	475,000.00	369,847.69
	TOTAL	100,637,389.66	65,637,389.66	42,218,745.97	23,418,643.69
052110200100	Hospital Management Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	2,548,306,558.91	3,636,954,698.00	3,385,649,301.98	251,305,396.02
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	1,937,939.08	1,934,939.00	3,000.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,339,069.03	4,170,000.00	4,037,067.00	132,933.00
22020201	ELECTRICITY CHARGES	968,969.54	968,969.54	967,970.00	999.54
22020202	TELEPHONE CHARGES	484,484.77	484,484.77	484,470.00	14.77
22020203	INTERNET ACCESS CHARGES	145,345.43	145,345.43	145,344.01	1.42
22020204	SATELLITE BROADCASTING ACCESS CHARGES	193,793.91	193,793.91	170,000.00	23,793.91
22020205	WATER RATES	155,035.13	168,000.00	167,655.00	345.00
22020206	SEWERAGE CHARGES	290,690.86	290,690.86	289,690.00	1,000.86
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,162,763.45	1,162,763.45	1,155,625.00	7,138.45
22020302	BOOKS	38,758.78	38,758.78	38,000.00	758.78
22020303	NEWSPAPERS	69,765.81	69,765.81	68,500.00	1,265.81
22020305	PRINTING OF NON SECURITY DOCUMENTS	518,398.70	554,000.00	518,200.00	35,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,899,180.30	1,899,180.30	1,899,000.00	180.30
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,937,939.08	1,937,939.08	1,937,920.00	19.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	3,232,000.00	3,232,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	290,690.86	290,690.86	289,400.00	1,290.86
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	484,484.77	484,400.00	84.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	290,690.86	290,690.86	289,700.00	990.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	484,484.77	484,000.00	484.77
22020501	LOCAL TRAINING	581,381.72	581,381.72	580,300.00	1,081.72
22020601	SECURITY SERVICES	532,933.25	532,933.25	532,900.00	33.25
22020603	RESIDENTIAL RENT	387,587.82	387,587.82	380,000.00	7,587.82
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	290,690.86	290,680.00	10.86
22020702	INFORMATION TECHNOLOGY CONSULTING	48,448.48	48,448.48	46,000.00	2,448.48
22020703	LEGAL SERVICES	1,550,351.26	1,550,351.26	1,550,200.00	151.26
22020801	MOTOR VEHICLE FUEL COST	4,166,569.02	4,166,569.02	4,165,900.00	669.02
22020803	PLANT / GENERATOR FUEL COST	678,278.68	678,278.68	677,000.00	1,278.68
22020806	COOKING GAS/FUEL COST	145,345.43	145,345.43	135,000.00	10,345.43
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	44,300.00	4,148.48
22021001	REFRESHMENT & MEALS	2,519,320.80	2,519,320.80	2,519,300.00	20.80
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	2,906,908.62	2,899,900.00	7,008.62
22021003	PUBLICITY & ADVERTISEMENTS	290,690.86	946,000.00	945,600.00	400.00
22021004	MEDICAL EXPENSES-LOCAL	193,793.91	193,793.91	185,000.00	8,793.91
22021006	POSTAGES & COURIER SERVICES	29,069.09	29,069.09	26,000.00	3,069.09
22021007	WELFARE PACKAGES	1,511,592.48	1,511,592.48	1,511,562.00	30.48
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	726,727.15	726,727.15	680,000.00	46,727.15
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	4,554,156.83	294,259.17	0.00	294,259.17
	TOTAL	2,587,068,247.36	3,673,316,386.46	3,421,412,823.99	251,903,562.47
053900100100	Ministry of Youth and Sports Development	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	81,159,285.44	107,131,616.00	104,692,094.00	2,439,522.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	484,484.77	484,484.77	55,000.00	429,484.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,695,696.69	195,696.69	195,000.00	696.69
22020201	ELECTRICITY CHARGES	48,448.48	48,448.48	0.00	48,448.48
22020202	TELEPHONE CHARGES	48,448.48	48,448.48	10,000.00	38,448.48
22020203	INTERNET ACCESS CHARGES	484,484.77	484,484.77	290,000.00	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	48,932.96	48,932.96	0.00	48,932.96
22020205	WATER RATES	40,696.72	40,696.72	0.00	40,696.72
22020206	SEWERAGE CHARGES	4,844.85	4,844.85	0.00	4,844.85
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,453,454.31	1,453,454.31	1,450,000.00	3,454.31
22020303	NEWSPAPERS	19,863.88	19,863.88	0.00	19,863.88
22020305	PRINTING OF NON SECURITY DOCUMENTS	339,139.34	339,139.34	110,000.00	229,139.34
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	58,138.17	58,138.17	0.00	58,138.17
22020308	FIELD & CAMPING MATERIALS SUPPLIES	169,569.67	169,569.67	0.00	169,569.67
22020309	UNIFORMS & OTHER CLOTHING	48,448.48	48,448.48	0.00	48,448.48
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	48,448.48	48,448.48	0.00	48,448.48
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	500,829.03	500,000.00	829.03
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	242,242.38	15,000.00	227,242.38
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	242,242.38	242,242.38	220,000.00	22,242.38
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	194,326.84	194,326.84	175,000.00	19,326.84
22020405	MAINTENANCE OF PLANTS/GENERATORS	203,483.60	203,483.60	195,000.00	8,483.60
22020406	OTHER MAINTENANCE SERVICES	135,655.74	135,655.74	135,000.00	655.74
22020501	LOCAL TRAINING	484,484.77	484,484.77	30,000.00	454,484.77
22020601	SECURITY SERVICES	145,345.43	145,345.43	0.00	145,345.43
22020605	CLEANING & FUMIGATION SERVICES	72,672.72	72,672.72	0.00	72,672.72
22020702	INFORMATION TECHNOLOGY CONSULTING	339,139.34	339,139.34	0.00	339,139.34
22020703	LEGAL SERVICES	25,193,208.01	10,693,208.01	10,320,000.00	373,208.01
22020801	MOTOR VEHICLE FUEL COST	1,695,696.69	1,695,696.69	1,458,699.25	236,997.44
22020803	PLANT / GENERATOR FUEL COST	300,719.70	300,719.70	300,000.00	719.70
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	11,283.10	37,165.38
22021001	REFRESHMENT & MEALS	242,242.38	242,242.38	25,000.00	217,242.38
22021002	HONORARIUM & SITTING ALLOWANCE	484,484.77	484,484.77	450,320.00	34,164.77
22021003	PUBLICITY & ADVERTISEMENTS	339,139.34	339,139.34	100,000.00	239,139.34
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	0.00	339,139.34
22021006	POSTAGES & COURIER SERVICES	24,224.24	24,224.24	0.00	24,224.24
22021007	WELFARE PACKAGES	484,484.77	484,484.77	175,000.00	309,484.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	148,698.07	148,698.07	0.00	148,698.07
22021009	SPORTING ACTIVITIES	145,345,430.81	85,400,000.00	84,700,000.00	700,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	145,345.43	145,345.43	50,000.00	95,345.43
22021021	SPECIAL DAYS/CELEBRATIONS	1,937,939.08	101,037,939.08	99,000,000.00	2,037,939.08
22040109	GRANTS TO COMMUNITIES/NGOs	96,896,953.87	94,896,953.87	94,304,400.00	592,553.87

	TOTAL	362,322,618.41	409,465,862.43	398,966,796.35	10,304,581.31
053905100100	Benue State Sports Council	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	146,540,122.61	191,500,000.00	186,567,092.50	4,932,907.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,621,633.16	121,633.16	0.00	121,633.16
22020201	ELECTRICITY CHARGES	1,199,931.08	199,931.08	0.00	199,931.08
22020204	SATELLITE BROADCASTING ACCESS CHARGES	851,544.77	351,544.77	0.00	351,544.77
22020205	WATER RATES	947,897.75	347,897.75	0.00	347,897.75
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,302,455.46	302,455.46	0.00	302,455.46
22020305	PRINTING OF NON SECURITY DOCUMENTS	17,067,824.21	67,824.21	0.00	67,824.21
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,142,378.71	142,378.71	0.00	142,378.71
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	213,354,602.41	54,602.41	0.00	54,602.41
22020402	MAINTENANCE OF OFFICE FURNITURE	4,240,138.42	240,138.42	0.00	240,138.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,810,707.43	310,707.43	0.00	310,707.43
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,551,658.83	51,658.83	0.00	51,658.83
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,894,008.54	394,008.54	0.00	394,008.54
22020605	CLEANING & FUMIGATION SERVICES	554,287.11	554,287.11	0.00	554,287.11
22020701	FINANCIAL CONSULTING	2,603,727.74	103,727.74	0.00	103,727.74
22020801	MOTOR VEHICLE FUEL COST	74,180,560.88	180,560.88	0.00	180,560.88
22020803	PLANT / GENERATOR FUEL COST	1,344,369.66	144,369.66	0.00	144,369.66
22020901	BANK CHARGES (OTHER THAN INTEREST)	154,410.63	154,410.63	9,275.67	145,134.96
22021001	REFRESHMENT & MEALS	24,260,499.25	260,499.25	0.00	260,499.25
22021002	HONORARIUM & SITTING ALLOWANCE	72,369,836.84	369,836.84	0.00	369,836.84
22021003	PUBLICITY & ADVERTISEMENTS	346,331.03	346,331.03	0.00	346,331.03
22021004	MEDICAL EXPENSES-LOCAL	48,461,168.21	461,168.21	0.00	461,168.21
22021006	POSTAGES & COURIER SERVICES	31,788.98	31,788.98	0.00	31,788.98
22021007	WELFARE PACKAGES	339,157,468.94	197,591.55	0.00	197,591.55
22021009	SPORTING ACTIVITIES	823,624,107.91	796,624,107.91	796,200,000.00	424,107.91
	TOTAL	1,837,613,460.54	993,513,460.54	982,776,368.17	10,737,092.37
053905400100	Benue State Sports Marketing and Lottery Board	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	26,650,485.44	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	96,896.95	96,896.95	0.00	96,896.95
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	484,484.77	84,484.77	0.00	84,484.77
22020201	ELECTRICITY CHARGES	121,121.19	21,121.19	0.00	21,121.19
22020202	TELEPHONE CHARGES	14,243.85	14,243.85	0.00	14,243.85
22020203	INTERNET ACCESS CHARGES	193,793.91	93,793.91	0.00	93,793.91
22020204	SATELLITE BROADCASTING ACCESS CHARGES	38,758.78	38,758.78	0.00	38,758.78
22020205	WATER RATES	14,534.54	14,534.54	0.00	14,534.54
22020206	SEWERAGE CHARGES	6,782.79	6,782.79	0.00	6,782.79
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	484,484.77	84,484.77	0.00	84,484.77
22020302	BOOKS	38,758.78	38,758.78	0.00	38,758.78
22020303	NEWSPAPERS	19,379.39	19,379.39	0.00	19,379.39
22020304	MAGAZINES & PERIODICALS	24,224.24	24,224.24	0.00	24,224.24
22020305	PRINTING OF NON SECURITY DOCUMENTS	339,139.34	39,139.34	0.00	39,139.34
22020306	PRINTING OF SECURITY DOCUMENTS	14,243.85	14,243.85	0.00	14,243.85
22020308	FIELD & CAMPING MATERIALS SUPPLIES	96,896.95	96,896.95	0.00	96,896.95
22020309	UNIFORMS & OTHER CLOTHING	48,448.48	48,448.48	0.00	48,448.48
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	290,690.86	290,690.86	0.00	290,690.86
22020402	MAINTENANCE OF OFFICE FURNITURE	290,690.86	290,690.86	0.00	290,690.86
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	339,139.34	339,139.34	0.00	339,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	193,793.91	193,793.91	0.00	193,793.91
22020405	MAINTENANCE OF PLANTS/GENERATORS	242,242.38	242,242.38	0.00	242,242.38
22020406	OTHER MAINTENANCE SERVICES	96,896.95	96,896.95	0.00	96,896.95
22020501	LOCAL TRAINING	484,484.77	84,484.77	0.00	84,484.77
22020502	INTERNATIONAL TRAINING	48,448.48	48,448.48	0.00	48,448.48
22020601	SECURITY SERVICES	193,793.91	193,793.91	0.00	193,793.91
22020602	OFFICE RENT	193,793.91	193,793.91	0.00	193,793.91
22020605	CLEANING & FUMIGATION SERVICES	101,741.80	101,741.80	0.00	101,741.80
22020701	FINANCIAL CONSULTING	13,565.57	13,565.57	0.00	13,565.57
22020702	INFORMATION TECHNOLOGY CONSULTING	13,565.57	13,565.57	0.00	13,565.57
22020801	MOTOR VEHICLE FUEL COST	242,242.38	242,242.38	0.00	242,242.38
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	81,393.44	81,393.44	0.00	81,393.44
22020803	PLANT / GENERATOR FUEL COST	145,345.43	145,345.43	0.00	145,345.43
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844.85	4,844.85	0.00	4,844.85
22021001	REFRESHMENT & MEALS	339,139.34	339,139.34	0.00	339,139.34
22021002	HONORARIUM & SITTING ALLOWANCE	193,793.91	193,793.91	0.00	193,793.91
22021003	PUBLICITY & ADVERTISEMENTS	145,345.43	145,345.43	0.00	145,345.43
22021006	POSTAGES & COURIER SERVICES	19,379.39	19,379.39	0.00	19,379.39
22021007	WELFARE PACKAGES	242,242.38	242,242.38	0.00	242,242.38
22021009	SPORTING ACTIVITIES	2,422,423.85	222,423.85	0.00	222,423.85
	TOTAL	35,025,676.75	4,475,191.31	0.00	4,475,191.31
054400100100	Ministry of Humanitarian Affairs and Disaster Management	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	181,650,485.44	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,906,908.62	2,906,908.62	542,400.00	2,364,508.62
22020201	ELECTRICITY CHARGES	484,484.77	484,484.77	384,000.00	100,484.77
22020202	TELEPHONE CHARGES	339,139.34	339,139.34	15,000.00	324,139.34
22020203	INTERNET ACCESS CHARGES	1,453,454.31	1,453,454.31	58,000.00	1,395,454.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	339,139.34	339,139.34	0.00	339,139.34
22020205	WATER RATES	145,345.43	145,345.43	0.00	145,345.43
22020206	SEWERAGE CHARGES	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,453,454.31	1,453,454.31	1,282,600.00	170,854.31
22020302	BOOKS	484,484.77	484,484.77	0.00	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,017,418.02	1,017,418.02	706,000.00	311,418.02

22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	484,484.77	5,000.00	479,484.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,689,695.39	689,695.39	0.00	689,695.39
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,844,847.69	844,847.69	0.00	844,847.69
22020309	UNIFORMS & OTHER CLOTHING	1,937,939.08	1,937,939.08	25,000.00	1,912,939.08
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,844,847.69	844,847.69	0.00	844,847.69
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	48,448,476.94	448,476.94	87,000.00	361,476.94
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	484,484.77	484,484.77	0.00	484,484.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020402	MAINTENANCE OF OFFICE FURNITURE	339,139.34	339,139.34	0.00	339,139.34
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	844,847.69	0.00	844,847.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	726,727.15	726,727.15	604,000.00	122,727.15
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020406	OTHER MAINTENANCE SERVICES	726,727.15	726,727.15	660,000.00	66,727.15
22020707	AGRICULTURAL CONSULTING	0.00	500,000.00	0.00	500,000.00
22020408	MAINTENANCE OF SEA BOATS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020501	LOCAL TRAINING	2,422,423.85	2,422,423.85	177,340.00	2,245,083.85
22020601	SECURITY SERVICES	38,419,642.21	419,642.21	0.00	419,642.21
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	339,139.34	145,000.00	194,139.34
22020607	RESCUE SERVICES	9,689,695.39	689,695.39	0.00	689,695.39
22020701	FINANCIAL CONSULTING	7,267,271.54	267,271.54	0.00	267,271.54
22020702	INFORMATION TECHNOLOGY CONSULTING	4,844,847.69	844,847.69	0.00	844,847.69
22020703	LEGAL SERVICES	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020706	SURVEYING SERVICES	3,391,393.39	391,393.39	0.00	391,393.39
22020708	MEDICAL CONSULTING	4,844,847.69	844,847.69	0.00	844,847.69
22020709	AUDITING OF ACCOUNTS	968,969.54	968,969.54	150,000.00	818,969.54
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	3,391,393.39	2,640,000.00	751,393.39
22020803	PLANT / GENERATOR FUEL COST	1,986,387.55	1,986,387.55	0.00	1,986,387.55
22020805	SEA BOAT FUEL COST	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	72,672.72	72,672.72	7,670.47	65,002.25
22021001	REFRESHMENT & MEALS	2,422,423.85	2,422,423.85	435,000.00	1,987,423.85
22021002	HONORARIUM & SITTING ALLOWANCE	1,695,696.69	1,695,696.69	0.00	1,695,696.69
22021003	PUBLICITY & ADVERTISEMENTS	1,211,211.92	1,211,211.92	0.00	1,211,211.92
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	0.00	484,484.77
22021006	POSTAGES & COURIER SERVICES	84,784.83	84,784.83	0.00	84,784.83
22021007	WELFARE PACKAGES	19,379,390.77	1,379,390.77	1,075,000.00	304,390.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	968,969.54	0.00	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	339,139.34	339,139.34	180,000.00	159,139.34
22021021	SPECIAL DAYS/CELEBRATIONS	3,391,393.39	3,391,393.39	0.00	3,391,393.39
22040109	GRANTS TO COMMUNITIES/NGOs	9,689,695.39	689,695.39	0.00	689,695.39
22080102	TRANSFERS - PAYMENTS TO AGED/VULNERABLE GROUP	14,534,543.08	702,846,546.84	701,423,273.42	1,423,273.42
	TOTAL	414,505,977.71	760,667,496.03	710,602,283.89	50,065,212.14
055100100100	Bureau of Local Government and Chieftaincy Affairs	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	179,075,560.98	274,820,742.18	279,702,382.09	-4,881,639.91
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,360,362.92	14,360,362.92	13,923,000.00	437,362.92
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	68,312,352.48	107,912,352.48	107,616,500.00	295,852.48
22020201	ELECTRICITY CHARGES	14,050,058.31	26,500,058.31	26,202,510.00	297,548.31
22020202	TELEPHONE CHARGES	203,483.60	203,483.60	0.00	203,483.60
22020203	INTERNET ACCESS CHARGES	1,295,027.79	295,027.79	0.00	295,027.79
22020204	SATELLITE BROADCASTING ACCESS CHARGES	777,016.67	777,016.67	0.00	777,016.67
22020205	WATER RATES	2,422,423.85	422,423.85	0.00	422,423.85
22020206	SEWERAGE CHARGES	96,896.95	96,896.95	0.00	96,896.95
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,286,299.39	36,291,299.39	36,239,250.00	52,049.39
22020302	BOOKS	1,937,939.08	1,937,939.08	145,000.00	1,792,939.08
22020303	NEWSPAPERS	152,612.70	10,152,612.70	10,000,000.00	152,612.70
22020304	MAGAZINES & PERIODICALS	968,969.54	968,969.54	0.00	968,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,875,878.15	2,875,878.15	2,670,500.00	205,378.15
22020306	PRINTING OF SECURITY DOCUMENTS	10,658,664.93	3,658,664.93	2,881,000.00	777,664.93
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,174,180.16	14,024,180.16	13,946,150.00	78,030.16
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	10,000.00	474,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,627,634.46	12,427,634.46	12,377,600.00	50,034.46
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,823,022.44	3,823,022.44	3,565,500.00	257,522.44
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,329,332.46	3,329,332.46	2,885,500.00	443,832.46
22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	1,906,908.62	968,500.00	938,408.62
22020501	LOCAL TRAINING	968,969.54	968,969.54	788,500.00	180,469.54
22020601	SECURITY SERVICES	13,565,573.54	14,595,573.54	14,582,500.00	13,073.54
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	5,644,847.69	5,610,000.00	34,847.69
22020701	FINANCIAL CONSULTING	968,969.54	368,969.54	0.00	368,969.54
22020702	INFORMATION TECHNOLOGY CONSULTING	973,572.14	373,572.14	0.00	373,572.14
22020703	LEGAL SERVICES	1,453,454.31	4,453,454.31	4,140,000.00	313,454.31
22020801	MOTOR VEHICLE FUEL COST	16,472,482.16	20,472,482.16	19,926,000.00	546,482.16
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,165,525.01	165,525.01	0.00	165,525.01
22020803	PLANT / GENERATOR FUEL COST	24,224,238.47	21,224,238.47	21,004,000.00	220,238.47
22020901	BANK CHARGES (OTHER THAN INTEREST)	968,969.54	368,969.54	0.00	368,969.54
22021001	REFRESHMENT & MEALS	16,472,482.16	18,472,482.16	18,202,850.00	269,632.16
22021002	HONORARIUM & SITTING ALLOWANCE	29,069,086.16	40,919,086.16	40,662,500.00	256,586.16
22021003	PUBLICITY & ADVERTISEMENTS	34,301,521.67	74,301,521.67	74,154,375.00	147,146.67
22021004	MEDICAL EXPENSES-LOCAL	4,360,362.92	1,360,362.92	700,000.00	660,362.92
22021006	POSTAGES & COURIER SERVICES	484,484.77	484,484.77	0.00	484,484.77
22021007	WELFARE PACKAGES	24,224,238.47	22,224,238.47	21,631,000.00	593,238.47
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	6,782,786.77	18,282,786.77	17,814,000.00	468,786.77
22021021	SPECIAL DAYS/CELEBRATIONS	24,224,238.47	57,724,238.47	57,270,000.00	454,238.47
22040109	GRANTS TO COMMUNITIES/NGOs	968,969.54	968,969.54	0.00	968,969.54
	TOTAL	553,313,883.13	820,644,064.33	809,619,117.09	11,024,947.24
011113200100	Bureau for International Cooperation & Development	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,024,245,273.61	4,245,273.61	0.00	4,245,273.61
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	38,758,781.55	8,758,781.55	90,000.00	8,668,781.55
22020103		0.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	58,138,172.32	8,138,172.32	0.00	8,138,172.32
22020201	ELECTRICITY CHARGES	11,627,634.46	11,627,634.46	0.00	11,627,634.46
22020202	TELEPHONE CHARGES	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22020203	INTERNET ACCESS CHARGES	4,651,053.79	4,651,053.79	0.00	4,651,053.79
22020205	WATER RATES	1,162,763.45	1,162,763.45	45,000.00	1,117,763.45
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	19,379,390.77	19,379,390.77	0.00	19,379,390.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,224,238.47	24,224,238.47	76,000.00	24,148,238.47
22020303	NEWSPAPERS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,813,817.23	5,813,817.23	0.00	5,813,817.23
22020306	PRINTING OF SECURITY DOCUMENTS	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,503,512.62	15,503,512.62	0.00	15,503,512.62
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,325,526.89	2,325,526.89	0.00	2,325,526.89
22020406	OTHER MAINTENANCE SERVICES	7,267,271.54	7,267,271.54	25,000.00	7,242,271.54
22020501	LOCAL TRAINING	19,379,390.77	19,379,390.77	0.00	19,379,390.77
22020502	INTERNATIONAL TRAINING	27,517,563.10	27,517,563.10	0.00	27,517,563.10
22020601	SECURITY SERVICES	5,813,817.23	5,813,817.23	0.00	5,813,817.23
22020605	CLEANING & FUMIGATION SERVICES	1,162,763.45	1,162,763.45	39,400.00	1,123,363.45
22020703	LEGAL SERVICES	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22020801	MOTOR VEHICLE FUEL COST	14,534,543.08	14,534,543.08	0.00	14,534,543.08
22020803	PLANT / GENERATOR FUEL COST	15,503,512.62	15,503,512.62	0.00	15,503,512.62
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,325,526.89	2,325,526.89	2,820.00	2,322,706.89
22020902	INSURANCE PREMIUM	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22021001	REFRESHMENT & MEALS	29,069,086.16	29,069,086.16	1,092,700.00	27,976,386.16
22021003	PUBLICITY & ADVERTISEMENTS	24,224,238.47	24,224,238.47	56,000.00	24,168,238.47
22021006	POSTAGES & COURIER SERVICES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021007	WELFARE PACKAGES	14,534,543.08	14,534,543.08	0.00	14,534,543.08
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22020302	BOOKS	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020709	AUDITING OF ACCOUNTS	2,034,836.03	2,034,836.03	0.00	2,034,836.03
22020710	OTHER GENERAL SERVICES	27,517,563.10	27,517,563.10	0.00	27,517,563.10
22020806	COOKING GAS/FUEL COST	3,391,393.39	3,391,393.39	0.00	3,391,393.39
22021002	HONORARIUM & SITTING ALLOWANCE	24,224,238.47	24,224,238.47	0.00	24,224,238.47
22021041	CONTINGENCY	14,534,543.08	14,534,543.08	0.00	14,534,543.08
22040109	GRANTS TO COMMUNITIES/NGOs	48,448,476.94	48,448,476.94	900,000.00	47,548,476.94
22040110	GRANTS TO ACADEMIC INSTITUTIONS	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	4,844,847.69	4,844,847.69	0.00	4,844,847.69
22021021	SPECIAL DAYS/CELEBRATIONS	19,379,390.77	19,379,390.77	0.00	19,379,390.77
	TOTAL	1,673,067,276.74	473,067,276.74	2,326,920.00	470,740,356.74
011100700100	Benue State Bureau of Entrepreneurship & Wealth Creation	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	14,890,485.44	14,890,485.44	0.00	14,890,485.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	344,847.69	0.00	344,847.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,844,847.69	344,847.69	0.00	344,847.69
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	179,390.77	0.00	179,390.77
22020201	ELECTRICITY CHARGES	2,092,974.20	92,974.20	0.00	92,974.20
22020202	TELEPHONE CHARGES	465,105.38	465,105.38	0.00	465,105.38
22020203	INTERNET ACCESS CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020205	WATER RATES	96,896.95	96,896.95	0.00	96,896.95
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,391,393.39	191,393.39	0.00	191,393.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,873,823.04	173,823.04	0.00	173,823.04
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	198,638.76	198,638.76	0.00	198,638.76
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	156,908.62	0.00	156,908.62
22020402	MAINTENANCE OF OFFICE FURNITURE	67,827.87	67,827.87	0.00	67,827.87
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	144,847.69	0.00	144,847.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	96,896.95	96,896.95	0.00	96,896.95
22020405	MAINTENANCE OF PLANTS/GENERATORS	813,934.41	813,934.41	0.00	813,934.41
22020406	OTHER MAINTENANCE SERVICES	9,689,695.39	89,695.39	0.00	89,695.39
22020501	LOCAL TRAINING	676,825,222.79	125,222.79	0.00	125,222.79
22020601	SECURITY SERVICES	1,860,421.51	210,421.51	0.00	210,421.51
22020605	CLEANING & FUMIGATION SERVICES	1,250,479.41	150,479.41	0.00	150,479.41
22020702	INFORMATION TECHNOLOGY CONSULTING	4,844,847.69	144,847.69	0.00	144,847.69
22020703	LEGAL SERVICES	9,689,695.39	89,695.39	0.00	89,695.39
22020709	AUDITING OF ACCOUNTS	4,844,847.69	144,847.69	0.00	144,847.69
22020801	MOTOR VEHICLE FUEL COST	19,534,425.90	134,425.90	0.00	134,425.90
22020803	PLANT / GENERATOR FUEL COST	9,302,107.57	102,107.57	0.00	102,107.57
22020901	BANK CHARGES (OTHER THAN INTEREST)	290,690.86	290,690.86	0.00	290,690.86
22020902	INSURANCE PREMIUM	4,844,847.69	144,847.69	0.00	144,847.69
22021001	REFRESHMENT & MEALS	968,969.54	188,969.54	0.00	188,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	13,371,779.63	171,779.63	0.00	171,779.63
22021003	PUBLICITY & ADVERTISEMENTS	4,844,847.69	19,444,847.69	0.00	19,444,847.69
		0.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	484,484.77	484,484.77	0.00	484,484.77
22021007	WELFARE PACKAGES	968,969.54	968,969.54	0.00	968,969.54
		0.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	484,484.77	0.00	484,484.77
	TOTAL	832,878,606.25	42,598,606.25	0.00	42,598,606.25

011101000100	Public Procurement Commission	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,535,699.54	6,535,699.54	0.00	6,535,699.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	31,975,994.78	3,800,758.22	1,740,000.00	2,060,758.22
22020201	ELECTRICITY CHARGES	193,793.91	608,574.72	304,287.36	304,287.36
22020202	TELEPHONE CHARGES	135,655.74	135,655.74	0.00	135,655.74
22020203	INTERNET ACCESS CHARGES	968,969.54	360,394.82	0.00	360,394.82
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	484,484.77	43,000.00	441,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,162,763.45	5,338,000.00	4,669,000.00	669,000.00
22020303	NEWSPAPERS	169,569.67	169,569.67	0.00	169,569.67
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	3,200,000.00	2,600,000.00	600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	242,242.38	0.00	242,242.38
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,616,217.75	2,616,217.75	0.00	2,616,217.75
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	484,484.77	0.00	484,484.77
22020406	OTHER MAINTENANCE SERVICES	242,242.38	242,242.38	0.00	242,242.38
22020501	LOCAL TRAINING	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020601	SECURITY SERVICES	2,325,526.89	2,325,526.89	0.00	2,325,526.89
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	290,690.86	0.00	290,690.86
22020702	INFORMATION TECHNOLOGY CONSULTING	290,690.86	290,690.86	0.00	290,690.86
22020703	LEGAL SERVICES	3,294,496.43	3,294,496.43	0.00	3,294,496.43
22020704	ENGINEERING SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020705	ARCHITECTURAL SERVICES	484,484.77	484,484.77	0.00	484,484.77
22020706		0.00	0.00	0.00	0.00
22020707		0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	678,278.68	678,278.68	0.00	678,278.68
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	193,793.91	193,793.91	0.00	193,793.91
22020803	PLANT / GENERATOR FUEL COST	329,449.64	329,449.64	0.00	329,449.64
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	96,896.95	0.00	96,896.95
22021001	REFRESHMENT & MEALS	484,484.77	484,484.77	0.00	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	3,100,702.52	3,100,702.52	0.00	3,100,702.52
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	968,969.54	0.00	968,969.54
22021004	MEDICAL EXPENSES-LOCAL	581,381.72	581,381.72	0.00	581,381.72
22021006	POSTAGES & COURIER SERVICES	484,484.77	484,484.77	0.00	484,484.77
22021007	WELFARE PACKAGES	968,969.54	968,969.54	0.00	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
22020205	WATER RATES	484,484.77	484,484.77	0.00	484,484.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020205	WATER RATES	484,484.77	484,484.77	0.00	484,484.77
22020710	OTHER GENERAL SERVICES	290,690.86	290,690.86	0.00	290,690.86
	TOTAL	74,126,169.71	52,647,891.03	9,356,287.36	43,291,603.67
015600200100	Benue State Digital Infrastructure Services Management Enforcement Agency (BENDISMEAE)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	44,847.69	0.00	44,847.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,360,362.92	60,362.92	0.00	60,362.92
22020201	ELECTRICITY CHARGES	1,453,454.31	53,454.31	0.00	53,454.31
22020203	INTERNET ACCESS CHARGES	2,664,666.23	64,666.23	0.00	64,666.23
22020205	WATER RATES	48,448.48	48,448.48	0.00	48,448.48
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,211,211.92	111,211.92	0.00	111,211.92
22020302	BOOKS	484,484.77	484,484.77	0.00	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	484,484.77	0.00	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	14,534,543.08	34,543.08	0.00	34,543.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,422,423.85	222,423.85	0.00	222,423.85
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	484,484.77	0.00	484,484.77
22020406	OTHER MAINTENANCE SERVICES	3,391,393.39	91,393.39	0.00	91,393.39
22020501	LOCAL TRAINING	9,689,695.39	89,695.39	0.00	89,695.39
22020601	SECURITY SERVICES	712,192.61	712,192.61	0.00	712,192.61
22020602	OFFICE RENT	3,585,187.29	85,187.29	0.00	85,187.29
22020605	CLEANING & FUMIGATION SERVICES	1,211,211.92	211,211.92	0.00	211,211.92
22020801	MOTOR VEHICLE FUEL COST	4,360,362.92	530,362.92	0.00	530,362.92
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	242,242.38	242,242.38	0.00	242,242.38
22020803	PLANT / GENERATOR FUEL COST	1,211,211.92	211,211.92	0.00	211,211.92
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,534.54	14,534.54	0.00	14,534.54
22021001	REFRESHMENT & MEALS	968,969.54	468,969.54	0.00	468,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	4,844,847.69	44,847.69	0.00	44,847.69
22021003	PUBLICITY & ADVERTISEMENTS	339,139.34	339,139.34	0.00	339,139.34
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	0.00	484,484.77
22021006	POSTAGES & COURIER SERVICES	48,448.48	48,448.48	0.00	48,448.48
22021007	WELFARE PACKAGES	1,453,454.31	103,454.31	0.00	103,454.31
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	44,847.69	0.00	44,847.69
	TOTAL	0.00	77,679,000.00	9,000,000.00	68,679,000.00
011110100100	Bureau of Special Projects & Infrastructure	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	17,370,485.44	320,485.44	0.00	320,485.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,542,505.76	42,505.76	0.00	42,505.76
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,730,532.72	180,532.72	0.00	180,532.72
22020201	ELECTRICITY CHARGES	872,072.58	872,072.58	0.00	872,072.58
22020202	TELEPHONE CHARGES	1,550,351.26	1,550,351.26	0.00	1,550,351.26
22020203	INTERNET ACCESS CHARGES	348,829.03	348,829.03	0.00	348,829.03
22020205	WATER RATES	116,276.34	116,276.34	0.00	116,276.34
22020206	SEWERAGE CHARGES	116,276.34	116,276.34	0.00	116,276.34
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,495,596.81	145,596.81	0.00	145,596.81
22020302	BOOKS	290,690.86	290,690.86	0.00	290,690.86
22020303	NEWSPAPERS	232,552.69	232,552.69	0.00	232,552.69

22020304	MAGAZINES & PERIODICALS	75,579.62	75,579.62	0.00	75,579.62
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,422,423.85	422,423.85	0.00	422,423.85
22020309	UNIFORMS & OTHER CLOTHING	3,875,878.15	375,878.15	0.00	375,878.15
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	256,908.62	0.00	256,908.62
22020402	MAINTENANCE OF OFFICE FURNITURE	2,422,423.85	172,423.85	0.00	172,423.85
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,875,878.15	125,878.15	0.00	125,878.15
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,751,756.31	251,756.31	0.00	251,756.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	968,969.54	0.00	968,969.54
22020406	OTHER MAINTENANCE SERVICES	290,690.86	290,690.86	0.00	290,690.86
22020501	LOCAL TRAINING	1,937,939.08	187,939.08	0.00	187,939.08
22020601	SECURITY SERVICES	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	44,847.69	0.00	44,847.69
22020704	ENGINEERING SERVICES	629,830.20	1,600,000.00	1,300,000.00	300,000.00
22020705	ARCHITECTURAL SERVICES	678,278.68	1,200,000.00	1,000,000.00	200,000.00
22020706	SURVEYING SERVICES	310,070.25	1,400,000.00	700,000.00	700,000.00
22020710	OTHER GENERAL SERVICES	290,690.86	1,000,000.00	500,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	7,751,756.31	51,756.31	0.00	51,756.31
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	106,908.62	0.00	106,908.62
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	193,793.91	9,277.62	184,516.29
22021001	REFRESHMENT & MEALS	1,162,763.45	1,462,763.45	1,400,000.00	62,763.45
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	2,906,908.62	2,500,000.00	406,908.62
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	484,484.77	0.00	484,484.77
22021004	MEDICAL EXPENSES-LOCAL	436,036.29	436,036.29	0.00	436,036.29
22021006	POSTAGES & COURIER SERVICES	193,793.91	193,793.91	0.00	193,793.91
22021007	WELFARE PACKAGES	387,587.82	387,587.82	0.00	387,587.82
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	387,587.82	387,587.82	0.00	387,587.82
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	775,175.63	775,175.63	0.00	775,175.63
22021021	SPECIAL DAYS/CELEBRATIONS	290,690.86	290,690.86	0.00	290,690.86
22021041	CONTINGENCY	9,689,695.39	98,565.38	0.00	98,565.38
22040109	GRANTS TO COMMUNITIES/NGOs	484,484.77	484,484.77	0.00	484,484.77
	TOTAL	97,792,281.73	21,692,281.73	7,409,277.62	14,283,004.11
011101200100	Bureau For Education Quality Assurance	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	110,000,000.00	110,000,000.00	17,298,127.15	92,701,872.85
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	138,029,710.79	29,710.79	0.00	29,710.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,495,081.22	3,495,081.22	2,646,000.00	849,081.22
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	87,207,258.48	2,207,258.48	1,707,658.00	499,600.48
22020201	ELECTRICITY CHARGES	6,782,786.77	782,786.77	350,000.00	432,786.77
22020203	INTERNET ACCESS CHARGES	3,875,878.15	875,878.15	166,745.00	709,133.15
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,056,129.93	3,056,129.93	130,000.00	2,926,129.93
22020205	WATER RATES	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,453,454.31	1,453,454.31	0.00	1,453,454.31
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	135,655,735.42	2,555,735.42	1,965,932.24	589,803.18
22020302	BOOKS	4,844,847.69	844,847.69	34,000.00	810,847.69
22020303	NEWSPAPERS	3,391,393.39	391,393.39	0.00	391,393.39
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,603,629.24	4,603,629.24	4,564,400.00	39,229.24
22020306	PRINTING OF SECURITY DOCUMENTS	19,379,390.77	379,390.77	0.00	379,390.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	4,689,695.39	3,736,700.00	952,995.39
22020402	MAINTENANCE OF OFFICE FURNITURE	4,844,847.69	844,847.69	0.00	844,847.69
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,379,390.77	379,390.77	0.00	379,390.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,391,393.39	3,391,393.39	223,500.00	3,167,893.39
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,782,786.77	6,782,786.77	2,733,950.00	48,836.77
22020406	OTHER MAINTENANCE SERVICES	9,689,695.39	689,695.39	637,034.52	52,660.87
22020501	LOCAL TRAINING	40,696,720.63	196,720.63	0.00	196,720.63
22020601	SECURITY SERVICES	14,534,543.08	6,534,543.08	5,548,542.48	986,000.60
22020605	CLEANING & FUMIGATION SERVICES	4,360,362.92	1,360,362.92	0.00	1,360,362.92
22020701	FINANCIAL CONSULTING	33,913,933.86	16,913,933.86	16,365,851.65	548,082.21
22020702	INFORMATION TECHNOLOGY CONSULTING	34,200,719.77	20,700,719.77	20,207,068.04	493,651.73
22020705	ARCHITECTURAL SERVICES	3,875,878.15	3,875,878.15	0.00	3,875,878.15
22020706	SURVEYING SERVICES	968,969.54	968,969.54	0.00	968,969.54
22020801	MOTOR VEHICLE FUEL COST	17,441,451.70	3,441,451.70	2,841,200.00	600,251.70
22020803	PLANT / GENERATOR FUEL COST	5,813,817.23	813,817.23	557,550.00	256,267.23
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,627,634.46	627,634.46	612,093.44	15,541.02
22021001	REFRESHMENT & MEALS	9,689,695.39	2,689,695.39	2,112,690.00	577,005.39
22021002	HONORARIUM & SITTING ALLOWANCE	25,193,208.01	2,193,208.01	1,884,061.38	309,146.63
22021003	PUBLICITY & ADVERTISEMENTS	9,689,695.39	2,689,695.39	2,012,000.00	677,695.39
22021004	MEDICAL EXPENSES-LOCAL	4,941,744.65	1,441,744.65	300,000.00	1,141,744.65
22021006	POSTAGES & COURIER SERVICES	1,937,939.08	1,937,939.08	0.00	1,937,939.08
22021007	WELFARE PACKAGES	4,844,847.69	844,847.69	610,000.00	234,847.69
22021009	SPORTING ACTIVITIES	14,534,543.08	534,543.08	0.00	534,543.08
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,162,763.45	1,162,763.45	1,162,000.00	763.45
22021021	SPECIAL DAYS/CELEBRATIONS	29,069,086.16	6,069,086.16	5,872,000.00	197,086.16
22040109	GRANTS TO COMMUNITIES/NGOs	3,391,393.39	3,391,393.39	0.00	3,391,393.39
22040110	GRANTS TO ACADEMIC INSTITUTIONS	290,690,861.62	206,940,861.62	206,609,900.00	330,961.62
	TOTAL	1,219,295,678.25	429,945,678.25	302,889,003.90	127,056,674.35
011102000100	Benue State Social Investment Programme	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	242,242,384.68	2,242,384.68	14,000.00	2,228,384.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	313,496,528.70	3,496,528.70	319,000.00	3,177,528.70
22020201	ELECTRICITY CHARGES	3,255,737.65	3,255,737.65	315,800.00	2,939,937.65
22020202	TELEPHONE CHARGES	3,174,344.21	3,174,344.21	7,000.00	3,167,344.21
22020203	INTERNET ACCESS CHARGES	4,844,847.69	4,844,847.69	205,000.00	4,639,847.69
22020205	WATER RATES	387,587.82	387,587.82	0.00	387,587.82
22020206	SEWERAGE CHARGES	2,906,908.62	2,906,908.62	0.00	2,906,908.62
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,185,714.05	1,185,714.05	885,000.00	300,714.05
22020302	BOOKS	1,162,763.45	1,162,763.45	0.00	1,162,763.45

22020305	PRINTING OF NON SECURITY DOCUMENTS	6,298,302.00	6,298,302.00	270,000.00	6,028,302.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,813,817.23	5,813,817.23	0.00	5,813,817.23
22020308	FIELD & CAMPING MATERIALS SUPPLIES	96,896,953.87	6,896,953.87	0.00	6,896,953.87
22020309	UNIFORMS & OTHER CLOTHING	6,782,786.77	6,782,786.77	0.00	6,782,786.77
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	193,793,907.74	3,793,907.74	24,000.00	3,769,907.74
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	968,969.54	968,969.54	0.00	968,969.54
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,433,840.56	1,133,840.56	739,600.00	394,240.56
22020402	MAINTENANCE OF OFFICE FURNITURE	3,003,805.57	3,003,805.57	0.00	3,003,805.57
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,906,908.62	2,906,908.62	60,000.00	2,846,908.62
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,585,187.29	3,585,187.29	24,000.00	3,561,187.29
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,585,187.29	3,585,187.29	0.00	3,585,187.29
22020406	OTHER MAINTENANCE SERVICES	2,810,011.66	2,810,011.66	275,000.00	2,535,011.66
22020501	LOCAL TRAINING	167,147,245.43	7,147,245.43	620,000.00	6,527,245.43
22020601	SECURITY SERVICES	10,658,664.93	308,664.93	0.00	308,664.93
22020605	CLEANING & FUMIGATION SERVICES	1,937,939.08	1,937,939.08	144,200.00	1,793,739.08
22020701	FINANCIAL CONSULTING	14,534,543.08	284,543.08	0.00	284,543.08
22020702	INFORMATION TECHNOLOGY CONSULTING	8,720,725.85	8,720,725.85	0.00	8,720,725.85
22020703	LEGAL SERVICES	9,689,695.39	9,689,695.39	0.00	9,689,695.39
22020709	AUDITING OF ACCOUNTS	6,782,786.77	6,782,786.77	0.00	6,782,786.77
22020801	MOTOR VEHICLE FUEL COST	18,216,627.33	2,716,627.33	1,066,000.00	1,650,627.33
22020803	PLANT / GENERATOR FUEL COST	12,402,810.10	402,810.10	0.00	402,810.10
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,279,039.79	1,279,039.79	6,000.00	1,273,039.79
22021001	REFRESHMENT & MEALS	10,271,077.11	1,021,077.11	690,000.00	331,077.11
22021002	HONORARIUM & SITTING ALLOWANCE	7,751,756.31	7,751,756.31	10,000.00	7,741,756.31
22021003	PUBLICITY & ADVERTISEMENTS	25,096,311.05	2,096,311.05	0.00	2,096,311.05
22021004	MEDICAL EXPENSES-LOCAL	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22021006	POSTAGES & COURIER SERVICES	775,175.63	775,175.63	0.00	775,175.63
22021007	WELFARE PACKAGES	96,896,953.87	4,896,953.87	0.00	4,896,953.87
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,422,423.85	2,422,423.85	0.00	2,422,423.85
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	968,969.54	968,969.54	77,000.00	891,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	19,379,390.77	1,379,390.77	0.00	1,379,390.77
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	3,023,184,960.80	3,184,960.80	0.00	3,184,960.80
	TOTAL	4,364,076,015.52	136,426,015.52	5,751,600.00	130,674,415.52
011113700100	Bureau of Homeland Security	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	19,379,390.77	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,448,476.94	448,476.90	0.00	448,476.90
22020201	ELECTRICITY CHARGES	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020202	TELEPHONE CHARGES	968,969.54	8,969.54	0.00	8,969.54
22020203	INTERNET ACCESS CHARGES	19,379,390.77	79,390.77	0.00	79,390.77
22020205	WATER RATES	290,690.86	290,690.86	0.00	290,690.86
22020206	SEWERAGE CHARGES	96,896.95	0.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	14,534,543.08	312,000.08	0.00	312,000.08
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	44,847.69	0.00	44,847.69
22020303	NEWSPAPERS	348,829.03	348,829.03	0.00	348,829.03
22020304	MAGAZINES & PERIODICALS	484,484.77	54,484.00	0.00	54,484.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	968,969.54	0.00	968,969.54
22020306	PRINTING OF SECURITY DOCUMENTS	968,969.54	968,969.54	0.00	968,969.54
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,906,908.62	2,356,908.62	0.00	2,356,908.62
22020309	UNIFORMS & OTHER CLOTHING	9,689,695.39	1,689,695.39	0.00	1,689,695.39
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,224,238.47	126,974,238.47	125,570,500.00	1,403,738.47
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	484,484.77	0.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	290,690.86	290,690.86	0.00	290,690.86
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	968,969.54	0.00	968,969.54
22020405	MAINTENANCE OF PLANTS/GENERATORS	290,690.86	290,690.86	0.00	290,690.86
22020501	LOCAL TRAINING	14,534,543.08	534,543.08	0.00	534,543.08
22020601	SECURITY SERVICES	48,448,476.94	448,476.94	0.00	448,476.94
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	44,847.69	0.00	44,847.69
22020702	INFORMATION TECHNOLOGY CONSULTING	9,689,695.39	100,095.00	0.00	100,095.00
22020703	LEGAL SERVICES	4,844,847.69	44,847.69	0.00	44,847.69
22020801	MOTOR VEHICLE FUEL COST	24,224,238.47	224,238.47	0.00	224,238.47
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,185,971.84	185,971.84	0.00	185,971.84
22020803	PLANT / GENERATOR FUEL COST	1,085,245.88	1,085,245.88	0.00	1,085,245.88
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	48,448.48	0.00	48,448.48
22021001	REFRESHMENT & MEALS	2,906,908.62	406,908.62	0.00	406,908.62
22021002	HONORARIUM & SITTING ALLOWANCE	14,534,543.08	534,543.08	0.00	534,543.08
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	737,939.00	0.00	737,939.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	484,484.77	0.00	484,484.77
22021006	POSTAGES & COURIER SERVICES	193,793.91	193,793.91	0.00	193,793.91
22021007	WELFARE PACKAGES	484,484.77	484,484.77	0.00	484,484.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,690.86	290,690.86	0.00	290,690.86
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	484,484.77	0.00	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	484,484.77	0.00	484,484.77
	TOTAL	283,441,031.53	144,562,599.52	125,570,500.00	18,992,099.52
012500600100	Benue Public service institute	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,689,695.39	139,695.39	0.00	139,695.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,751,756.31	101,756.31	0.00	101,756.31
22020201	ELECTRICITY CHARGES	1,162,763.45	1,162,763.45	0.00	1,162,763.45
22020202	TELEPHONE CHARGES	775,175.63	775,175.63	0.00	775,175.63
22020203	INTERNET ACCESS CHARGES	4,844,847.69	44,847.69	0.00	44,847.69
22020205	WATER RATES	581,381.72	581,381.72	0.00	581,381.72
22020206	SEWERAGE CHARGES	484,484.77	484,484.77	0.00	484,484.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,360,362.92	110,362.92	0.00	110,362.92
22020302	BOOKS	5,813,817.23	163,817.23	0.00	163,817.23
22020305	PRINTING OF NON SECURITY DOCUMENTS	11,627,634.46	177,634.46	0.00	177,634.46

22020306	PRINTING OF SECURITY DOCUMENTS	8,720,725.85	170,725.85	0.00	170,725.85
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	12,596,604.00	246,604.00	0.00	246,604.00
22020312		0.00	0.00	0.00	0.00
22020313		0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,211,211.92	211,211.92	50,000.00	161,211.92
22020413	MINOR ROAD MAINTENANCE	4,360,362.92	260,362.92	0.00	260,362.92
22020605	CLEANING & FUMIGATION SERVICES	2,422,423.85	222,423.85	0.00	222,423.85
22020703	LEGAL SERVICES	2,906,908.62	156,908.62	0.00	156,908.62
22020709	AUDITING OF ACCOUNTS	775,175.63	775,175.63	0.00	775,175.63
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	291,393.39	50,000.00	241,393.39
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	156,908.62	50,000.00	106,908.62
22020901	BANK CHARGES (OTHER THAN INTEREST)	387,587.82	387,587.82	0.00	387,587.82
22021001	REFRESHMENT & MEALS	10,658,664.93	208,664.93	150,000.00	58,664.93
22021002	HONORARIUM & SITTING ALLOWANCE	11,627,634.46	77,634.46	0.00	77,634.46
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	968,969.54	0.00	968,969.54
22021006	POSTAGES & COURIER SERVICES	968,969.54	968,969.54	0.00	968,969.54
22021007	WELFARE PACKAGES	6,782,786.77	282,786.77	270,000.00	12,786.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	968,969.54	0.00	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	290,690.86	290,690.86	0.00	290,690.86
22021021	SPECIAL DAYS/CELEBRATIONS	678,278.68	678,278.68	0.00	678,278.68
22040109	GRANTS TO COMMUNITIES/NGOs	1,937,939.08	187,939.08	0.00	187,939.08
22021004	MEDICAL EXPENSES-LOCAL	4,844,847.69	44,847.69	0.00	44,847.69
22020501	LOCAL TRAINING	145,345,430.81	6,345,430.81	5,854,500.00	490,930.81
22020601	SECURITY SERVICES	1,550,351.26	200,351.26	0.00	200,351.26
22040109	GRANTS TO COMMUNITIES/NGOs	140,859,466.18	359,466.18	0.00	359,466.18
	TOTAL	414,254,221.53	18,204,221.53	6,424,500.00	11,779,721.53
051704100100	Benue State University of Agricultural Science and Technology, Ithugh	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	0.00	102,592,596.60	0.00	102,592,596.60
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	639,600.00	360,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,500,000.00	1,115,000.00	385,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	700,000.00	0.00	700,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	7,500,000.00	6,965,822.00	534,178.00
22020201	ELECTRICITY CHARGES	0.00	500,000.00	0.00	500,000.00
22020202	TELEPHONE CHARGES	0.00	500,000.00	0.00	500,000.00
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00	0.00	500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	500,000.00	0.00	500,000.00
22020205	WATER RATES	0.00	100,000.00	0.00	100,000.00
22020206	SEWERAGE CHARGES	0.00	500,000.00	0.00	500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	550,000.00	0.00	550,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	0.00	500,000.00
22020302	BOOKS	0.00	200,000.00	0.00	200,000.00
22020303	NEWSPAPERS	0.00	250,000.00	0.00	250,000.00
22020304	MAGAZINES & PERIODICALS	0.00	350,000.00	0.00	350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	100,000.00	0.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	500,000.00	0.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	500,000.00	0.00	500,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	300,000.00	0.00	300,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	4,500,000.00	3,610,000.00	890,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	300,000.00	0.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	200,000.00	0.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	165,000.00	0.00	165,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	2,070,000.00	2,000,000.00	70,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,500,000.00	2,109,980.00	390,020.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	750,000.00	0.00	750,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	350,000.00	0.00	350,000.00
22020413	MINOR ROAD MAINTENANCE	0.00	100,000.00	0.00	100,000.00
22020501	LOCAL TRAINING	0.00	70,000.00	0.00	70,000.00
22020502	INTERNATIONAL TRAINING	0.00	100,000.00	0.00	100,000.00
22020601	SECURITY SERVICES	0.00	500,000.00	70,000.00	430,000.00
22020602	OFFICE RENT	0.00	200,000.00	0.00	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	35,000.00	0.00	35,000.00
22020701	FINANCIAL CONSULTING	0.00	500,000.00	0.00	500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	4,500,000.00	3,845,994.70	654,005.30
22020703	LEGAL SERVICES	0.00	50,000.00	0.00	50,000.00
22020704	ENGINEERING SERVICES	0.00	650,000.00	0.00	650,000.00
22020705	ARCHITECTURAL SERVICES	0.00	250,000.00	0.00	250,000.00
22020707	AGRICULTURAL CONSULTING	0.00	250,000.00	0.00	250,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	450,000.00	0.00	450,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	500,000.00	0.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	455,000.00	0.00	455,000.00
22020806	COOKING GAS/FUEL COST	0.00	35,000.00	0.00	35,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	30,000.00	15,647.50	14,352.50
22020902	INSURANCE PREMIUM	0.00	25,000.00	0.00	25,000.00
22021001	REFRESHMENT & MEALS	0.00	3,000,000.00	2,500,000.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	3,250,000.00	3,000,000.00	250,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	130,500.00	0.00	130,500.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	350,000.00	0.00	350,000.00
22021007	WELFARE PACKAGES	0.00	2,150,000.00	2,000,000.00	150,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	350,000.00	250,000.00	100,000.00
22021009	SPORTING ACTIVITIES	0.00	100,000.00	0.00	100,000.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	700,000.00	0.00	700,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	50,000.00	0.00	50,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	265,000.00	0.00	265,000.00
	TOTAL	0.00	46,930,500.00	28,122,044.20	18,808,455.80

	GRAND-TOTAL	159,857,976,950.19	217,274,142,349.27	175,708,421,145.15	41,558,817,081.48

	NOTE 17 - SCHEDULE OF CAPITAL EXPENDITURE BY MDAs FOR THE YEAR ENDED 31ST DECEMBER 2025				
011100100100	Government House Administration				
	CAPITAL EXPENDITURE	APPROVED BUDGET 2025	REVISED BUDGET 2025	ACTUAL 2025	VARIANCE 2025
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 10NO. SET EXECUTIVE CHAIRS & TABLES FOR GOVERNMENT HOUSE MAKURDI	220,440,570.06	220,440,570.06	206,143,573.15	14,296,996.91
23010113	PURCHASE OF 5NO HP ELITEBOOK COMPUTER LAPTOP (HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	21,317,329.85	21,317,329.85	3,476,500.00	17,840,829.85
23010115	PURCHASE OF 2NO. KONICA BIZHUB C554E PHOTOCOPYING MACHINES	15,503,512.62	15,503,512.62	-	15,503,512.62
23010122	PURCHASE OF HEALTH MEDICAL EQUIPMENTS: 5NO.BED,1NO. OPERATTING TABLE, SETS OF SURGICAL INSTRUMENTS,1NO. INCUBATOR,5NO. PATIENT MONITORS,5NO. EXAMINATION COUCHES,2NO. CENTRIFUGE MACHINES, ETC]	218,018,146.21	18,018,146.21	-	18,018,146.21
23010119	PURCHASE OF POWER GENERATING SET-: 1NO. 650KVA MIKANO SOUND PROOF GENERATOR FOR GOVERNMENT HOUSE, MAKURDI.	92,052,106.18	92,052,106.18	-	92,052,106.18
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT; PURCHASE OF MEDIA & PUBLICITY EQUIPMENT (CAMERA, MICROPHONE, TRIPOD , LIGHTING EQUIPMENT, VIDEO EDITING SOFTWARE SUCH AS ADOBE PREMIERE OR FINAL CUT PRO FOR OFFICE OF THE PRESS SECRETARY.	1,500,000,000.00	238,080,916.79	210,000,456.00	28,080,460.79
		2,067,331,664.92	605,412,581.71	419,620,529.15	185,792,052.56
011100100200	Deputy Governor's Office				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2Nos Chairs, 3Nos Tables,2Nos Ceiling Fans, 1Nos Stools and 4Nos Telveison Sets	2,180,181.46	2,180,181.46	-	2,180,181.46
23010112	PURCHASE OF POWER GENERATING SETS: Generator for Deputy Governor's Office, Makurdi	27,436,372.49	27,436,372.49	-	27,436,372.49
23020101	Construction of Perimeter Fence at Deputy Governor's Office Makurdi	13,565,573.54	13,565,573.54	-	13,565,573.54
23010112	PURCHASE OF 5 No. Executive Office Tables	2,185,026.31	2,185,026.31	-	2,185,026.31
23010112	PURCHASE OF 2 No. Executive Visitors Chairs	678,278.68	678,278.68	-	678,278.68
23010112	PURCHASE OF 2 Set Executive Chairs for Guest	3,875,878.15	3,875,878.15	-	3,875,878.15
		49,921,310.63	49,921,310.63	-	49,921,310.63
011100200100	Principal Private Secretary				
	CAPITAL EXPENDITURE				
23010112	FURNISHING OF OFFICE OF THE CHIEF OF STAFF	-	7,000,000.00	-	7,000,000.00
23010128	PURCHASE OF SECURITY GADGETS AND SURVEILLANCE EQUIPMENT	-	6,000,000.00	-	6,000,000.00
23020127	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	-	25,000,000.00	-	25,000,000.00
23050101	RESEARCH ON POLICY ADVISORY SUPPORT	-	5,000,000.00	-	5,000,000.00
23050102	DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	-	6,500,000.00	-	6,500,000.00
		-	49,500,000.00	-	49,500,000.00
011100500100	Sustainable Development Goals (SDGs)				
	CAPITAL EXPENDITURE				
23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9No 3- CLASSROOM BLOCKS WITH VIP TOILETS ACROSS IN THE 3-SENATORIAL ZONES ACROSS THE STATE	72,072,584.85	72,072,584.85	68,347,580.00	3,725,004.85
23020106	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9NO PHCS IN 3 SENATORIAL ZONES ACROSS THE STATE	717,418,015.66	217,418,015.66	213,673,900.00	3,744,115.66
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF 9NO BOREHOLES & OTHER WATER FACILITIES IN NEW PHC & CLASSROOM BLOCKS ACROSS THE 3-SENATORIAL ZONES IN THE STATE.	72,072,584.85	72,072,584.85	70,120,500.00	1,952,084.85
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING,REPACKAGING OF SESAME & SOYABEANS SEED & FRUITSFOOD PROCESSING	20,348,360.31	348,360.20	-	348,360.20
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)-CONSTRUCTION OF RANCHES 3- SENATORIAL ZONES OF THE STATE	61,563,185.35	563,185.35	-	563,185.35
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(UNDP) POULTRY,PIGRY,LIVESTOCK & GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT INTHE 3-SENATORIAL ZONES OF THE STATE.	57,598,546.37	598,546.37	-	598,546.37
23010119	PURCHASE OF POWER GENERATING SET:1NO.40KVA Mikano soundproof generator [Perkins 1103-33TG1]	26,162,177.55	1,162,177.55	-	1,162,177.55
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO 32"INCHES SMART ANDROID TV TELEVISION SETS	726,727.15	726,727.15	-	726,727.15
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO Haier Thermocool 185 Litres Double Door Refrigerator (HRF-185BLUX) REFRIGERATORS	726,727.15	726,727.04	-	726,727.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5No Hisense 1.5HP Split Unit Air Conditioner, Copper Condenser, Super Cooling	5,813,817.23	5,813,817.23	-	5,813,817.23
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6No. Office Book Shelve	2,906,908.62	2,906,908.62	-	2,906,908.62
		1,037,409,635.08	374,409,634.86	352,141,980.00	22,267,654.86
011100600100	Benue State Commission for Peace and Reconciliation				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 NO.1.5hp SKYRUN AIR CONDITIONER	19,379,390.77	25,629,390.77	25,435,000.00	194,390.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 BINATONE NO. STANDING FANS	1,937,939.08	1,937,939.08	-	1,937,939.08

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 1 NO. EXECUTIVE OFFICE TABLE WITH CHAIR	1,937,939.48	1,937,939.48	-	1,937,939.48
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 NO. NORMAL OFFICE TABLE WITH EXTENTION	19,379,390.77	19,379,390.77	19,250,000.00	129,390.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 20 NORMAL OFFICE TABLES WITHOUT EXTENSION	3,391,393.39	3,391,393.39	-	3,391,393.39
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 1 VISITORS CHAIRS SINGLES	3,875,878.15	3,875,878.15	3,800,000.00	75,878.15
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: VISITORS CHAIRS IN ROW	2,906,908.62	2,906,908.62	-	2,906,908.62
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CONFERENCE TABLE WITH CHAIRS	4,844,847.69	4,844,847.69	4,559,519.00	285,328.69
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 NO. LG FRIDGE	3,391,393.39	3,391,393.39	2,100,000.00	1,291,393.39
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CURTAINS AND FITTINGS	4,844,847.69	4,844,847.69	4,700,000.00	144,847.69
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. LG 32" LED TV	4,844,847.69	4,844,847.69	4,350,000.00	494,847.69
23010112	PURCHASE OF 1 NO. MAIKANO 200 KVA SOUNDPROOF POWER GENERATING SET	35,000,000.00	35,000,000.00	33,950,000.00	1,050,000.00
23010112	PURCHASE OF SECURITY EQUIPMENT (TOUCH LIGHTS, BOOTS, SCANNERS AND CCTV CAMERAS)	4,844,847.69	4,844,847.69	4,000,000.00	844,847.69
23030121	REHABILITATION/REPAIRS OF BENUE STATE COMMISSION FOR PEACE AND RECONCILIATION OFFICE BUILDING	96,896,953.87	181,896,953.87	181,728,800.00	168,153.87
23050101	RESEARCH AND DATA COLLECTION ON CRISES TRIGGERS ACROSS THE 23LGAS, DEVELOPMENT OF ROOT CAUSE OF THE VARIOUS CAUSE OF CONFLICT IN BENUE STATE (CONFLICT ANALYSIS, STAKE HOLDER MAPPING, CONFLICT MAPPING, ETC)	33,913,933.86	55,013,933.86	53,980,700.00	1,033,233.86
23050103	MONITORING AND EVALUATION OF PEACE BUILDING PROJECTS AND PROGRAMMES,FOLLOW UP OF IDPs, CRISIS AREAS, ETC	14,534,543.08	121,284,543.08	121,030,981.00	253,562.08
		255,925,055.23	475,025,055.23	458,885,000.00	16,140,055.23
011100800100	Benue State Emergency Management Agency (BESEMA)				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 360 conference chairs, 10No. Conference tables, 50No. Executive chairs & tables, 50No.Semi Executive and tables	242,242,384.68	984,242,384.68	983,456,800.00	785,584.68
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of 1No Optoma 5334E 3800 3D Lumens projector	4,844,847.69	128,494,847.69	128,285,438.00	209,409.69
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of 1No. 360-capacity conference hall at SEMA Head quarters	823,624,107.91	803,624,107.91	803,016,301.38	607,806.53
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Emergency Management Agency Headquarters	119,183,253.26	900,183,253.26	900,000,000.00	183,253.26
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of office building at BESEMA headquarters	72,672,715.41	757,372,715.41	756,890,322.00	482,393.41
23010107	PURCHASE OF TRUCKS:PURCHASE OF 4NOS DAF TRUCK	360,456,668.40	902,456,668.40	900,826,085.20	1,630,583.20
23010107	PURCHASE OF TRUCKS:PURCHASE OF 2NOS TOYOTA HILUX 2024 MODEL	193,793,907.74	635,793,907.74	635,678,350.00	115,557.74
23010108	PURCHASE OF BUSES: PURCHASE OF 2NOS TOYOTA HUMMER BUSES	174,414,516.97	245,864,516.97	245,689,090.00	175,426.97
23020127	CONSTRUCTION OF ICT INFRASTRUCTURE: Construction of toll free emergency contact centre & swift response cordination centre	387,587,815.49	465,037,815.49	464,766,309.00	271,506.49
		2,378,820,217.56	5,823,070,217.56	5,818,608,695.58	4,461,521.98
011101000100	Public Procurement Commission				
	CAPITAL EXPENDITURE				
23010123	PURCHASE OF 5NOS FIREFIGHTING GEAR	4,844,847.69	4,844,847.69	-	4,844,847.69
23020101	CONSTRUCTION OF 7NOS OFFICE BUILDING AT HEADQUARTERS OF BPPC	145,345,430.81	1,345,430.81	-	1,345,430.81
		150,190,278.50	6,190,278.50	-	6,190,278.50
011101200100	Benue Investment Promotion Agency				
	CAPITAL EXPENDITURE				
23030121	REFURBLISHMENT OF OFFICE PREMISES AT HEADQUARTERS MAKURDI	81,393,441.25	81,393,441.25	33,800,650.00	47,592,791.25
23010112	FURNISHING OF OFFICES AND THE BOARD ROOM WITH 150NO. OFFICE EXECUTIVE RECLINE CHAIRS, 150NO.YF AVERY EXECUTIVE OFFICE TABLES, 30NO. LG AIR CONDITIONERS,50NO. GASA FANS, AND OFFICE CABINETS	96,896,953.87	96,896,953.87	18,500,000.00	78,396,953.87
23010120	PURCHASE OF CATERING EQUIPMENTS FOR CANTEEN	77,517,563.10	77,517,563.10	-	77,517,563.10
23020127	BUILDING OF LOCAL AREA NETWORK. WEBSITE DESIGN,WEB HOSTING, EMAIL HOSTING AND INTERNET CONNECTIVITY	100,507,514.61	50,507,514.61	-	50,507,514.61
23010119	PURCHASE AND INSTALLATION OF 1NO. 250KVA POWER GENERATOR	242,242,384.68	-	-	-
23020128	INSTALLATION OF 30KVA SOLAR BACKUP POWER	116,760,829.42	-	-	-
23020124	CONSTRUCTION OF 23 INDUSTRIAL PARKS UNDER PPP (State contribution N23Billion, LGCs N28Billion each)	2,796,896,953.87	296,896,953.87	-	296,896,953.87
23050101	PREPARATION OF MORIBOND INDUSTRIES FOR PRIVATIZATION/PPP	350,718,524.54	-	-	-
23050101	INVESTMENT SUMMITTS (AGRIC, HOUSING AND MINNING)	859,484,769.36	59,484,769.36	-	59,484,769.36
23010102	10 YEARS LEASE FOR OFFICE ACCOMMODATION	164,724,821.58	-	-	-
23010102	PURCHASE OF 2NO NETWORK SERVERS	32,944,964.32	32,944,964.32	-	32,944,964.32
23010102	PURCHASE OF NETWORK BACKUP DEVICES	16,472,482.16	16,472,482.16	-	16,472,482.16
		4,936,561,202.75	712,114,642.54	52,300,650.00	659,813,992.54
011101600100	Benue State Council on Climate Change				
	CAPITAL EXPENDITURE				
23040102	EROSION AND FLOOD CONTRIOL PROJECT IN LOGO	484,484,769.36	4,484,769.36	-	4,484,769.36
23040102	EROSION AND FLOOD CONTRIOL PROJECT IN AGATU	284,484,769.36	4,484,769.36	-	4,484,769.36
23040102	EROSION AND FLOOD CONTRIOL PROJECT IN KATSINA ALA	284,484,769.36	4,484,769.36	-	4,484,769.36
23040102	EROSION AND FLOOD CONTRIOL PROJECT IN MAKURDI	284,484,769.36	6,484,769.36	5,840,000.00	644,769.36
23040102	EROSION AND FLOOD CONTRIOL PROJECT IN GBOKO	284,484,769.36	4,484,769.36	-	4,484,769.36
23040102	EROSION AND FLOOD CONTRIOL PROJECT IN BURUKU	284,484,769.36	4,484,769.36	-	4,484,769.36
23040101	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER MAKURDI	284,484,769.36	4,484,769.36	-	4,484,769.36
23040101	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER GBOKO	284,484,769.36	4,484,769.36	-	4,484,769.36
23040101	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER BURUKU	384,484,769.36	4,484,769.36	-	4,484,769.36

23040104	PURCHASE OF TWO MILLION CLEAN COOKING STOVES	484,484,769.36	4,484,769.36	-	4,484,769.36
		3,344,847,693.59	46,847,693.59	5,840,000.00	41,007,693.59
011102000100	Benue State Social Investment Programme				
	CAPITAL EXPENDITURE				
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: OPERATING ROOM SOLUTION, VENTILATOR, ANESTHESIA MACHINE, SURGICAL TABLE, ELECTROTOME, ETC.	7,751,756.31	7,751,756.31	-	7,751,756.31
23050103	MONITORING AND EVALUATION: PROJECT MANAGEMENT AND PROGRAM IMPLEMENTATION TO ASSESS PERFORMANCE, MEASURE OUTCOMES ETC	96,896,953.87	56,896,953.87	54,788,125.00	2,108,828.87
23010123	PURCHASE OF FIRE EXTINGUISHERS: 6KG ABC DRY POWDER FIRE EXTINGUISHER KITE MARK BSI	5,813,817.23	5,813,817.23	-	5,813,817.23
23010119	PURCHASE OF POWER GENERATING SET: 1NO. 100KVA PERKINS SOUND PROOF GENERATOR FOR BSSIPA	19,379,390.77	1,879,390.77	1,670,000.00	209,390.77
		129,841,918.19	72,341,918.19	56,458,125.00	15,883,793.19
011102100500	Bureau of Archives, Research and Documentation				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Building /Maintenance of BARD HQTRS	1,773,214.26	1,773,214.26	-	1,773,214.26
23010112	PURCHASE OF 2NO STEEL BOOK SHELVES FOR ARCHIVAL MATERIAL	2,422,423.85	2,422,423.85	-	2,422,423.85
		4,195,638.10	4,195,638.10	-	4,195,638.10
011103300500	Benue State Aids Control Agency (BENSACA)				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - RENOVATION OF ADMINISTRATIVE OFFICE PREMISES AND FENCE AT BENSACA OFFICE, OPPOSITE SUBEB HQTRS.	77,517,563.10	517,563.10	-	517,563.10
		77,517,563.10	517,563.10	-	517,563.10
011103700500	Muslim Pilgrims Welfare Board (MPWB)				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD, MAKURDI	45,000,000.00	1,000,000.00	-	1,000,000.00
23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	17,000,000.00	1,000,000.00	-	1,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	25,000,000.00	500,000.00	-	500,000.00
		87,000,000.00	2,500,000.00	-	2,500,000.00
011103800500	Christian Pilgrims Welfare Board (CPWB)				
	CAPITAL EXPENDITURE				
23010119	PURCHASE OF POWER GENERATING SET: Purchase of 1NO 100KVA Mikano Generator for CPWB.	25,000,000.00	25,000,000.00	-	25,000,000.00
		25,000,000.00	25,000,000.00	-	25,000,000.00
011104500100	Benue State Pension Commission				
	CAPITAL EXPENDITURE				-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10No.upholstery chairs, 3 standard conference table	2,450,000.00	2,450,000.00	-	2,450,000.00
23020101	CONSTRUCTION OF 1NO. OFFICE COMPLEX AT BEPCOM HQTRS	23,739,753.70	739,753.70	-	739,753.70
23050102	PURCHASE OF BACKUP DATA SERVER; Upgrade of Biometric/CPS Software	14,534,543.08	534,543.08		534,543.08
23030121	REHABILITATION / REPAIRS OF 7 Sub-Treasury OFFICE BUILDINGS For pension use	10,581,147.36	581,147.36	-	581,147.36
		51,305,444.14	4,305,444.14	-	4,305,444.14
011110100100	Bureau of Special Projects & Infrastructure				
	CAPITAL EXPENDITURE				-
23010112	PURCHASE/SUPPLY OF OFFICE FURNITURE AND FITTINGS:1NO SET OF EXECUTIVE CUSHION CHAIRS, 1NO SET OF EXECUTIVE OFFICE TABLE AND CHAIR(FOR DIR. GENERAL). ETC	11,323,353.36	-	-	-
23020114	CONSTRUCTION OF TOWNSHIP ROADS ACROSS THE STATE	6,398,325,351.83	9,041,618,845.98	9,038,411,867.04	3,206,978.94
23020114	CONSTRUCTION OF RURAL ROADS ACROSS THE STATE	31,872,936,736.33	6,872,936,736.33	6,872,746,126.77	190,609.56
23030113	MAINTENANCE OF ROADS IN THE STATE	441,288,788.10	41,288,788.10	-	41,288,788.10
23030121	RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE AND TECHNOLOGICAL INNOVATION OFFICE	88,257,757.62	193,257,757.62	189,914,010.70	3,343,746.92
23020101	CONSTRUCTION OF NEW GOVERNOR'S OFFICE, MAKURDI	1,985,799,546.43	1,885,799,546.43	1,877,894,508.49	7,905,037.94
23030121	RENOVATION OF BENUE TELEVISION STUDIO	22,064,439.40	22,064,439.40	88,257.62	21,976,181.78
23010128	PURCHASE /SUPPLY OF OFFICE EQUIPMENT (INSTALLATION OF SURVEILLANCE SYSTEM)	1,281,988.06	5,266,281,988.06	5,211,734,976.91	54,547,011.15
23020101	CONSTRUCTION OF 7 NUMBER NEW TOWNSHIP ROADS IN MAKURDI TOTALLING 6.92 KM	1,923,763,168.60	1,923,763,168.60	1,920,665,736.86	3,097,431.74
23020101	CONSTRUCTION OF 7 NO NEW TOWNSHIP ROADS IN VANDEIKYA TOTALLING 39.53 KM	1,716,280,212.66	216,280,212.66	-	216,280,212.66
23020101	FEASIBILITY STUDY & CONSTRUCTION OF MAKURDI INTERNATIONAL PASSENGER/CARGO AIRPORT	441,288,788.10	441,288,788.10	385,700,000.00	55,588,788.10
23030121	RENOVATION OF GOVT. GIRLS MODEL(EXCHANGE) SEC. SCH ALIADE AND GOVERNMENT COLLEGE MAKURDI	600,477,911.39	392,550,384.58	338,520,932.62	54,029,451.96
23020101	CONSTRUCTION OF SCHOOL FOR THE GIFTED AND TALENTED, MAKURDI	1,025,658,846.40	-	-	-
23020101	CONSTRUCTION OF 1 NO SKILL ACQUISITION AND TRAINING BLOCK, 1 NO ADMINISTRATIVE BLOCK, A DINNING HALL AND PERIMETER FENCE AT BENUE STATE REHABILITATION CENTRE, APIR	185,047,417.17	-	-	-
23030121	RENOVATION OF IBRAHIM BABANGIDA (IBB) SQUARE	1,103,221,970.24	103,221,970.24	-	103,221,970.24
23030121	RENOVATION AND CONSTRUCTION OF OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG) BENUE STATE	2,647,732,728.57	2,647,732,728.57	2,536,700,350.00	111,032,378.57

23030121	RENOVATION/CONSTRUCTION OF SPECIAL PUBLIC (GOVERNMENT) BUILDINGS ACROSS THE STATE	1,103,221,970.24	1,633,221,970.24	1,536,754,900.00	96,467,070.24
23020101	SLOT 2 (ZONE B)-CONSTRUCTION OF 2 NO 3.82 KM (TOTAL) GBOKO TOWNSHIP ROADS, 47 KM DAUDU - GBAJIMBA ROAD IN GUMA LGA , 32.50 KM ITY-MU - ADETSAV - IGBOR MARKET IN MAKURDI LGA, 10 KM UMENGER - BAKIN KORTAR ROAD IN GUMA LGA	5,886,218,128.14	386,218,128.14	-	386,218,128.14
23030121	SLOT 1. (ZONE A)- CONSTRUCTION OF 30 KM BRANCH ATSER - KORINYA - WUESE ROAD, 43.40KM SANKERA - CHITO - VAASE ROAD, UKUM LGA,29.30 KM AGER - TSE CHONGO - NYARO - TSENZUGHUL ROAD WITH SPUR TO GBEM AT NYARO AND SPUR TO TORTIV AT TSE CHONGO, 40.86 KM IKYOGEN - AGBATSE - CAMEROUN ROAD, 9.70 KM ADIKPO MBAAGWA ROAD	8,992,382,137.41	492,382,137.41	-	492,382,137.41
23020101	SLOT 3 (ZONE C) - CONSTRUCTION OF 10 KM OGYOMA - OGWUCHE - UKPUDU - ORUO - OJENYO - OJENYO CENTRE IN OTUKPO/ADO LGA	1,996,831,766.13	1,996,831,766.13	1,835,670,890.00	161,160,876.13
23030121	RENOVATION OF BENUE STATE GOVERNOR'S LODGE, ABUJA	66,193,318.21	66,193,318.21	-	66,193,318.21
23030121	RENOVATION OF CSO'S RESIDENCE AT GOVERNMENT HOUSE MAKURDI	57,367,542.45	57,367,542.45	-	57,367,542.45
23030121	RENOVATION OF ADC QUARTERS, GOVERNMENT HOUSE MAKURDI	11,032,219.70	11,032,219.70	-	11,032,219.70
23030121	REMODELLING OF BENUE DIGITAL ECONOMY HOUSE, MAKURDI	1,305,058,801.69	1,305,058,801.69	1,202,347,680.00	102,711,121.69
23020101	CONSTRUCTION OF PHOTOSTAND IN THE NEW GOVERNOR'S OFFICE AT GOVERNMENT HOUSE MAKURDI	5,516,109.85	5,516,109.85	5,120,000.00	396,109.85
		69,888,570,998.08	35,001,907,348.48	32,952,270,237.01	2,049,637,111.47
011110500100	Office of the Chief of Staff				
	CAPITAL EXPENDITURE				
23010112	FURNISHING OF OFFICE OF THE CHIEF OF STAFF	-	7,000,000.00	-	7,000,000.00
23020127	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	-	25,000,000.00	-	25,000,000.00
23050101	RESEARCH ON POLICY ADVISORY SUPPORT	-	5,000,000.00	-	5,000,000.00
23050102	DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	-	6,500,000.00	-	6,500,000.00
23050103	MONITORING AND EVALUATION OF SPECIAL PROJECTS AND INITIATIVES OF GOVERNMENT	-	4,000,000.00	-	4,000,000.00
		-	47,500,000.00	-	47,500,000.00
011113200100	Bureau for International Cooperation & Development				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10 No Executive Chairs & Tables for Int. Coop Makurdi	14,534,543.08	1,034,543.08	-	1,034,543.08
		14,534,543.08	1,034,543.08	-	1,034,543.08
011113700100	Bureau of Homeland Security				
	CAPITAL EXPENDITURE				
23010128	PROCUREMENT OF 3 NO MATRICE 350 RTK DRONES	290,690,861.62	290,690,861.62	-	290,690,861.62
23030121	RENOVATION OF TEN UNITS OFFICE BLOCKS AT THE HEADQUARTERS OF BUREAU OF HOMELAND SECURITY	678,278,677.10	156,181,417.07	-	156,181,417.07
23020118	CONSTRUCTION OF FORWARD OPERATING STATIONS IN AGATU, GUMA, KONSHISHA/OJU, GWER WEST, (KATSINA ALA/ UKUM/LOGO) AND KWANDE LOCAL GOVERNMENT AREAS	67,827,867.71	67,827,867.71	-	67,827,867.71
23010128	PROCUREMENT OF GADGETS - CCTV CAMERAS, HANDHELD SCANNERS, WALKIE TALKIE RADIO WITH EAR-PIECE AND OTHER SECURITY HARDWARE AND EQUIPMENT	388,556,785.03	388,556,785.03	-	388,556,785.03
23010112	PURCHASE OF 5 NO EXECUTIVE TABLES AND CHAIRS, 12 NO SEMI EXECUTIVE TABLES AND CHAIRS, 23 NO ORDINARY TABLES AND CHAIRS, 1 NO 20 SEATED CONFERENCE TABLES AND CHAIRS AND WINDOW BLINDS AND OTHER ACCESSORIES	23,507,201.01	23,507,201.01	-	23,507,201.01
23010112	PURCHASE OF 12 NO 1 HP A/CS, 2 NO2 HP STANDING A/CS (R410), 6 NO SCANFROST MEDIUM SIZE FRIDGE	12,693,500.96	12,693,500.96	-	12,693,500.96
		1,461,554,893.42	939,457,633.39	-	939,457,633.39
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	13,836,885.01	13,836,885.01	-	13,836,885.01
23010119	PURCHASE OF POWER GENERATING SET - PURCHASE OF 1 NO. 250KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE Benue State Bureau of Entrepreneurship and Wealth Creation	48,448,476.94	48,448,476.94	-	48,448,476.94
23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILTATE TEACHING AND LEARNING)	861,413.92	861,413.92	-	861,413.92
23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 1,000 No farm inputs (Sprayers, Exotic Seeds, Herbicides, Pesticides etc)	261,195,428.86	261,195,428.86	-	261,195,428.86
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SUNDRY BASIC INSTRUMENTS AND WORKSHOP EQUIPMENT	726,727,154.04	726,727,154.04	654,800,992.00	71,926,162.04
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Bureau of Entrepreneurship and Wealth Creation	38,758,781.55	38,758,781.55	-	38,758,781.55
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation / Repairs of Benue State Bureau of Entrepreneurship and Wealth Creation Office Buildings	145,345,430.81	145,345,430.81	96,430,000.00	48,915,430.81
23050103	MONITORING AND EVALUATION: MONITORING & EVALUATION OF PROJECTS AND PROGRAMS BY Benue State Bureau of Entrepreneurship and Wealth Creation	9,689,695.39	9,689,695.39	-	9,689,695.39
		1,244,863,266.51	1,244,863,266.51	751,230,992.00	493,632,274.51
12300100100	Ministry of Information,Culture and Tourism				
	CAPITAL EXPENDITURE				
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF PRE PRESS EQUIP FOR MINISTRY OF INFORMATION	145,345,430.81	9,495,430.81	7,067,001.01	2,428,429.80

23010129	PURCHASE OF 2NO 5KW TRANSMITTER FOR RADIO BENUE WITH ACCESSORIES	52,288,338.49	2,288,338.49	1,575,970.00	712,368.49
23020101	CONSTRUCTION OF AMINU ISAH CULTURAL /OFFICE COMPLEX	29,069,086.16	18,069,086.16	17,657,757.38	411,328.78
23020127	REACTIVATION & OVERHAUL OF RADIO BENUE TELEVISION	48,448,476.94	6,448,476.94	4,214,864.00	2,233,612.94
23030121	REHABILITATION OF OUTDOOR/INDOOR AMINU ISAH KANTOGORA THEATRE	48,448,476.94	11,948,476.94	10,213,112.00	1,735,364.94
23010129	PURCHASE OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	35,142,351.97	12,642,351.97	10,600,885.32	2,041,466.65
23010140	PURCHASE OF 4NO. OF AUTOMATIC VOLTAGE REGULATOR FOR BENUE TELEVISION	166,936,019.76	936,019.76	-	936,019.76
23030127	REHABILITATION AND REPAIRS OF DIGITAL PRODUCTION EQUIPMENT AT BENUE NEWS & BENUE TODAY STUDIOS.	265,151,828.38	65,151,828.38	58,421,880.00	6,729,948.38
		790,830,009.45	126,980,009.45	109,751,469.71	17,228,539.74
12300300100	Benue State Television Corporation				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 15NO EXECUTIVE CHAIRS,30NO TABLES	8,478,483.46	8,478,483.46	-	8,478,483.46
23010119	PURCHASE OF POWER GENERATING SET: POWER GENERATING SETS-SUPPLY OF GENERATOR - 200KVA, BENUE TV.	1,627,868.83	1,627,868.83	-	1,627,868.83
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHERS: LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION HQTRS.	3,391,393.39	3,391,393.39	-	3,391,393.39
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF BENUE STATE TELEVISION OFFICE COMPLEX	1,254,815.55	1,254,815.55	-	1,254,815.55
23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF DIGITAL SPECIALIST SCHEDULING SOFTWARE FOR BENUE STATE TELEVISION	4,069,672.06	4,069,672.06	-	4,069,672.06
		18,822,233.29	18,822,233.29	-	18,822,233.29
012305500100	Government Printing Department				
	CAPITAL EXPENDITURE				
23030127	REPAIR OF KORD 64 MACHINE	2,616,217.75	2,616,217.75	-	2,616,217.75
23030127	REPAIR OF GUILLOTINE MACHINE	1,259,660.40	1,259,660.40	-	1,259,660.40
23010129	PURCHASE OF NEW KORD 64 PRINTING MACHINE	13,565,573.54	13,565,573.54	-	13,565,573.54
23010129	PURCHASE OF COMPUTER TO PLATE(CTP) MACHINE	125,966,040.03	25,966,040.03	-	25,966,040.03
23010113	PURCHASE OF 1NO DELL DESKTOP COMPUTER	460,260.53	460,260.53	-	460,260.53
23010114	PURCHASE OF 1NO HP COLOR LASERJET PRINTER	460,260.53	460,260.53	-	460,260.53
		144,328,012.79	44,328,012.79	-	44,328,012.79
012305600100	Benue State Council For Arts and Culture				
	CAPITAL EXPENDITURE				
23010120	PURCHASE OFCANTEN / KITCHEN EQUIPMENT: COOKING UTENSILS	678,278.68	678,278.68	-	678,278.68
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	678,278.68	678,278.68	-	678,278.68
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM KATSINA-ALA SENATORIAL ZONE A IN BENUE STATE.	10,174,180.16	10,174,180.16	6,463,200.00	3,710,980.16
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM MAKURDI SENATORIAL ZONE B IN BENUE STATE.	10,174,180.16	10,174,180.16	8,250,000.00	1,924,180.16
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM OTUKPO SENATORIAL ZONES C IN BENUE STATE.	10,174,180.16	10,174,180.16	5,461,900.00	4,712,280.16
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: MONUMENTS FOR DISPLAY AT THE ARTS COUNCIL	3,391,393.39	3,391,393.39	3,300,000.00	91,393.39
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES: REPAIR OF OPEN AIR AND INDOOR THEATRE COMPLEX	78,002,047.87	78,002,047.87	76,584,900.00	1,417,147.87
23010112	PURCHASE OF 5NO. 1HP TUNDRA AIR-CONDITIONER	968,969.54	968,969.54	-	968,969.54
23010112	PURCHASE OF 5NO. SET OF EXECUTIVE CHAIRS AND TABLES	2,906,908.62	2,906,908.62	-	2,906,908.62
23010129	PURCHASE OF 2NO. 15 INCHES PAS WITH BLUETOOTH, WIRELESS MIC.	484,484.77	484,484.77	-	484,484.77
		117,632,902.00	117,632,902.00	100,060,000.00	17,572,902.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)				
	CAPITAL EXPENDITURE				
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO 240KVA MIKANO GENERATOR	41,678,278.68	41,678,278.68	-	41,678,278.68
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT: PURCHASE OF 20NO.-FIRE FIGHTING TRUCK,300 FIRE EXTINGUISHERS	400,592,975.76	400,592,975.76	-	400,592,975.76
23010128	PURCHASE OF SECURITY EQUIPMENT (Security Gadgets):PURCHASE OF100NO. HAND HELD WALKTHROUGH METAL DETECTORS, 100NO-WALKIE TALKIES,70NO-HANDHELD EXPLOSIVE DETECTORS,20NOS -SMALL ARMS-SHORT GUN	339,139,338.55	339,139,338.55	339,129,750.00	9,588.55
23030122	REHABILITATION/REPAIRS OF BOUNDARIES: ADJUSTMENT OF INTRA AND INTERSTATE BOUNDARIES	6,782,786.77	6,782,786.77	-	6,782,786.77
		788,193,379.76	788,193,379.76	339,129,750.00	449,063,629.76
012500300100	Bureau of Service Welfare				
	CAPITAL EXPENDITURE				
23030104	REPAIRS OF 6 BOREHOLES AT THE STATE SECRETARIAT	6,782,786.77	6,782,786.77	-	6,782,786.77
23030121	RENOVATION OF STATE SECRETARIAT COMPLEX - REPLACEMENT OF ALUMINIUM ROOF COVERINGS, PROVISIONAL MAINTENANCE AND CHANGING OF MECHANICAL AND ELECTRICAL INSTALLATIONS, PROVISIONAL PAINTING & DECORATION OF THE STATE SECRETARIAT COMPLEX	93,990,045.26	93,990,045.26	-	93,990,045.26
23020102	CONSTRUCTION - CONSTRUCTION OF 14 UNITS OF 3-BEDROOM FLATS FOR PUBLIC SERVANTS ON OWNER-OCCUPIER BASIS AT UGONDO MEGA LAYOUT	138,757,793.20	38,757,793.20	-	38,757,793.20
23020103	PROVISION OF SOLAR MINIGRID POWER TO THE STATE SECRETARIAT - 200KWP SOLAR SYSTEM FOR HEAD OF SERVICE BUILDING; 200KWP SYSTEM FOR MINISTRY OF YOUTH & SPORTS BUILDING; 400KWP SYSTEM FOR MINISTRY OF FINANCE	77,517,563.10	55,517,563.10	-	55,517,563.10

23020102	CONSTRUCTION OF 500 UNIT MASS HOUSING FOR CIVIL SERVANTS IN THE STATE AT GBOKO ROAD MAKURDI		500,000,000.00	-	500,000,000.00
23030121	REHABILITATION OF PERIMTER FENCE AT THE STATE SECRETARIAT		242,000,000.00	-	242,000,000.00
		317,048,188.32	937,048,188.32	-	937,048,188.32
12500600100	Benue Public service institute				
	CAPITAL EXPENDITURE				
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 1No. 500 Seater Auditorium	290,690,861.62	290,690,861.62	-	290,690,861.62
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 7No. Large Class Rooms	290,690,861.62	290,690,861.62	-	290,690,861.62
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 5No. Small Class Rooms	242,242,384.68	242,242,384.68	-	242,242,384.68
23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 12 No. Administrative & Staff office at the School	48,448,476.94	48,448,476.94	-	48,448,476.94
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 2,400,000 No. collapseable chairs & table	29,069,086.16	29,069,086.16	-	29,069,086.16
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 500 No.chairs & tables	9,689,695.39	9,689,695.39	-	9,689,695.39
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Furnishing Administrative & Staff Offices	9,689,695.39	9,689,695.39	-	9,689,695.39
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of 20No projectors & Projector screen	34,592,212.53	34,592,212.53	-	34,592,212.53
23050101	Research into Benue State Civil Service Capacity to Function Optimally	100,569,669.28	100,569,669.28	-	100,569,669.28
23010125	Purchase library books and Equipment: Purchase of 500Nos Assorted Educational and Research books for the institute	31,491,510.01	31,491,510.01	-	31,491,510.01
23030104	Rehabilitation of 10nos boreholes in the Institute Premises	25,782,786.77	25,782,786.77	-	25,782,786.77
23030113	Rehabilitation of Minor Road networks across the institute campus	55,813,817.23	55,813,817.23	-	55,813,817.23
23030123	Rehabilitation of Street lights across the Campus of the Institute	7,751,756.31	7,751,756.31	-	7,751,756.31
23020124	Construction of school shops / mall	9,689,695.39	9,689,695.39	-	9,689,695.39
		1,186,212,509.30	1,186,212,509.30	-	1,186,212,509.30
14000100100	Office of the Auditor-General for the State				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION OF NEW AUDIT OFFICE COMPLEX: ALONG OLD OTUKPO ROAD BESIDE HOTEL BOBEC	193,793,907.74	193,793,907.74	-	193,793,907.74
		193,793,907.74	193,793,907.74	-	193,793,907.74
14000200100	Local Government Audit Department				
	CAPITAL EXPENDITURE				
23010112	Purchase of office furniture and fittings : Purchase of 10No. Semi-Executive chairs and tables	193,793.91	193,793.91	-	193,793.91
		193,793.91	193,793.91	-	193,793.91
14700100100	Benue State Civil Service Commission				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION AND REPAIRS OF HEADQUARTERS OF BENUE STATE CIVIL SERVICE COMMISSION	67,827,867.71	0.00	-	0.00
		67,827,867.71	0.00	-	0.00
14800100100	Benue State Independent Electoral Commission (BSIEC)				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF 8No. Modern Executive CEO Office Swivel And Visitors Chair ,15No. Modern Executive Wooden & Leather Visitor Office Chair, 10No Skyrun 1HP Split Air Conditioner (KF-25GWHDI-X9/T)	1,937,939.08	1,937,939.08	-	1,937,939.08
23020101	CONSTRUCTIONS OF NEW STORES BUILDING AND ICT HALL, BUILDING OF NEW CONFERENCE HALL AT BSIEC HEADQUARTES MAKURDI	242,242.38	242,242.38	-	242,242.38
23010123	PURCHASE OF 10NO. DRY CHEMICAL POWDER - DCP - TROLLEY FIRE EXTINGUISHER -50KG, 2NO. DRAGER SCBA BREATHING APPARATUS (BA) - PSS 3000, DUST NOSE MASK AT N3,500 EACH	4,844,847.69	4,844,847.69	-	4,844,847.69
23050102	DESIGNING & HOSTING OF WEBSITE	1,937,939.08	1,937,939.08	-	1,937,939.08
		8,962,968.23	8,962,968.23	-	8,962,968.23
014900100100	Local Government Service Commission				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS-Renovation of LGSC Headquarter building Premises	86,138,055.06	86,138,055.06	-	86,138,055.06
		86,138,055.06	86,138,055.06	-	86,138,055.06
015600100100	Ministry of Communications and Digital Economy				
	CAPITAL EXPENDITURE				
23010113	PROCUREMENT OF 750NO. COMPUTER work station & CHAIRS AT FOR ICT DEV. CENTER MAKURDI	3,056,113.45	5,427,866.91	1,500,000.00	3,927,866.91
23010112	PURCHASE OF 300NO. SEMI- Executive TABLES AT FOR ICT DEV. CENTER MAKURDI	2,628,246.54	2,628,246.54	2,500,000.00	128,246.54
23010119	PURCHASE OF 1 NO. 350KVA SUMEC POWER GENERATING SET FOR the Ministry	33,913,933.86	33,913,933.86	-	33,913,933.86
23010119	PURCHASE OF 4 NO. NEXUS 7.5KVA INVERTER WITH 8X200 AH BATTERY	12,112,119.23	12,112,119.23	-	12,112,119.23
23020127	CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURE: construction of ICT development centre	111,485,759.25	111,485,759.25	-	111,485,759.25
23020127	Construction of E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR THE STATE. Benue State Information intelligent Management System	278,118,481.85	278,118,481.85	267,912,387.00	10,206,094.85
23020127	Construction of ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE FOR BENUE STATE WORKERS	261,621,775.45	261,621,775.45	260,800,450.00	821,325.45

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive chairs & tables & 10 No. semi-executive chairs & tables	7,751,756.31	7,751,756.31	-	7,751,756.31
23050102	COMPUTER SOFTWARE ACQUISITION: Acquisition of 200NOS licensed Microsoft office and other software packages	48,448,476.94	48,448,476.94	-	48,448,476.94
23050103	MONITORING AND EVALUATION: Monitoring & Evaluation of implementation Digital Benue	24,224,238.47	24,224,238.47	-	24,224,238.47
23030121	RENOVATION OF STATE LIBRARY BUILDING MAKURDI	471,862,388.63	471,862,388.63	471,766,599.00	95,789.63
23010113	PROCUREMENT, CONFIGURATION, SUPPLY, AND INSTALLATION OF 2,000 UNITS OF VARIED COMPUTER HARDWARE AND SOFTWARE FOR IMPLEMENTATION OF THE DIGITAL BENUE INITIATIVE	324,750,140.90	322,378,387.44	-	322,378,387.44
23010113	Construction of ICT Units for 92 MDAs in the state	401,153,389.03	401,153,389.03	256,890,112.00	144,263,277.03
23020127	EXTENSION OF INTERNET BROADBAND TO THE 3-SENATORIAL ZONES IN THE STATE	5,432,282,850.32	432,282,850.32	-	432,282,850.32
23010113	purchase of 5750NOS computers for secondary schools in the state	508,357,362.27	508,357,362.27	520,472,100.00	(12,114,737.73)
23020127	construction of digital security system for intelligent report gathering in all 23-LGAs in the state	203,483,603.13	203,483,603.13	-	203,483,603.13
23020127	Construction of knowledge centres in three senatorial zones in the state	608,512,870.31	608,512,870.31	0.00	608,512,870.31
		8,733,763,505.95	3,733,763,505.95	1,781,841,648.00	1,951,921,857.95
016100100100	Office of the Secretary to the State Government				
	CAPITAL EXPENDITURE				
23010119	PURCHASE OF POWER GENERATING SET: 100KVA JMG GENERATOR FOR BENUE LIAISON OFFICE, ABUJA.	-	39,635,900.00	-	39,635,900.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF EXCO BAGS	19,379,390.77	19,379,390.77	-	19,379,390.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CHAIRS: FURNISHING OF CABINET OFFICE WITH EXECUTIVE CHAIRS	115,307,375.11	75,671,475.11	29,458,250.00	46,213,225.11
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CONFERENCE TABLES FOR EXCO SECRETARIAT	10,658,664.93	10,658,664.93	-	10,658,664.93
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 LIBRARY SHELVES FOR B/S EXCO ARCHIVES	53,647,483.00	53,647,483.00	-	53,647,483.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - AIR CONDITIONER: 8 NO. LG AC FOR EXCO SECRETARIAT	16,278,688.25	16,278,688.25	-	16,278,688.25
23010113	PURCHASE OF COMPUTERS: 4 NO HP LAPTOPS - INTEL COREI7 PROCESSOR WITH 2G DEDICATED GRAPHICS NDIVA Gforce, BACKLIT, 1TB AND 8G RAM	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	21,317,329.85	21,317,329.85	-	21,317,329.85
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	71,703,745.87	71,703,745.87	-	71,703,745.87
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	21,317,329.85	21,317,329.85	-	21,317,329.85
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF EXCO SECRETARIAT - SSG	33,020,931.53	33,020,931.53	-	33,020,931.53
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	85,269,319.41	85,269,319.41	71,300,730.00	13,968,589.41
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	42,634,659.70	42,634,659.70	-	42,634,659.70
		490,534,918.26	490,534,918.26	100,758,980.00	389,775,938.26
016100200100	Bureau of Political - SSG				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - PURCHASE OF 2NOS. EXECUTIVE SWIVEL CHAIRS.	484,484.77	484,484.77	-	484,484.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-TABLES: PURCHASE OF 2NOS. EXECUTIVE TABLES/DESKS	484,484.77	484,484.77	-	484,484.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-SAFES/ FILE CABINETS/ CUPBOARDS: PURCHASE OF 1NO. GUBABI OFFICE SAFE, 1NO FILE CABINET, 1NO OFFICE CUPBOARD	484,484.77	484,484.77	-	484,484.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS- AIR CONDITIONER: PROVISION OF 2 NO. LG 2HP AIR CONDITIONERS TO VARIOUS OFFICES.	484,484.77	484,484.77	-	484,484.77
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF ICT CENTRE/LIBRARY FOR POL.	1,937,939.08	1,937,939.08	-	1,937,939.08
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIAISON OFFICE ABUJA	4,844,847.69	4,844,847.69	-	4,844,847.69
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF GOV'S LODGE AT LIAISON OFFICE KADUNA	11,627,634.46	11,627,634.46	-	11,627,634.46
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIAISON OFFICE LAGOS	19,379,390.77	19,379,390.77	-	19,379,390.77
		39,727,751.09	39,727,751.09	-	39,727,751.09
16100300100	Bureau of Research and Policy Analysis (REPA) - SSG				
	CAPITAL EXPENDITURE				
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF ICT CENTRE/LIBRARY	6,000,000.00	6,000,000.00	-	6,000,000.00
		6,000,000.00	6,000,000.00	-	6,000,000.00
16100600100	Liaison Office Kaduna				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES (FURNISHING OF LIAISON OFFICE)	1,937,939.08	1,937,939.08	-	1,937,939.08
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INTERNAL SECURITY FENCE	9,689,695.39	9,689,695.39	-	9,689,695.39
23040102	EROSION & FLOOD CONTROL: (DRAINAGE AND EROSION CONTROL)	1,937,939.08	1,937,939.08	-	1,937,939.08
23020101	CONSTRUCTION OF NEW GOVERNOR'S LODGE AT YAKUBU AVENUE, KADUNA	484,484,769.36	484,484,769.36	-	484,484,769.36

23020101	CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX AT WARF ROAD, KADUNA	193,793,907.74	193,793,907.74	-	193,793,907.74
		691,844,250.64	691,844,250.64	-	691,844,250.64
16100600100	Liaison Office Kaduna				
	CAPITAL EXPENDITURE				
23030101	RENOVATION OF BENUE STATE GOVERNOR'S LODGE AT ASOKORO, ABUJA	48,448,476.94	48,448,476.94	-	48,448,476.94
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET.	24,950,965.62	24,950,965.62	-	24,950,965.62
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:6NO. SET OF SWIVEL CHAIRS, TABLE, 1NO. DIGITAL LOCK SAFE & FILE CABINET, 2NO.CUPBOARD, 3NO. 32" LG TELEVISION SET, 3NO.LG AIR-CONDITIONER, 4NO.STC CEILING FANS & 2NO. LG REFRIGERATOR.	17,925,936.47	17,925,936.47	-	17,925,936.47
		91,325,379.02	91,325,379.02	-	91,325,379.02
021500100100	Ministry of Agriculture and Natural Resources				
	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: SONOS- FARM TRACTORS (75HP) MASSEY FERGUSON/IMPLEMENTS AND SPAREPARTS	213,173,298.52	213,173,298.52	209,999,400.00	3,173,898.52
23010127	PURCHASE OF 60NOS. JOHN DEERIE FARM TRACTORS (75HP) IMPLEMENTS AND SPAREPARTS	125,966,040.03	125,966,040.03	164,500,320.00	-38,534,279.97
23010109	PURCHASE OF SEA BOATS: 2NO PATROL BOATS AND ACCESSORIES FOR MANR HEADQTRS, MAKURDI	14,534,543.08	14,534,543.08	-	14,534,543.08
23010122	PURCHASE PURCHASE OF 2NOS VETERINARY ULTRASOUND, 1NO. WEIGHING SCALES, 1NO.WARMING UNIT,1NO CT SCANNER ETC	24,524,619.02	24,524,619.02	-	24,524,619.02
23030121	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: RENOVATION OF FINGERLINGS PONDS AT MANR HQTRS	5,232,435.51	5,232,435.51	-	5,232,435.51
23030121	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: SWINE/CROPS IMPROVEMENT PROJECT, YANDEV	14,767,095.77	14,767,095.77	-	14,767,095.77
23010127	PURCHASE OF AGRICULTURAL INPUTS: PURCHASE OF 100NOS CATTLE FEEDER, RAAV	17,812,760.82	17,812,760.82	-	17,812,760.82
23010127	PURCHASE OF AGRICULTURAL INPUTS: PURCHASE OF 100NO FARM INPUTS (SPRAYERS, SEEDS, HERBICIDES, PESTICIDES ETC)	77,786,373.66	77,786,373.66	79,452,300.00	-1,665,926.34
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: PRODUCTION OF 100NO. TONES ANIMAL FEEDS,BILL & MELINDA GATES FOUNDATION, MAKURDI	9,690,329.09	9,690,329.09	-	9,690,329.09
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CATTLE RANCH DEV. FOR IMPLEMENTATION OF THE OPEN GRAZING PROHIBITION & ESTABLISHMENT OF RANCHES LAW, MAKURDI	48,874,823.53	48,874,823.53	-	48,874,823.53
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: GREENHOUSE PRODUCTION, GAADI	573,629.97	573,629.97	-	573,629.97
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: MILK PRODUCTION EQUIPMENT	10,222,919.32	10,222,919.32	-	10,222,919.32
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 50 HECTARES OF RICE & OTHER CROPS PRODUCTION, MAKURDI	9,689,695.39	9,689,695.39	-	9,689,695.39
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: LAND CLEARING & DEV. SCHEME, MAKURDI	9,689,695.39	9,689,695.39	-	9,689,695.39
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: AGRO- PROCESSING PRODUCTIVITY ENHANCEMENT SUPPORT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (APPEALS)	1,356,557.35	1,356,557.35	-	1,356,557.35
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: SPECIAL AGRO- PROCESSING ZONE PROJECT (SAPZ)	1,356,557.35	1,356,557.35	-	1,356,557.35
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: 6NO.HATCHERY &1000NO. OF DAY OLD CHICKS	11,627,634.46	11,627,634.46	-	11,627,634.46
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES:AGRIC FARM AT ADIKPO	1,162,763.45	1,162,763.45	-	1,162,763.45
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: LIVESTOCK AT GUMA	19,476,287.73	19,476,287.73	-	19,476,287.73
23020114	CONSTRUCTION / PROVISION OF ROADS:FEEDER ROADS-RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS 3 (RAAMP3): COUNTERPART FUND	13,944,983,348.93	6,944,983,348.93	6,676,133,909.02	268,849,439.91
23010127	PURCHASE OF AGRICULTURAL CHEMICALS: FERTILIZER PROCUREMENT & DISTRIBUTION BY BENUE STATE GOVERNMENT	647,055,605.30	6,959,617,776.00	6,512,786,707.00	446,831,069.00
23010127	PURCHASE OF AGRICULTURAL CHEMICALS: PURCHASE OF ANTI-RABIES BY MINISTRY OF AGRICULTURE, MAKURDI	19,418,149.56	19,418,149.56	-	19,418,149.56
23010127	PURCHASE OF AGRICULTURAL CHEMICALS: PROCUREMENT & DISTRIBUTION OF POULTRY VACCINES BY MINISTRY OF AGRICULTURE, MAKURDI	19,393,925.32	19,393,925.32	-	19,393,925.32
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SPRINKLING & DRIPPING IRRIGATION-KATSINA-ALA	4,893,296.17	4,893,296.17	-	4,893,296.17
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SPRINKLING & DRIPPING IRRIGATION-GUMA	4,893,296.17	4,893,296.17	-	4,893,296.17
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EARTH DAM AT KONSHISHA	4,844,847.69	4,844,847.69	-	4,844,847.69
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EARTH DAMS AT GWER-EAST (ALIADE)	4,844,847.69	4,844,847.69	-	4,844,847.69
23020113	OTHER STORAGE FACILITIES: UKUM (MBAYENGE)	2,131,732.99	2,131,732.99	-	2,131,732.99
23020113	OTHER STORAGE FACILITIES: KATSINA-ALA (TOWNSHIP)	2,131,732.99	2,131,732.99	-	2,131,732.99
23020113	OTHER STORAGE FACILITIES: GWER (ALIAD TOWN)	2,131,732.99	2,131,732.99	-	2,131,732.99
23020113	OTHER STORAGE FACILITIES: GUMA (AGASHA)	2,131,732.99	2,131,732.99	-	2,131,732.99
23010119	PURCHASE OF POWER GENERATING SET:PROCUREMENT OF 50KVA GENERATOR AT MANR HEADQUARTERS	4,844,847.69	4,844,847.69	-	4,844,847.69
23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: 30NOS REAPERS	17,441,451.70	17,441,451.70	-	17,441,451.70
23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: PROCUREMENT OF RICE AND CASSAVA PROCESSING MACHINES	58,235,069.28	58,235,069.28	53,460,000.00	4,775,069.28

23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, MAKURDI (CENTRAL)	4,844,847.69	4,844,847.69	-	4,844,847.69
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, GBOKO (CENTRAL)	4,844,847.69	4,844,847.69	-	4,844,847.69
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, OTUKPO (OTUKPO TOWN)	4,844,847.69	4,844,847.69	-	4,844,847.69
23020128	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT CENTRE AND WEBSITE DESIGN, HQTRS MAKURDI	5,813,817.23	5,813,817.23	-	5,813,817.23
23050101	RESEARCH AND DEVELOPMENT: LAND CLASSIFICATION & SOIL MAPPING	4,360,362.92	4,360,362.92	-	4,360,362.92
23050101	RESEARCH AND DEVELOPMENT: TRAINING OF FARMERS ON CLIMATE SMART AGRICULTURE (CSA) PRACTICES	5,813,817.23	5,813,817.23	-	5,813,817.23
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING OF OFFICE BLOCK AT MANR HEADQUARTERS/BLOWN OFF ROOF	97,090,747.78	97,090,747.78	62,450,800.00	34,639,947.78
23050101	EXHIBITION: NATIONAL & STATE COUNCILS ON AGRIC. & SHOW	9,689,695.39	9,689,695.39	-	9,689,695.39
23050101	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	58,138,172.32	58,138,172.32	32,450,120.00	25,688,052.32
23050101	RESEARCH & DEVELOPEMNT: CADRE HARMONIZE (CH), FOOD & NUTRITION INSECURITY ANALYSIS, MAKURDI	38,956,373.82	38,956,373.82	-	38,956,373.82
23010127	PROCUREMENT OF 2NO. POWER TILLERS, MAKURDI	262,251,896.34	262,251,896.34	233,500,000.00	28,751,896.34
23050101	IMPLEMENTATION OF NATIONAL LIVESTOCK TRANSFORMATION PROJECT (NLTP), MAKURDI	1,937,939.08	1,937,939.08	-	1,937,939.08
23050101	RESEARCH & DEVELOPMENT: AKATA FISH FESTIVAL	1,937,939.08	1,937,939.08	-	1,937,939.08
23020101	BUILDING OF VETERINARY CLINICS AT GUMA, VANDEIKYA & APA	98,641,099.04	98,641,099.04	-	98,641,099.04
23010127	PURCHASE OF 1000NO KNAPSACK SPRAYERS, MAKURDI	3,391,393.39	3,391,393.39	-	3,391,393.39
23010127	PURCHASE OF 5NOS. DISTONNERS, OTUKPO	3,391,393.39	3,391,393.39	-	3,391,393.39
23020118	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: FENCING OF AGRICULTURAL LAND (MAKURDI, OTUKPO & VANDEIKYA)	48,448,476.94	48,448,476.94	28,980,340.00	19,468,136.94
23050101	RESEARCH & DEVELOPMENT: AGRICULTURAL MECHINERY CENSUS	9,689,695.39	509,689,695.39	532,459,000.00	-22,769,304.61
23020113	CONSTRUCTION OF AGRICULTURAL MARKETING HUB IN ZONE A AND B BENAGRO		1,000,000,000.00	-	1,000,000,000.00
		16,020,981,039.31	16,833,543,210.01	14,586,172,896.02	2,247,370,313.99
021502100100	Akperan Orshi Polytechnic, Yandev.				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	5,523,126.37	5,523,126.37	-	5,523,126.37
23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 MOTOR VEHICLES + 1 NO SALOON CAR.	14,929,882.65	14,929,882.65	-	14,929,882.65
23010106	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	22,092,505.48	22,092,505.48	-	22,092,505.48
23010108	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	12,984,191.82	12,984,191.82	-	12,984,191.82
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CLIPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS AT AOPOLY, YANDEV.	5,437,081.88	5,437,081.88	-	5,437,081.88
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING LABORATORY AND HYDRAULICS / HYDROLOGY LABORATORY AT SCHOOL OF ENGINEERING, YANDEV.	1,611,379.87	1,611,379.87	-	1,611,379.87
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER (45,000X 20 = 900,000), 20 EXECUTIVE CHAIRS (65,000 X 20 = 1,300,000), 20 VISITORS' CHAIR (20,000 X 20 = 400,000) AT SCHOOL OF MGT. SCIENCES, AOPOLY, YANDEV.	2,116,229.47	2,116,229.47	-	2,116,229.47
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE HALL WITH 20 CAPACITY CONFERENCE TABLE AND 10NO EXTRA CHAIRS FOR GOVERNING COUNCIL, MANAGEMENT OR ACADEMIC BOARD MEETINGS AT AOPOLY, YANDEV.	3,011,557.33	3,011,557.33	-	3,011,557.33
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 50NO. HP COREI7 LAPTOP COMPUTERS, YANDEV	6,751,062.71	6,751,062.71	-	6,751,062.71
23010113	PURCHASE OF COMPUTERS: PROVISION OF OTHER ICT EQUIPMENT, YANDEV	7,813,770.36	7,813,770.36	7,680,000.00	133,770.36
23010114	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 2NO. COLOUR HP LASERJET PRO Mfp M479dw WIRELESS MULTIFUNCTION COMPUTER PRINTER, YANDEV	1,580,428.08	1,580,428.08	-	1,580,428.08
23010115	PURCHASE OF PHOTOCOPYING MACHINES: PROVISION OF 2NO. BIZHUB KONICA MINOLTA OFFICE PHOTOCOPIERS AT AOPOLY, YANDEV	4,844,847.69	4,844,847.69	-	4,844,847.69
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF (200KVA) GENERATOR	1,302,295.06	1,302,295.06	-	1,302,295.06
23010119	PURCHASE OF POWER GENERATING SET: (20KVA) FOR COMPUTER SCIENCE LAB AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	2,279,016.36	2,279,016.36	-	2,279,016.36
23010119	PURCHASE OF POWER GENERATING SET: (150KVA) GENERATOR AT AOPOLY, YANDEV.	8,546,311.33	8,546,311.33	8,240,500.00	305,811.33
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS - AUDIO & VISUAL AIDS, MECHANICAL TEACHING AIDS EQUIPMENT AT AOPOLY, YANDEV	4,844,847.69	4,844,847.69	-	4,844,847.69
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (TETFUND INTERVENTION) AT AOPOLY YANDEV	119,010,198.69	119,010,198.69	113,674,500.00	5,335,698.69
23010128	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	20,860,596.37	20,860,596.37	8,000,000.00	12,860,596.37
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	5,569,576.83	5,569,576.83	-	5,569,576.83
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	3,255,737.65	3,255,737.65	-	3,255,737.65
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	3,906,885.18	3,906,885.18	-	3,906,885.18

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	12,209,016.19	12,209,016.19	11,300,000.00	909,016.19
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	7,675,401.51	7,675,401.51	-	7,675,401.51
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER FACILITIES AT AOPOLY, YANDEV.	651,147.53	651,147.53	-	651,147.53
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE ANIMAL SLAUGHTER SLAB AT AOPOLY, YANDEV.	89,532.79	89,532.79	-	89,532.79
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE HOME AND RURAL ECONOMICS WITH FENCING AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	3,992,348.29	3,992,348.29	-	3,992,348.29
23020111	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	3,906,885.18	3,906,885.18	-	3,906,885.18
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL , BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	1,953,442.59	1,953,442.59	-	1,953,442.59
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	1,649,438.09	1,649,438.09	-	1,649,438.09
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	50,870,900.78	50,870,900.78	46,378,900.00	4,492,000.78
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,471,769.59	2,471,769.59	-	2,471,769.59
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,022,950.60	13,022,950.60	13,000,000.00	22,950.60
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICS ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,022,950.60	13,022,950.60	-	13,022,950.60
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	24,418,032.38	24,418,032.38	-	24,418,032.38
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPING OF ELECTRICAL/ELECTRONICS ENGINEERING LABORATORIES AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	29,710,233.93	29,710,233.93	28,900,500.00	809,733.93
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	4,747,950.74	4,747,950.74	-	4,747,950.74
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	1,302,295.06	1,302,295.06	-	1,302,295.06
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	10,418,360.48	10,418,360.48	10,211,000.00	207,360.48
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,728,593.03	2,728,593.03	-	2,728,593.03
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	1,342,991.78	1,342,991.78	1,000,000.00	342,991.78
23030112	REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING CAMPUS ROADS AT AOPOLY, YANDEV.	3,255,737.65	3,255,737.65	2,300,000.00	955,737.65
23030113	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	5,209,180.24	9,000,000.00	4,700,000.00	4,300,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	1,293,172.21	1,293,172.21	-	1,293,172.21
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	8,665,084.71	15,233,900.00	14,617,730.00	616,170.00
23030121	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	1,957,318.47	1,957,318.47	-	1,957,318.47
23050101	COMPUTER SOFTWARE ACQUISITION (ANTIVIRUS AND OTHERS) AT AOPOLY, YANDEV	678,278.68	678,278.68	-	678,278.68
23050102	MONITORING AND EVALUATION (NBTE, COREN) AT AOPOLY, YANDEV	16,956,966.93	16,956,966.93	4,776,820.00	12,180,146.93
23050103	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: (TETFUND INTERVENTION) at AOPOLY, Yandev	98,981,607.53	88,621,972.48	88,500,000.00	121,972.48
		581,453,116.42	581,453,116.42	363,279,950.00	218,173,166.42
021510200100	Bureau of Agricultural Development and Mechanization				
	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Planters, Graters, Dryers, Rice Milling Machines, and Threshers) for the Ministry	67,827,867.71	67,827,867.71	116,648,000.00	(48,820,132.29)
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF LOGO RICE MILL	5,813,817.23	5,813,817.23	-	5,813,817.23
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF AGATU RICE MILL	5,813,817.23	5,813,817.23	-	5,813,817.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Agatu	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/East	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Kwande	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Guma	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28

23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/West	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Ogbadibo	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Logo	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Okpokwu	12,015,222.28	12,015,222.28	35,636,970.00	(23,621,747.72)
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative Block (BNARDA)	13,565,573.54	13,565,573.54	12,005,000.00	1,560,573.54
23020113	CONSTRUCTION/PROVISION AGRICULTURAL FACILITIES: PROCUREMENT OF IMPROVED SEEDS, CUTTINGS COUNTERPART FUNDS	11,627,634.46	11,627,634.46	-	11,627,634.46
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Agatu	13,565,573.54	13,565,573.54	34,833,504.00	(21,267,930.46)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Gwer-West	13,565,573.54	13,565,573.54	20,556,000.00	(6,990,426.46)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Kwande	13,565,573.54	13,565,573.54	22,470,762.71	(8,905,189.17)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Rice Aggregation Centres in Obagaji, Agatu	33,913,933.86	33,913,933.86	-	33,913,933.86
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Aliade Gwer East	33,913,933.86	33,913,933.86	-	33,913,933.86
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Kwande	33,913,933.86	33,913,933.86	-	33,913,933.86
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Agatu	17,441,451.70	17,441,451.70	93,413,677.51	(75,972,225.81)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Gwer-West	17,441,451.70	17,441,451.70	90,468,715.11	(73,027,263.41)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Kwande	17,441,451.70	17,441,451.70	58,753,098.00	(41,311,646.30)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Agatu	12,596,604.00	12,596,604.00	57,607,345.00	(45,010,741.00)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Kwande	12,596,604.00	12,596,604.00	57,083,445.00	(44,486,841.00)
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Building HQTRS (BNARDA)	19,379,390.77	19,379,390.77	-	19,379,390.77
23050101	MONITORING AND EVALUATION	38,758,781.55	38,758,781.55	-	38,758,781.55
23040101	TREE PLANTING: TREE PLANTING IN OTUKPO (BNARDA)	2,906,908.62	2,906,908.62	22,655,000.00	(19,748,091.38)
23040101	TREE PLANTING: TREE PLANTING IN BURUKU (BNARDA)	3,391,393.39	3,391,393.39	-	3,391,393.39
23040101	TREE PLANTING: TREE PLANTING IN USHONGO (BNARDA)	2,906,908.62	2,906,908.62	-	2,906,908.62
23040101	TREE PLANTING: TREE PLANTING IN MAKURDI (BNARDA)	2,713,114.71	2,713,114.71	-	2,713,114.71
23040101	TREE PLANTING: TREE PLANTING IN VANDEIKYA (BNARDA)	3,682,084.25	3,682,084.25	286,403,106.85	(282,721,022.60)
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.Massey Ferguson (MF375) 75HP Tractors	1,177,297,989.54	1,177,297,989.54	1,143,761,220.00	33,536,769.54
23010140	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.05-Series 6005 Mahindra 60HP Tractors	968,969,538.72	968,969,538.72	967,281,155.18	1,688,383.54
23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks Green Life NPK 5:3:5 SOMPHYTO Organic Granular Fertilizer	174,414,516.97	(0.00)	-	(0.00)
23010140	PURCHASE OF FARM INPUTS: Purchase of 400 Trucks of NPK 20:10:10 Inorganic Fertilizer	968,969,538.72	0.00	-	0.00
23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks of Urea 40% - P Inorganic Fertilizer	155,035,126.19	(0.00)	-	(0.00)
23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks SSP 20% - N Inorganic Fertilizer	118,214,283.72	-	-	-
23010140	PURCHASE OF FARM INPUTS: Purchase of Rice, Maize, Soyabeans, Sesame Seeds & Cassava Stems	373,053,272.00	44,000,000.00	43,940,000.00	60,000.00
23010140	PURCHASE OF FARM INPUTS: Purchase of Agro-Chemicals :Glyphosate, Round - Up, Glyspring, Miagrotopshot Plus, Bispyrinspring Sodium, Mafuron 75 WG for Maize, Mazit -100SL For soyabeans, Haimeba for Sesame, Sweep for cassava	576,536,875.54	(0.01)	-	(0.01)
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of Office Complex at BNARDA HQTRS	58,138,172.32	58,138,172.32	-	58,138,172.32
23010104	PURCHASE MOTOR CYCLES: Purchase of 30No. Bazuki Cargo Farm Tricycle	108,819,676.29	108,819,676.29	-	108,819,676.29
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive Chairs & Tables, 30No.Semi-Executive Chairs & Tables, 50No. Chairs & Tables, 15No. Visitors Seat	58,138,172.32	58,138,172.32	21,970,000.00	36,168,172.32
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Grandnut Processing Plant/Installation Equipment at Ihugh village Vandekyia	72,672,715.40	72,672,715.40	-	72,672,715.40
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Resuscitation of Agro-processing centers Across the state	73,157,200.17	73,157,200.17	62,899,567.00	10,257,633.17
23010101	PURCHASE / ACQUISITION OF LAND: Clearing of 50,000 Hectares of Land Across The State (Across the 23 LGAs)	96,896,953.87	96,896,953.87	158,324,000.00	(61,427,046.13)
23020105	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Artificial Insemination Centers (vandeikya and Makurdi)	58,138,172.32	58,138,172.32	-	58,138,172.32
23040105	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Irrigation Sites (Makurdi, Vandekyia and Otukpo)	290,690,861.62	290,690,861.62	218,542,437.64	72,148,423.98
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Weather Stations (Makurdi, Otukpo and Adikpo)	14,534,543.08	14,534,543.08	9,250,000.00	5,284,543.08
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Livestock, Fisheries and Plantation farms in each of the 3-Senatorial Zones of the state	58,138,172.32	58,138,172.32	21,950,136.19	36,188,036.13
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 3No. 350Ton Silos for storage in the 3- senatorial zones of the state	14,534,543.08	14,534,543.08	9,250,000.00	5,284,543.08

23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Standrad Veterinary clinics and Diagnostic Laboratories	72,672,715.40	72,672,715.40	61,656,235.00	11,016,480.40
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Hatcheries for Poultry and Fishes in the 3-Senatorial zones of the state	14,534,543.08	14,534,543.08	14,150,000.00	384,543.08
23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Agriculture Service centers in the three senatorial zones of the state (in 12 LGAs)	242,242,384.68	242,242,384.68	131,085,929.51	111,156,455.17
23050103	MONITORING AND EVALUATION: Monitoring of Agricultural extension Farmer Across the state(in the 23 LGAs)	96,896,953.87	96,896,953.87	83,248,319.21	13,648,634.66
23050101	RESEARCH AND DEVELOPMENT: Trial of Seven Tropical Wheat Varieties in Kwande and Vandeikya	24,224,238.47	24,224,238.47	22,655,000.00	1,569,238.47
23020113	Construction of 6 Analytical Service Laboratory (Soil,Fertilizer,Herbicide,Pesticide and Food samples at BADM HQTRS	242,242,384.68	242,242,384.68	57,686,668.00	184,555,716.68
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES:Construction of 5no Borehole Gbajimba, Agasha, Ukohul, Sumaka & AshinjoDaudu in Guma LGA (IFAD-VCDP)	82,362,410.79	82,362,410.79	75,673,000.00	6,689,410.79
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 5no Borehole in Mbachan, Adikpo, Wanune, Kotie & Imande Kwande LGA (IFAD-VCDP)	82,362,410.79	82,362,410.79	-	82,362,410.79
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 4no Borehole Apenda, Aondona, Naka & Uche Gwer West LGA(Deep well) (IFAD-VCDP)	85,269,319.41	85,269,319.41	-	85,269,319.41
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 4no Borehole in Ichama, Ugbokolo, Ai-dogodo & Eke Okpokwu LGA (Deep Well) (IFAD-VCDP)	108,524,588.34	108,524,588.34	104,050,647.51	4,473,940.83
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 5no Borehole at Ipole Court, Ipiga, Adepe, Odoba & Orokram at Ogbadigbo LGA (Deep Well) (IFAD-VCDP)	106,586,649.26	106,586,649.26	81,950,136.19	24,636,513.07
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 5no Borehole Ihugh, Imande,Niev,NKST Batur, Kundema, St. Paul Ako in vandekya (IFAD-VCDP)	82,362,410.79	82,362,410.79	69,636,970.00	12,725,440.79
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Orokram and Owukpa Ogbadigbo LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	67,038,716.04	789,151.67
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Usha and Warri Agatu LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	48,894,732.51	18,933,135.20
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES:Construction of 2no Model 2 Cassava Processing Center Uche and Kula Gwer West LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	77,085,929.51	(9,258,061.80)
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Ajio and Wanune Kwande LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	67,574,408.00	253,459.71
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Ai-Omaga and Ijege Okpokwu LGA (IFAD-VCDP)	76,548,593.56	76,548,593.56	54,345,922.51	22,202,671.05
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Wende, and Termama in Logo LGA (IFAD-VCDP) (IFAD-VCDP)	75,579,624.02	75,579,624.02	57,205,922.51	18,373,701.51
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Agasha and Gbajimba in Guma LGA (IFAD-VCDP)(IFAD-VCDP)	75,579,624.02	75,579,624.02	68,413,677.51	7,165,946.51
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of model 1 Rice Processing Center and par-boilingshed/drying Mbadede & Tsar in Vandikya LGA (IFAD-VCDP)	75,579,624.02	75,579,624.02	74,291,852.02	1,287,772.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Jato-akaa and Anue in Kwande LGA(IFAD-VCDP)	75,579,624.02	75,579,624.02	70,085,929.51	5,493,694.51
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Dafli MPKS Ikpayongu, and Mbachor (IFAD-VCDP)In Gwer East LGA	75,579,624.02	75,579,624.02	59,356,600.00	16,223,024.02
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab in Uche & Kua Gwer West LGA (IFAD-VCDP)	75,579,624.02	75,579,624.02	37,657,780.00	37,921,844.02
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Usha & Oshugbudo Agatu LGA (IFAD-VCDP)	76,548,593.56	76,548,593.56	42,866,570.00	33,682,023.56
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of 16no Creche in the 8 LGAs (IFAD-VCDP)	108,524,588.34	108,524,588.34	104,050,647.51	4,473,940.83
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Naka Gwer West LGA(IFAD-VCDP)	58,138,172.32	58,138,172.32	41,950,136.19	16,188,036.13
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Taraku Gwer East (IFAD-VCDP)	58,138,172.32	58,138,172.32	61,000,000.00	(2,861,827.68)
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Tsar Vandykia LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	36,504,787.00	21,633,385.32
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Oweto Agatu LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	39,756,800.00	18,381,372.32
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Adikpo Kwande LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	47,000,000.00	11,138,172.32
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Ugbokolo Okpokwu LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	58,595,621.41	(457,449.09)
23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Anyiin and Abeda Mbadylul in Logo (IFAD-VCDP)	62,789,226.11	90,789,226.11	89,937,430.22	851,795.89

23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ikyogen and adikpo Kwande LGA (IFAD-VCDP)	62,789,227.08	62,789,227.08	39,756,800.00	23,032,427.08
23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Iye and Daudu in Guma LGA (IFAD-VCDP)	62,789,228.05	62,789,228.05	55,596,450.00	7,192,778.05
23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Okokolo and Usha Agatu LGA (IFAD-VCDP)	62,789,229.02	62,789,229.02	55,596,450.00	7,192,779.02
23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ikpayongo and Howe in Gwer East LGA (IFAD-VCDP)	62,789,229.98	62,789,229.98	55,596,450.00	7,192,779.98
23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ipiga and Igomu Ogbadigbo LGA (IFAD-VCDP)	62,789,231.92	62,789,231.92	52,107,603.87	10,681,628.05
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Logo LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	75,971,595.21	(29,461,057.35)
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges at Be,Fed. Govt. college, Dyegh, and Tse Luga in Vandykia LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	30,000,000.00	16,510,537.86
23020114	CONSTRUCTION / PROVISION OF ROADSE:Construction of 2no Mini Bridges at Sumaka, and Iye in Guma LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	21,576,900.00	24,933,637.86
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Ai-dogodo and Agamudu Okpokwu LGA(IFAD-VCDP)	50,386,416.01	50,386,416.01	50,018,425.42	367,990.59
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Engla and Oshugbudu Agatu LGA (IFAD-VCDP)	46,510,537.86	60,510,537.86	79,008,369.58	(18,497,831.72)
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Gwer East LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	98,673,194.41	(52,162,656.55)
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Electricity Expansion to Adepe, Tse-Angaha, Abeda Shitile, Howe, Aondona, Naka, Iye, Igbor, Ikyogen, warri, and ogwumogbo (IFAD-VCDP)	67,827,867.71	67,827,867.71	55,471,595.21	12,356,272.50
23010119	PURCHASE OF POWER GENERATING SET: Purchase of 4no 40KVA Generators in Ugba Cassava mill, Daudu Rice mill, Agbafu Cassava Mill and Warri Rice Mill (IFAD-VCDP)	58,138,172.32	58,138,172.32	58,103,500.00	34,672.32
23010119	PURCHASE OF POWER GENERATING SET: Purchaseof 4no Hybrid solar driers in Adepe, Howe, Adagi, and Ugba (IFAD-VCDP)	33,913,933.86	33,913,933.86	15,000,000.00	18,913,933.86
23050103	MONITORING AND EVALUATION (IFAD-VCDP):Monitoring of IFAD-VCDP Projects (civil works) Across the 9 LGAs in the state	96,896,953.87	218,896,953.87	218,542,437.64	354,516.23
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (planters, Graters, dryers, rice milling machines, and threshers (IFAD-VCDP)	58,138,172.32	58,138,172.32	56,987,450.00	1,150,722.32
		9,460,926,091.27	7,302,702,478.12	6,573,151,729.41	729,550,748.71
022000100100	Ministry of Finance				
	CAPITAL EXPENDITURE				
23010104	MOTOR CYCLE (BAJA) 500NO @ N1.5M, TRICYCLE 500NO @ 2.9M	484,484,769.36	484,484,769.36	-	484,484,769.36
23010105	PURCHASE OF VANS: PURCHASE OF 100NO. HILUX VAN @ 80M EACH,100NO PRADO JEEP @N100M EACH	15,701,483,899.64	6,701,483,899.64	4,255,538,000.00	2,445,945,899.64
23010108	PURCHASE OF BUSES: PURCHASE OF 200NO. HUMMER II BUSES @ N70M EACH	12,201,483,899.64	5,201,483,899.64	4,583,251,750.00	618,232,149.64
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS 200 SET OF EXECUTIVE SWIVEL CHAIRS, TABLES AND TRAYS.	500,000,000.00	250,000,000.00	-	250,000,000.00
23010113	COMPUTERS: PURCHASE OF 2,500NO. HP 250 8GB RAM 1 TERABITE HARD DRIVE LAPTOPS @ N800,000 EACH FOR THE MINISTRY	500,000,000.00	250,000,000.00	-	250,000,000.00
23010114	PRINTERS: PURCHASE OF 1000NO. HP LASER JET 2035 PRINTERS @ N450,000	250,000,000.00	250,000,000.00	-	250,000,000.00
23010115	PHOTOCOPIERS: PURCHASE OF 500NO. SHARP AR 7024 PHOTOCOPIERS @ N1.2M EACH	250,000,000.00	250,000,000.00	-	250,000,000.00
23010117	SHREDDING MACHINES: PURCHASE OF 100NO. SANYO SHREDDING MACHINES @ N95,000 EACH	9,205,210.62	9,205,210.62	-	9,205,210.62
23010118	SCANNERS: PURCHASE OF 1000NO. CANON PC300 SCANNER @ N180,000 EACH	55,802,350.65	55,802,350.65	-	55,802,350.65
23010119	PURCHASE OF 1NO. NEW (2.5 KVA) SOUNDPROOF POWER GENERATING SET FOR THE MINISTRY	16,472,482.16	16,472,482.16	-	16,472,482.16
23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	862,770.48	862,770.48	-	862,770.48
23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF OFFICE BUILDING IN MAKURDI	27,402,458.55	27,402,458.55	-	27,402,458.55
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE IN MINISTRY OF FINANCE, MAKURDI	3,391,393.39	3,391,393.39	-	3,391,393.39
23050102	AUTOMATION OF FILING SYSTEM FOR THE MINISTRY	13,565,573.54	13,565,573.54	-	13,565,573.54
23030121	REHABILITATION / REPAIRS - HOUSING: HALL (SPACE) IN MINISTRY OF FINANCE, MAKURDI	8,139,344.13	8,139,344.13	-	8,139,344.13
		30,022,294,152.14	13,522,294,152.14	8,838,789,750.00	4,683,504,402.14
022000700100	Office of the Accountant-General				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION OF VOUCHER STORE HOUSE AT MAKURDI SUB-TREASURY	13,177,985.73	13,177,985.73	-	13,177,985.73
23030121	RENOVATION OF PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) MAKURDI	6,504,692.51	6,504,692.51	-	6,504,692.51
23020118	CONSTRUCTION OF SOLAR PANEL FOR ELECTRICITY AT ACCOUNTANT GENERAL'S OFFICE	29,069,086.16	29,069,086.16	-	29,069,086.16
23050103	INSPECTION OF ACCOUNTS BOOKS IN MDAs AND LAISON OFFICES	14,534,543.08	14,534,543.08	-	14,534,543.08
		63,286,307.48	63,286,307.48	-	63,286,307.48
022000800100	Benue State Internal Revenue Service (BIRS)				
	CAPITAL EXPENDITURE				
23010106	Purchase of 12 corollas for Directors and 1 Hilux for Executive Chairman	193,793,907.74	433,793,907.74	410,581,670.00	23,212,237.74
23010112	PURCHASE OF CHAIRS & TABLES FOR CORPORATE HQ AND 40 AREA TAX OFFICES	101,741,801.57	72,028,000.00	71,553,542.00	474,458.00
23010119	PURCHASE OF 10KVA MIKANO GEN FOR CORPORATE HQ AND 8KVA FIRMAN FOR 40 AREA TAX OFFICES	19,379,390.77	9,379,390.77	-	9,379,390.77

23010123	PURCHASE OF 10 NO. FIRE EXTINGUISHERS FOR CORPORATE HQ	4,844,847.69	3,558,649.26	850,000.00	2,708,649.26
23010125	PURCHASE OF TAX ADMINISTRATION BOOKS FOR CORPORATE HQ LIBRARY	4,844,847.69	4,844,847.69	-	4,844,847.69
23020101	CONSTRUCTION OF AREA TAX OFFICE (AGATU & ZAKI BIAH)	48,448,476.94	8,448,476.94	-	8,448,476.94
23020105	DRILLING OF BOREHOLE, WATER RETICULATION AND CONSTRUCTION OF OVERHEAD TANK AT CORPORATE HQ	19,379,390.77	9,379,390.77	-	9,379,390.77
23020116	Construction of box culvert and concrete line drain @ BIRS Corporate Headquarters	38,758,781.55	8,758,781.55	-	8,758,781.55
		431,191,444.73	550,191,444.73	482,985,212.00	67,206,232.73
022200100100	Ministry of Industry, Trade & Investment				
	CAPITAL EXPENDITURE				
23010128	PURCHASE OF SECURITY EQUIPMENT CCTV CAMERA, HANDHELD SCANNERS, LED TOURCH ETC.	1,453,454.31	1,453,454.31	-	1,453,454.31
23020127	BROADCAST & COMMUNICATION EQUIPMENTS: SET UP A WEBSITE AND SOCIAL MEDIA PAGES TO PUBLICIZE THE DEVELOPMENTAL STRIDES OF THE GOVERNMENT	4,922,365.26	4,922,365.26	-	4,922,365.26
23050101	SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	2,422,423.85	2,422,423.85	-	2,422,423.85
23050101	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	5,668,471.80	5,668,471.80	-	5,668,471.80
23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF COMPUTER SOFTWARES FOR COMMERCE & INDUSTRY, MAKURDI	145,345.43	145,345.43	-	145,345.43
23050103	MONITORING AND EVALUATION & OTHERS: MONITORING & EVALUATION OF ONGOING PROJECT AND PROGRAMS BY MINISTRY OF INDUSTRY OF ACROSS THE STATE.	4,844,847.69	4,844,847.69	-	4,844,847.69
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO.POWER GENERATING SET FOR THE HEADQUARTERS IN MAKURDI	484,484.77	484,484.77	-	484,484.77
23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	5,038,641.60	7,038,641.60	832,194.68	6,206,446.92
23050101	RESEARCH AND DEVELOPMENT: NIGERIA EXPORT PROMOTION COUNCIL: PROMOTE GROWTH DEVELOPMENT OF NON-OIL BUSINESS/PRODUCTS IN BENUE STATE.	9,689,695.39	9,689,695.39	-	9,689,695.39
23050101	BENUE STATE CONSUMER PROTECTION AGENCY - PROGRAMME IN BENUE STATE.	9,689,695.39	9,689,695.39	-	9,689,695.39
23050101	SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH NGF AND PEBEC; A 3-YEAR WORLD BANK INTERVENTION PROGRAMME FOR PROMOTING ECONOMIC GROWTH, PRIVATE SECTOR DEVELOPMENT, JOB CREATION ECT.	33,913,933.86	33,913,933.86	-	33,913,933.86
23050101	NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU WITH INDIAN INDUSTRIAL DESIGN CONSULTANT; [DESIGN, BUILD, OWN, OPERATE & TRANSFER OWNERSHIP IN THE 23 LGAs	33,913,933.86	33,913,933.86	-	33,913,933.86
23020127	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: IGUMALE STAR CEMENT FACTORY IN ADO LGA	968,969,538.72	468,969,538.72	-	468,969,538.72
23020124	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: MOTOR-TRUCK PARK AT DANGOTE FACTORY AT TSE KYUCHA, GBOKO LGA.	484,484,769.36	484,484,769.36	267,890,500.00	216,594,269.36
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ENTERPRENUERSHIP DEVELOPMENT CENTRE MAKURDI	678,278,677.10	178,278,677.10	6,309,897.44	171,968,779.66
23020124	ESTABLISHMENT OF VANDEIKYA ULTRA MODERN INTERNATIONAL MARKET, VANDEIKYA.	968,969,538.72	468,969,538.72	-	468,969,538.72
23020124	ESTABLISHMENT OF 6NO. ZONAL COMMODITY MARKETS THROUGH PPP AT ZONES A, B, & C	968,969,538.72	468,969,538.72	-	468,969,538.72
23020128	RECONSTRUCTION AND REACTIVATION OF TOMATOES / FRUIT JUICE FACTORY AT WANNUNE, GBOKO LGA	906,908,616.15	406,908,616.15	400,500,000.00	6,408,616.15
23020124	UPGRADE OF FACILITIES AT MODERN MARKET, MAKURDI.	968,969,538.72	468,969,538.72	386,900,150.00	82,069,388.72
23020128	CONSTRUCTION AND ESTABLISHMENT OF MODERN ABBATOIRS AT MODERN MARKET AND NORTH-BANK, MAKURDI.	968,969,538.72	468,969,538.72	289,765,830.00	179,203,708.72
23020128	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: UPGRADE OF FACILITIES AT BENUE INVESTMENT AND PROPERTIES FOR INDUSTRIAL EXPANSION(BIPC)	31,000,000,000.00	13,900,000,000.00	13,550,000,000.00	350,000,000.00
23030124	REHABILITATION OF TARAKU MILLS		1,000,000,000.00	-	1,000,000,000.00
		38,026,707,049.39	18,428,707,049.39	14,902,198,572.12	3,526,508,477.27
022200300100	Directorate for Diaspora Linkages and Investment				
	CAPITAL EXPENDITURE				
23020127	SOFTWARE DEVELOPMENT AND DEPLOYMENT	24,224,238.47	24,224,238.47	0.00	24,224,238.47
23020127	CONSTRUCTION AND INSTALLATION OF ICT EQUIPMENTS	40,687,515.42	40,687,515.42	0.00	40,687,515.42
23020101	CONSTRUCTION OF ABUJA AND MAKURDI OFFICES	20,852,224.47	20,852,224.47	0.00	20,852,224.47
23050101	DIASPORA VILLAGE DESIGN AND PLANNING	62,983,020.02	62,983,020.02	0.00	62,983,020.02
23050101	MBATYAV CEMENT DESIGN AND PLANNING	72,672,715.40	72,672,715.40	0.00	72,672,715.40
		221,419,713.78	221,419,713.78	-	221,419,713.78
022800100100	Ministry of Science, Technology & Innovation				
	CAPITAL EXPENDITURE				
23010102	PURCHASE OF INDUSTRIAL EQUIPMENT: Procurement of 1unit of GPS at 75,000 MEST Makurdi	72,672.72	72,672.72	-	72,672.72
23010102	Provision/Installation of 100MW Solar Mini-Grids, 500,000,000	484,484,769.36	484,484,769.36	-	484,484,769.36
23010102	Purchase and Kitting of 2No. First Aid Boxes @270,000 each for MESTI Hattr	523,243.55	523,243.55	-	523,243.55
23010102	Fabrication and Installation of 1unit of Flood Detection Technological Device over River Benue	968,969.54	968,969.54	-	968,969.54
23010102	Local Fabrication of Agricultural Machines (MILLERS, RIDGERS, TRESHERS, Etc) for Mechanized Farming in Benue State	30,280,298.08	30,280,298.08	-	30,280,298.08
23010102	Rehabilitation of MESTI Internet Network Infrastructure	2,906,908.62	2,906,908.62	-	2,906,908.62
23010102	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: Construction of Car Park at MEST Headquarters	11,627,634.46	11,627,634.46	-	11,627,634.46

23010102	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS:Acquisition, Construction and furnishing of Office Accommodation for National Research Institute for Chemical Technology (NARICT)	96,896,953.87	96,896,953.87	-	96,896,953.87
23010102	CONSTRUCTION OF ICT INFRASTRUCTURES: Construction of Technology Innovation Hub.	3,661,453,128.48	530,018,702.02	505,342,100.00	24,676,602.02
23010102	RESEARCH AND DEVELOPMENT:Training of 1,650 youths on Inverter making Technology in 23 LGAs across Benue State.	218,018,146.21	218,018,146.21	-	218,018,146.21
23010102	RESEARCH AND DEVELOPMENT:Inspection of Sc.& Tech. Labs and Workshop Equip. in Sc and Tech. Schs.	4,844,847.69	4,844,847.69	-	4,844,847.69
23010102	RESEARCH AND DEVELOPMENT:Research/Documentation from DPRS at MEST HQTRS for Benue State Planning Commission	2,906,908.62	2,906,908.62	-	2,906,908.62
23010102	ANNIVERSARIES AND CELEBRATIONS: Annual National Mathematics competition organized for science students across the 36 states of the federation.	3,875,878.15	-	-	-
23010102	ANNIVERSARIES AND CELEBRATIONS:National Council on Science, Technology and Innovation(NCSTI) -All major decisions concerning the aforementioned are taken by the NCSTI. The council also draws a roadmap for Ministry of Science and Technology throughout the Federation to follow in a calendar year.	2,906,908.62	-	-	-
23010102	ANNIVERSARIES AND CELEBRATIONS:Young Nigerian Scientists Presidential Award for 774-(YONSPA) -Annual science competition for young scientist in all the 774 Local Government Areas of the federation LGA's	5,813,817.23	-	-	-
23010102	ANNIVERSARIES AND CELEBRATIONS:Annual National Conf. of Nigeria association of Technical Teachers-Annual workshop for science and technology teachers meant to update and enhance their knowledge of trending science and technology concepts and topics and the incorporation of same in preparing young scientists for future generations.	2,906,908.62	(0.01)	-	(0.01)
23010102	ANNIVERSARIES AND CELEBRATIONS: Science and Technology Exhibition EXPO (STI)- Annual national exhibition platform where indigenous inventions and innovations by local scientists or technologists are displayed and carefully scrutinized for adoption.	7,751,756.31	20,000,000.02	-	20,000,000.02
23010102	ANNIVERSARIES AND CELEBRATIONS:Junior Engineers, Technicians and Scientists (JETS)-Science competition meant for young and upcoming scientists to promote young scientists taking up professional career's science, engineering and technology fields.	51,355,385.55	51,355,385.55	-	51,355,385.55
23010102	ANNIVERSARIES AND CELEBRATIONS: Attendance at Nigeria International Energy Summit (NIES)-Annual workshop aimed at addressing problems and prospects in the energy sector especially concerning renewable energy.	2,906,908.62	0.00	-	-
23010112	Furnishing/Equiping of 1 number Engineering Workshop at BEST CENTER Makurdi.	101,249,371.25	101,249,371.25	-	101,249,371.25
23020101	Construction of 2 Number Storey Buildings (1 for Classrooms and 1 for Workshops) at BEST CENTER Makurdi	278,977,957.83	278,977,957.83	-	278,977,957.83
23010129	Acquisition and Installation of Equipment on 1 Technology Workshop (WELDING & FABRICATION) at MESTI Hqtrs	96,896,953.87	96,896,953.87	-	96,896,953.87
23050104	HOSTING OF STATE SCIENCE AND TECHNOLOGY SUMMIT		70,000,000.00	-	70,000,000.00
		5,069,626,327.25	2,002,029,723.26	505,342,100.00	1,496,687,623.26
023100100100	Ministry of Power,Renewable Energy and Transport				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF TWELVE(12NO.) EXECUTIVE CHAIRS, TABLES, DESK .	96,896,953.87	96,896,953.87	43,510,900.00	53,386,053.87
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENTS PURCHASE OF 50 NOS 5KG DRY POWDER FIRE EXTINGUISHER FOR OFFICE AND VEHICLES	12,112,119.23	10,689,578.21	-	10,689,578.21
23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGET - CCTV ETC.	2,577,458.97	4,000,000.00	-	4,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WEIGHING BRIDGE FOR THE VEHICLE INSPECTION CENTRE, NORTH BANK MAKURDI	64,145,783.46	64,145,783.46	-	64,145,783.46
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ESTABLISHMENT OF A DRIVING / VIO TRAINING SCHOOL IN MAKURDI	55,231,263.71	55,231,263.71	-	55,231,263.71
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: CONSTRUCTION OF A 10MW PP GAS POWER STATION AT THE INDUSTRIAL LAYOUT MAKURDI	44,438,784.09	44,438,784.09	-	44,438,784.09
23020103	ELECTRIFICATION OF MINISTRIES OF LAND, WORKS, AGRIC, SUBEB, RAAM & SUB-TREASURERY.	143,294,876.15	143,294,876.15	141,111,480.00	2,183,396.15
23020103	ELECTRIFICATION OF OFFICE OF THE DEPUTY GOVERNOR, MINISTRY OF ENVIRONMENT & BERWASA	65,481,163.99	65,481,163.99	61,321,439.00	4,159,724.99
23020103	ELECTRIFICATION OF JUDGES QUARTERS MAKURDI	52,234,240.92	52,234,240.92	34,500,000.00	17,734,240.92
23020103	ELECTRIFICATION OF THE MINISTRY OF POWER, RENEWABLE ENERGY & TRANSPORT, CIVIL SERVICE COMMISSION, RADIO BENU, AMINU ISA KONTAGORA THEATRE COMPLEX	78,118,324.21	78,118,324.21	-	78,118,324.21
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC MOBILE WORKSHOP WITH FULL EQUIPMENT	96,896,953.87	96,896,953.87	-	96,896,953.87
23020123	CONSTRUCTION OF TRAFFICK/STREET LIGHTS IN MAKURDI TOWN	1,101,050,623.66	1,101,050,623.66	1,100,000,000.00	1,050,623.66
23020123	PROCUREMENT AND INSTALLATION OF STREET LIGHTS AT MBAWAR ROAD IN VANDEIKYA LGA	522,662,169.18	-	-	-
23020123	INSTALLATION OF 654 INTEGRATED SOLAR LIGHTS AT MDAs IN MAKURDI	387,511,266.89	387,511,266.89	366,789,564.00	20,721,702.89
23020123	INSTALLATION OF ADAPTIVE TRAFFIC CONTROL SYSTEM IN MAKURDI	497,701,513.87	-	-	-
23050101	RESEARCH AND DEVELOPMENT: PROFFESIONAL AND TECHNICAL SURVEY DATA/MAPPING INFORMATION AND GIS APPLICATION SUPPORT TO POWER SECTOR/POWER SECTOR REFORM COORDINATING PROG.	55,715,748.48	55,715,748.48	-	55,715,748.48
23050103	MONITORING AND EVALUATION: MONITORING AND SUPERVISION OF DRIVING SCHOOL IN THE STATE	3,391,393.39	3,391,393.39	-	3,391,393.39
23020101	CONSTRUCTION OF 4 NOS OFFICE BLOCK ACCOMODATION FOR STAFF OF THE MINISTRY	297,473,648.39	-	-	-
23020116	CONSTRUCTION / PROVISION OF RIVER PORTS IN RIVER BENU IN MAKURDI	484,484,769.36	-	-	-

23020117	FEASIBILITY & CONSTRUCTION OF CARGO AIRPORT AT DAUDU IN GUMA LGA	484,484,769.36	-	-	-
23020124	CONSTRUCTION OF HEAVY DUTY/TRAILER PARKS MAKURDI, UGBEMA, ZAKI BIAM, IHUGH, OTUKPA, GBOKO, UTUKPO	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	CONSTRUCTION OF A 60MW HYDRO POWER PLANT AT RIVER KATSINA-ALA	48,448,476.94	48,448,476.94	-	48,448,476.94
23020103	CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN GBOKO	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	CONSTRUCTION OF A 30MW SOLAR POWER PLANT IN MAKURDI	116,276,344.65	116,276,344.65	113,650,700.00	2,625,644.65
23020103	CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN OTUKPA	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	CONSTRUCTION OF POWER DISTRIBUTION NETWORK SPANNING 70KM IN ZONE A	484,484,769.36	-	-	-
23020103	CONSTRUCTION OF POWER DISTRIBUTION NETWORK SPANNING 90KM IN ZONE B	391,209,501.28	-	-	-
23020103	CONSTRUCTION OF POWER DISTRIBUTION NETWORK SPANNING 70KM IN ZONE C	284,484,769.36	-	-	-
23020103	CONSTRUCTION OF ROAD SIGNS/SIGNALISATION OF MAJOR ROAD INTERSECTIONS IN THE STATE	29,069,086.16	29,069,086.16	28,350,000.00	719,086.16
23020103	CONSTRUCTION OF 300 MEGA WATTS POWER GENERATING PLANTS IN MAKURDI	284,484,769.36	-	-	-
23020103	CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE A	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE B	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	CONSTRUCT BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE C	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN MAKURDI	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	PROVISION OF SOLAR HOME SYSTEMS FOR 15 THOUSAND HOUSEHOLDS IN ZONE A	284,484,769.36	-	-	-
23020103	PROVISION OF SOLAR HOME SYSTEMS FOR 20 THOUSAND HOUSEHOLDS IN ZONE B	284,484,769.36	-	-	-
23020103	PROVISION OF SOLAR HOME SYSTEMS FOR 15 THOUSAND HOUSEHOLDS IN ZONE C	96,896,953.87	-	-	-
23020103	PROVISION OF 6,000 INTEGRATED SOLAR STREET LIGHTS ACROSS THE STATE	284,484,769.36	284,484,769.36	284,200,000.00	284,769.36
23010128	PURCHASE OF FORENSIC MACHINE FOR DETECTION OF FALSE PAPERS	2,422,423.85	2,422,423.85	-	2,422,423.85
23010129	PURCHASE OF 300NOS CNG CONVERSION KITS	387,587,815.49	-	-	-
23010141	SOLAR PANEL STARTUP KITS AND TRAINING OF 10 PERSON EACH PER LOCAL GOVERNMENT IN THE STATE		100,000,000.00	-	100,000,000.00
		8,203,001,720.54	3,518,076,732.95	2,173,434,083.00	1,344,642,649.95
023400100100	Ministry of Works, Housing and Urban Development				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF 150NO. VAVA EXECUTIVE SWIVEL CHAIRS FOR THE MOWH HQTRS	7,267,271.54	7,267,271.54	-	7,267,271.54
23010112	PURCHASE OF 150NO. ZIT MBF EXECUTIVE OFFICE TABLES FOR THE MOWH HQTRS	7,267,271.54	7,267,271.54	-	7,267,271.54
23010112	PURCHASE OF 50NO. LIVARNO STEEL CABINETS FOR THE MOWH HQTRS	7,267,271.54	7,267,271.54	-	7,267,271.54
23010128	PURCHASE OF CCTV SECURITY APARATUS AND APPLIANCES TO COVER MOWT HEADQUARTERS	16,956,966.93	-	-	-
23010128	BIOMETRIC CAPTURE OF STAFF, TIME AND ATTENDANCE REGISTER MANAGEMENT PILOT SCHEME IN THE MOWT.	678,278.68	-	-	-
23010119	PURCHASE OF 1NO. 500KVA GENERATOR FOR THE COMMISSIONERS QUARTERS.	67,827,867.71	67,827,867.71	-	67,827,867.71
23010119	PURCHASE OF 1NO. 250KVA GENERATOR FOR THE CENTRAL MECHANICAL WORKSHOP AT HEADQUARTERS	67,827,867.71	5,115,829.43	-	5,115,829.43
23010119	PURCHASE OF 1NO. 250KVA STAND-BY GENERATOR SET AND INSTALLATION FOR THE INTERNATIONAL MARKET, MAKURDI.	66,858,898.17	66,858,898.17	-	66,858,898.17
23030125	REPAIRS OF 33KVA STEP-DOWN TRANSFORMER AT DEP. GOVERNOR'S OFFICE	2,034,836.03	2,034,836.03	-	2,034,836.03
23030125	REPAIRS OF 280KVA PUMA GENERATOR SET AT MOWT&E HQTRS MAKURDI (BNTB-114/2006).	2,034,836.03	2,034,836.03	-	2,034,836.03
23010123	PURCHASE OF FIRE EXTINGUISHERS FOR MINISTRY OF WORKS, TRANSPORT & ENERGY HEADQUARTERS & DIVISIONAL OFFICES.	9,689,695.39	-	-	-
23010129	ESTABLISHMENT OF A QUARRY PLANT AT MKAR.	3,875,878.15	-	-	-
23030121	OVERHAUL AND PURCHASE OF MACHINERY AND EQUIPMENT AT CENTRAL MECHANICAL WORKSHOPS.	22,286,299.39	-	-	-
23020101	CONSTRUCTION OF 1NO. BLOCK FOR MECHANICAL ENGINEERINGTRAINING SCHOOL AT HEADQUARTERS	48,448,476.94	-	-	-
23020114	SLOT1(ZONE A)- CONSTRUCTION OF ZAKI BIAM-AFIA-GBEJI ROAD (46.52KM) IN UKUM LGA., ANYIIN-UGBA-AMAAFU-ABAJI ROAD (79.0KM) IN LOGO-K/ALA., MBAWUAR-NEGHER-NAA -MBAAKON SPUR (34 KM) IN VANDEIKYA LGA AND OTHERS ACROSS ZONE A	3,453,939,486.11	934,020,133.47	786,954,210.00	147,065,923.47
23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF VANDEIKYA-KOTIYOUGH-ADIKPO ROAD (32.0KM) IN V/KYA-KWANDE LGAS.	193,793,907.74	-	-	-
23030113	CONSTRUCTION / PROVISION OF ROADS: MAINTENANCE OF RAILWAY LEVEL CROSSING IN THE STATE.	2,034,836.03	-	-	-
23030113	CONSTRUCTION / PROVISION OF ROADS: REHABILITATION/ EMERGENCY REPAIRS OF RURAL AND URBAN ROADS.	193,793,907.74	3,393,793,907.74	3,393,545,073.13	248,834.61
23020114	CONSTRUCTION / PROVISION OF ROADS: SURFACING AND CONSTRUCTION OF NEW TOWNSHIP ROADS & INTERCHANGE IN MAKURDI, GBOKO, OTUKPO, KATSINA ALA, VANDEIKYA, OJU, AND OTHERS.	968,969,538.72	2,968,969,538.72	2,972,537,258.77	(3,567,720.05)
23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 16NO. ROAD PROJECTS IN MAKURDI TOWNSHIP (15.528KM)	3,682,084,247.13	9,000,000,000.00	8,154,329,700.00	845,670,300.00
23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF INTERCHAGE IN OTUKPO (SLOT 3,ZONE C)	2,817,763,418.59	112,263,418.59	-	112,263,418.59
23030113	GENERAL EMERGENCY REPAIRS OF ROAD WASHOUT, CULVERTS AND BRIDGES ON FEDERAL ROADS IN THE STATE	193,793,907.74	-	-	-

23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MATERIAL TESTING AND QUALITY CONTROL LABORATORY, MOWHUD, MAKURDI	436,036,292.42	436,036,292.42	80,000.00	435,956,292.42
23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF INTERNAL ROADS WITHIN NYSC PERMANENT ORIENTATION CAMP WANNUNE (1.25KM)	775,175,630.97	-	-	-
23020114	ROADS & BRIDGES: ENGINEERING SURVEY AND DESIGN OF SOME ROADS ACROSS THE STATE.	96,896,953.87	-	-	-
23020114	SLOT2 (ZONE B)- CONSTRUCTION OF IKPAYONGO -AGEMA-AYAR-PAKA-TOMATAR-AONDONA ROAD (47.0KM) IN G/EAST-G/WEST LGAS., ALIADE-MBAKINE-OBARIKE ITO ROAD (36.50KM) IN G/EAST-OBI LGAS AND OTHERS ACROSS ZONE B	12,463,558,812.75	6,200,000,000.00	6,000,000,000.00	200,000,000.00
23030113	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF 9 NO. DIVISIONAL ENGINEERS' OFFICES.	193,793,907.74	393,793,907.74	375,367,889.00	18,426,018.74
23030113	ROADS & BRIDGES: SURFACING AND REHABILITATION OF MGOK TOWNSHIP ROADS (97.03KM) IN MKD, GBK, OTK & K/ALA.	3,875,878.15	3,875,878.15	-	3,875,878.15
23020114	ROADS & BRIDGES: SURFACING OF SELECTED TOWNSHIP ROADS (7.4KM) ACROSS THE STATE	199,607,724.98	1,374,607,724.98	1,351,468,500.00	23,139,224.98
23030101	RELOCATION OF WATER INSTALLATIONS AFFECTED BY INTERCHANGE AND ROAD WORKS ACTIVITIES IN THE STATE	484,484,769.36	1,384,484,769.36	1,351,468,500.00	33,016,269.36
23030101	RENOVATION AND FURNISHING OF APER AKU LODGE	48,448,476.94	3,398,448,476.94	3,366,839,494.23	31,608,982.71
23030121	RENOVATION AND FURNISHING OF GOVERNOR'S LODGE MAKURDI	281,714,515.55	281,714,515.55	238,000,000.00	43,714,515.55
23020101	FURNISHING OF GOVERNOR'S OFFICE (INCLUDING THE OLD BANQUET HALL)	9,689,695.39	9,689,695.39	-	9,689,695.39
23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF PHASE II STATE SECRETARIAT, MAKURDI.	19,379,390.77	-	-	-
23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI.	484,484,769.36	5,804,404,122.00	5,686,391,119.56	118,013,002.44
23030101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF MULTIPURPOSE HALL AT NYSC ORIENTATION CAMP WANNUNE.	3,998,403.82	-	-	-
23030121	REHABILITATION / REPAIRS OF PRESIDENTIAL BUILDING: RENOVATION OF ALL GOVERNMENT LODGES IN MAKURDI.	290,690,861.62	7,814,923,946.82	7,727,022,253.41	87,901,693.41
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: RENOVATION, EXTENSION AND FURNISHING OF GOVERNMENT HOUSE, MAKURDI	484,484,769.36	(0.00)	-	(0.00)
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING/REHABILITATION OF BENUE STATE SECRETARIAT, MAKURDI	943,966,157.90	565,785,030.76	482,892,515.38	82,892,515.38
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF MAKURDI PRISON,	12,732,480.35	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF LIAISON OFFICE ABUJA	19,379,390.77	700,000,000.00	700,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE, MAKURDI	48,448,476.94	96,896,953.87	-	96,896,953.87
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI	581,381,723.23	882,277,080.92	832,456,831.00	49,820,249.92
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI (COMMITTEE ROOM)	14,534,543.08	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING OF MINISTRY OF HOUSING HQTRS	8,571,343.29	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: HIGH COURT OTUKPO	9,689,695.39	-	-	-
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: GOVERNOR/DEPUTY GOVERNOR'S LODGE COMPLEX ABUJA	4,844,847.69	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SCHOLARSHIP BOARD OFFICE, MAKURDI	6,174,439.47	-	-	-
23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RECONSTRUCTION OF GOVERNMENT COMPREHENSIVE SECONDARY SCHOOL NAKA (PHASE II)	98,843,157.87	98,843,157.87	-	98,843,157.87
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: RENOVATION OF RADIO BENUE MAKURDI	19,379,390.77	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF 3NO. OFFICE BLOCK FOR CHRISTIAN PILGRIMS WELFARE BOARD, MKD	874,715,433.64	(0.00)	-	(0.00)
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF PERMANENT SECRETARIAT FOR MUSLIMS WELFARE BOARD MAKURDI	48,448,476.94	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FENCE AT THE MUSLIM PILGRIMS WELFARE BOARD COMPLEX NAKA ROAD, MAKURDI	48,448,476.94	-	-	-
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF APIR REHABILITATION CENTER	15,097,322.06	-	-	-
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GOVERNMENT COLLEGE UTONKON	64,321,858.60	-	-	-
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: REMODELLING OF CHAPEL OF GRACE GH MAKURDI	48,890,860.46	48,890,860.46	-	48,890,860.46
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDING:RENOVATION OF GP 728 SPEAKER'S RESIDENCE AT COMMISSIONERS QUARTERS, MAKURDI	51,267,996.91	-	-	-
23030124	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FOOD VENDORS SHOPS AT BENUE STATE UNIVERSITY SECOND GATE MAKURDI	28,394,993.56	28,394,993.56	-	28,394,993.56
23030105	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GOVERNMENT HOUSE CLINIC, MAKURDI	29,069,086.16	29,069,086.16	-	29,069,086.16
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION AND FURNISHING OF COMMISSIONER'S QUARTERS	194,634,668.16	4,287,452,535.16	3,921,796,442.50	365,656,092.66
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: REHABILITATION OF A BUILDING COMPLEX BESIDE ZONE-4 POLICE HEADQUARTERS FOR THE ESTABLISHMENT OF WORLD CLASS FASHION HUB	252,318,503.18	252,318,503.18	217,088,731.51	35,229,771.67
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED RENOVATION OF OLD OFFICES AT DEPUTY GOVERNOR'S OFFICE, MAKURDI	58,094,000.76	58,094,000.76	-	58,094,000.76
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED RENOVATION AND FURNISHING OF SSG'S OFFICE COMPLEX MAKURDI	35,890,743.32	265,890,743.32	250,638,470.91	15,252,272.41

23040101	LANDSCAPPING OF SCHOOL OF NURSING AND MIDWIFERY, MAKURDI	48,448,476.94	48,448,476.94	-	48,448,476.94
23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED COMPLETION OF INTERNATIONAL CONFERENCE CENTRE MAKURDI	484,484,769.36	2,984,484,769.36	2,902,202,061.00	82,282,708.36
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONVERSION OF GUEST HOUSE 'C2' TO BLOCK OF OFFICES AND FURNISHING OF GUEST HOUSE 'C1 AT GHM	52,896,329.74	57,146,329.74	57,088,731.51	57,598.23
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONVERSION OF GUEST HOUSE 'C1' TO BLOCK OF OFFICES AT GHM	46,009,921.81	46,009,921.81	6,362,767.40	39,647,154.41
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF DILAPIDATED WAREHOUSE/STORES AND WORKSHOPS IN THE MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	484,484,769.36	484,484,769.36	411,873,560.00	72,611,209.36
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	193,793,907.74	-	-	-
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	193,793,907.74	-	-	-
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	69,459,158.81	69,459,158.81	-	69,459,158.81
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OFPOWER, RENEWABLE ENERGY AND TRANSPORT	45,997,700.98	45,997,700.98	-	45,997,700.98
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF SCIENCE AND TECHNOLOGY	82,225,094.43	82,225,094.43	62,456,780.00	19,768,314.43
23050103	CONSTRUCTION / PROVISION OF OFFICE BUILDING: DEVELOPMENT CONTROL IN MAJOR TOWNS IN MAKURDI (ZONE A, B AND C) MONITORING	3,875,878.15	3,875,878.15	-	3,875,878.15
23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: URBAN RENEWAL (REINVIGORATING OF AILING COMMUNITIES OF AKPEHE, KANSPIO, ANWAN JUKUN AND WADATA)	3,875,878.15	3,875,878.15	-	3,875,878.15
23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RESTORATION OF MAKURDI URBAN MASTER PLAN	3,875,878.15	3,875,878.15	-	3,875,878.15
23040101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: LANDSCAPE/BEAUTIFICATION REDESIGN & RENEWAL OF ROUNDABOUTS, PARKS AND GARDENS IN MAKURDI 8NOS (HIGH LEVEL, MACAFA, WURUKUM, DOO, ROCER, KWARARAFI, NORTH BANK 2NOS)	3,875,878.15	3,875,878.15	-	3,875,878.15
23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI (LAYOUT AND DESIGN)	968,969,538.72	68,969,538.72	-	68,969,538.72
23020101	CONSTRUCTION OF OFFICE BUILDING AND FINISHING OF SPECIAL UNIT RESEARCH CENTRE AT GOVT HOUSE	64,197,862.36	64,197,862.36	-	64,197,862.36
23030121	RENOVATION AND FURNISHING OF COUNTER TERRORISM UNIT (CPU) AT BENUE STATE POLICE COMMAND	135,898,268.50	135,898,268.50	135,550,000.00	348,268.50
23010101	ACQUISITION OF LAND FOR CONSTRUCTION OF FEDERAL ROADS (COMPENSATION)		7,136,713,026.11	3,366,839,494.23	3,769,873,531.88
23030113	REHABILITATION/REPAIRS OF 13KM DOUBLE CARRIAGE FEDERAL ROAD FROM WURUKUM ROUNDABOUT TO AIRFORCE BASE		3,050,084,129.03	-	3,050,084,129.03
		34,516,517,105.15	65,280,235,914.63	54,751,250,383.54	10,528,985,531.09
023800100100	Benue State Budget and Economic Planning Commission				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of District Economic Development Infrastructure Projects for Council Wards in the State, BUDGET SUPPORT,MITI, FADAMA III,NGCARES	4,016,956,966.93	2,016,956,966.93	888,045,593.00	1,128,911,373.93
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g. SATELLITE)	90,740.12	90,740.12	-	90,740.12
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Internet Access / Workstation (Data Bank Hardware)	44,766,392.69	44,766,392.69	-	44,766,392.69
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Web Hosting and Management, Makurdi	4,239,241.73	4,239,241.73	-	4,239,241.73
23010113	PURCHASE OF PROJECTORS: 4 No. of Projectors for Training @500,000 each 2NOS. FOR BUDGET OFFICE	911,366.60	911,366.60	-	911,366.60
23050101	RESEARCH AND DEVELOPMENT: Research on the impact of Donors UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and Child Heathcare, SPIN etc. on Infrastructural Development of the State.	9,979,263,167.34	2,979,263,167.34	297,939,327.83	2,681,323,839.51
23050101	RESEARCH AND DEVELOPMENT: Finalization and Production of Donor Cordination Framework,	4,844,847.69	4,844,847.69	-	4,844,847.69
23050101	RESEARCH AND DEVELOPMENT: Economic and Statistical Investigation and Production of Statistical Yearbook,	6,007,611.14	6,007,611.14	-	6,007,611.14
23050101	RESEARCH AND DEVELOPMENT: General Household Surveys(GHS)	43,149,545.89	43,149,545.89	-	43,149,545.89
23050101	RESEARCH AND DEVELOPMENT: Cordination and Preparation of Sectoral Policies in the MDAs	847,848.35	847,848.35	-	847,848.35
23050101	RESEARCH AND DEVELOPMENT: Cordination of Local Govt Plans	4,239,241.73	4,239,241.73	-	4,239,241.73
23050103	MONITORITION AND EVALUATION: Monitoring and Evaluation of Projects Implementation and Feasibility Studies in the State	1,271,772.52	1,271,772.52	-	1,271,772.52
23050101	RESEARCH AND DEVELOPMENT: Manpower Survey	2,543,545.04	2,543,545.04	-	2,543,545.04
23050101	RESEARCH AND DEVELOPMENT: Price Income and Productivity Survey. (PIP)	2,543,545.04	2,543,545.04	-	2,543,545.04
23050101	COMPUTER SOFTWARE ACQUISITION: Acquisition of Budgeting Software	42,392,417.32	42,392,417.32	-	42,392,417.32
23050103	MONITORITION AND EVALUATION: Coordination/Monitoring and Evaluation of NG-CARES Programmes/Project in the State	495,078,875.56	495,078,875.56	168,964,973.05	326,113,902.51
23010113	Purchase of 250Nos Android Tablets devices @ 300,000 SOCU	72,672,715.40	72,672,715.40	-	72,672,715.40
23010113	Purchase of 1 server @2,000,000 SOCU	1,937,939.08	1,937,939.08	-	1,937,939.08
23010113	16Nos Laptops @ 400,000 SOCU	6,201,405.05	6,201,405.05	-	6,201,405.05
23010115	Purchase of 1Nos Photocopying Mechine SOCU	1,937,939.08	1,937,939.08	-	1,937,939.08
23050103	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2024 MATCHING GRANT (SUBEB))		3,554,642,584.46	-	3,554,642,584.46

23050103	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2025 MATCHING GRANT (SUBEB))		3,554,642,584.46	-	3,554,642,584.46
		14,731,897,124.29	12,841,182,293.21	1,354,949,893.88	11,486,232,399.33
023800400100	Benue State Bureau of Statistics				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS: PURCHASE OF 2NOS.EXECUTIVE CHAIRS & TABLES, 6NOS SEMI EXECUTIVE CHAIRS & TABLES, 4SET VISITORS CHAIRS,30NOS SWIVEL CHAIRS AND OFFICE DESK, PURCHASE OF 3NO. GUBABI SAFE	19,379,390.77	19,379,390.77	13,540,000.00	5,839,390.77
23050101	RESEARCH AND DEVELOPMENT: ROLE OF STATISICAL DATA IN POLICY FORMULATION IN THE STATE	38,758,781.55	93,758,781.55	93,000,000.00	758,781.55
23050102	COMPUTER SOFTWARE ACQUISITION:PURCHASE OF STATA,MATLAB,SASTABLEAU SOFTWARE FOR STATISICAL DATA ANALYSIS	24,224,238.47	24,224,238.47	24,100,000.00	124,238.47
23050103	MONITORING AND EVALUATION: IMPLEMENTATION OF STATISICAL SURVEY DATA IN THE STATE	6,782,786.77	58,282,786.77	58,000,000.00	282,786.77
		89,145,197.56	195,645,197.56	188,640,000.00	7,005,197.56
025000100100	Fiscal Responsibility Commission				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO.OFFICE REFRIGERATORS FOR THE COMMISSION	169,569.67	169,569.67	-	169,569.67
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO. AIR CONDITIONERS FOR THE COMMISSION	339,139.34	339,139.34	-	339,139.34
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 3NO.TELEVISION SETS FOR THE COMMISSION	339,139.34	339,139.34	-	339,139.34
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO. POWER GENERATING SET FOR THE COMMISSION	1,695,696.69	1,695,696.69	-	1,695,696.69
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REPAIRS OF COMMISSION'S BUILDING, MAKURDI	1,356,557.35	1,356,557.35	-	1,356,557.35
23030125	REHABILITATION/REPAIRS - POWER GENERATING PLANTS	678,278.68	678,278.68	-	678,278.68
23050103	MONITORING AND EVALUATION: MONITORING & EVALUATION OF ONGOING PROJECTS AND PROGRAMS OF THE COMMISSION	2,034,836.03	2,034,836.03	-	2,034,836.03
23050104	ANNIVERSARIES/CELEBRATIONS: SPECIAL DAYS CELEBRATIONS	1,695,696.69	1,695,696.69	-	1,695,696.69
		8,308,913.79	8,308,913.79	-	8,308,913.79
25200100100	Ministry of Water Resources and Environment				
	CAPITAL EXPENDITURE				
23010101	PURCHASE OF 2NO. DUMPSITES ACQUISITION AND DEVELOPMENT FOR THE MINISTRY IN MAKURDI	33,913,933.86	33,913,933.86	-	33,913,933.86
23010112	PURCHASE OF 10NO. CHAIRS, 5NO. AIR-CONDITIONS AND 15NO. CEILING FANS FOR THE MINISTRY IN MAKURDI	6,443,647.43	6,443,647.43	-	6,443,647.43
23020105	STORAGE OF WATER TREATMENT CHEMICALS FOR THE MINISTRY IN MAKURDI	193,793,907.74	193,793,907.74	-	193,793,907.74
23020105	OTUKPA TOWNSHIP WATER SUPPLY PROJECT IN OTUKPO	48,448,476.94	671,448,476.94	670,424,876.64	1,023,600.30
23040102	CONSTRUCTION OF SELECTED EROSION PROJECT AT NORTH BANK MAKURDI (ON - GOING TER GUMA STREET)	193,793,907.74	193,793,907.74	-	193,793,907.74
23020105	CONSTRUCTION OF WATER SUPPLY SCHEME IN GBAJIMBA TOWN, GUMA LGA	19,379,390.77	19,379,390.77	-	19,379,390.77
23020105	REHABILITATION OF EXISTING PCI WATER SCHEME ACROSS THE STATE	822,242,384.68	822,242,384.68	741,566,000.00	80,676,384.68
23040101	ANNUAL TREE PLANTING CAMPAIGN (NURSERY IN A, B & C)	62,983,020.02	62,983,020.02	-	62,983,020.02
23040102	ECOLOGICAL PROJECTS IN THREE ZONE A, B & C (MAKURDI LGA & OTHERS)	968,969,538.72	468,969,538.72	432,100,000.00	36,869,538.72
23050101	CLIMATE CHANGE ACTIVITIES; TAKE OFF OF THE DEPARTMENT , WORKSHOPS & TRAINING	125,966,040.03	125,966,040.03	-	125,966,040.03
23040104	PURCHASE OF WASTE MANAGEMENT EQUIPMENT (WASTE BINS AND CONTAINERS FOR COLLECTION AND STORAGE OF WASTE, GARBAGE TRUCKS AND WASTE COLLECTION VEHICLES FOR THE MINISTRY	193,793,907.74	193,793,907.74	-	193,793,907.74
23050101	REVIEW OF STATE ENVIRONMENTAL POLICY IN MAKURDI	48,448,476.94	48,448,476.94	-	48,448,476.94
23040104	AGRO - CLIMATE RESILENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT COUNTERPART CONTRIBUTION (GCC)	1,973,790,949.95	1,973,790,949.95	1,911,471,686.80	62,319,263.15
23040104	SOLID WASTE AND DUMPSITE MANAGEMENT EQUIPMENT IN MAKURDI	242,242,384.68	242,242,384.68	241,350,700.00	891,684.68
23020105	SUSTAINABLE POWER AND IRRIGATION FOR NIGERIA (SPIN) DRY SEASON IRRIGATION FARMING PROJECT. 600 HECTARES TO BE CULTIVATED IN MAKURDI, USHONGO AND KATSINA-ALA LGAS FOR A 8,000 DOLLARS REWARD FOR EACH HECTARE OF LAND CULTIVATED THROUGH IRRIGATION	290,690,861.62	290,690,861.62	259,783,410.00	30,907,451.62
23030104	REHABILITATION OF URBAN WATER FACILITIES/SCHEMES ACROSS THE STATE (GBOKO,KATSINA-ALA,OTUKPO).		3,500,000,000.00	-	3,500,000,000.00
		5,224,900,828.86	8,847,900,828.86	4,256,696,673.44	4,591,204,155.42
025210300100	Benue State Rural Water Supply and Sanitation Agency				
	CAPITAL EXPENDITURE				
23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES PORTABLE HANDWASHING FACILITIES e.t.c) - RUSPIN	289,721,892.08	289,721,892.08	261,298,739.52	28,423,152.56
23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (EXPANDED WATER SANITATION AND HYGIENE e.g PUBLIC STANDPIPES, PROTECTED DUG WELLS, PROTECTED SPRINGS BOREHOLES e.t.c (P-WASH)	80,412,753.69	80,412,753.69	79,425,500.00	987,253.69
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS e.t.) - SHAWN (UNICEF)	192,824,938.20	192,824,938.20	192,824,938.20	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (PROVISION OF BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS IN MAKURDI e.t.c.) - WATER AID	386,618,845.95	561,868,257.70	561,549,732.45	318,525.25
23050101	RESEARCH AND DEVELOPMENT:FUNDING FOR SCALE- UP OF CLTS/ODF BY UNICEF	741,792,888.58	482,621,077.53	481,719,230.18	901,847.35

23030104	REHABILITATION/REPAIRS OF WATER FACILITIES, SANITATION AND HYGIENE FACILITIES	218,030,590.49	301,952,989.80	242,085,683.95	59,867,305.85
		1,909,401,909.00	1,909,401,909.00	1,818,903,824.30	90,498,084.70
025210400100	Benue State Environmental Sanitation Authority				
	CAPITAL EXPENDITURE				
23010122	PURCHASE OF LABORATORY EQUIPMENTS: (i) Bacteriological Testing Kit (Wagtech Potabab), (ii) Atomic Adsorption Spectrophotometer, (iii) Palintest Soil Testing Kit, (iv) DO2meter (Dissolved Oxygen) (Very Important), (v) CO2 Gas detector (Dtagor X-am2500gas, (vi) Turbidity meter (wagtech), (vii) PH meter, (viii) Conductivity meter, (ix) Kjeldal Automated Nitrogen Protein Analysis, (x) Hydrocarbon test kit, (xi) Hygrometer, (xii) High Precision Liquid Chromatographic Equipment (GC-2010L)/ CHEMICALS and REAGENTS	8,630,514.78	8,630,514.78	-	8,630,514.78
23030121	REHABILITATION OF 4NO. PUBLIC TOILETS: (i) NYSC Bus Stop, (ii) Wurukum Rice Mill, (iii) Mechanic Village, Kanshio, (iv) Mechanic Village, North Bank	202,999,118.36	202,999,118.36	-	202,999,118.36
		211,629,633.15	211,629,633.15	-	211,629,633.15
025210500100	Agro-Climate and Watershed Management Agency (BASAWMA)				
	CAPITAL EXPENDITURE				
23020105	CONSTRUCTION OF SOLAR POWERED BOREHOLES/LIGHTS IN ZONE UNI-AGRIC COMMUNITY.	-	195,350,000.00	194,719,255.00	630,745.00
23020103	CONSTRUCTION OF 3NO. SOLAR POWERED BOREHOLES/LIGHTS AND RETICULATION USING SPECIALIZED MUD DRILLING TECHNIQUE IN ZONE C (NAKA, ADOKA, OTUKPO, OJU, OGBADIBO) OF BENUE STATE.	-	280,500,000.00	279,269,681.25	1,230,318.75
23050101	DEVELOPMENT OF RAP ACHUSA FLOOD AND EROSION CONTROL AND ADOKA ICHO WATER CONSERVATION STRUCTURE PROJECT IN BENUE STATE.	-	275,750,000.00	274,914,000.55	835,999.45
23050101	DEVELOPMENT OF ESMP FOR ACHUSA FLOOD AND EROSION CONTROL AND ADOKA ICHO WATER CONSERVATION STRUCTURE PROJECT IN BENUE STATE.	-	263,700,000.00	262,568,750.00	1,131,250.00
		-	1,015,300,000.00	1,011,471,686.80	3,828,313.20
025300100100	Ministry of Marine and Blue Economy				
	CAPITAL EXPENDITURE				
23010109	PURCHASE OF 2NOS SPEED BOATS	-	120,000,000.00	-	120,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS SETUP & FURNISHING (17 OFFICES +) EXECUTIVE OFFICE FURNITURE 15NOS (15 OFFICERS), CONFERENCE TABLE & CHAIRS (20 SEATER), 19NOS WINDOW BLINDS & CURTAINS (18 OFFICES) AIR CONDITIONERS, FANS (18 Offices)	-	15,000,000.00	-	15,000,000.00
23010134	PURCHASE OF MARINE ACCESSORIES AND SAFETY GEAR	-	5,000,000.00	-	5,000,000.00
23030121	REHABILITATION AND REPAIRS OF OFFICE BUILDING: MINOR WORKS: PAINTING, SCREEDING & CREATION OF TOILETS FOR HON. COMMISSIONER & PS	-	15,000,000.00	-	15,000,000.00
23050102	WEBSITE DESIGN AND DIGITAL INFRASTRUCTURE(HOSTING,SECURITY,CONTENT MANAGEMENT, E-REVENUE SYSTEM)	-	24,200,000.00	-	24,200,000.00
		-	179,200,000.00	-	179,200,000.00
025400100100	Ministry of Cooperatives and Rural Development				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO. AIR CONDITIONER FOR THE MINISTRY	484,484.77	484,484.77	-	484,484.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES FOR VIDEO DOCUMENTARY AND ARCHIVES	9,689,695.39	9,689,695.39	-	9,689,695.39
23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF ROADS ACROSS STATE CONSTITUENCIES (HOUSE OF ASSEMBLY MEMBERS CONSTITUENCY PROJECT)	1,632,552,689.29	1,632,552,689.29	1,344,678,940.00	287,873,749.29
23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF CULVERTS IN RURAL AREAS	679,003,640.73	0.00	-	0.00
23020124	CONSTRUCTION OF MKOVUR MARKET-IKYASE MARKET -TOMOTAR MARKET- ANVAMBER-UGOH IN GBOKO LGA	193,793,907.74	193,793,907.74	-	193,793,907.74
23020114	CONSTRUCTION OF TYOTSAR (MKOVUR)-UKYOUGH BRIDGE-PAKYA BRIDGE- AGBUDU-UMAA CULVERT-UKYONGU BRIDGE-ANCHIHA MARKET 8.8KM IN GBOKO L.G.A	96,896,953.87	96,896,953.87	-	96,896,953.87
23020103	ELECTRIFICATION OF ATEKU SETTLEMENT IN GBOKO L.G.A	193,076,579.59	193,076,579.59	-	193,076,579.59
23020114	CONSTRUCTION OF ROAD FROM ANUMAZWA-LUGA MARKET-ADI TOGOLA-DAN GULUGU JUNCTION (30KM) IN GBOKO L.G.A	118,497,406.93	118,497,406.93	-	118,497,406.93
23010119	PROCUREMENT / INSTALLATION OF 40 NO. 33KVA TRANSFORMERS FOR THE 23 LGAs	193,764,841.56	193,764,841.56	-	193,764,841.56
23020103	CONSTRUCTION OF AKUMBA JUNCTION HIGH TENSION-KUKWA-AUMAZWA (30KM) IN GBOKO L.G.A	138,738,388.37	138,738,388.37	-	138,738,388.37
23020114	CONSTRUCTION OF TYOWANYE-IKYUME YUA -JOO MBATYOUH-AGBER SETTLEMENT-MANOR-ASHAMENA-TSE APERA RING ROAD WITH A SPUR TO TAKOR VILLAGE SETTLEMENT IN KATSINA-ALA L.G.A (32KM)	193,793,907.74	193,793,907.74	-	193,793,907.74
23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RURAL ROADS ACROSS THE 23 LGA IN THE STATE	193,793,907.74	193,793,907.74	-	193,793,907.74
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: RURAL ELECTRIFICATION OF TOWNS,VILLAGES AND COMMUNITIES ACROSS THE 23-LGA IN THE STATE	393,793,907.74	393,793,907.74	-	393,793,907.74
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: COMPLETION OF EXTENTION OF ELECTRICITY FROM TYOWANYE-IKYUME YUWA-IOOMBATYOUH-TARKO WITH SPUR TO MANOR TO SENDE SETTLEMENT IN KATSINA-ALA LGA	343,984,186.24	343,984,186.24	-	343,984,186.24

		4,381,864,497.73	3,702,860,857.00	1,344,678,940.00	2,358,181,917.00
025400200100	Benue State Urban Development Board				
	CAPITAL EXPENDITURE				
23010107	PURCHASE OF TRUCKS: PURCHASE OF PAY LOADER (1 NO), GRADER (1 NO), EXCAVATOR (1 NO), COMPACTOR ROLLER (1 NO) & TIPPER (4 NO)	261,621,775.45	261,621,775.45	-	261,621,775.45
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 NO SET OF CHAIRS	4,844,847.69	4,844,847.69	-	4,844,847.69
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 NO SET OF TABLES	11,627,634.46	11,627,634.46	-	11,627,634.46
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH SAFES/FILE CABINETS/CUPBOARDS	4,844,847.69	4,844,847.69	-	4,844,847.69
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (8 NO.) TELEVISION SETS.	968,969.54	968,969.54	-	968,969.54
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (15 NO.) AIR-CONDITIONERS.	1,937,939.08	1,937,939.08	-	1,937,939.08
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 3 NO.NEW OFFICE COMPLEX AND CANTEEN.	67,827,867.71	67,827,867.71	-	67,827,867.71
23020114	CONSTRUCTION / PROVISION OF ROADS - DEMOLITION OF LLEGAL STRUCTURES TO ALLOW FOR ACCESS ROADS, MAKURDI.	19,379,390.77	19,379,390.77	-	19,379,390.77
23020114	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT GEVER AGBAANA STREET, NORTH-BANK, MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020114	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT AYIHE ROAD, UGONDO, MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020114	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT BEHIND MODERN MARKET, GBONKO AREA, MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020114	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT GAADI LAYOUT, MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020114	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT WELFARE QUARTERS, MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020114	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT MOBILE BARRACKS, MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: LANDSCAPING OF OFFICE PREMISES	14,534,543.08	14,534,543.08	-	14,534,543.08
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 3 NO. OLD OFFICE COMPLEX AND CANTEEN IN MAKURDI.	4,844,847.69	4,844,847.69	-	4,844,847.69
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: DIGITALIZATION OF OPERATIONS OF URBAN DEVELOPMENT BOARD	67,827,867.71	67,827,867.71	-	67,827,867.71
		489,329,617.05	489,329,617.05	-	489,329,617.05
026000100100	Ministry of Lands, Survey and Solid Minerals				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:2NO. CHAIRS, 1NO. TABLE, 1NO SAFE, 1NO.FILE CABINET, 1NO.CUPBOARD, 1NO.TELEVISION SET, 1NO.AIR-CONDITIONER, 1NO.SHELF, 5NO.CEILING FANS & 1NO. REFRIGERATOR FOR THE MINISTRY	1,581,745.88	1,581,745.88	200,000.00	1,381,745.88
23010101	PURCHASE / ACQUISITION OF LAND: BALANCE OF PAYMENT FOR PURCHASE OF NNPC LAND BY STATE GOVERNMENT, MINISTRY OF LANDS, MAKURDI.	16,956,966.93	1,956,966.93	-	1,956,966.93
23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF LAND BY STATE GOVERNMENT, MINISTRY OF LANDS IN MAKURDI.	67,827,867.71	901,827,867.71	831,428,103.92	70,399,763.79
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENTS FOR THE MINISTRY IN MAKURDI	2,875,901.59	2,875,901.59	-	2,875,901.59
23020119	CONSTRUCTION OF A GALLERY FOR EXHIBITION FOR THE DEPT. OF SOLID MINERALS	9,689,695.39	2,689,695.39	-	2,689,695.39
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF BENUE STATE GEOGRAPHIC INFORMATION SYSTEM IN MAKURDI	858,695,560.28	58,695,560.28	-	58,695,560.28
23030118	RENOVATION OF BAYING CENTRE AT GBOKO	14,534,543.08	2,534,543.08	-	2,534,543.08
23050101	UPDATE OF GEOLOGICAL MAPS	2,906,908.62	2,906,908.62	-	2,906,908.62
23010101	REALLOCATION OF LAND BY STATE GOVERNMENT/ LAND COMPENSATION		2,000,000,000.00	1,876,341,200.00	123,658,800.00
		975,069,189.46	2,975,069,189.46	2,707,969,303.92	267,099,885.54
026000200100	Benue State Geographic Information System				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	-	125,000,000.00	-	125,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	14,897,200.00	12,687,900.00	2,209,300.00
23010113	PURCHASE OF COMPUTERS	-	40,000,000.00	-	40,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	11,958,000.00	-	11,958,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	8,500,000.00	-	8,500,000.00
23010118	PURCHASE OF SCANNERS	-	18,750,000.00	-	18,750,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	2,968,000.00	-	2,968,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	45,000,000.00	-	45,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER (INSTALLATION OF SOLAR POWER)	-	150,000,000.00	-	150,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	1,000,000,000.00	876,213,590.00	123,786,410.00
23050101	RESEARCH AND DEVELOPMENT	-	3,000,000.00	-	3,000,000.00
		-	1,420,073,200.00	888,901,490.00	531,171,710.00
026000300100	Bureau for Mines and Solid Minerals				
	CAPITAL EXPENDITURE				
23010101	PURCHASE/ACQUISITION OF LAND BY STATE GOVERNMENT -BUREAU OF SOLID MINERALS	-	82,000,000.00	-	82,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 NO. CHAIRS, 2 NO. TABLES, 1 NO. SAFE, 1NO FILE CABINET, 1 NO. CUPBOARD, 1 NO. TELEVISION SET, 1 NO. AIR CONDITIONER, 1 NO. SHELF, 4 NO. STANDING FANS, 1 NO. REFRIGERATOR FOR THE BUREAU	-	4,900,000.00	-	4,900,000.00

23010113	PURCHASE OF COMPUTERS & PROECTORS: PURCHASE OF 5 NO COMPUTERS, 1 NO. PROJECTOR FOR THE BUREAU	-	1,950,000.00	-	1,950,000.00
23010114	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 1 NO. COMPUTER PRINTERS FOR THE BUREAU	-	235,000.00	-	235,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 1 NO. OF PHOTOCOPYING MAHCINE FOR THE BUREAU	-	150,000.00	-	150,000.00
23010118	PURCHASE OF SCANNERS: PURCHASE OF 1 NO. SCANNER MACHINE FOR THE BREAU	-	180,000.00	-	180,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENT FOR THE BUREAU	-	2,968,000.00	-	2,968,000.00
23020118	CONSTRUCTION OF BAYING CENTRE AT GBOKO	-	15,000,000.00	-	15,000,000.00
23020119	CONSTRUCTION OF A GALLERY FOR MINERAL EXHIBITION FOR THE BUREAN	-	10,000,000.00	-	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT: UPDATE OF GEOLOGICAL MAPS/MINERAL MAPS OF BENUE STATE	-	19,800,000.00	-	19,800,000.00
		-	137,183,000.00	-	137,183,000.00
031801100100	Benue State Judicial Service Commission				
	CAPITAL EXPENDITURE				
23010106	Purchase of 1NoToyota Hilux Van for official use	131,910,417.94	131,910,417.94	13,000,000.00	118,910,417.94
23010112	Purchase of 30No Office Executive Recline Chair-Multi, 30No YF Avery Executive Office Table with Extension(1.6M) Y.F and 7No Metal Filing Cabinets with Multi-Storage	8,448,476.94	8,448,476.94	2,375,000.00	6,073,476.94
23010115	Purchase of One (1) Photocoping Machine (Sharp AR-6020V)	1,400,000.00	1,400,000.00	1,116,000.00	284,000.00
23010113	Purchase of Three (3) Computers (HP Intel Desktop) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	560,000.00	825,000.00	818,000.00	7,000.00
23010114	Purchase of Three (3) Computers Printers (Hp Laser Jet P2035)	1,050,000.00	1,050,000.00	560,000.00	490,000.00
23010117	Purchase of Three (3) Shredding Machines (Panasonic Shredding Machine) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	400,000.00	400,000.00	-	400,000.00
23010118	Purchase of One (1) Scanner (HP Scanjet Pro 2500 F1) for the Office of the Secretary	155,035.13	155,035.13	-	155,035.13
23020101	Construction of Judicial Service Commission Secretariat Building at High Court of Justice, Makurdi, Benue State	115,732,352.33	115,732,352.33	115,394,040.00	338,312.33
		259,656,282.33	259,921,282.33	133,263,040.00	126,658,242.33
031805100100	High Court of Justice				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF MOTOR CYCLES: PURCHASE OF 8NO HONDA MOTOR CYCLES FOR DESPATCH RIDERS	15,000,000.00	15,000,000.00	14,500,000.00	500,000.00
23010105	PURCHASE OF MOTOR VEHICLES: 11 TOYOTA PRADO 2021 MODEL 11 FOR REPLACEMENT OF EXISTING JUDGES VEHICLES,4 FOR NEW APPOINTMENTS	1,750,000,000.00	1,750,000,000.00	702,500,000.00	1,047,500,000.00
23010106	PURCHASE OF 1NO MOTOR VAN AS POOL VEHICLE (TOYOTA HILUX VAN 2021 MODEL) AND 105 NO VEHICLES FOR MAGISTRATES WITH 3 NO VEHICLES FOR 3 DIRECTORS	1,200,000,000.00	1,200,000,000.00	59,000,000.00	1,141,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF 8NO. NEWLY RENOVATED OFFICES WITH 8NO. SET CHAIRS AND 8NO. OFFICE TABLES	2,800,145,590.35	2,000,145,590.35	663,713,866.00	1,336,431,724.35
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 25NO. LAPTOPS HP ENVY I7 X 360, 250NO. HP 200 G4 ALL IN ONE DESKTOP COMPUTERS, 25NO. UPS, 250NO. HP LI PRO 400 PRINTERS & 100NO. SHARP AR-7024 DMS PHOTOCOPIERS FOR HIGH COURT JUSTICE	25,000,000.00	25,000,000.00	22,080,000.00	2,920,000.00
23010108	PURCHASE OF 1NO. TOYOTA BIG BUMPER BUS 2020 MODEL FOR HIGH COURT AS UTILITY VEHICLE	104,000,000.00	104,000,000.00	13,595,000.00	90,405,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF 3NO. JUDGE'S OFFICIAL RESIDENCE AT EACH OF THE SENATORIAL ZONE IN THE STATE	3,300,000,000.00	3,300,000,000.00	193,751,565.00	3,106,248,435.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 6NO. HIGH COURT OFFICES IN MAKURDI	2,401,740,964.88	2,401,740,964.88	613,872,926.00	1,787,868,038.88
23010102	ACQUISITION OF 3NO OFFICE BUILDINGS	1,221,894,341.04	621,894,341.04	18,466,500.00	603,427,841.04
		12,817,780,896.26	11,417,780,896.26	2,301,479,857.00	9,116,301,039.26
031805200100	Customary Court of Appeal				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES: 3 NO. TOYOTA LAND CRUISER- SUV MODEL FOR 3 NO. JUDGES, 1 NO. TOYOTA CAMRY 22 MODEL FOR CHIEF REGISTRAR AND TOYOTA HULIX FOR OFFICE USE)	82,026,374.10	402,026,374.10	38,000,000.00	364,026,374.10
23010108	PURCHASE OF BUSES: 1 NO. BUSE FOR OFFICIAL USE (HUMMER BUS) 18 SEATER)	132,000,000.00	132,000,000.00	-	132,000,000.00
23010112	PURCHASE OF OFFICE FURNITURES: 16 NO. CHAIRS, 8 NO. TABLES, 3 SAFE/FILE CABINATE, 3 NO. T.V. SET, 5 NO. A/CS, 1 NO. PROJECTORS & 3 NO. REFRIGERATORS etc. (HIGH QUALITY LEATHER SOFA SET/ SET OF QUALITY UPHOLSTERY)	114,360,070.00	450,360,070.00	448,800,000.00	1,560,070.00
23010113	PURCHASE OF 3 NO. COMPUTERS (HP ALL-IN-ONE DESKTOP) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	5,456,000.00	5,456,000.00	3,302,000.00	2,154,000.00
23010114	PURCHASE OF 5 NO. PRINTERS (HP LASER-JET PRO M4040 PRINTER) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	12,716,802.80	12,716,802.80	-	12,716,802.80
23010115	PURCHASE OF 3 NO. PHOTOCOPYING MACHINES (SHARP AR 6020) FOR THE OFFICE OF SOME JUDGES	16,815,279.60	16,815,279.60	-	16,815,279.60
23010117	PURCHASE OF 3 NO. SHREDDING MACHINES (MODEL JP - 880C) FOR THE OFFICE OF SOME JUDGES	8,560,001.40	8,560,001.40	-	8,560,001.40
23010118	PURCHASE OF 5 NO. SCANNERS (CANNON SCANNER-UDE 120) FOR THE OFFICE OF SOME JUDGES	4,224,001.40	4,224,001.40	285,000.00	3,939,001.40

23010119	PURCHASE OF 1 NO. GENERATOR SET 200 KVA PERKINS GENERATING SET- SOUNDPROOF 1106-TAG4 AT THE COURT, JUDGES QUARTERS AND PRESIDENT C.C.A RESIDENCE	32,000,000.00	32,000,000.00	-	32,000,000.00
23010128	PURCHASE OF CCTV, METAL DETECTORS AT THE COURT & JUDGES QUARTERS	2,060,008.40	2,060,008.40	1,298,000.00	762,008.40
23020101	PROPOSED OFFICE DUPLEX	29,673,055.58	309,673,055.58	308,407,510.00	1,265,545.58
23030121	ADDITIONAL RESIDENTIAL QUARTERS FOR JUDGES	98,400,000.00	98,400,000.00	50,695,010.00	47,704,990.00
23020105	ADDITIONAL BORE HOLE AT JUDGES QUARTERS	8,126,012.00	8,126,012.00	-	8,126,012.00
23030101	RENOVATION OF JUDGES QUARTERS	86,330,000.00	86,330,000.00	10,000,000.00	76,330,000.00
		632,747,605.29	1,568,747,605.29	860,787,520.00	707,960,085.29
032600100100	Ministry of Justice and Public Order				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 6NO. HP 600 M602 COMPUTER PRINTERS FOR THE MINISTRY	29,069,086.16	29,069,086.16	-	29,069,086.16
23010115	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 4NO. SHARP PHOTOCOPYING MACHINES FOR THE MINISTRY	29,069,086.16	29,069,086.16	-	29,069,086.16
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF LIBRARY AT HQTRS.	96,896,953.87	96,896,953.87	-	96,896,953.87
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: AREA CHAMBER OTUKPO	13,778,746.84	13,778,746.84	-	13,778,746.84
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: AREA CHAMBER K/ALA	6,782,786.77	6,782,786.77	-	6,782,786.77
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: OFFICE COMPLEX AT HQTRS.	2,704,083,405.54	1,704,083,405.54	1,376,045,074.83	328,038,330.71
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: FENCING OF PERMANENT SITE AT AREA CHAMBER MAKURDI	96,896,953.87	96,896,953.87	-	96,896,953.87
		2,976,577,019.22	1,976,577,019.22	1,376,045,074.83	600,531,944.39
51400100100	Ministry of Women Affairs and Social Development				
	CAPITAL EXPENDITURE				
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	242,242,384.68	242,242,384.68	-	242,242,384.68
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DSWO AT MAKURDI	2,906,908.62	2,906,908.62	-	2,906,908.62
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	111,431,496.95	111,431,496.95	-	111,431,496.95
23050104	ANNIVERSARIES/CELEBRATIONS: WOMEN PEACE & SECURITY PROGRAMME	31,007,025.24	31,007,025.24	-	31,007,025.24
23020101	CONSTRUCTION OF OFFICE BUILDING FOR AFRICAN FIRST LADY'S PEACE MISSION PROJECT	4,844,847.69	4,844,847.69	-	4,844,847.69
23020113	CONSTRUCTION/PROVISION OF MODERN AGRICULTURAL TECHNOLOGY FACILITIES IN THE 3 SENATORIAL ZONES OF THE STATE	43,603,629.24	43,603,629.24	-	43,603,629.24
23020106	CONSTRUCTION/ PROVISION OF HOSPITAL/HEALTH CENTRE: BUILDING OF MINI HEALTH CENTRE FOR TREATMENT OF VICTIMS OF DRUG ABUSE WITH PARTICULAR ATTENTION TO WOMEN AND YOUTHS	4,360,362.92	4,360,362.92	-	4,360,362.92
23050104	ANNIVERSARIES/CELEBRATIONS: INTERNATIONAL DAY OF THE GIRL CHILD- ACCESS TO NUTRITION	3,875,878.15	3,875,878.15	-	3,875,878.15
23050101	DATA CAPTURING / STWG COORDINATION PROGRAMME IN BENUE STATE	2,906,908.62	2,906,908.62	-	2,906,908.62
23050101	IMPLEMENTATION OF GENDER EQUALITY AND WOMEN EMPOWERMENT (GEWE) COORDINATION.	9,689,695.39	411,689,695.39	308,980,430.00	102,709,265.39
23050101	NIGERIA FOR WOMEN INITIATIVE PROJECT (NFWP) COORDINATION AND MONITORING	48,448,476.94	48,448,476.94	-	48,448,476.94
		505,317,614.44	907,317,614.44	308,980,430.00	598,337,184.44
051405100100	Benue State Rehabilitation Board, Apir				
	CAPITAL EXPENDITURE				
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1 NO. SKILL ACQUISITION CENTRE FOR THE DISABLED AT REHABILITATION CENTRE, APIR	335,598,190.92	335,598,190.92	-	335,598,190.92
		335,598,190.92	335,598,190.92	-	335,598,190.92
051405200100	Benue State Community and Social Development Agency				
	CAPITAL EXPENDITURE				
23010129	PURCHASE OF TOOLS AND PPE: WHEEL BARROW, MOWER, SHOVEL, POWER SAW, DIGGERS ECT	50,870,900.78	50,870,900.78	-	50,870,900.78
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS OF BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		248,750,654.72	-	248,750,654.72
		50,870,900.78	299,621,555.50	-	299,621,555.50
051700100100	Ministry of Education and Knowledge Management				
	CAPITAL EXPENDITURE				
23020128	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. CHAIRS AT N5,000	242,242.38	242,242.38	-	242,242.38
23050103	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. TABLES AT N20,000	968,969.54	968,969.54	-	968,969.54
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. WINDOW BLINDS AT N50,000	2,422,423.85	2,422,423.85	-	2,422,423.85
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. AIR CONDITIONERS AT N500,000	24,224,238.47	24,224,238.47	-	24,224,238.47

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 4NOS. SETS OF EXECUTIVE CHAIRS AT N400,000	1,550,351.26	1,550,351.26	-	1,550,351.26
23010128	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 20NOS. CCTV CAMERAS LIVE OBSERVATIONS AT N45,000	872,072.58	872,072.58	-	872,072.58
23010128	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 20NOS. MONITORING SCREENS LIVE OBSERVATIONS AT N250,000	4,844,847.69	4,844,847.69	-	4,844,847.69
23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PURCHASE OF WHITE SYNTHETIC MARKER AND PENS TO PUBLIC SECONDARY SCHOOLS IN BENUE STATE	387,587,815.49	387,587,815.49	-	387,587,815.49
23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PURCHASE OF CUSTOMIZED MATHEMATICS AND ENGLISH LANGUAGE TEXTBOOKS TO PUBLIC PRIMARY, JUNIOR AND SENIOR SECONDARY SCHOOLS IN BENUE STATE	781,231,690.59	324,030,667.91	-	324,030,667.91
23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PROCUREMENT OF SCIENCE EQUIPMENT FOR SCHOOLS IN BENUE STATE	48,448,476.94	48,448,476.94	15,839,600.00	32,608,876.94
23050101	MONITORING OF SCIENCE EXAMINATION ACROSS THE STATE	3,294,496.43	103,194,000.00	2,000,000.00	101,194,000.00
23030106	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NOS. GOVERNMENT SCHOOLS AND COLLEGES IN BENUE STATE AT N15,625,000 EACH	484,484.77	484,484.77	-	484,484.77
23020128	RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	139,531,613.58	139,531,613.58	-	139,531,613.58
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 73 NOS. COUNSELLING UNITS IN 73 SECONDARY SCHOOLS OVERNMENT SCHOOLS ACROSS THE STATE	422,470,718.88	422,470,718.88	6,379,000.00	416,091,718.88
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF 73 NOS. COUNSELLING UNITS IN THE 73 NOS. COUNSELLING UNITS ACROSS THE STATE	282,939,105.31	282,939,105.31	-	282,939,105.31
23010116	PROCUREMENT OF 20 NOS. BRAILLE MACHINES FOR SPECIAL NEEDS STUDENTS IN BASIC AND SECONDARY SCHOOLS ACROSS THE STATE	13,565,573.54	13,565,573.54	-	13,565,573.54
23010112	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS: CONSTRUCTION/FURNISHING OF EDUCATION RESOURCE CENTRE (ERC) AT THE STATE SECRETARIAT COMPLEX (8 ROOMS)	24,224,238.47	24,224,238.47	8,400,000.00	15,824,238.47
23050101	CONDUCT FAMILY LIFE HEALTH EDUCATION (FLHE) AND MONITORING & EVALUATION OF FAMILY LIFE PROGRAMMES IN THE STATE	4,844,847.69	4,844,847.69	-	4,844,847.69
23050103	RESEARCH AND DEVELOPMENT: MONITORING AND WHOLE SCHOOL EVALUATION ACROSS THE STATE	8,720,725.85	15,200,000.00	15,200,000.00	-
23050101	THREE DAY CAPACITY BUILDING OF 300 NUTRITION AND PHYSICAL & HEALTH NUTRITION TEACHERS IN 3 SENATORIAL ZONES OF THE STATE	19,261,176.49	19,261,176.49	-	19,261,176.49
23030106	CONVERSION/REHABILITATION OF 10 NOS. PUBLIC SECONDARY SCHOOLS TO TECHNICAL COLLEGES IN 3 SENATORIAL ZONES OF THE STATE	484,484,769.36	484,484,769.36	-	484,484,769.36
23030106	CONSTRUCTION OF 36 NOS. CLASSROOMS, 11 NOS. WORKSHOPS, 4 NOS. LABORATORIES, 1 NO. MULTIPURPOSE HALL AND 1 NO. LIBRARY, 8 NOS. STUDENTS HOSTELS AND 1 NO. ADMIN BLOCKS AT GOVERNMENT TECHNICAL COLLEGE, MAKURDI	2,077,564,406.65	1,077,564,406.65	573,892,400.00	503,672,006.65
23020128	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF FACULTY OF ENGINEERING COMPLEX AT BENUE STATE UNIVERSITY (BSU) CAMPUS AT IHUGH	15,166,016,772.89	5,280,660,221.31	3,272,587,481.13	2,008,072,740.18
23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF GOVERNMENT SECONDARY SCHOOL, 401 SPECIAL FORCES, NORTH BANK, MAKURDI	383,273,982.49	376,794,708.34	-	376,794,708.34
		20,283,070,041.19	9,040,411,970.50	3,894,298,481.13	5,146,113,489.37
051700300100	Benue State Universal Basic Education Board (SUBEB)				
	CAPITAL EXPENDITURE				
23010112	CONSTRUCTION OF NEW OFFICE BLOCK - SUBEB H/QTRS.	1,074,808,092.68	1,074,808,092.68	-	1,074,808,092.68
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - GBOKO ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - K/ALA ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - MAKURDI ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OKPOKWU ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OTUKPO ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - VANDEIKYA ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-ADO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-AGATU LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-APA LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-BURUKU LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GBOKO LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GUMA LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/E LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/W LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-K/ALA LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KONSHISHA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KWANDE LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-LOGO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-MAKURDI LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-Obi LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS:50-OGBADIBO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OHIMINI LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OJU LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OKPOKWU LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OTUKPO LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-TARKA LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-UKUM LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-USHONGO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-VANDEIKYA LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA ZONAL OFFICE	16,319,269.18	16,319,269.18	7,990,560.25	8,328,708.93
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-ADO LGEA	21,962,547.77	21,962,547.77	10,909,500.84	11,053,046.93
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-AGATU LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-APA LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-BURUKU LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:TABLES: 100-GBOKO LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GUMA LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/E LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/W LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-K/ALA LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KONSHISHA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KWANDE LGEA	23,264,842.83	23,264,842.83	11,433,433.11	11,831,409.72
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-LOGO LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-MAKURDI LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-Obi LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OGBADIBO LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OHIMINI LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OJU LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OKPOKWU LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OTUKPO LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-TARKA LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-UKUM LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-USHONGO LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-VANDEIKYA LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS, MKD.	18,218,449.47	18,218,449.47	8,533,895.59	9,684,553.88
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	21,962,547.77	21,962,547.77	10,593,307.32	11,369,240.45
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	20,660,252.71	20,660,252.71	10,049,971.98	10,610,280.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - MAKURDI ZONAL OFFICE	20,660,252.71	20,660,252.71	10,049,971.98	10,610,280.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OKPOKWU ZONAL OFFICE	20,660,252.71	20,660,252.71	10,049,971.98	10,610,280.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OTUKPO ZONAL OFFICE	21,962,547.77	21,962,547.77	10,593,307.32	11,369,240.45
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - VANDEIKYA ZONAL OFFICE	21,962,547.77	21,962,547.77	10,593,307.32	11,369,240.45
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS - 3 - SUBEB H/QTRS.	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: AIR CONDITIONER -15 units - SUBEB H/QTRS, MKD.	23,264,842.83	23,264,842.83	8,533,895.59	14,730,947.24
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: SHELVES: 5 - SUBEB H/QTRS.	21,962,547.77	21,962,547.77	10,912,003.02	11,050,544.76
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - GBOKO ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - K/ALA ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - MAKURDI ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OKPOKWU ZONAL OFFICE	21,962,547.77	21,962,547.77	10,912,003.02	11,050,544.76
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OTUKPO ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - VANDEIKYA ZONAL OFFICE	21,962,547.77	21,962,547.77	10,912,003.02	11,050,544.76

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - GBOKO LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OJU LGEA OFFICE	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OTUKPO LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - BURUKU LGEA OFFICE	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - TARKAA LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - K/ALA LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - VANDEIKYA LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: REFRIDGERATORS: 4 - SUBEB H/QTRS.	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR PRIMARY & SECONDARY SCHOOLS IN BENUE STATE.	490,438,209.79	4,045,080,794.25	3,269,533,908.59	775,546,885.66
23010113	PURCHASE OF COMPUTERS: 84 NO. COMPUTERS FOR SUBEB HQTRS.	382,800,782.79	3,937,443,367.25	2,414,579,537.14	1,522,863,830.11
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO ZONAL OFFICE.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA ZONAL OFFICE.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI ZONAL OFFICE.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU ZONAL OFFICE.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO ZONAL OFFICE.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR VANDEIKYA ZONAL OFFICE.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR ADO LGEA.	20,660,252.71	20,660,252.71	6,522,626.10	14,137,626.61
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR AGATU LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR APA LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR BURUKU LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO LGEA.	23,264,842.83	23,264,842.83	9,580,156.94	13,684,685.89
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GUMA LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-EAST LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-WEST LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KONSHISHA LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KWANDE LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR LOGO LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OBI LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OGBADIBO LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OHIMINI LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OJU LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU LGEA.	18,218,449.47	18,218,449.47	2,490,415.53	15,728,033.94
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO LGEA.	17,443,273.84	17,443,273.84	1,726,484.39	15,716,789.45
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR ADO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR AGATU LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR APA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR BURUKU LGEA	20,660,252.71	37,065,565.43	18,532,782.71	18,532,782.71
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GBOKO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GUMA LGEA	21,962,547.77	39,033,274.03	19,516,637.01	19,516,637.01
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER EAST LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER WEST LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KATSINA-ALA LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KONSHISHA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KWANDE LGEA	23,264,842.83	46,125,709.28	23,062,854.64	23,062,854.64
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR LOGO LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR MAKURDI LGEA	21,962,547.77	43,443,186.31	21,721,593.15	21,721,593.15
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OBI LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OGBADIBO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OHIMINI LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OJU LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OKPOKWU LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23

23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OTUKPO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR TARKA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR UKUM LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR USHONGO LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR VANDEIKYA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23
23010113	PURCHASE OF COMPUTERS: 3,000 NO. COMPUTER TABLETS (Tablet Android 14 Tablet, 11Inch, 16GB RAM, 256GB (1TB TF), IPS HD+ 5G Wi-Fi, 7000mAh, 13MP, FOR ANNUAL SCHOOL CENSUS AT SUBEB HQTRS.	-	685,631,691.95	-	685,631,691.95
23050102	COMPUTER SOFTWARE ACQUISITION: DESIGN AND HOSTING OF SCHOOL PORTAL FOR ANNUAL SCHOOL CENSUS.	-	10,000,000.00	-	10,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION: E-REGISTRATION / TEACHERS MANAGEMENT SYSTEM (TMIS) FOR ANNUAL SCHOOL CENSUS.	-	1,200,000,000.00	-	1,200,000,000.00
		4,444,340,385.37	13,813,625,554.29	6,938,138,857.20	6,875,486,697.09
051700900100	Benue State Examinations Board				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	145,345,430.81	365,345,430.81	360,826,985.86	4,518,444.95
		145,345,430.81	365,345,430.81	360,826,985.86	4,518,444.95
051701000100	Agency for Adult and Non-Formal Education				
	CAPITAL EXPENDITURE				
23030121	RENOVATION OF 1 NO. 10 BLOCKS OFFICE BUILDINGS AT HEADQUARTERS MAKURDI	26,162,177.55	26,162,177.55	-	26,162,177.55
23030121	RENOVATION OF 1 NO. OFFICE BLOCK FOR FINANCE DEPT. AT HEADQUARTERS	9,689,695.39	9,689,695.39	-	9,689,695.39
23030121	RENOVATION OF 1 NO. STOREY BUILDING AT ANFEA TRAINING CENTRE MAKURDI	19,379,390.77	19,379,390.77	-	19,379,390.77
23030121	RENOVATION OF 240 METRES PERIMETER FENCE AT HEADQUARTERS	11,627,634.46	11,627,634.46	-	11,627,634.46
		66,858,898.17	66,858,898.17	-	66,858,898.17
051701100100	College of Education, Katsina-Ala				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	7,868,032.65	148,565,860.56	148,529,811.71	36,048.85
23010117	PURCHASE OF 1 NO. SHREDDING MACHINES	40,696.72	40,696.72	-	40,696.72
23010118	PURCHASE OF 2 NO. HP SCANNERS	135,655.74	135,655.74	-	135,655.74
23010119	PURCHASE OF 1 NO SUMEC POWER GENERATING SET	813,934.41	813,934.41	-	813,934.41
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,736,119.74	160,741,119.74	160,507,100.00	234,019.74
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,087,090.08	160,537,090.08	149,005,000.00	11,532,090.08
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	1,017,418.02	1,017,418.02	-	1,017,418.02
23010128	PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,798,360.59	3,798,360.59	3,500,000.00	298,360.59
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	813,934.41	813,934.41	-	813,934.41
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	12,209,016.19	103,671,875.72	102,133,837.86	1,538,037.86
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY IN THE CAMPUS	1,085,245.88	1,085,245.88	-	1,085,245.88
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 2 NO. BOREHOLES	1,627,868.83	1,627,868.83	-	1,627,868.83
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 1 NO. BOREHOLE	542,622.94	542,622.94	-	542,622.94
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS/1 NO. VANS	1,413,031.26	1,413,031.26	-	1,413,031.26
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	678,278.68	678,278.68	-	678,278.68
23020114	CONSTRUCTION / PROVISION OF ROADS AT 2ND CAMPUS	387,587.82	387,587.82	-	387,587.82
23020128	CONSTRUCTION / PROVISION OF WATER-WAYS AT 2ND CAMPUS	1,085,245.88	1,085,245.88	-	1,085,245.88
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	2,713,114.71	2,713,114.71	-	2,713,114.71
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS AT BOTH CAMPUSES	339,139.34	339,139.34	-	339,139.34
23030102	REHABILITATION / REPAIRS - ELECTRICITY AT 1ST CAMPUS	3,585,187.29	3,585,187.29	-	3,585,187.29
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE PERMANENT SITE	33,913,933.86	33,913,933.86	33,900,500.00	13,433.86
23050101	RESEARCH AND DEVELOPMENT: 2024 NCCE ACCREDITATION	33,739,519.34	33,739,519.34	-	33,739,519.34
23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 1 NO. TOYOTA HIACE BUS 2023 MODEL, VXL V6 ENGINE (TETFUND)		296,822,360.72		296,822,360.72
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 25 NO. HP COMPUTER LAPTOPS . HP DESK TOPS, ICT EQUIPMENT & ACCESSORIES (TETFUND)		64,784,235.72	-	64,784,235.72
		114,631,034.37	1,022,853,318.25	597,576,249.57	425,277,068.68
051701200100	Bureau for Education Quality Assurance				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF MOTOR CYCLES: 23 NOS. MOTOR CYCLES FOR BEQA QUALITY ASSURANCE DEPARTMENT - AEQS	33,429,449.09	33,429,449.09	-	33,429,449.09
23010105	PURCHASE OF MOTOR VEHICLES: 5 NO. TOYOTA COROLLA CARS AND 1 NO. TOYOTA 14SEATER BUS FOR BEQA HEADQUARTERS	96,896,953.87	96,896,953.87	-	96,896,953.87
23010112	PURCHASE OF OFFICE FURNITURES: PURCHASE OF 100 NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS / 100NO. EXECUTIVE OFFICE TABLES FOR BEQA DEPARTMENTS AND UNITS	43,603,629.24	43,603,629.24	110,000.00	43,493,629.24
23010112	PURCHASE OF OFFICE FURNITURES: 8NO. 2.0HP LG AIR CONDITIONERS FOR THE BLOCK AND SECURITY POST ATTACHED WITH THE GENERATOR.	4,844,847.69	4,844,847.69	-	4,844,847.69

23010112	PURCHASE OF OFFICE FURNITURES: 6 NO. 32" LG TELEVISION SETS	2,906,908.62	2,906,908.62	-	2,906,908.62
23010112	PURCHASE OF OFFICE FURNITURES: 4 NO. SHELVES	3,875,878.15	3,875,878.15	-	3,875,878.15
23010112	PURCHASE OF OFFICE FURNITURES: REFRIGERATOR: 6 NO. REFRIGERATORS	2,616,217.75	2,616,217.75	-	2,616,217.75
23010112	PURCHASE OF OFFICE FURNITURES: SAFES/FILE CABINETS/CUPBOARDS:	5,813,817.23	5,813,817.23	-	5,813,817.23
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 40NO. HP 17T TOUCHSCREEN LAPTOP, INTEL COREI7, 32GB RAM, 1TB SSD COMPUTERS FOR BEQA	33,913,933.86	33,913,933.86	2,250,000.00	31,663,933.86
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 40NO. SAMSUNG TABLETS FOR DATA COLLECTION FOR THE BUREAU FOR PRS	19,379,390.77	19,379,390.77	-	19,379,390.77
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 1NO. PANASONIC DIGITAL CAMERA FOR BEQA	3,391,393.39	3,391,393.39	-	3,391,393.39
23010113	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 27 NOS. HP PRINTERS FOR BEQA HEADQUARTERS AND 23 AEOS	26,162,177.55	26,162,177.55	-	26,162,177.55
23010113	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 8NO. PHOTOCOPIERS FOR ALL DEPARTMENTS AND UNITS FOR BEQA HEADQUARTERS	5,813,817.23	5,813,817.23	-	5,813,817.23
23010113	PURCHASE OF 1NO. PROJECTOR MACHINE: (EPSON POWERLITE V11H820020 2065 LCD PROJECTOR, BLACKWHITE XGA HDMI MHL WIRELESS WITH ACCESSORIES	3,875,878.15	3,875,878.15	-	3,875,878.15
23010119	PURCHASE AND INSTALATION OF SOLAR POWER PANEL FOR BEQA HEADQUARTERS	38,758,781.55	38,758,781.55	-	38,758,781.55
23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE ETC. FOR BEQA HEADQUARTERS	6,113,810.20	6,113,810.20	-	6,113,810.20
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, INTERACTIVE WHITEBOARDS, DIGITAL BOOK AND TABLETS FOR TEACHING AID.	48,448,476.94	48,448,476.94	-	48,448,476.94
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. 7 OFFICE BLOCKS AND A SECURITY POST ATTACHED WITH GENERATOR HOUSE AT BEQA HEADQUARTERS	193,793,907.74	193,793,907.74	-	193,793,907.74
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 23 NO. OFFICES BLOCK EACH AT THE 23 LGA AEOS	174,414,516.97	174,414,516.97	-	174,414,516.97
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 2NO. BORE-HOLES AND OTHER WATER FACILITIES AT BEQA HEADQUARTERS	4,844,847.69	4,844,847.69	-	4,844,847.69
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 1 NO. 7 OFFICE BLOCK FOR BEQA HEADQUARTERS	143,325,764.29	143,325,764.29	-	143,325,764.29
23030121	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF PUBLIC SCHOOLS IN THE STATE	678,278,677.10	678,278,677.10	-	678,278,677.10
		1,574,503,075.08	1,574,503,075.08	2,360,000.00	1,572,143,075.08
051701300100	College of Education Oju				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE TABLES, COE OJU.	4,844,847.69	4,844,847.69	-	4,844,847.69
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS, COE OJU.	7,267,271.54	7,267,271.54	-	7,267,271.54
23010113	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES)	17,441,451.70	17,441,451.70	2,181,000.00	15,260,451.70
23010119	PURCHASE OF POWER GENERATING SET:- 1NO. 100KVA PERKINS SOUND PROOF GENERATOR FOR THE COLLEGE AT COLLEGE OF EDUCATION, OJU.	44,088,114.01	44,088,114.01	-	44,088,114.01
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID	33,913,933.86	33,913,933.86	-	33,913,933.86
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT -BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	20,348,360.31	20,348,360.31	-	20,348,360.31
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.	9,689,695.39	9,689,695.39	-	9,689,695.39
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION EQUIPMENT (ROUTER, MODEMS, GPS INSTRUMENT & NETWORK SWITCHES AND INSTALLATION	9,689,695.39	9,689,695.39	-	9,689,695.39
23020119	CONSTRUCTION OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	5,620,023.32	5,620,023.32	-	5,620,023.32
23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE.	3,391,393.39	3,391,393.39	280,000.00	3,111,393.39
23020123	CONSTRUCTION OF INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE OF EDUCATION, OJU.	36,782,083.69	36,782,083.69	-	36,782,083.69
23020102	CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	271,311,470.84	102,502,922.54	-	102,502,922.54
23020118	CONSTRUCTION OF 2NO. CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	56,587,821.06	36,587,821.06	-	36,587,821.06
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	4,069,672.06	4,069,672.06	-	4,069,672.06
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER FENCE AT COLLEGE OF EDUCATION, OJU.	50,077,973.63	40,077,973.63	-	40,077,973.63
23020107	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO. DELAPIDATED CLASSROOMS / 1NO. AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	64,920,959.09	64,920,959.09	60,817,054.57	4,103,904.52
23020116	CONSTRUCTION OF REINFORCED CONCRETE BOX CULVERTS AND SIDE DRAINAGES AT COLLEGE OF EDUCATION, OJU.	35,658,079.02	35,658,079.02	-	35,658,079.02

23050101	RESEARCH AND DEVELOPMENT -- ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	17,441,451.70	350,000,000.00	242,658,642.97	107,341,357.03
23050101	RESEARCH AND DEVELOPMENT -- TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	31,975,994.78	147,025,994.78	146,600,597.32	425,397.46
23030106	REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU - TETFUND INTERVENTION.	55,715,748.48	55,715,748.48	-	55,715,748.48
23020111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	228,676,811.14	228,676,811.14	51,564,380.00	177,112,431.14
		1,009,512,852.09	1,258,312,852.09	504,101,674.86	754,211,177.23
051701800100	Benue State Polytechnic, Ugbokolo				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS, BOARD CHAIRMAN, RECTOR, BURSAR, DEPUTY RECTOR, DIRECTOR OF WORKS & LIBRARIAN).	82,362,410.79	2,362,410.79	-	2,362,410.79
23010113	PURCHASE OF COMPUTERS - 4 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES (TETFUND)	4,360,362.92	4,360,362.92	4,123,500.00	236,862.92
23010115	PURCHASE OF 7 NO. COMPUTER PRINTERS (TETFUND)	4,360,362.92	4,360,362.92	4,360,000.00	362.92
23010115	PURCHASE OF 5 NO. PHOTOCOPYING MACHINES (TETFUND)	4,360,362.92	4,360,362.92	4,360,000.00	362.92
23010118	PURCHASE OF 15 NO. SCANNERS (TETFUND)	4,360,362.92	4,360,362.92	1,281,069.80	3,079,293.12
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID (TETFUND)	29,069,086.16	12,421,128.65	12,040,000.00	381,128.65
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT: BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	20,257,519.42	25,457,519.42	25,350,000.00	107,519.42
23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC) (TETFUND)	5,813,817.23	5,813,817.23	5,810,000.00	3,817.23
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (TETFUND)	107,555,618.80	107,555,618.80	107,550,398.50	5,220.30
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (TETFUND)	48,448,476.94	48,448,476.94	48,445,000.00	3,476.94
23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	23,255,268.93	13,255,268.93	13,200,000.00	55,268.93
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (RECTOR'S HOUSE)	5,813,817.23	5,813,817.23	-	5,813,817.23
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF BOREHOLES AT VARIOUS SCHOOL LOCATIONS (TETFUND)	7,751,756.31	7,751,756.31	7,751,000.00	756.31
23020114	CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	5,813,817.23	5,813,817.23	4,890,000.00	923,817.23
23020123	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	414,393,146.56	354,393,146.56	352,477,625.00	1,915,521.56
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	330,418,612.70	190,418,612.70	190,339,000.00	79,612.70
23030106	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS	14,534,543.08	14,534,543.08	14,530,000.00	4,543.08
23050101	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING.	4,844,847.69	13,094,847.69	13,026,648.32	68,199.37
23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION	20,348,360.31	25,348,360.31	-	25,348,360.31
23020103	INSTALLATION OF SOLAR PANELS IN THE SCHOOL CAMPUS		100,000,000.00	-	100,000,000.00
23020128	CONSTRUCTION / PROVISION OF NEW GATE FROM THE EXPRESS ROAD TO THE SCHOOL PREMISES		100,000,000.00	-	100,000,000.00
		1,138,122,551.09	1,049,924,593.58	809,534,241.62	240,390,351.96
051701800200	Akawe Torkula Polytechnic, Makurdi				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 5 NO. TOYOTA COROLLA MOTOR VEHICLES AND 1 LANDCRUSER JEEP FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	242,242,384.68	242,242,384.68	-	242,242,384.68
23010108	PURCHASE OF BUSES: 2 NO. COASTER BUSES AND 2 NO. HILLUX VANS	193,793,907.74	193,793,907.74	-	193,793,907.74
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE CHAIRS FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	5,426,229.42	5,426,229.42	-	5,426,229.42
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE TABLES FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	2,906,908.62	2,906,908.62	-	2,906,908.62
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : FURNISHING OF LECTURE HALLS	4,844,847.69	4,844,847.69	-	4,844,847.69
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10 NO. COLOUR LED TV SETS	1,017,418.02	1,017,418.02	-	1,017,418.02
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 8 NO. PUBLIC ADDRESS SYSTEMS WITH RECEIVERS, MICROPHONES, AMPLIFIERS & DECK PLAYERS	1,157,918.60	1,157,918.60	-	1,157,918.60
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. REFRIGERATORS WITH ACCESSORIES (STABILIZERS, EXTENSION CABLES ETC)	1,027,107.71	1,027,107.71	-	1,027,107.71
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 UNIT OF 1.5 HP SPLIT AIR-CONDITIONERS WITH ACCESSORIES	746,106.54	746,106.54	-	746,106.54
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. ROOM AIR CONDITIONERS WITH ACCESSORIES	983,504.08	983,504.08	-	983,504.08
23010113	COMPUTERS: INTERNET NETWORK CONNECTION WITH NETWORK INTERFACE (LAN & WAN) WITH 1 YEAR SUBSCRIPTION	3,875,878.15	3,875,878.15	-	3,875,878.15
23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEM FOR ESTABLISHING AN E-LIBRARY	4,844,847.69	4,844,847.69	-	4,844,847.69
23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEMS (DESKTOP & LAPTOPS) FOR ATPOL, MAKURDI	2,906,908.62	2,906,908.62	-	2,906,908.62
23010114	PURCHASE OF COMPUTER PRINTERS: 1 NO. EACH OF COLOUR, INK-JET & LASERJETS	339,139.34	339,139.34	-	339,139.34
23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	484,484.77	484,484.77	-	484,484.77
23010118	PURCHASE OF 2. NO. HP SCANNERS	290,690.86	290,690.86	-	290,690.86

23010119	PURCHASE OF 1NO. 200KVA (SOUND PROOF) POWER GENERATING SET	6,782,786.77	6,782,786.77	-	6,782,786.77
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE SCHOOL CLINIC	678,278.68	678,278.68	-	678,278.68
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 10 NO. FIRE EXTINGUISHERS, FIRE BLANKETS, FIRE BUCKETS, SMOKE ALARMS, FIRE HOSE ETC.	1,937,939.08	1,937,939.08	-	1,937,939.08
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - 5NO. LCD PROJECTORS, SNO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	1,453,454.31	1,453,454.31	-	1,453,454.31
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,906,908.62	2,906,908.62	-	2,906,908.62
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT, KITS-BALLS, UNIFORMS, BOOTS, NETS ETC	440,881.14	440,881.14	-	440,881.14
23010128	PURCHASE OF SECURITY EQUIPMENT--PROVISION OF SECURITY GADGETS FOR THE POLY - CCTV CAMERA ETC.	1,550,351.26	1,550,351.26	-	1,550,351.26
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF 10 NO. MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	1,492,552.23	1,492,552.23	-	1,492,552.23
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	1,399,967.19	1,399,967.19	-	1,399,967.19
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	7,703,307.83	7,703,307.83	-	7,703,307.83
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	9,059,865.19	9,059,865.19	-	9,059,865.19
23010126	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	1,501,902.79	1,501,902.79	-	1,501,902.79
23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CLASSROOM AND PARTITIONING OF THE EXISTING CLASSROOM	14,534,543.08	14,534,543.08	-	14,534,543.08
23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH ADDITIONAL 7 WORKBENCHES EACH MOUNTED WITH CARPENTRY VICES.	11,627,634.46	11,627,634.46	-	11,627,634.46
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	5,813,817.23	5,813,817.23	-	5,813,817.23
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR THE HOD AND OTHER ADMINISTRATIVE STAFF OF BUILDING TECHNOLOGY	8,918,395.63	8,918,395.63	-	8,918,395.63
23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	29,069,086.16	29,069,086.16	-	29,069,086.16
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT THE SCHOOL	598,072,000.23	598,072,000.23	576,545,589.00	21,526,411.23
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR ACADEMIC STAFF	10,156,351.12	10,156,351.12	-	10,156,351.12
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	19,379,390.77	19,379,390.77	-	19,379,390.77
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE COMPUTER SCIENCE STAFF	48,448,476.94	48,448,476.94	-	48,448,476.94
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES FOR WATER SUPPLY	2,906,908.62	2,906,908.62	-	2,906,908.62
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	7,938,418.60	7,938,418.60	-	7,938,418.60
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE	48,448,476.94	48,448,476.94	45,322,670.00	3,125,806.94
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	9,689,695.39	9,689,695.39	-	9,689,695.39
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	9,689,695.39	9,689,695.39	-	9,689,695.39
23020127	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. BLOCK HOUSING HARDWARE & SOFTWARE FOR COMPUTER SCIENCE	5,329,332.46	5,329,332.46	-	5,329,332.46
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. PAINTING, DECORATION AND BLAZING WORKSHOP	5,813,817.23	5,813,817.23	-	5,813,817.23
23020128	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	5,813,817.23	5,813,817.23	-	5,813,817.23
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	6,782,786.77	6,782,786.77	-	6,782,786.77
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	5,813,817.23	5,813,817.23	-	5,813,817.23
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	5,813,817.23	5,813,817.23	-	5,813,817.23
23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR ELECTRICAL/ELECTRONIC ENGINEERING	5,813,817.23	5,813,817.23	-	5,813,817.23
23020127	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	484,484.77	484,484.77	-	484,484.77
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH SECURITY POST	13,565,573.54	13,565,573.54	13,500,000.00	65,573.54
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	4,844,847.69	4,844,847.69	-	4,844,847.69
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	5,813,817.23	5,813,817.23	-	5,813,817.23
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	4,844,847.69	4,844,847.69	-	4,844,847.69
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	6,782,786.77	6,782,786.77	-	6,782,786.77

23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	1,453,454.31	1,453,454.31	-	1,453,454.31
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	1,937,939.08	1,937,939.08	-	1,937,939.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	1,937,939.08	1,937,939.08	-	1,937,939.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	2,906,908.62	2,906,908.62	-	2,906,908.62
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	7,267,271.54	7,267,271.54	-	7,267,271.54
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	7,751,756.31	7,751,756.31	-	7,751,756.31
23030110	REHABILITATION / REPAIRS - LIBRARIES: COMPLETE REPAIRS OF SCHOOL LIBRARY	5,135,538.56	5,135,538.56	-	5,135,538.56
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	7,751,756.31	7,751,756.31	-	7,751,756.31
23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	1,937,939.08	1,937,939.08	-	1,937,939.08
23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC OFFICE	2,906,908.62	2,906,908.62	-	2,906,908.62
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	3,682,084.25	3,682,084.25	-	3,682,084.25
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	3,100,702.52	3,100,702.52	-	3,100,702.52
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	3,817,739.98	3,817,739.98	-	3,817,739.98
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	10,658,664.93	10,658,664.93	-	10,658,664.93
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	3,875,878.15	3,875,878.15	-	3,875,878.15
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	2,906,908.62	2,906,908.62	-	2,906,908.62
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	5,813,817.23	5,813,817.23	-	5,813,817.23
23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL COMPLEX COVERING ABCDE	5,038,641.60	5,038,641.60	-	5,038,641.60
23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE INSTITUTION, ATPOL, MAKURDI.	101,741,801.56	101,741,801.56	-	101,741,801.56
23050102	COMPUTER SOFTWARE ACQUISITION (OPERATING SYSTEMS, MICROSOFT OFFICE, PROGRAMMING LANGUAGES & OTHER APPLICATIONS FOR DEPARTMENTS AND COMPUTER LAB.	6,782,786.77	6,782,786.77	-	6,782,786.77
23020118	CONSTRUCTION OF SCHOOL OF ENGINEERING COMPLEX WITH CLASSROOMS AND OFFICES AT ATPOL, MAKURDI	96,896,953.87	96,896,953.87	-	96,896,953.87
23020118	CONSTRUCTION OF A NEW ULTRA MODERN POLYTECHNIC LIBRARY AT ATPOL, MAKURDI	193,793,907.74	193,793,907.74	-	193,793,907.74
23020118	CONSTRUCTION OF A MULTIPURPOSE ENGINEERING WORKSHOP AT ATPOL, MAKURDI	48,448,476.94	48,448,476.94	-	48,448,476.94
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING		1,702,362,628.78	-	1,702,362,628.78
23020113	CONSTRUCTION OF SCHOOL OF AGRICULTURAL ENGINEERING TECHNOLOGY COMPLEX.		1,702,362,628.78	-	1,702,362,628.78
23020127	CONSTRUCTION OF ICT/INNOVATION HUB COMPLEX		993,960,268.28	-	993,960,268.28
		1,933,552,706.92	6,332,238,232.76	635,368,259.00	5,696,869,973.76
051702100100	Benue State University (BSU), Makurdi				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 6 NO. TOYOTA COROLLA & 1 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN ETC)	29,069,086.16	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE, OTHER DEPARTMENT FOR THE NEW STAFF.	35,415,836.64	35,415,836.64	20,566,000.00	14,849,836.64
23010113	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES)	38,758,781.55	38,758,781.55	29,166,000.00	9,592,781.55
23010114	PURCHASE OF 10 NO. HP COMPUTER PRINTERS (COLOURED A4, A3, LASERJETS & WIRELESS PRINTERS)	14,534,543.08	20,789,382.40	14,939,691.20	5,849,691.20
23010115	PURCHASE OF 10 NO. SHARP PHOTOCOPYING MACHINES	14,534,543.08	14,534,543.08	172,000.00	14,362,543.08
23010119	PURCHASE OF 5 NO. 250KVA MIKANO SOUND PROOF POWER GENERATING SET	16,049,526.95	16,049,526.95	12,845,324.40	3,204,202.55
23010122	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE UNIVERSITY CLINIC)	47,718,154.90	32,807,350.18	32,686,000.00	121,350.18
23010123	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	9,689,695.39	17,391,805.96	16,744,076.38	647,729.58
23010124	PURCHASE OF 15NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	9,689,695.39	9,689,695.39	8,500,000.00	1,189,695.39
23010125	PURCHASE OF BOOKS TO UPGRADE THE LIBRARY FOR VARIOUS FACULTIES	14,534,543.08	14,534,543.08	12,453,433.00	2,081,110.08
23010126	PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT/KITS - BALLS, UNIFORMS, BOOTS, NETS AND OTHERS	11,627,634.46	11,627,634.46	6,865,432.66	4,762,201.80
23010128	PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - CCTV CAMERA, HANDHELD SCANNERS, LED TOURCHES ETC.	7,073,477.63	7,073,477.63	6,712,751.50	360,726.13
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP AND LAB. MACHINES AND TOOLS FOR STUDENTS PRACTICALS AND ACCREDITATION OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE AND OTHERS.	2,470,872.32	2,470,872.32	1,347,951.49	1,122,920.83
23020105	CONSTRUCTION /PROVISION OF WATER FACILITIES - MINI WATER WORKS WITH 2HP WATER PUMPING MACHINES	1,744,145.17	27,698,000.00	22,685,320.00	5,012,680.00
23020114	CONSTRUCTION /PROVISION OF 7.5KM ROADS WITHIN BSU CAMPUSES, MAKURDI.	35,961,938.18	40,961,938.18	40,766,604.22	195,333.96

23030101	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	34,721,124.24	4,721,124.24	2,335,671.00	2,385,453.24
23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS FOR BSU	74,692,028.54	4,692,028.54	2,868,290.00	1,823,738.54
23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH, FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY	33,913,933.86	3,913,933.86	1,890,042.00	2,023,891.86
23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, HOSTEL, AUDITORIUM, LABORATORY AND OTHERS (TETFUND/CEFTER)	15,618,401.98	15,618,401.98	8,157,320.00	7,461,081.98
23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING AND FURNISHING AT BSU (TETFUND).	9,689,695.39	9,689,695.39	9,049,052.11	640,643.28
		457,507,658.01	328,438,571.84	250,750,959.96	77,687,611.88
051703100200	Benue State University College of Health Sciences				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 1 OFFICIAL AND 2 UTILITY VEHICLES FOR THE NEW PROVOST, 6 TOYOTA CAMRY 2016 MODEL CARS FOR DEP. PROVOST, COLLEGE SEC., FINANCE CONTROLLER, DEANS OF BAMS, CLINICALS AND BASIC CLINICALS @ N6.5 EACH	298,442,617.93	298,442,617.93	-	298,442,617.93
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - PURCHASE OF 10 NO. SWIVEL CHAIRS, 20 NO. VISITORS CHAIRS AND TABLES FOR THE NEW DEPARTMENTS OF THE COLLEGE	53,680,912.44	53,680,912.44	26,339,773.55	27,341,138.89
23010113	PURCHASE OF 10 NO. COMPUTERS - LAPTOP, DESKTOP & SERVER	9,253,659.09	9,253,659.09	3,186,900.00	6,066,759.09
23010114	PURCHASE OF 6 NO. COMPUTERS PRINTERS - COLOUR, LASERJETS	7,538,583.01	7,538,583.01	1,290,000.00	6,248,583.01
23010115	PURCHASE OF 8 NO. PHOTOCOPYING MACHINES	4,626,829.55	4,626,829.55	-	4,626,829.55
23010118	PURCHASE OF 3 NO. SCANNERS	5,038,641.60	5,038,641.60	-	5,038,641.60
23010119	PURCHASE OF POWER GENERATING PLANT - PURCHASE OF 2 NO. 50KVA SOUND PROOF GENERATORS/INSTALLATION AT THE PROVOST LODGE AND FOR THE DEPARTMENT OF NURSING SCIENCES	13,081,088.77	13,081,088.77	-	13,081,088.77
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT: PURCHASE OF MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	26,162,177.55	26,162,177.55	-	26,162,177.55
23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILITATE TEACHING AND LEARNING)	14,785,506.19	14,785,506.19	10,373,130.00	4,412,376.19
23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	1,453,454.31	1,453,454.31	-	1,453,454.31
23020101	CONSTRUCTION OF 3 NO. LABS FOR PHYSIOLOGY, BIOCHEMISTRY AND PHARMACOLOGY DEPTS OF 300 CAPACITY EACH, 2 NO. SIMULATION LABS FOR CHS AND DEPT OF NURSING, 2 NO. LECTURE HALLS OF 300 CAPACITY EACH.	271,311,470.84	271,311,470.84	134,940.00	271,176,530.84
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY: EXTENSION OF ELECTRICITY FROM AUDITORIUM 1 TO 2, DEPT OF RADIOGRAPHY AND LAB SCIENCE AT COLLEGE OF HEALTH SCIENCES AND DEPT. OF NURSING SCIENCES	116,276,344.65	116,276,344.65	432,000.00	115,844,344.65
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES: CONSTRUCTION OF RESERVOIR FOR COLLEGE AND OVERHEAD TANK AT AUDITORIUM 1	10,658,664.93	10,658,664.93	-	10,658,664.93
23030101	REHABILITATION/REPAIRS RESIDENTIAL BUILDING: REHABILITATION OF EXISTING AUDITORIUM FOR THE DEPT OF NURSING SCIENCES, HOSTEL FACILITY AT THE COLLEGE AND FENCING OF NURSING DEPT.	212,688,813.75	212,688,813.75	1,394,200.00	211,294,613.75
23030104	REHABILITATION/REPAIRS - WATER FACILITIES: REPAIRS OF BROKEN WATER PIPES AT THE COLLEGE	3,682,084.25	3,682,084.25	1,256,000.00	2,426,084.25
23050101	RESEARCH AND DEVELOPMENT: INFANT MORTALITY RATE	5,329,332.46	5,329,332.46	-	5,329,332.46
		1,054,010,181.31	1,054,010,181.31	44,406,943.55	1,009,603,237.76
051704100100	Benue State University of Agricultural Science and Technology, Ihugh				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 4 NO. TOYOTA COROLLA, 2 NO TOYOTA COASTER BUS & 4 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN, POOLSTUDENTS, ETC)		1,000,000,000.00	-	1,000,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. SET OF OFFICE EXECUTIVE SWIVEL CHAIRS AND TABLES		7,000,000.00	-	7,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING AND EQUIPPING OF LABORATORIES AT UAST, IHUGH.		100,000,000.00	-	100,000,000.00
23010113	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES. 10 NO. APPLE IPAD TABLETS)		50,000,000.00	-	50,000,000.00
23010114	PURCHASE OF 10 NO. BIZHUB COMPUTER PRINTERS (COLOURED A4, A3 & WIRELESS PRINTER)		5,000,000.00	-	5,000,000.00
23010115	PURCHASE OF 3 NO. A3 SHARP PHOTOCOPYING MACHINES		1,750,000.00	-	1,750,000.00
23010119	PURCHASE OF 2 NO. 250KVA JMG SOUND PROOF POWER GENERATING SET		14,350,000.00	-	14,350,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT 15NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS, SMART BOARDS ETC.		12,450,000.00	-	12,450,000.00
23010128	PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - WALKIE-TALKIE RADIO AND BASE STATION, CCTV CAMERA, HANDHELD SCANNERS, LED TOURCHES ETC.FOR UAST		5,500,000.00	-	5,500,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - CONSTRUCTION OF INTERNATIONAL CONFERENCE CENTRE WITH ACCOMMODATION AND SHOPPING MALLS		1,000,000,000.00	-	1,000,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF STAFF LODGE AT UAST, IHUGH		450,000,000.00	-	450,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF MALE AND FEMALE HOSTELS AT UAST, IHUGH		1,000,000,000.00	-	1,000,000,000.00

23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - CONSTRUCTION OF AGRICULTURAL SMART FARMS FOR ANIMAL AND CROPS AT UAST, IHUGH.		1,000,000,000.00	-	1,000,000,000.00
23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, AUDITORIUM, LABORATORY AND OTHERS.		1,800,000,000.00	-	1,800,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT UAST, IHUGH.		135,000,000.00	-	135,000,000.00
23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING AND FURNISHING AT UAST.		1,000,000,000.00	-	1,000,000,000.00
23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH (SMART FARMS), FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY		1,000,000,000.00	-	1,000,000,000.00
		-	8,581,050,000.00	-	8,581,050,000.00
051705400100	Benue State Teaching Service Board				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF 24NO. SET OF OFFICE TABLES AND 24NO. SWIVEL OFFICE CHAIRS FOR TSB HEADQTRS.	10,023,989.88	10,023,989.88	-	10,023,989.88
23030121	RENOVATION OF 2NO. BLOCK OF OFFICES AT TSB HEADQUARTERS	68,620,917.49	68,620,917.49	-	68,620,917.49
23020105	CONSTRUCTION OF 1NO. SOLAR MOTORIZED BOLEHOLE AT THE HEADQUARTERS	13,856,264.40	13,856,264.40	-	13,856,264.40
		92,501,171.77	92,501,171.77	-	92,501,171.77
051705500100	Benue State Science and Technical Education Board				
	CAPITAL EXPENDITURE				
23010124	PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.	129,841,918.19	129,841,918.19	-	129,841,918.19
		129,841,918.19	129,841,918.19	-	129,841,918.19
051705600100	Benue State Scholarship Board				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES	2,422,423.85	2,422,423.85	-	2,422,423.85
		2,422,423.85	2,422,423.85	-	2,422,423.85
052100100100	Ministry of Health and Human Services				
	CAPITAL EXPENDITURE				
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES:UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	968,969,538.72	0.00	-	0.00
23030105	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES (MAKURDI)	48,448,476.94	0.00	-	0.00
23030105	RENOVATION OF STATE MEDICAL STORE (APIR) (PHARMA GRADE WAREHOUSE)	387,818,375.52	0.00	-	0.00
23050101	IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLESCENT REPRODUCTIVE HEALTH	96,896,953.87	0.00	-	0.00
23050101	IMPLEMENTATION OF WARD MINIMUM HEALTH PACKAGE: EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	48,448,476.94	0.00	-	0.00
23050101	STRENGTHENING SPECIFIC DISEASE CONTROL PROGRAMME AND DEVELOPMENT OF EMERGENCY PREPAREDNESS AND RESPONSE TO CRUCIAL OUTBREAK OF DISEASES (MEASLES, CELEBRO-SPINAL MENINGITIS ETC).EMERGENCY PREPAREDNESS FOR EPIDEMIC AND DISEASE CONTROL AND FIRE OUTBREAK	72,672,715.40	0.00	-	0.00
23050101	ELIMINATION OF NEGLECTED TROPICAL DISEASES IN BENUE STATE	290,690,861.62	0.00	-	0.00
23050101	MATERNAL,INFANT AND YOUNG CHILD NUTRITION: TO IMPROVE NUTRITIONAL STATUS AND REDUCE MATERNAL AND CHILD MORTALITY RATE.	96,896,953.87	0.00	-	0.00
23050101	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE	222,862,993.91	0.00	-	0.00
23050101	SUPPORT FOR MENTAL HEALTH: TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE,PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. STATE SUICIDE PREVENTION COMMITTEE	290,690,861.62	0.00	-	0.00
23050101	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES) EVERY 2 MONTHS @ 2MILLION X 6 TIMES.	29,069,086.16	0.00	-	0.00
23050101	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	48,448,476.94	0.00	-	0.00
23050101	STATE DRUG ABUSE COMMITTEE	19,379,390.77	0.00	-	0.00
23050101	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE, ACCREDITATION	19,379,390.77	0.00	-	0.00
23050101	SERVICE CONCESSION ASSETS (PPP) FAMILY PLANNING ACTIVITIES	145,345,430.81	0.00	-	0.00
23050101	HMIS AND LMCU, MALARIA, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH,HEPATITIS CONTROL AND FOOD SAFETY.	96,896,953.87	0.00	-	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: BUILDING / EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, AGASHA	24,224,238.47	0.00	-	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ENVIRONMENTAL HEALTH DEMONSTRATION GROUND, AGASHA	6,782,786.77	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 80NO. PRACTICAL WORK TABLES AND SEATS, AGASHA	3,875,878.15	250,000.00	250,000.00	0.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 150 DUAL DESK STUDENTS SEATS, AGASHA	11,627,634.46	-	-	-
23020101	CONSTRUCTION/ EQUIPPING OF COMMUNITY HEALTH DEMONSTRATION ROOM, AGASHA	7,751,756.31	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: BUILDING/ EQUIPPING OF SCIENCE LABORATORY, AGASHA	33,913,933.86	0.00	-	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION/ EQUIPPING OF ICT UNIT WITH PURCHASE OF 120 HP LAPTOP COMPUTERS, AGASHA	20,348,360.31	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF ADMINISTRATIVE BLOCK WITH OFFICES AGASHA	174,414,516.97	2,522,000.00	2,522,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: BUILDING OF 3NO. CLASSROOMS WITH OFFICES ATTACHED FOR AGASHA	27,131,147.08	0.00	-	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: COMPLETION OF 1NO. FEMALE STUDENTS HOSTELS COLLAGE OF NURSING	96,896,953.87	0.00	-	0.00
23030106	RENOVATION/EQUIPPING OF SCHOOL AUDITORIUM WITH DETACHEABLE SEAT COLLAGE OF NURSING	38,758,781.55	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: PROPOSED REMODELING OF HMB HEADQUARTERS IN MAKURDI	96,896,953.87	796,896,953.87	445,200,500.00	351,696,453.87
23050101	CAPACITY BUILDING TRAINING OF OHS EMPLOYEES	29,069,086.16	-	-	-
23050101	MATERNAL AND CHILD HEALTH PROGRAMME FOR REPRODUCTIVE HEALTH	185,073,181.90	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FIRE PROOF CABINETS, 10NO LG TV SETS (24" & 43"), 12 AC SPLIT UNITS AND 3 NO. LG REFRIGERATORS FOR COLLAGE OF NURSING	28,778,395.30	-	-	-
23010112	PURCHASE OF 100NO. WOODEN BUNK-BEDS FOR STUDENTS OF COLLEGE OF NURSING	9,689,695.39	-	-	-
23010119	PURCHASE OF POWER GENERATING SET (SOLAR SYSTEM, 1NO. 3KVA MIKANO GENERATOR AND 1NO. TRANSFORMER FOR COLLEGE OF NURSING	14,534,543.08	0.00	-	0.00
23010123	PURCHASE OF 30NO FIRE EXTINGUISHERS FOR COLLEGE OF NURSING	1,453,454.31	0.00	-	0.00
23010129	PURCHASE OF 5NO MANUAL AND ELECTRICAL BIRTH SIMULATORS IN DEMONSTRATION LABORATORIES FOR COLLEGE OF NURSING	9,689,695.39	0.00	-	0.00
23020101	CONSTRUCTION OF ADMINISTRATIVE BLOCK & CONSTRUCTION OF ACADEMIC STAFF COMPLEX FOR COLLEGE OF NURSING	290,690,861.62	0.00	-	0.00
23010122	PURCHASE OF LABORATORY EQUIPMENT: PIPETTES, SCALES, CENTRIFUGE, BUNSEN BURNER, HOT PLATE, INCUBATOR, STIRRER, WATER BATH AND FUME HOODS, MICROSCOPE, TEST TUBES & RACK, BEAKERS, MAGNIFYING GLASS, VOLUMETRIC FLASK, THERMOMETER, PETRI DISH, TONGS, SPATULA, CRUCIBLE AND LITMUS PAPER AND OTHERS.	24,224,238.47	0.00	-	0.00
23050101	2025 BENUE STATE FAMILY PLANNING SERVICE DELIVERY AND PROGRAMME MANAGEMENT: FAMILY PLANNING/CONTRACEPTION METHOD - EXPANDING ACCESS TO CONTRACEPTION IN BENUE THROUGH DRUGS ACROSS THE 23 LOCAL GOVERNMENT AREA	281,001,166.23	0.00	-	0.00
23020118	BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: CONSTRUCTION/ EQUIPPING OF ICT UNIT, BUILDING/EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, BUILDING OF THREE CLASSROOMS WITH OFFICES ATTACHED, RE-BUILD OF COLLAPSED FENCE AND CONSTRUCTION OF DRAINAGE AROUND THE SCHOOL, ELECTRIFICATION OF BLOCK "A" AND PROVISION OF SOLAR STREETS LIGHTS IN THE SCHOOL AND OTHERS	263,947,302.35	0.00	-	0.00
23050101	BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: ACCREDITATION FEES (MEDICAL LAB. SCI. COUNCIL, ENVIRONMENTAL HEALTH COUNCIL AND PUBLIC HEALTH) AND RE-ACCREDITATION OF COMMUNITY HEALTH DEPARTMENT AND PHARMACY TECHNICIAN DEPARTMENT.	53,293,324.63	0.00	-	0.00
23020118	PHEOC - CONSTRUCTION OF A HYGIENIC CONVENIENCE FACILITY AND SECURITY POST AND CONSTRUCTION OF A BURGLARY PROOF AT THE ENTRANCE, AND BARBWIRE AT THE FENCE WITH SUPPORT FOR PHEOC ACTIVITIES.	67,614,694.41	0.00	-	0.00
23050101	NUTRITION UNIT, DEPARTMENT OF PUBLIC HEALTH COMMEMORATION OF THE WORLD FOOD SAFETY DAY, COMMEMORATION OF THE WORLD BREAST FEEDING WEEK, INFANT AND YOUNG CHILD NUTRITION (MIYCN) AND BABY FRIENDLY HOSPITAL INITIATIVE (BFHI) IN THE STATE.	227,707,841.60	0.00	-	0.00
23050101	STATE HIV/AIDS, VIRAL HEPATITIS AND STI CONTROL PROGRAMME (SASCP) - PROCUREMENT OF HIV TESTING KITS AND OJ DRUGS, PROCUREMENT OF VIRAL HEPATITIS TESTING KITS, ANTIVIRAL DRUGS TO HEALTH FACILITIES IN THE STATE	339,139,338.55	0.00	-	0.00
23050101	SUPPORT FOR WATER SANITATION AND HYGIENE (WASH) ACTIVITIES IN HEALTH CARE FACILITIES IN THE STATE	29,069,086.16	0.00	-	0.00
23050101	SEED STOCK FOR TAKE-OFF OF STATE DRUG MANAGEMENT AGENCY (DMA)	96,896,953.87	0.00	-	0.00
23050101	GENDER BASED VIOLENCE INTERVENTION: SUPPORTING SURVIVORS, ENHANCING HEALTH CARE CAPACITY AND FOSTERING COMMUNITY ENGAGEMENT	65,889,928.63	0.00	-	0.00
23050103	SUPPORT FOR MEDICAL SERVICES: SUPERVISION AND INSPECTION OF MEDICAL FACILITIES, CONTROL OF QUACKERY AND ESTABLISHMENT OF PORTAL	17,441,451.70	0.00	-	0.00
23010113	PURCHASE AND INSTALLATION OF DIGITAL INFRASTRUCTURE (A HEALTH INFORMATION MANAGEMENT SYSTEM) IN HOSPITALS MANAGEMENT BOARD (HMB) MAKURDI AND 23 GENERAL HOSPITALS IN THE STATE	436,036,292.42	0.00	-	0.00
23050101	PRODUCTION OF NHMIS DATA TOOLS FOR ALL HEALTH FACILITIES IN THE STATE	193,793,907.74	0.00	-	0.00
23010122	PURCHASE OF MEDICAL EQUIPMENT, DRUGS AND OTHER MEDICAL CONSUMABLES (USAID, GLOBAL HEALTH FUND ETC.	15,138,069,640.09	17,414,169,330.12	16,500,907,274.00	913,262,056.12
23020118	CONSTRUCTION OF PERIMETER FENCE FOR GENERAL HOSPITALS IN THE 23 LGAS OF THE STATE	1,740,326,621.88	-	-	-
23010119	PURCHASE AND INSTALLATION OF SOLAR ENERGY INFRASTRUCTURE - 280 KVA GENERATOR FOR ALL THE 23 GENERAL HOSPITALS INCLUDING HMB HEADQUARTER	213,173,298.52	0.01	-	0.01

23010106	PURCHASE OF AMBULANCE/ CALL VANS FOR 6 GENERAL HOSPITALS IN THE 3 SENATORIAL ZONES.	96,896,953.87	-	-	-
23010112	PURCHASE OF 10NO. EXEC CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO EXEC CUPBOARD, 7NO.32" LG TV SET, 6NO. LG 2.0HP STANDING AIR-CON, 2NO. 4 TIER SHELVES, 10NO. STC CEILING FANS & 6NO. LG FRIGE FOR LEGAL SERVICES DEPT	2,616,217.75	-	-	-
23010119	PURCHASE OF 100KVA GENERATOR, SOLAR STREETS LIGHTS AND ELECTRIFICATION OF BLOCK "A" FOR AGASHA.	7,751,756.31	-	-	-
23030106	RENOVATION OF OFFICE BUILDINGS, CLASS ROOMS, SCHOOL AUDITORIUM AND STUDENTS HOSTELS, AT AGASHA	19,379,390.77	-	-	-
23030106	RE-BUILDING OF COLLAPSED FENCE AND RE-CONSTRUCTION OF DRAINAGES AT AGASHA SCHOOL PREMISE	7,267,271.54	-	-	-
23030101	RENOVATION OF STAFF QUARTERS AT COHS, AGASHA	13,565,573.54	-	-	-
		23,329,619,043.57	18,213,838,283.99	16,948,879,774.00	1,264,958,509.99
052100200100	Benue State Health Insurance Agency				
	CAPITAL EXPENDITURE				
23010112	PROCUREMENT OF 5NO. ADDITIONAL EXECUTIVE OFFICE SWIVEL CHAIRS	484,484.77	484,484.77	-	484,484.77
23010112	PROCUREMENT OF 3NO. LG 32" TV SETS	7,121,926.11	7,121,926.11	-	7,121,926.11
23020127	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR ENROLLMENT OF STATE AND LOCAL GOVERNMENT WORKERS/INFORMAL SECTOR	89,145,197.56	89,145,197.56	59,900,450.00	29,244,747.56
23050103	MONITORING AND EVALUATION OF ALL BASELINE FACILITIES	50,251,923.04	60,276,086.78	60,028,723.39	247,363.39
23050101	RESEARCH AND DEVELOPMENT FOR QUALITY ASSURANCE	125,629,807.60	115,605,643.86	110,465,132.39	5,140,511.47
		272,633,339.09	272,633,339.09	230,394,305.78	42,239,033.31
052102600100	Benue State University Teaching Hospital (BSUTH)				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 1 NO. TOYOTA CAMRY XSE V6 (3.5L V6 8A), 2 NO. TOYOTA LAND CRUISER PRADO JEEP 2023 MODEL, VXL V6 ENGINE	419,379,390.77	580,731,251.68	580,136,250.00	595,001.68
23010106	PURCHASE OF 1 NO. 2022 MODEL TOYOTA HILUX VAN	129,069,086.16	129,069,086.16	122,000,000.00	7,069,086.16
23010107	PURCHASE OF 1 NO. MINI 30,000 LITERS WATER TANKER TRUCK FOR BSUTH	53,293,324.63	53,293,324.63	-	53,293,324.63
23010108	PURCHASE OF 1 NO. 32 SEATER, 2023 MODEL TOYOTA COASTER BUS WITH DIESEL ENGINE	101,741,801.57	101,741,801.57	50,525,000.00	51,216,801.57
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE & HOSPITAL - 500 SWIVEL CHAIRS, 500 OFFICE DESKS, 1000 PATIENT SEATS, 55 TV SETS, 80 A/Cs	26,508,196.57	60,415,324.00	30,207,662.00	30,207,662.00
23010113	PURCHASE OF 75 No. HP COMPUTER LAPTOPS . HP DESK TOPS. ICT EQUIPMENT & ACCESSORIES	58,174,920.49	87,830,800.00	43,915,400.00	43,915,400.00
23010114	PURCHASE OF 65 NO. COMPUTER PRINTERS - COLOUR, DESKJET & LASERJET	16,794,809.88	16,794,809.88	6,764,250.00	10,030,559.88
23010115	PURCHASE OF 30 NO. PHOTOCOPYING MACHINES	19,198,077.19	19,198,077.19	4,088,300.00	15,109,777.19
23010117	PURCHASE OF 10 NO. SHREDDING MACHINES	652,843.23	800,000.00	400,000.00	400,000.00
23010118	PURCHASE OF 10 NO. HP SCANNERS	709,954.29	709,954.29	185,000.00	524,954.29
23010119	ACQUISITION OF SOLAR & INVERTER SYSTEM AND GREEN ENERGY, PURCHASE OF 4 NO. 250KVA POWER GENERATING SET	91,939,705.71	91,939,705.71	39,598,000.00	52,341,705.71
23010122	PURCHASE OF ONCOLOGY /CANCER, O & G: MATERNAL FETAL MEDICINE & OPERATING THEATRE EQUIPTS, PROCEDURE COUCH FOR COLPOSCOPY (YSEN MED), MODERN COLPOSCOPE (MEDICARE) WITH 36 MONITOR, MINILAPAROTOMY KIT FOR BTL, HYSTEROSCOPIC SET, RIGID CYTOSCOPE ETC FOR O & GS PCR EQUIP FOR MOLECULAR LAB, 6 ICU VENTILATORS, 5 OPHTHALMIC EQUIP, 5 DIALYSIS MACHINES, CT SCAN, MOBILE X-RAYS, O&G, SURGERY EQUIP, ENDOSCOPY SUITES.)	1,027,609,772.84	295,538,125.89	287,076,985.50	8,461,140.39
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:ONCOLOGY CANCER CENTRE, NEW ADMIN ANNEX BUILDING, SCHOOLS (PERIMETER FENCING), E-LIBRARY FOR MEDICAL LIBRARY, STUDENTS HOSTEL, VIP CLINIC	5,100,986,199.12	4,098,039,876.00	4,088,381,358.84	9,658,517.16
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: (Construction of Mini Water Works, 200,000 Litres of Water Reservoir - Both Overhead Reservoirs)	186,817,327.06	186,817,327.06	138,560,000.00	48,257,327.06
23030104	REHABILITATION / REPAIRS - WATER FACILITIES: 10 NO. BOREHOLES & OTHER WATER FACILITIES,	127,177,251.96	127,177,251.96	24,732,000.00	102,445,251.96
23040102	EROSION & FLOOD CONTROL: SEWAGE/ DRAINAGE NETWORK	23,287,143.18	33,859,500.00	16,929,750.00	16,929,750.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES: ACADEMIC PARKS	63,709,747.17	63,709,747.17	-	63,709,747.17
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF MUHAMMADU BUHARI MOTHER AND CHILD HOSPITAL 10 SWIVEL CHAIS, 15 TABLES, 8 PATIENTS SEATS	57,449,428.77	57,449,428.77	19,101,388.00	38,348,040.77
23010113	PURCHASE OF 75 NO. HP COMPUTER LAPTOP FOR MBMCH	57,024,533.21	58,271,750.00	29,135,875.00	29,135,875.00
23030105	INFRASTRUCTURAL REMODELING AND REHABILITATIONS OF HOSPITAL FACILITIES, MBMCH, VIP CLINIC, RADIOLOGY AND LAB BUILDINGS	58,138,172.32	58,138,172.32	43,275,063.65	14,863,108.67
23050102	ACQUISITION OF PAYROLL , GENERAL ACCOUNTING, HOSPITAL INFORMATION MGT SOFTWARE, ASSETS & INVENTORY MGT SYSTEMS	78,951,638.01	577,502,361.76	502,822,296.25	74,680,065.51
23030121	REHABILITATION / REPAIRS/RENOVATION OF ADMIN BLOCK, ACADEMIC BLOCK, GOPD/A&E BLOCK, PSYCHIATRY BLOCK, STUDENT HOSTEL, DOCTORS QUARTERS	141,264,471.29	166,677,980.34	98,227,613.70	68,450,366.64
		7,839,877,795.44	6,865,705,656.40	6,126,062,192.94	739,643,463.46
052102700100	Benue State Primary Health Care Board				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF 10NO. SET OF EXEC OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXEC OFFICE CUPBOARD, 7NO.32" LG TV SET, 6NO. LG 2.0HP AIR-CON, 2NO. 4 TIER SHELVES, 10NO. STC CEILING FANS & 6NO. LG FRIGE	4,844,847.69	4,844,847.69	308,500.00	4,536,347.69
23010123	PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	1,937,939.08	1,937,939.08	410,000.00	1,527,939.08
23010128	PURCHASE OF SECURITY GARGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE FOR SECURITY GUARDS	1,937,939.08	1,937,939.08	-	1,937,939.08
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING AT PHCB HEADQUARTERS	29,069,086.16	29,069,086.16	27,345,200.00	1,723,886.16
		37,789,812.01	37,789,812.01	28,063,700.00	9,726,112.01

052110200100	Hospital Management Board				
	CAPITAL EXPENDITURE				
23010119	PURCHASE OF POWER GENERATING SET:- 1NO. 100KVA GASOLINE SUMEE SOUND PROOF GENERATOR FOR HOSPITAL MANAGEMENT BOARD.	3,391,393.39	3,391,393.39	-	3,391,393.39
23010113	5 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	4,844,847.69	4,844,847.69	-	4,844,847.69
		8,236,241.08	8,236,241.08		8,236,241.08
053900100100	Ministry of Youth, Sports and Creativity				
	CAPITAL EXPENDITURE				
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF HOSTEL ACCOMODATION AT APER AKU STADIUM	48,448,476.94	48,448,476.94	-	48,448,476.94
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ULTRA MODERN STEEL MEMBERED MULTIPURPOSE HALL AT NYSC CAMP WANNUNE TARKA (ONGOING)	48,448,476.94	48,448,476.94	-	48,448,476.94
23020103	CONSTRUCTION OF TRAFFIC /STREET LIGHTS: COMPLETION OF FLOODLIGHT AT APER AKU STADIUM MAKURDI	19,919,639.74	19,919,639.74	-	19,919,639.74
23030102	REHABILITATION / REPAIRS - ELECTRICITY AT APER AKU STADIUM MAKURDI	193,793.91	193,793.91	-	193,793.91
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES: UPGRADING OF APER AKU STADIUM TURF	1,794,555,021.75	1,794,555,021.75	1,245,698,087.92	548,856,933.83
23050101	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	96,896,953.87	596,896,953.87	-	596,896,953.87
23050104	ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	29,069,086.16	503,096,755.60	491,415,590.81	11,681,164.79
23050104	CELEBRATION OF WORLD CREATIVITY DAY DAY IN APRIL, 2025	96,896,953.87	96,896,953.87	-	96,896,953.87
23050104	BENUE CREATIVE DANCE CHAMPIONSHIP CONCERT IN MAY 2025	24,224,238.47	24,224,238.47	-	24,224,238.47
23050104	ALL SECONDARY SCHOOL FESTIVAL OF CREATIVE ARTS AND CRAFTS IN SEPTEMBER, 2025	33,913,933.86	33,913,933.86	-	33,913,933.86
23050104	TALENT HUNT/DEVELOPMENT - BENUE HOLIDAY CAMP - BENUE GOT TALENT (BGT)	48,448,476.94	1,048,448,476.94	468,415,590.81	580,032,886.13
23050104	COMEDY SHOW (NIGHT OF A THOUSAND LAUGH OR BENUE OF A THOUSAND LAUGH) FOR STAND-UP COMEDY, MUSIC AND CREATIVE MODERN AND CULTURALDANCE/FIESTA COMPETITIONS.	34,398,418.62	34,398,418.62	-	34,398,418.62
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: - SPORTING FACILITIES: CONSTRUCTION OF GAMES VILLAGE FOR MORE PROPER CAMPING OF ATHLETES IN MAKURDI.	96,896,953.87	96,896,953.87	-	96,896,953.87
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: - CONSTRUCTION OF AN ULTRA MODERN SKILL ACQUISITION CENTRE FOR SKILL ACQUISITION, LEADERSHIP AND ENTREPRENEURSHIP TRAINING AND EMPOWERMENT OF BENUE YOUTHS IN MAKURDI.	96,896,953.87	96,896,953.87	-	96,896,953.87
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF ULTRA MODERN FILM CINEMA INDUSTRY AS FILM ACADEMY FOR RELEVANT BODIES AND INSTITUTIONS.	193,793,907.74	193,793,907.74	-	193,793,907.74
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF A CREATIVE HUB/CENTRE IN LINE WITH THE NATIONAL CREATIVITY POLICY IN THE 23 LGAs FOR EFFECTIVE HARNESSING AND TRAINING OF TALENTS IN THE STATE.	96,896,953.87	96,896,953.87	-	96,896,953.87
23010130	PURCHASE OF FILM EQUIPMENT - SNO. FILM MAKING TOLL KITS (TOUCHSCREEN PROFESSIONAL VIDEO CAMERA, SONY PXW-Z150/C HANDY PROFESSIONAL CAMCORDER LENSES, SOUND EQUIPMENTS, TRIPODS, GIMBALS, LIGHTINGS, REFLECTORS, COMPUTERS AND OTHERS	97,147,708.65	97,147,708.65	-	97,147,708.65
23020119	ESTABLISHMENT OF BENUE FILM DEVELOPMENT AND PRODUCTION CENTRE, MAKURDI	193,793,907.74	193,793,907.74	-	193,793,907.74
		3,050,839,856.81	5,024,867,526.25	2,205,529,269.54	2,819,338,256.71
053905400100	Benue State Sports Marketing and Lottery Board				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMODATION	7,000,000.00	7,000,000.00	-	7,000,000.00
23010112	PURCHASE OF SNO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS AND TABLES	7,000,000.00	7,000,000.00	-	7,000,000.00
23010118	PURCHASE OF 7 NO. HP SCANNERS	392,000.00	392,000.00	-	392,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	840,000.00	840,000.00	-	840,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS - CCTV ETC.	700,000.00	700,000.00	-	700,000.00
23030102	REPAIRS - ELECTRICITY INSTALLION IN THE RENTED OFFICE ACCOMODATION	350,000.00	350,000.00	-	350,000.00
23050101	RESEARCH AND DEVELOPMENT: RESEARCH IN LOTTERY, BETTING AND ANY GAME OF CHANCE ON HOW TO INCREASE THE REVENUE PROFILE OF THE STATE AND FOR PROPER REGULATIONS OF GAMING ACTIVITIES	2,713,114.71	2,713,114.71	-	2,713,114.71
		18,995,114.71	18,995,114.71		18,995,114.71
054400100100	Ministry of Humanitarian Affairs and Disaster Management				
	CAPITAL EXPENDITURE				
23010122	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR IDPs: HUMANITARIAN HEALTH KITS	29,069,086.16	29,069,086.16	29,050,000.00	19,086.16
23020127	ESTABLISHMENT OF A STATE EARLY WARNING SYSTEM FOR MITIGATION OF DISASTERS AND FORCED MIGRATION	14,534,543.08	14,534,543.08	14,500,000.00	34,543.08
23020104	CONSTRUCTION OF HOUSES FOR RESETTLEMENT, REHABILITATION AND RE-INTEGRATION OF IDPs IN THE STATE	4,844,847.69	4,844,847.69	2,155,000.00	2,689,847.69
23020128	CONSTRUCTION OF COMPLEX FOR REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	3,391,393.39	3,391,393.39	-	3,391,393.39
23020107	CONSTRUCTION OF SCHOOLS IN IDP CAMPS - BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	4,844,847.69	4,844,847.69	-	4,844,847.69
23020101	CONSTRUCTION OF OFFICE BUILDING FOR BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	8,236,241.08	8,236,241.08	8,000,000.00	236,241.08

23020128	CONSTRUCTION OF DRUG REHABILITATION CENTRES ACROSS THE 3 SENATORIAL ZONES IN THE STATE REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	9,689,695.39	9,689,695.39	9,500,000.00	189,695.39
23050103	MONITORING AND EVALUATION OF SMHADDM PROGRAMS AND PROJECTS	1,937,939.08	1,937,939.08	-	1,937,939.08
23020128	CONSTRUCTION OF SKILL ACQUISITION CENTRE IN ACROSS 3 SENATORIAL ZONES IN THE STATE - FOR TRAINING & PROVISION OF STARTER KITS FOR 600 FEMALE IDPs AT THE VARIOUS IDP CAMPS.	529,069,086.16	529,069,086.16	129,340,000.00	399,729,086.16
23020118	CONSTRUCTION OF EDUCATIONAL VOCATIONAL CENTRES ACROSS THE 3- SENATORIAL ZONES IN THE STATE FOR EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	7,267,271.54	7,267,271.54	-	7,267,271.54
23020127	WEBSITE DEVELOPMENT AND MOBILE APPLICATION DEVELOPMENT	10,174,180.16	10,174,180.16	9,106,700.00	1,067,480.16
23050103	MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES OF THE MINISTRY ACROSS THE STATE	2,422,423.85	2,422,423.85	-	2,422,423.85
23050101	RESEARCH: DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK FOR MONITORING OF IDPs	3,391,393.39	3,391,393.39	3,200,000.00	191,393.39
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 100NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES		50,000,000.00	-	50,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF 185 HECTARES OF INTERNALLY DISPLACED PEOPLE (IDP) FARM AT TYO-MU IN MAKURDI.		150,000,000.00	-	150,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS AT MINISTRY OF HUMANITARIAN AFFAIRS AND DISASTER MANAGEMENT HEADQUARTERS		80,000,000.00	-	80,000,000.00
		628,872,948.65	908,872,948.65	204,851,700.00	704,021,248.65
055100100100	Bureau of Local Government and Chieftaincy Affairs				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES	4,844,847.69	4,844,847.69	4,844,500.00	347.69
23010113	PURCHASE OF 7 NO. HP COMPUTERS COREI7	8,720,725.85	8,720,725.85	-	8,720,725.85
23010114	PURCHASE OF 2 NO. HP COMPUTER PRINTERS P2035 SERIES & COLOUR PRINTERS	968,969.54	968,969.54	575,000.00	393,969.54
23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	2,906,908.62	2,906,908.62	724,500.00	2,182,408.62
23010117	PURCHASE OF 3 NO. SHREDDING MACHINES	290,690.86	290,690.86	-	290,690.86
23010118	PURCHASE OF 2 NO. HP SCANNERS	193,793.91	193,793.91	-	193,793.91
23010119	PURCHASE OF 3 NO. 250KVA POWER GENERATING SET	19,379,390.77	19,379,390.77	-	19,379,390.77
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 15NO. FIRE EXTINGUISHER	1,937,939.08	1,937,939.08	-	1,937,939.08
23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS - CCTV ETC.	2,422,423.85	2,422,423.85	-	2,422,423.85
23020101	CONSTRUCTION / PROVISION OF 1NO. ADMINISTRATIVE OFFICE BUILDINGS AT LGCAs	435,949,714.99	340,204,533.79	340,000,000.00	204,533.79
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES AT LGCAs	3,875,878.15	3,875,878.15	-	3,875,878.15
		481,491,283.31	385,746,102.11	346,144,000.00	39,602,102.11
	GRAND TOTAL	357,610,646,205.90	309,499,228,397.15	205,155,558,061.72	104,343,670,335.43

EXPLANATORY NOTES

STATEMENT 3 EXPLANATORY NOTE

1. The is no opening balance brought forward to accounting year 2025
2. a. Nature of Personal Income Taxes (PAYE) generated by other MDA viz: Judiciary, State Universal Basic Education Board, Benue State University, Customary Court of Appeal, High Court of Justice and Benue State Health Insurance Agency.

These Ministry, Department and Agency(s) are autonomus in their operations. They are not on the Central Payroll System of the State and therefore, budget for the PAYE of their Staff, collect them and remit to Benue State Internal Revenue Service (BIRS)

b. The Source and nature of other taxes are as follows:

- Stamp duty
- Development Tax/Levy
- Capital Gain Tax
- Other Service Taxes

NOTE 15 EXPLANATORY NOTE ON OPERATING LIABILITIES OVER ASSETS

Operating liabilities over Assets represent the net increase(s) or decrease(s) in the value of Assets of Government Business Enterprises such as Benue Investment and Property Company Limited, Benue Links Nigeria Limited, Agricultural Development Company (ADC) Plc, etc.

Also it includes net increase/decrease in value of internal loans and external loans of the state.

PART TWO

DETAILED CAPITAL EXPENDITURE SCHEDULES

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS FOR THE YEAR ENDED 31ST DECEMBER, 2025.

CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS	NOTE	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL 2025	VARIANCE	% ACHIEVED
		N	N	N	N	%
01000000 - Agriculture-based Economic Development	1	26,207,468,461.92	24,881,807,019.36	21,065,128,407.64	3,816,678,611.71	84.66%
02000000 - Societal Re-orientation		-	-	-	-	0.00%
03000000 - Poverty Alleviation	2	5,592,602,087.46	10,722,149,440.89	1,288,927,247.05	9,433,222,193.84	12.02%
04000000 - Improvement in Human Health and Health Facilities	3	28,818,103,096.15	24,429,791,360.01	22,010,732,931.69	2,419,058,428.32	90.10%
05000000 - Enhancing Skills and Knowledge	4	32,745,895,689.34	34,994,484,982.52	11,805,470,874.84	23,189,014,107.67	33.74%
06000000 - Housing and Urban Development	5	32,759,027,339.37	44,581,513,964.32	29,479,268,233.44	15,102,245,730.89	66.12%
07000000 - Gender		-	-	-	-	0.00%
08000000 - Youth	6	1,872,692,302.33	1,772,692,302.33	566,846,625.00	1,205,845,677.33	31.98%
09000000 - Environmental Improvement	7	9,767,603,945.08	3,342,454,490.84	2,112,134,700.73	1,230,319,790.11	63.19%
10000000 - Water Resources and Rural Development	8	4,187,674,858.58	9,551,018,832.52	4,584,082,923.87	4,966,935,908.64	48.00%
11000000 - Information Communication and Technology - General	9	14,370,011,164.24	19,407,011,799.05	10,658,959,827.43	8,748,051,971.62	54.92%
12000000 - Growing the Private Sector	10	350,718,524.54	-	-	-	0.00%
13000000 - Reform of Government and Governance	11	100,553,837,431.17	68,020,516,013.90	48,654,944,811.16	19,365,571,202.75	71.53%
14000000 - Power	12	7,056,592,349.18	5,244,373,096.96	1,460,894,538.61	3,783,478,558.35	27.86%
15000000 - Rail		-	-	-	-	0.00%
16000000 - Water ways	13	499,019,312.44	14,534,543.08	-	14,534,543.08	0.00%
17000000 - Roads	14	91,903,626,086.65	62,095,591,763.27	51,082,466,940.26	11,013,124,823.01	82.26%
18000000 - Airways	15	925,773,557.45	441,288,788.10	385,700,000.00	55,588,788.10	0.00%
21000000 - Oil and Gas Infrastructure		-	-	-	-	0.00%
Total Expenditure by Programme		357,610,646,205.90	309,499,228,397.16	205,155,558,061.72	104,343,670,335.44	66.29%

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS FOR THE YEAR ENDED 31ST DECEMBER, 2025.

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS FOR THE YEAR ENDED 31ST DECEMBER, 2022.			2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL 2025	VARIANCE	% ACHIEVED
			N	N	N	N	%
Note 1 -	Agriculture-based Economic Development						
25200100100	23040104	AGRO - CLIMATE RESILIENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT CONTERPART CONTRIBUTION (GCC)	1,973,790,949.95	1,973,790,949.95	1,911,471,686.80	62,319,263.15	96.84%
25200100100	23020105	SUSTAINABLE POWER AND IRRIGATION FOR NIGERIA (SPIN) DRY SEASON IRRIGATION FARMING PROJECT. 600 HECTARES TO BE CULTIVATED IN MAKURDI, USHONGO AND KATSINA-ALA LGAS FOR A 8,000 DOLLARS REWARD FOR EACH HECTARE OF LAND CULTIVATED THROUGH IRRIGATION	290,690,861.62	290,690,861.62	259,783,410.00	30,907,451.62	89.37%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING,REPACKAGING OF SESAME & SOYABEANS SEED & FRUITSFOOD PROCESSING	20,348,360.31	348,360.20	-	348,360.20	0.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)-CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE	61,563,185.35	563,185.35	-	563,185.35	0.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(UNDP) POULTRY,PIGRY,LIVESTOCK& GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT INTHE 3-SENATORIAL ZONES OF THE STATE.	57,598,546.37	598,546.37	-	598,546.37	0.00%
011101200100	23050101	INVESTMENT SUMMITS (AGRIC, HOUSING AND MINNING)	859,484,769.36	59,484,769.36	-	59,484,769.36	0.00%
011113800100	23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 1,000 No farm inputs (Sprayers, Exotic Seeds, Herbicides, Pesticides etc)	261,195,428.86	261,195,428.86	-	261,195,428.86	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 50NOS. FARM TRACTORS (75HP) MASSEY FERGUSON/IMPLEMENTSAND SPAREPARTS	213,173,298.52	213,173,298.52	209,999,400.00	3,173,898.52	98.51%
021500100100	23010127	PURCHASE OF 60NOS. JOHN DEERIE FARM TRACTORS (75HP) IMPLEMENTS AND SPAREPARTS	125,966,040.03	125,966,040.03	164,500,320.00	-38,534,279.97	130.59%
021500100100	23010127	PURCHASE OF AGRICULTURAL INPUTS: PURCHASE OF 100NOS CATTLE FEEDER, RAAV	17,812,760.82	17,812,760.82	-	17,812,760.82	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL INPUTS: PURCHASE OF 100NO FARM INPUTS (SPRAYERS, SEEDS, HERBICIDES, PESTICIDES ETC)	77,786,373.66	77,786,373.66	79,452,300.00	-1,665,926.34	102.14%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: PRODUCTION OF 100NO. TONES ANIMAL FEEDS,BILL & MELINDA GATES FOUNDATION, MAKURDI	9,690,329.09	9,690,329.09	-	9,690,329.09	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CATTLE RANCH DEV. FOR IMPLEMENTATION OF THE OPEN GRAZING PROHIBITION & ESTABLISHMENT OF RANCHES LAW, MAKURDI	48,874,823.53	48,874,823.53	-	48,874,823.53	0.00%
021500100100	23010122	PURCHASE PURCHASE OF 2NOS VETERINARY ULTRASOUND, 1NO. WEIGHING SCALES, 1NO.WARMING UNIT,1NO CT SCANNER ETC	24,524,619.02	24,524,619.02	-	24,524,619.02	0.00%
021500100100	23030121	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: RENOVATION OF FINGERLINGS PONDS AT MANR HQTRS	5,232,435.51	5,232,435.51	-	5,232,435.51	0.00%
021500100100	23030121	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: SWINE/CROPS IMPROVEMENT PROJECT, YANDEV	14,767,095.77	14,767,095.77	-	14,767,095.77	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: GREENHOUSE PRODUCTION, GAADI	573,629.97	573,629.97	-	573,629.97	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: MILK PRODUCTION EQUIPMENT	10,222,919.32	10,222,919.32	-	10,222,919.32	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 50 HECTARES OF RICE & OTHER CROPS PRODUCTION, MAKURDI	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: SPECIAL AGRO- PROCESSING ZONE PROJECT (SAPZ)	1,356,557.35	1,356,557.35	-	1,356,557.35	0.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: 6NO.HATCHERY &1000NO. OF DAY OLD CHICKS	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES:AGRIC FARM AT ADIKPO	1,162,763.45	1,162,763.45	-	1,162,763.45	0.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: LIVESTOCK AT GUMA	19,476,287.73	19,476,287.73	-	19,476,287.73	0.00%
021500100100	23020114	CONSTRUCTION / PROVISION OF ROADS:FEEDER ROADS-RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS 3 (RAAMP3): COUNTERPART FUND	13,944,983,348.93	6,944,983,348.93	6,676,133,909.02	268,849,439.91	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: FERTILIZER PROCUREMENT & DISTRIBUTION BY BENUE STATE GOVERNMENT	647,055,605.30	6,959,617,776.00	6,512,786,707.00	446,831,069.00	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: PROCUREMENT & DISTRIBUTION OF POULTRY VACCINES BY MINISTRY OF AGRICULTURE, MAKURDI	19,393,925.32	19,393,925.32	-	19,393,925.32	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: UKUM (MBAYENGE)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: KATSINA-ALA (TOWNSHIP)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: GWER (ALIADI TOWN)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: GUMA (AGASHA)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: PURCHASE OF ANTI-RABIES BY MINISTRY OF AGRICULTURE, MAKURDI	19,418,149.56	19,418,149.56	-	19,418,149.56	0.00%
021500100100	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: 30NOS REAPERS	17,441,451.70	17,441,451.70	-	17,441,451.70	0.00%
021500100100	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: PROCUREMENT OF RICE AND CASSAVA PROCESSING MACHINES	58,235,069.28	58,235,069.28	53,460,000.00	4,775,069.28	91.80%
021500100100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, MAKURDI (CENTRAL)	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021500100100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, GBOKO (CENTRAL)	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021500100100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, OTUKPO (OTUKPO TOWN)	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021500100100	23050101	RESEARCH AND DEVELOPMENT: TRAINING OF FARMERS ON CLIMATE SMART AGRICULTURE (CSA) PRACTICES	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
021500100100	23050101	EXHIBITION: NATIONAL & STATE COUNCILS ON AGRIC. & SHOW	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
021500100100	23050101	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	58,138,172.32	58,138,172.32	32,450,120.00	25,688,052.32	55.82%
021500100100	23050101	RESEARCH & DEVELOPEMNT: CADRE HARMONIZE (CH), FOOD & NUTRITION INSECURITY ANALYSIS, MAKURDI	38,956,373.82	38,956,373.82	-	38,956,373.82	0.00%
021500100100	23010127	PROCUREMENT OF 2NO. POWER TILLERS, MAKURDI	262,251,896.34	262,251,896.34	233,500,000.00	28,751,896.34	89.04%
021500100100	23050101	IMPLEMENTATION OF NATIONAL LIVESTOCK TRANSFORMATION PROJECT (NLTP), MAKURDI	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
021500100100	23050101	RESEARCH & DEVELOPMENT: AKATA FISH FESTIVAL	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
021500100100	23010127	PURCHASE OF 1000NO KNAPSACK SPRAYERS, MAKURDI	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
021500100100	23010127	PURCHASE OF 5NOS. DISTONNERS, OTUKPO	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
021500100100	23050101	RESEARCH & DEVELOPMENT: AGRICULTURAL MECHINERY CENSUS	9,689,695.39	509,689,695.39	532,459,000.00	-22,769,304.61	0.00%
021500100100	23020113	CONSTRUCTION OF AGRICULTURAL MARKETING HUB IN ZONE A AND B BENAGRO		1,000,000,000.00	-	1,000,000,000.00	0.00%

Benue State Government

021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Planters, Graters, Dryers, Rice Milling Machines, and Threshers) for the Ministry	67,827,867.71	67,827,867.71	116,648,000.00	-	48,820,132.29	0.00%
021510200100	23020113	CONSTRUCTION/PROVISIONAGRICULTURAL FACILITIES: PROCUREMENT OF IMPROVED SEEDS, CUTTINGS COUNTERPART FUNDS	11,627,634.46	11,627,634.46	-	-	11,627,634.46	0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Agatu	13,565,573.54	13,565,573.54	34,833,504.00	-	21,267,930.46	0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Gwer-West	13,565,573.54	13,565,573.54	20,556,000.00	-	6,990,426.46	0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Kwande	13,565,573.54	13,565,573.54	22,470,762.71	-	8,905,189.17	165.65%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Rice Aggregation Centres in Obagaji, Agatu	33,913,933.86	33,913,933.86	-	-	33,913,933.86	0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Aliade Gwer East	33,913,933.86	33,913,933.86	-	-	33,913,933.86	0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Kwande	33,913,933.86	33,913,933.86	-	-	33,913,933.86	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN OTUKPO (BNARDA)	2,906,908.62	2,906,908.62	22,655,000.00	-	19,748,091.38	779.35%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN BURUKU (BNARDA)	3,391,393.39	3,391,393.39	-	-	3,391,393.39	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN USHONGO (BNARDA)	2,906,908.62	2,906,908.62	-	-	2,906,908.62	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN MAKURDI (BNARDA)	2,713,114.71	2,713,114.71	-	-	2,713,114.71	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN VANDEIKYA (BNARDA)	3,682,084.25	3,682,084.25	286,403,106.85	-	282,721,022.60	7778.29%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.Massey Ferguson (MF375) 75HP Tractors	1,177,297,989.54	1,177,297,989.54	1,143,761,220.00	-	33,536,769.54	97.15%
021510200100	23010140	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.05-Series 6005 Mahindra 60HP Tractors	968,969,538.72	968,969,538.72	967,281,155.18	-	1,688,383.54	99.83%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks Green Life NPK 5:3:5 SOMPHYTO Organic Granular Fertilizer	174,414,516.97	0.00	-	-	0.00	0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 400 Trucks of NPK 20:10:10 Inorganic Fertilizer	968,969,538.72	0.00	-	-	0.00	0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks of Urea 40% - P Inorganic Fertilizer	155,035,126.19	0.00	-	-	0.00	0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks SSP 20% - N Inorganic Fertilizer	118,214,283.72	-	-	-	-	0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of Rice, Maize, Soyabeans, Sesame Seeds & Cassava Stems	373,053,272.00	44,000,000.00	43,940,000.00	-	60,000.00	99.86%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of Agro-Chemicals :Glyphosate, Round-Up, Glyspring, Miagrotopshot Plus, Bispyrinspring Sodium, Mifafuron 75 WG for Maize, Mazit-100SL For soyabeans, Haimebafor Sesame, Sweep for cassava	576,536,875.54	0.01	-	-	0.01	0.00%
021510200100	23050101	MONITORING AND EVALUATION	38,758,781.55	38,758,781.55	-	-	38,758,781.55	0.00%
021510200100	23010104	PURCHASE MOTOR CYCLES: Purchase of 30No. Bazuki Cargo Farm Tricycle	108,819,676.29	108,819,676.29	-	-	108,819,676.29	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Grandnut Processing Plant/Installation Equipment at Ihugh village Vandekyia	72,672,715.40	72,672,715.40	-	-	72,672,715.40	0.00%
021510200100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Resuscitation of Agro- processing centers Across the state	73,157,200.17	73,157,200.17	62,899,567.00	-	10,257,633.17	85.98%
021510200100	23010101	PURCHASE / ACQUISITION OF LAND: Clearing of 50,000 Hectares of Land Across The State (Across the 23 LGAs)	96,896,953.87	96,896,953.87	158,324,000.00	-	61,427,046.13	163.39%
021510200100	23020105	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Artificial Insemination Centers (vandeikya and Makurdi)	58,138,172.32	58,138,172.32	-	-	58,138,172.32	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Weather Stations (Makurdi, Otukpo and Adikpo)	14,534,543.08	14,534,543.08	9,250,000.00	-	5,284,543.08	63.64%
021510200100	23050103	MONITORING AND EVALUATION: Monitoring of Agricultural extension Farmer Across the state(in the 23 LGAs)	96,896,953.87	96,896,953.87	83,248,319.21	-	13,648,634.66	85.91%
021510200100	23050101	RESEARCH AND DEVELOPMENT: Trial of Seven Tropical Wheat Varieties in Kwande and Vandeikya	24,224,238.47	24,224,238.47	22,655,000.00	-	1,569,238.47	93.52%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Orokram and Owukpa Ogbadigbo LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	67,038,716.04	-	789,151.67	98.84%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Usha and Warri Agatu LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	48,894,732.51	-	18,933,135.20	72.09%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Uche and Kula Gwer West LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	77,085,929.51	-	9,258,061.80	113.65%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Ajo and Wanune Kwande LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	67,574,408.00	-	253,459.71	99.63%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Ai-Omega and ijege Okpokwu LGA (IFAD-VCDP)	76,548,593.56	76,548,593.56	54,345,922.51	-	22,202,671.05	71.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Wende, and Termama in Logo LGA (IFAD-VCDP) (IFAD-VCDP)	75,579,624.02	75,579,624.02	57,205,922.51	-	18,373,701.51	75.69%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Agasha and Gbajimba in Guma LGA (IFAD-VCDP)(IFAD-VCDP)	75,579,624.02	75,579,624.02	68,413,677.51	-	7,165,946.51	90.52%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of model 1 Rice Processing Center and par-boilingshed/drying Mbadede & Tsar in Vandikya LGA (IFAD-VCDP)	75,579,624.02	75,579,624.02	74,291,852.02	-	1,287,772.00	98.30%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Jato-akaa and Anue in Kwande LGA(IFAD-VCDP)	75,579,624.02	75,579,624.02	70,085,929.51	-	5,493,694.51	92.73%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Dafi MPCs Ikpayongu, and Mbachor (IFAD-VCDP)in Gwer East LGA	75,579,624.02	75,579,624.02	59,356,600.00	-	16,223,024.02	78.54%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab in Uche & Kula Gwer West LGA (IFAD-VCDP)	75,579,624.02	75,579,624.02	37,657,780.00	-	37,921,844.02	49.83%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Usha & Oshugbudo Agatu LGA (IFAD-VCDP)	76,548,593.56	76,548,593.56	42,866,570.00	-	33,682,023.56	56.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of 16no Creche in the 8 LGAs (IFAD-VCDP)	108,524,588.34	108,524,588.34	104,050,647.51	-	4,473,940.83	95.88%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Naka Gwer West LGA(IFAD-VCDP)	58,138,172.32	58,138,172.32	41,950,136.19	-	16,188,036.13	72.16%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Taraku Gwer East (IFAD-VCDP)	58,138,172.32	58,138,172.32	61,000,000.00	-	2,861,827.68	104.92%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Tsar Vandykia LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	36,504,787.00	-	21,633,385.32	62.79%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Oweto Agatu LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	39,756,800.00	-	18,381,372.32	68.38%

Benue State Government

021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Adikpo Kwande LGA (IFAD-VCDDP)	58,138,172.32	58,138,172.32	47,000,000.00	11,138,172.32	80.84%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Ugbokolo Okpokwu LGA (IFAD-VCDDP)	58,138,172.32	58,138,172.32	58,595,621.41	457,449.09	100.79%
021510200100	23010119	PURCHASE OF POWER GENERATING SET: Purchase of 4no Hybrid solar driers in Adepe, Howe, Adagi, and Ugba (IFAD-VCDDP)	33,913,933.86	33,913,933.86	15,000,000.00	18,913,933.86	44.23%
021510200100	23050103	MONITORING AND EVALUATION (IFAD-VCDDP): Monitoring of IFAD-VCDDP Projects (civil works) Across the 9 LGAs In the state	96,896,953.87	218,896,953.87	218,542,437.64	354,516.23	99.84%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (planters, Graters, dryers, rice milling machines, and threshers (IFAD-VCDDP)	58,138,172.32	58,138,172.32	56,987,450.00	1,150,722.32	98.02%
022200100100	23050101	NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU WITH INDIAN INDUSTRIAL DESIGN CONSULTANT; [DESIGN, BUILD, OWN, OPERATE & TRANSFER OWNERSHIP IN THE 23 LGAs	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%
022800100100	23010102	Local Fabrication of Agricultural Machines (MILLERS, RIDGERS, TRESHERS, Etc) for Mechanized Farming in Benue State	30,280,298.08	30,280,298.08	-	30,280,298.08	0.00%
051400100100	23020113	CONSTRUCTION/PROVISION OF MODERN AGRICULTURAL TECHNOLOGY FACILITIES IN THE 3 SENATORIAL ZONES OF THE STATE	43,603,629.24	43,603,629.24	-	43,603,629.24	0.00%
051704100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - CONSTRUCTION OF AGRICULTURAL SMART FARMS FOR ANIMAL AND CROPS AT UAST, IUHGH.		1,000,000,000.00	-	1,000,000,000.00	0.00%
TOTAL			26,207,468,461.92	24,881,807,019.36	21,065,128,407.64	3,816,678,611.71	84.66%
Note 2 -	Poverty Alleviation						
011100600100	23050101	RESEARCH AND DATA COLLECTION ON CRISES TRIGGERS ACROSS THE 23 LGAs, DEVELOPMENT OF ROOT CAUSE OF THE VARIOUS CAUSE OF CONFLICT IN BENUE STATE (CONFLICT ANALYSIS, STAKE HOLDER MAPPING, CONFLICT MAPPING, ETC)	33,913,933.86	55,013,933.86	53,980,700.00	1,033,233.86	98.12%
011100600100	23050103	MONITORING AND EVALUATION OF PEACE BUILDING PROJECTS AND PROGRAMMES, FOLLOW UP OF IDPs, CRISIS AREAS, ETC	14,534,543.08	121,284,543.08	121,030,981.00	253,562.08	99.79%
023800100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog. Construction of District Economic Development Infrastructure Projects for Council Wards in the State, BUDGET SUPPORT, MITI, FADAMA III, NGCARES	4,016,956,966.93	2,016,956,966.93	888,045,593.00	1,128,911,373.93	44.03%
51400100100	23050101	DATA CAPTURING / STWG COORDINATION PROGRAMME IN BENUE STATE	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
51400100100	23050101	NIGERIA FOR WOMEN INITIATIVE PROJECT (NFWP) COORDINATION AND MONITORING	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
021502100100	23010104	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	5,523,126.37	5,523,126.37	-	5,523,126.37	0.00%
021502100100	23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 MOTOR VEHICLES + 1 NO SALOON CAR.	14,929,882.65	14,929,882.65	-	14,929,882.65	0.00%
022000100100	23010104	MOTOR CYCLE (BAJA) 500NO @ N1.5M, TRICYCLE 500NO @ 2.9M	484,484,769.36	484,484,769.36	-	484,484,769.36	0.00%
022200100100	23050101	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	5,668,471.80	5,668,471.80	-	5,668,471.80	0.00%
023100100100	23010129	PURCHASE OF 300 NOS CNG CONVERSION KITS	387,587,815.49	-	-	-	0.00%
023800100100	23050103	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2024 MATCHING GRANT (SUBEB))		3,554,642,584.46	-	3,554,642,584.46	0.00%
023800100100	23050103	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2025 MATCHING GRANT (SUBEB))		3,554,642,584.46	-	3,554,642,584.46	0.00%
023800100100	23050103	MONITORING AND EVALUATION: Coordination/Monitoring and Evaluation of NG-CARES Programmes/Project in the State	495,078,875.56	495,078,875.56	168,964,973.05	326,113,902.51	34.13%
023800100100	23050103	MONITORING AND EVALUATION: Monitoring and Evaluation of Projects Implementation and Feasibility Studies in the State	1,271,772.52	1,271,772.52	-	1,271,772.52	0.00%
054400100100	23020128	CONSTRUCTION OF COMPLEX FOR REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
054400100100	23020118	CONSTRUCTION OF EDUCATIONAL VOCATIONAL CENTRES ACROSS THE 3-SENATORIAL ZONES IN THE STATE FOR EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	7,267,271.54	7,267,271.54	-	7,267,271.54	0.00%
054400100100	23020104	CONSTRUCTION OF HOUSES FOR RESETTLEMENT, REHABILITATION AND RE-INTEGRATION OF IDPs IN THE STATE	4,844,847.69	4,844,847.69	2,155,000.00	2,689,847.69	44.48%
054400100100	23020101	CONSTRUCTION OF OFFICE BUILDING FOR BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	8,236,241.08	8,236,241.08	8,000,000.00	236,241.08	97.13%
054400100100	23020107	CONSTRUCTION OF SCHOOLS IN IDP CAMPS - BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
054400100100	23020127	ESTABLISHMENT OF A STATE EARLY WARNING SYSTEM FOR MITIGATION OF DISASTERS AND FORCED MIGRATION	14,534,543.08	14,534,543.08	14,500,000.00	34,543.08	99.76%
054400100100	23050103	MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES OF THE MINISTRY ACROSS THE STATE	2,422,423.85	2,422,423.85	-	2,422,423.85	0.00%
054400100100	23050103	MONITORING AND EVALUATION OF SMHADM PROGRAMS AND PROJECTS	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
054400100100	23010122	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR IDPs: HUMANITARIAN HEALTH KITS	29,069,086.16	29,069,086.16	29,050,000.00	19,086.16	99.93%
054400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 100NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES		50,000,000.00	-	50,000,000.00	0.00%
054400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS AT MINISTRY OF HUMANITARIAN AFFAIRS AND DISASTER MANAGEMENT HEADQUARTERS		80,000,000.00	-	80,000,000.00	0.00%
054400100100	23050101	RESEARCH: DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK FOR MONITORING OF IDPs	3,391,393.39	3,391,393.39	3,200,000.00	191,393.39	94.36%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT SUPPORT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (APPEALS)	1,356,557.35	1,356,557.35	-	1,356,557.35	0.00%
054400100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF 185 HECTARES OF INTERNALLY DISPLACED PEOPLE (IDP) FARM AT TYO-MU IN MAKURDI.		150,000,000.00	-	150,000,000.00	0.00%
TOTAL			5,592,602,087.46	10,722,149,440.89	1,288,927,247.05	9,433,222,193.84	12.02%
Note 3 -	Improvement in Human Health and Health Facilities						
011100100100	23010122	PURCHASE OF HEALTH MEDICAL EQUIPMENTS: 5NO. BED, 1NO. OPERATING TABLE, SETS OF SURGICAL INSTRUMENTS, 1NO. INCUBATOR, 5NO. PATIENT MONITORS, 5NO. EXAMINATION COUCHES, 2NO. CENTRIFUGE MACHINES, ETC]	218,018,146.21	18,018,146.21	-	18,018,146.21	0.00%
025210400100	23010122	PURCHASE OF LABORATORY EQUIPMENTS: (i) Bacteriological Testing Kit (Wagtech Potalab), (ii) Atomic Adsorption Spectrophotometer, (iii) Palintest Soil Testing Kit, (iv) DO2meter (Dissolved Oxygen) (Very Important), (v) CO2 Gas detector (Dtagor X-am2500gas), (vi) Turbidity meter (wagtech), (vii) PH meter, (viii) Conductivity meter, (ix) Kjeldal Automated Nitrogen Protein Analysis, (x) Hydrocarbon test kit, (xi) Hygrometer, (xii) High Precision Liquid Chromatographic Equipment (GC-2010L)/ CHEMICALS and REAGENTS	8,630,514.78	8,630,514.78	-	8,630,514.78	0.00%
051703100200	23050101	RESEARCH AND DEVELOPMENT: INFANT MORTALITY RATE	5,329,332.46	5,329,332.46	-	5,329,332.46	0.00%

Benue State Government

052100100100	23050101	NUTRITION UNIT, DEPARTMENT OF PUBLIC HEALTH COMMEMORATION OF THE WORLD FOOD SAFETY DAY, COMMEMORATION OF THE WORLD BREAST FEEDING WEEK, INFANT AND YOUNG CHILD NUTRITION (MIYCN) AND BABY FRIENDLY HOSPITAL INITIATIVE (BFHI) IN THE STATE.	227,707,841.60	-	-	-	0.00%
052100100100	23050101	STATE HIV/AIDS, VIRAL HEPATITIS AND STI CONTROL PROGRAMME (SASCP) - PROCUREMENT OF HIV TESTING KITS AND O.I DRUGS, PROCUREMENT OF VIRAL HEPATITIS TESTING KITS, ANTIVIRAL DRUGS TO HEALTH FACILITIES IN THE STATE	339,139,338.55	0.00	-	0.00	0.00%
052100100100	23050101	SUPPORT FOR WATER SANITATION AND HYGIENE (WASH) ACTIVITIES IN HEALTH CARE FACILITIES IN THE STATE	29,069,086.16	-	-	-	0.00%
052100100100	23050101	SEED STOCK FOR TAKE-OFF OF STATE DRUG MANAGEMENT AGENCY (DMA)	96,896,953.87	-	-	-	0.00%
052100100100	23050101	GENDER BASED VIOLENCE INTERVENTION: SUPPORTING SURVIVORS, ENHANCING HEALTH CARE CAPACITY AND FOSTERING COMMUNITY ENGAGEMENT	65,889,928.63	-	-	-	0.00%
052100100100	23050103	SUPPORT FOR MEDICAL SERVICES: SUPERVISION AND INSPECTION OF MEDICAL FACILITIES, CONTROL OF QUACKERY AND ESTABLISHMENT OF PORTAL	17,441,451.70	-	-	-	0.00%
052100100100	23050101	PRODUCTION OF NHMIS DATA TOOLS FOR ALL HEALTH FACILITIES IN THE STATE	193,793,907.74	-	-	-	0.00%
052100100100	23010122	PURCHASE OF MEDICAL EQUIPMENT, DRUGS AND OTHER MEDICAL CONSUMABLES (USAID, GLOBAL HEALTH FUND ETC.	15,138,069,640.09	17,414,169,330.12	16,500,907,274.00	913,262,056.12	94.76%
011102000100	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: OPERATING ROOM SOLUTION, VENTILATOR, ANESTHESIA MACHINE, SURGICAL TABLE, ELECTROTOME, ETC.	7,751,756.31	7,751,756.31	-	7,751,756.31	0.00%
011102000100	23050103	MONITORING AND EVALUATION: PROJECT MANAGEMENT AND PROGRAM IMPLEMENTATION TO ASSESS PERFORMANCE, MEASURE OUTCOMES ETC	96,896,953.87	56,896,953.87	54,788,125.00	2,108,828.87	96.29%
011102000100	23010123	PURCHASE OF FIRE EXTINGUISHERS: 6KG ABC DRY POWDER FIRE EXTINGUISHER KITE MARK BSI	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
052100100100	23030105	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES (MAKURDI)	48,448,476.94	-	-	-	0.00%
051700100100	23050101	CONDUCT FAMILY LIFE HEALTH EDUCATION (FLHE) AND MONITORING & EVALUATION OF FAMILY LIFE PROGRAMMES IN THE STATE	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
052100100100	23050101	STATE DRUG ABUSE COMMITTEE	19,379,390.77	-	-	-	0.00%
052100100100	23050101	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES) EVERY 2 MONTHS @ 2 MILLION X 6 TIMES.	29,069,086.16	-	-	-	0.00%
052100100100	23050101	STRENGTHENING SPECIFIC DISEASE CONTROL PROGRAMME AND DEVELOPMENT OF EMERGENCY PREPAREDNESS AND RESPONSE TO CRUCIAL OUTBREAK OF DISEASES (MEASLES, CELEBRO-SPINAL MENINGITIS ETC). EMERGENCY PREPAREDNESS FOR EPIDEMIC AND DISEASE CONTROL AND FIRE OUTBREAK	72,672,715.40	-	-	-	0.00%
052100100100	23050101	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE	222,862,993.91	-	-	-	0.00%
052100100100	23050101	SUPPORT FOR MENTAL HEALTH: TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE, PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. STATE SUICIDE PREVENTION COMMITTEE	290,690,861.62	-	-	-	0.00%
051700100100	23050101	THREE DAY CAPACITY BUILDING OF 300 NUTRITION AND PHYSICAL & HEALTH NUTRITION TEACHERS IN 3 SENATORIAL ZONES OF THE STATE	19,261,176.49	19,261,176.49	-	19,261,176.49	0.00%
052100100100	23050101	SERVICE CONCESSION ASSETS (PPP) FAMILY PLANNING ACTIVITIES	145,345,430.81	-	-	-	0.00%
052100100100	23050101	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE, ACCREDITATION	19,379,390.77	-	-	-	0.00%
022200100100	23050101	SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	2,422,423.85	2,422,423.85	-	2,422,423.85	0.00%
051704100100	23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH (SMART FARMS), FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY		1,000,000,000.00	-	1,000,000,000.00	0.00%
051702100100	23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH, FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY	33,913,933.86	3,913,933.86	1,890,042.00	2,023,891.86	48.29%
051702100100	23010112	PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE, OTHER DEPARTMENT FOR THE NEW STAFF.	35,415,836.64	35,415,836.64	20,566,000.00	14,849,836.64	58.07%
051400100100	23050104	ANNIVERSARIES/CELEBRATIONS: INTERNATIONAL DAY OF THE GIRL CHILD- ACCESS TO NUTRITION	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
051400100100	23050104	ANNIVERSARIES/CELEBRATIONS: WOMEN PEACE & SECURITY PROGRAMME	31,007,025.24	31,007,025.24	-	31,007,025.24	0.00%
052100100100	23050101	2025 BENUE STATE FAMILY PLANNING SERVICE DELIVERY AND PROGRAMME MANAGEMENT: FAMILY PLANNING/CONTRACEPTION METHOD - EXPANDING ACCESS TO CONTRAION IN BENUE THROUGH DRUGS ACROSS THE 23 LOCAL GOVERNMENT AREA	281,001,166.23	-	-	-	0.00%
052100100100	23050101	CAPACITY BUILDING TRAINING OF OHS EMPLOYEES	29,069,086.16	-	-	-	0.00%
051701800200	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	7,938,418.60	7,938,418.60	-	7,938,418.60	0.00%
051701800200	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT THE SCHOOL	598,072,000.23	598,072,000.23	576,545,589.00	21,526,411.23	96.40%
052102600100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ONCOLOGY CANCER CENTRE, NEW ADMIN ANNEX BUILDING, SCHOOLS (PERIMETER FENCING), E-LIBRARY FOR MEDICAL LIBRARY, STUDENTS HOSTEL, VIP CLINIC	5,100,986,199.12	4,098,039,876.00	4,088,381,358.84	9,658,517.16	99.76%
022200100100	23020128	CONSTRUCTION AND ESTABLISHMENT OF MODERN ABBATOIRS AT MODERN MARKET AND NORTH-BANK, MAKURDI.	968,969,538.72	468,969,538.72	289,765,830.00	179,203,708.72	61.79%
052100100100	23050101	HMIS AND LMCU, MALARIA, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH, HEPATITIS CONTROL AND FOOD SAFETY.	96,896,953.87	-	-	-	0.00%
052100100100	23050101	IMPLEMENTATION OF WARD MINIMUM HEALTH PACKAGE: EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	48,448,476.94	-	-	-	0.00%
052100100100	23050101	IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLESCENT REPRODUCTIVE HEALTH	96,896,953.87	-	-	-	0.00%
052102600100	23030105	INFRASTRUCTURAL REMODELING AND REHABILITATIONS OF HOSPITAL FACILITIES, MBMCH, VIP CLINIC, RADIOLOGY AND LAB BUILDINGS	58,138,172.32	58,138,172.32	43,275,063.65	14,863,108.67	74.43%
022800100100	23010102	Purchase and Kitting of 2 No. First Aid Boxes @ 270,000 each for MESTI Hqtrs	523,243.55	523,243.55	-	523,243.55	0.00%
051701800200	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE SCHOOL CLINIC	678,278.68	678,278.68	-	678,278.68	0.00%
052100100100	23020118	CONSTRUCTION OF PERIMETER FENCE FOR GENERAL HOSPITALS IN THE 23 LGAS OF THE STATE	1,740,326,621.88	-	-	-	0.00%
052100100100	23020101	CONSTRUCTION OF ADMINISTRATIVE BLOCK & CONSTRUCTION OF ACADEMIC STAFF COMPLEX FOR COLLEGE OF NURSING	290,690,861.62	-	-	-	0.00%
052100100100	23020101	CONSTRUCTION/ EQUIPPING OF COMMUNITY HEALTH DEMONSTRATION ROOM, AGASHA	7,751,756.31	-	-	-	0.00%

Benue State Government

052100100100	23050101	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	48,448,476.94	-	-	-	0.00%
052100100100	23050101	ELIMINATION OF NEGLECTED TROPICAL DISEASES IN BENUE STATE	290,690,861.62	-	-	-	0.00%
052100100100	23050101	MATERNAL AND CHILD HEALTH PROGRAMME FOR REPRODUCTIVE HEALTH	185,073,181.90	-	-	-	0.00%
052100100100	23050101	MATERNAL, INFANT AND YOUNG CHILD NUTRITION: TO IMPROVE NUTRITIONAL STATUS AND REDUCE MATERNAL AND CHILD MORTALITY RATE.	96,896,953.87	-	-	-	0.00%
052100100100	23020118	PHEOC - CONSTRUCTION OF A HYGIENIC CONVENIENCE FACILITY AND SECURITY POST AND CONSTRUCTION OF A BURGLARY PROOF AT THE ENTRANCE, AND BARB WIRE AT THE FENCE WITH SUPPORT FOR PHEOC ACTIVITIES.	67,614,694.41	-	-	-	0.00%
052100100100	23010106	PURCHASE OF AMBULANCE/ CALL VANS FOR 6 GENERAL HOSPITALS IN THE 3 SENATORIAL ZONES.	96,896,953.87	-	-	-	0.00%
052100100100	23010122	PURCHASE OF LABORATORY EQUIPMENT: PIPETTES, SCALES, CENTRIFUGE, BUNSEN BURNER, HOT PLATE, INCUBATOR, STIRRER, WATER BATH AND FUME HOODS, MICROSCOPE, TEST TUBES & RACK, BEAKERS, MAGNIFYING GLASS, VOLUMETRIC FLASK, THERMOMETER, PETRI DISH, TONGS, SPATULA, CRUCIBLE AND LITMUS PAPER AND OTHERS.	24,224,238.47	-	-	-	0.00%
052102600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF MUHAMMADU BUHARI MOTHER AND CHILD HOSPITAL 10 SWIVEL CHAIRS, 15 TABLES, 8 PATIENTS SEATS	57,449,428.77	57,449,428.77	19,101,388.00	38,348,040.77	33.25%
052102600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE & HOSPITAL - 500 SWIVEL CHAIRS, 500 OFFICE DESKS, 1000 PATIENT SEATS, 55 TV SETS, 80 A/Cs	26,508,196.57	60,415,324.00	30,207,662.00	30,207,662.00	50.00%
052102600100	23010122	PURCHASE OF ONCOLOGY /CANCER, O & G: MATERNAL FETAL MEDICINE & OPERATING THEATRE EQUIPTS, PROCEDURE COUCH FOR COLPOSCOPY (YSEN MED), MODERN COLPOSCOPE (MEDICARE) WITH 36 MONITOR, MINILAPAROTOMY KIT FOR BTL, HYSTEROSCOPIC SET, RIGID CYTOSCOPE ETC FOR O & G5 PCR EQUIP FOR MOLECULAR LAB, 6 ICU VENTILATORS, 5 OPHTHALMIC EQUIP, 5 DIALYSIS MACHINES, CT SCAN, MOBILE X-RAYS, O&G, SURGERY EQUIP, ENDOSCOPY SUITES.)	1,027,609,772.84	295,538,125.89	287,076,985.50	8,461,140.39	97.14%
052102600100	23030121	REHABILITATION/ REPAIRS/RENOVATION OF ADMIN BLOCK, ACADEMIC BLOCK, GOPD/A&E BLOCK, PSYCHIATRY BLOCK, STUDENT HOSTEL, DOCTORS QUARTERS	141,264,471.29	166,677,980.34	98,227,613.70	68,450,366.64	58.93%
TOTAL			28,818,103,096.15	24,429,791,360.01	22,010,732,931.69	2,419,058,428.32	90.10%
Note 4 -	Enhancing Skills and Knowledge						
022800100100	23010102	RESEARCH AND DEVELOPMENT: Training of 1,650 youths on Inverter making Technology in 23 LGAs across Benue State.	218,018,146.21	218,018,146.21	-	218,018,146.21	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Annual National Mathematics competition organized for science students across the 36 states of the federation.	3,875,878.15	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Young Nigerian Scientists Presidential Award for 774-(YONSPA) -Annual science competition for young scientist in all the 774 Local Government Areas of the federation LGA's	5,813,817.23	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Annual National Conf. of Nigeria association of Technical Teachers-Annual workshop for science and technology teachers meant to update and enhance their knowledge of trending science and technology concepts and topics and the incorporation of same in preparing young scientists for future generations.	2,906,908.62	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Science and Technology Exhibition EXPO (STI)- Annual national exhibition platform where indigenous inventions and innovations by local scientists or technologists are displayed and carefully scrutinized for adoption.	7,751,756.31	20,000,000.02	-	20,000,000.02	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Junior Engineers, Technicians and Scientists (JETS)-Science competition meant for young and upcoming scientists to promote young scientists taking up professional career's science, engineering and technology fields.	51,355,385.55	51,355,385.55	-	51,355,385.55	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Attendance at Nigeria International Energy Summit (NIES)-Annual workshop aimed at addressing problems and prospects in the energy sector especially concerning renewable energy.	2,906,908.62	-	-	-	0.00%
022800100100	23010129	Acquisition and Installation of Equipment on 1 Technology Workshop (WELDING & FABRICATION) at MESTI Hqtrs	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
022800100100	23050104	HOSTING OF STATE SCIENCE AND TECHNOLOGY SUMMIT		70,000,000.00	-	70,000,000.00	0.00%
053900100100	23050101	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	96,896,953.87	596,896,953.87	-	596,896,953.87	0.00%
053900100100	23050104	ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	29,069,086.16	503,096,755.60	491,415,590.81	11,681,164.79	97.68%
053900100100	23050104	CELEBRATION OF WORLD CREATIVITY DAY DAY IN APRIL, 2025	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
053900100100	23050104	BENUE CREATIVE DANCE CHAMPIONSHIP CONCERT IN MAY 2025	24,224,238.47	24,224,238.47	-	24,224,238.47	0.00%
053900100100	23050104	ALL SECONDARY SCHOOL FESTIVAL OF CREATIVE ARTS AND CRAFTS IN SEPTEMBER, 2025	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%
053900100100	23050104	TALENT HUNT/DEVELOPMENT - BENUE HOLIDAY CAMP - BENUE GOT TALENT (BGT)	48,448,476.94	1,048,448,476.94	468,415,590.81	580,032,886.13	44.68%
053900100100	23050104	COMEDY SHOW (NIGHT OF A THOUSAND LAUGH OR BENUE OF A THOUSAND LAUGH) FOR STAND-UP COMEDY, MUSIC AND CREATIVE MODERN AND CULTURAL DANCE/FIESTA COMPETITIONS.	34,398,418.62	34,398,418.62	-	34,398,418.62	0.00%
053900100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES:- SPORTING FACILITIES: CONSTRUCTION OF GAMES VILLAGE FOR MORE PROPER CAMPING OF ATHLETES IN MAKURDI.	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
053900100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE:- CONSTRUCTION OF AN ULTRA MODERN SKILL ACQUISITION CENTRE FOR SKILL ACQUISITION, LEADERSHIP AND ENTREPRENEURSHIP TRAINING AND EMPOWERMENT OF BENUE YOUTHS IN MAKURDI.	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
053900100100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF ULTRA MODERN FILM CINEMA INDUSTRY AS FILM ACADEMY FOR RELEVANT BODIES AND INSTITUTIONS.	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
053900100100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF A CREATIVE HUB/CENTRE IN LINE WITH THE NATIONAL CREATIVITY POLICY IN THE 23 LGAs FOR EFFECTIVE HARNESSING AND TRAINING OF TALENTS IN THE STATE.	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
053900100100	23010130	PURCHASE OF FILM EQUIPMENT - 5NO. FILM MAKING TOLL KITS (TOUCHSCREEN PROFESSIONAL VIDEO CAMERA, SONY PXW-Z150//C HANDY PROFESSIONAL CAMCORDER LENSES, SOUND EQUIPMENTS, TRIPODS, GIMBALS, LIGHTINGS, REFLECTORS, COMPUTERS AND OTHERS	97,147,708.65	97,147,708.65	-	97,147,708.65	0.00%
053900100100	23020119	ESTABLISHMENT OF BENUE FILM DEVELOPMENT AND PRODUCTION CENTRE, MAKURDI	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
051701800100	23050101	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING.	4,844,847.69	13,094,847.69	13,026,648.32	68,199.37	99.48%

Benue State Government

011110100100	23020101	CONSTRUCTION OF 1 NO SKILL ACQUISITION AND TRAINING BLOCK, 1 NO ADMINISTRATIVE BLOCK, A DINNING HALL AND PERIMETER FENCE AT BENUE STATE REHABILITATION CENTRE, APIR	185,047,417.17	-	-	-	0.00%
051405100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1 NO. SKILL ACQUISITION CENTRE FOR THE DISABLED AT REHABILITATION CENTRE, APIR	335,598,190.92	335,598,190.92	-	335,598,190.92	0.00%
054400100100	23020128	CONSTRUCTION OF SKILL ACQUISITION CENTRE IN ACRIS 3-SENATORIAL ZONES IN THE STATE- FOR TRAINING & PROVISION OF STARTER KITS FOR 600 FEMALE IDPs AT THE VARIOUS IDP CAMPS.	529,069,086.16	529,069,086.16	129,340,000.00	399,729,086.16	24.45%
011110100100	23020101	CONSTRUCTION OF SCHOOL FOR THE GIFTED AND TALENTED, MAKURDI	1,025,658,846.40	-	-	-	0.00%
12500600100	23050101	Research into Benue State Civil Service Capacity to Function Optimally	100,569,669.28	100,569,669.28	-	100,569,669.28	0.00%
12500600100	23010125	Purchase Library books and Equipment: Purchase of 500Nos Assorted Educational and Research books for the institute	31,491,510.01	31,491,510.01	-	31,491,510.01	0.00%
051701300100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	4,069,672.06	4,069,672.06	-	4,069,672.06	0.00%
051701300100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER FENCE AT COLLEGE OF EDUCATION, OJU.	50,077,973.63	40,077,973.63	-	40,077,973.63	0.00%
052100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: BUIDING/ EQUIPPING OF SCIENCE LABORATORY, AGASHA	33,913,933.86	-	-	-	0.00%
052100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: BUILDING/ EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, AGASHA	24,224,238.47	-	-	-	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	24,418,032.38	24,418,032.38	-	24,418,032.38	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,022,950.60	13,022,950.60	13,000,000.00	22,950.60	99.82%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICSENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,022,950.60	13,022,950.60	-	13,022,950.60	0.00%
023100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC MOBILE WORKSHOP WITH FULL EQUIPMENT	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
052100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ENVIRONMENTAL HEALTH DEMONSTRATION GROUND, AGASHA	6,782,786.77	-	-	-	0.00%
023400100100	23030101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF MULTIPURPOSE HALL AT NYSC ORIENTATION CAMP WANNUNE.	3,998,403.82	-	-	-	0.00%
051701300100	23020111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	228,676,811.14	228,676,811.14	51,564,380.00	177,112,431.14	22.55%
051704100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT UAST, IHUGH.	-	135,000,000.00	-	135,000,000.00	0.00%
053900100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ULTRA MODERN STEEL MEMBERED MULTIPURPOSE HALL AT NYSC CAMP WANNUNE TARKA (ONGOING)	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	50,870,900.78	50,870,900.78	46,378,900.00	4,492,000.78	91.17%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPING OF ELECTRICAL/ELECTRONICSENGINEERING LABORATORIES AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	29,710,233.93	29,710,233.93	28,900,500.00	809,733.93	97.27%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	4,747,950.74	4,747,950.74	-	4,747,950.74	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR PRIMARY & SECONDARY SCHOOLS IN BENUE STATE.	490,438,209.79	4,045,080,794.25	3,269,533,908.59	775,546,885.66	80.83%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CUPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS AT AOPOLY, YANDEV.	5,437,081.88	5,437,081.88	-	5,437,081.88	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE HALL WITH 20 CAPACITY CONFERENCE TABLE AND 10NO EXTRA CHAIRS FOR GOVERNING COUNCIL, MANAGEMENT OR ACADEMIC BOARD MEETINGS AT AOPOLY, YANDEV.	3,011,557.33	3,011,557.33	-	3,011,557.33	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER (45,000X 20 = 900,000), 20 EXECUTIVE CHAIRS (65,000 X 20 = 1,300,000), 20 VISITORS' CHAIR (20,000 X 20 = 400,000) AT SCHOOL OF MGT. SCIENCES, AOPOLY, YANDEV.	2,116,229.47	2,116,229.47	-	2,116,229.47	0.00%
052100100100	23050101	BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: ACCREDITATION FEES (MEDICAL LAB. SCI. COUNCIL, ENVIRONMENTAL HEALTH COUNCIL AND PUBLIC HEALTH) AND RE-ACCREDITATION OF COMMUNITY HEALTH DEPARTMENT AND PHARMACY TECHNICIAN DEPARTMENT.	53,293,324.63	-	-	-	0.00%
052100100100	23020118	BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: CONSTRUCTION/EQUIPPING OF ICT UNIT, BUILDING/EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, BUILDING OF THREE CLASSROOMS WITH OFFICES ATTACHED, RE-BUILD OF COLLAPSED FENCE AND CONSTRUCTION OF DRAINAGE AROUND THE SCHOOL, ELECTRIFICATION OF BLOCK "A" AND PROVISION OF SOLAR STREETS LIGHTS IN THE SCHOOL AND OTHERS	263,947,302.35	-	-	-	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,471,769.59	2,471,769.59	-	2,471,769.59	0.00%
021502100100	23020111	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	3,906,885.18	3,906,885.18	-	3,906,885.18	0.00%
051701800100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (TETFUND)	48,448,476.94	48,448,476.94	48,445,000.00	3,476.94	99.99%
052100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF ADMINISTRATIVE BLOCK WITH OFFICES AGASHA	174,414,516.97	2,522,000.00	2,522,000.00	-	100.00%
053905400100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMMODATION	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	3,906,885.18	3,906,885.18	-	3,906,885.18	0.00%
051700900100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	145,345,430.81	365,345,430.81	360,826,985.86	4,518,444.95	98.76%
051701200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. 7 OFFICE BLOCKS AND A SECURITY POST ATTACHED WITH GENERATOR HOUSE AT BEQA HEADQUARTERS	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE COMPUTER SCIENCE STAFF	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%

Benue State Government

051701800200	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH ADDITIONAL 7 WORKBENCHES EACH MOUNTED WITH CARPENTRY VICES.	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CLASSROOM AND PARTITIONING OF THE EXISTING CLASSROOM	14,534,543.08	14,534,543.08	-	14,534,543.08	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR ACADEMIC STAFF	10,156,351.12	10,156,351.12	-	10,156,351.12	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR THE HOD AND OTHER ADMINISTRATIVE STAFF OF BUILDING TECHNOLOGY	8,918,395.63	8,918,395.63	-	8,918,395.63	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	29,069,086.16	29,069,086.16	-	29,069,086.16	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	12,209,016.19	12,209,016.19	11,300,000.00	909,016.19	92.55%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	3,255,737.65	3,255,737.65	-	3,255,737.65	0.00%
051700100100	23020128	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF FACULTY OF ENGINEERING COMPLEX AT BENUE STATE UNIVERSITY (BSU) CAMPUS AT IHUGH	15,166,016,772.89	5,280,660,221.31	3,272,587,481.13	2,008,072,740.18	61.97%
032600100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF LIBRARY AT HQTRS.	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	7,675,401.51	7,675,401.51	-	7,675,401.51	0.00%
051701800200	23020127	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. BLOCK HOUSING HARDWARE & SOFTWARE FOR COMPUTER SCIENCE	5,329,332.46	5,329,332.46	-	5,329,332.46	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23020128	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR ELECTRICAL/ELECTRONIC ENGINEERING	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. PAINTING, DECORATION AND BLAZING WORKSHOP	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE	48,448,476.94	48,448,476.94	45,322,670.00	3,125,806.94	93.55%
051701800200	23020127	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	484,484.77	484,484.77	-	484,484.77	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	6,782,786.77	6,782,786.77	-	6,782,786.77	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING		1,702,362,628.78	-	1,702,362,628.78	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
051701800200	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701100100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	2,713,114.71	2,713,114.71	-	2,713,114.71	0.00%
052102600100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES: ACADEMIC PARKS	63,709,747.17	63,709,747.17	-	63,709,747.17	0.00%
051704100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF MALE AND FEMALE HOSTELS AT UAST, IHUGH		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF STAFF LODGE AT UAST, IHUGH		450,000,000.00	-	450,000,000.00	0.00%
051701800100	23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	23,255,268.93	13,255,268.93	13,200,000.00	55,268.93	99.58%
051701800100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (RECTOR'S HOUSE)	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	12,209,016.19	103,671,875.72	102,133,837.86	1,538,037.86	98.52%
052100100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: COMPLETION OF 1NO. FEMALE STUDENTS HOSTELS COLLAGE OF NURSING	96,896,953.87	-	-	-	0.00%
021502100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL, BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	1,953,442.59	1,953,442.59	-	1,953,442.59	0.00%
051702100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING AND FURNISHING AT BSU (TETFUND).	9,689,695.39	9,689,695.39	9,049,052.11	640,643.28	93.39%
051704100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING AND FURNISHING AT UAST.		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, AUDITORIUM, LABORATORY AND OTHERS.		1,800,000,000.00	-	1,800,000,000.00	0.00%
051702100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, HOSTEL, AUDITORIUM, LABORATORY AND OTHERS (TETFUND/CEFER)	15,618,401.98	15,618,401.98	8,157,320.00	7,461,081.98	52.23%
022800100100	23020101	Construction of 2 Number Storey Buildings (1 for Classrooms and 1 for Workshops) at BEST CENTER Makurdi	278,977,957.83	278,977,957.83	-	278,977,957.83	0.00%
051703100200	23020101	CONSTRUCTION OF 3 NO. LABS FOR PHYSIOLOGY, BIOCHEMISTRY AND PHARMACOLOGY DEPTS OF 300 CAPACITY EACH, 2 NO. SIMULATION LABS FOR CHS AND DEPT OF NURSING, 2 NO. LECTURE HALLS OF 300 CAPACITY EACH.	271,311,470.84	271,311,470.84	134,940.00	271,176,530.84	0.05%
051700100100	23030106	CONSTRUCTION OF 36 NOS. CLASSROOMS, 11 NOS. WORKSHOPS, 4 NOS. LABORATORIES, 1 NO. MULTIPURPOSE HALL AND 1 NO. LIBRARY, 8 NOS. STUDENTS HOSTELS AND 1 NO. ADMIN BLOCKS AT GOVERNMENT TECHNICAL COLLEGE, MAKURDI	2,077,564,406.65	1,077,564,406.65	573,892,400.00	503,672,006.65	53.26%
052100100100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: BUILDING OF 3NO. CLASSROOMS WITH OFFICES ATTACHED FOR AGASHA	27,131,147.08	-	-	-	0.00%
051701300100	23020118	CONSTRUCTION OF 2NO. CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	56,587,821.06	36,587,821.06	-	36,587,821.06	0.00%
051701100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	678,278.68	678,278.68	-	678,278.68	0.00%
053900100100	23020103	CONSTRUCTION OF TRAFFIC/STREET LIGHTS: COMPLETION OF FLOODLIGHT AT APER AKU STADIUM MAKURDI	19,919,639.74	19,919,639.74	-	19,919,639.74	0.00%

Benue State Government

053900100100	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES: UPGRADING OF APER AKU STADIUM TURF	1,794,555,021.75	1,794,555,021.75	1,245,698,087.92	548,856,933.83	69.42%
021502100100	23010108	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	12,984,191.82	12,984,191.82	-	12,984,191.82	0.00%
021502100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	5,569,576.83	5,569,576.83	-	5,569,576.83	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING LABORATORY AND HYDRAULICS / HYDROLOGY LABORATORY AT SCHOOL OF ENGINEERING, YANDEV.	1,611,379.87	1,611,379.87	-	1,611,379.87	0.00%
021502100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	20,860,596.37	20,860,596.37	8,000,000.00	12,860,596.37	38.35%
021502100100	23010106	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	22,092,505.48	22,092,505.48	-	22,092,505.48	0.00%
021502100100	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	1,302,295.06	1,302,295.06	-	1,302,295.06	0.00%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	10,418,360.48	10,418,360.48	10,211,000.00	207,360.48	98.01%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,728,593.03	2,728,593.03	-	2,728,593.03	0.00%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	1,342,991.78	1,342,991.78	1,000,000.00	342,991.78	74.46%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	8,665,084.71	15,233,900.00	14,617,730.00	616,170.00	95.96%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	1,293,172.21	1,293,172.21	-	1,293,172.21	0.00%
021502100100	23030113	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	5,209,180.24	9,000,000.00	4,700,000.00	4,300,000.00	52.22%
021502100100	23030121	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	1,957,318.47	1,957,318.47	-	1,957,318.47	0.00%
022800100100	23010112	Furnishing/Equipping of 1 number Engineering Workshop at BEST CENTER Makurdi.	101,249,371.25	101,249,371.25	-	101,249,371.25	0.00%
051700100100	23050101	MONITORING OF SCIENCE EXAMINATION ACROSS THE STATE	3,294,496.43	103,194,000.00	2,000,000.00	101,194,000.00	1.94%
051700100100	23010116	PROCUREMENT OF 20 NOS. BRAILLE MACHINES FOR SPECIAL NEEDS STUDENTS IN BASIC AND SECONDARY SCHOOLS ACROSS THE STATE	13,565,573.54	13,565,573.54	-	13,565,573.54	0.00%
051405200100	23010129	PURCHASE OF TOOLS AND PPE: WHEEL BARROW, MOWER, SHOVEL, POWER SAW, DIGGERS ECT	50,870,900.78	50,870,900.78	-	50,870,900.78	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF 73 NOS. COUNSELLING UNITS IN THE 73 NOS. COUNSELLING UNITS ACROSS THE STATE	282,939,105.31	282,939,105.31	-	282,939,105.31	0.00%
051700100100	23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PROCUREMENT OF SCIENCE EQUIPMENT FOR SCHOOLS IN BENUE STATE	48,448,476.94	48,448,476.94	15,839,600.00	32,608,876.94	32.69%
051700100100	23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PURCHASE OF CUSTOMIZED MATHEMATICS AND ENGLISH LANGUAGE TEXTBOOKS TO PUBLIC PRIMARY, JUNIOR AND SENIOR SECONDARY SCHOOLS IN BENUE STATE	781,231,690.59	324,030,667.91	-	324,030,667.91	0.00%
051700100100	23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PURCHASE OF WHITE SYNTHETIC MARKER AND PENS TO PUBLIC SECONDARY SCHOOLS IN BENUE STATE	387,587,815.49	387,587,815.49	-	387,587,815.49	0.00%
051700100100	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF GOVERNMENT SECONDARY SCHOOL, 401 SPECIAL FORCES, NORTH BANK, MAKURDI	383,273,982.49	376,794,708.34	-	376,794,708.34	0.00%
051700100100	23030106	REHABILITATION/REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NOS. GOVERNMENT SCHOOLS AND COLLEGES IN BENUE STATE AT N15,625,000 EACH	484,484.77	484,484.77	-	484,484.77	0.00%
051701800200	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	7,751,756.31	7,751,756.31	-	7,751,756.31	0.00%
051701800200	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23030110	REHABILITATION / REPAIRS - LIBRARIES: COMPLETE REPAIRS OF SCHOOL LIBRARY	5,135,538.56	5,135,538.56	-	5,135,538.56	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	7,267,271.54	7,267,271.54	-	7,267,271.54	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	6,782,786.77	6,782,786.77	-	6,782,786.77	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	1,453,454.31	1,453,454.31	-	1,453,454.31	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	10,658,664.93	10,658,664.93	-	10,658,664.93	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	3,100,702.52	3,100,702.52	-	3,100,702.52	0.00%
051701800200	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL COMPLEX COVERING ABCDE	5,038,641.60	5,038,641.60	-	5,038,641.60	0.00%
051701800200	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC OFFICE	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	3,817,739.98	3,817,739.98	-	3,817,739.98	0.00%
051701800200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	7,751,756.31	7,751,756.31	-	7,751,756.31	0.00%
051701800200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	3,682,084.25	3,682,084.25	-	3,682,084.25	0.00%
051701800200	23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE INSTITUTION, ATPOL, MAKURDI.	101,741,801.56	101,741,801.56	-	101,741,801.56	0.00%
051701100100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	1,017,418.02	1,017,418.02	-	1,017,418.02	0.00%
051701100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,736,119.74	160,741,119.74	160,507,100.00	234,019.74	99.85%
051701100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE PERMANENT SITE	33,913,933.86	33,913,933.86	33,900,500.00	13,433.86	99.96%

Benue State Government

051701100100	23050101	RESEARCH AND DEVELOPMENT: 2024 NCCE ACCREDITATION	33,739,519.34	33,739,519.34	-	33,739,519.34	0.00%
051701200100	23010104	PURCHASE OF MOTOR CYCLES: 23 NOS. MOTOR CYCLES FOR BEQA QUALITY ASSURANCE DEPARTMENT- AEOS	33,429,449.09	33,429,449.09	-	33,429,449.09	0.00%
051701200100	23010105	PURCHASE OF MOTOR VEHICLES: 5 NO. TOYOTA COROLLA CARS AND 1 NO. TOYOTA 14SEATER BUS FOR BEQA HEADQUARTRES	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
051701300100	23020123	CONSTRUCTION OF INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE OF EDUCATION, OJU.	36,782,083.69	36,782,083.69	-	36,782,083.69	0.00%
051701300100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT- BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	20,348,360.31	20,348,360.31	-	20,348,360.31	0.00%
051701300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE TABLES, COE OJU.	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS, COE OJU.	7,267,271.54	7,267,271.54	-	7,267,271.54	0.00%
051701300100	23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE.	3,391,393.39	3,391,393.39	280,000.00	3,111,393.39	8.26%
051701300100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
051701300100	23030106	REHABILITATION/ REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU - TETFUND INTERVENTION.	55,715,748.48	55,715,748.48	-	55,715,748.48	0.00%
051701300100	23020107	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO. DELAPIDATED CLASSROOMS/ 1NO. AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	64,920,959.09	64,920,959.09	60,817,054.57	4,103,904.52	93.68%
051701300100	23050101	RESEARCH AND DEVELOPMENT:- ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	17,441,451.70	350,000,000.00	242,658,642.97	107,341,357.03	69.33%
051701300100	23050101	RESEARCH AND DEVELOPMENT:- TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	31,975,994.78	147,025,994.78	146,600,597.32	425,397.46	99.71%
051701800100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (TETFUND)	107,555,618.80	107,555,618.80	107,550,398.50	5,220.30	100.00%
051701800100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT: BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	20,257,519.42	25,457,519.42	25,350,000.00	107,519.42	99.58%
051701800100	23010105	PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS, BOARD CHAIRMAN, RECTOR, BURSAR, DEPUTY RECTOR, DIRECTOR OF WORKS & LIBRARIAN).	82,362,410.79	2,362,410.79	-	2,362,410.79	0.00%
051701800100	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC) (TETFUND)	5,813,817.23	5,813,817.23	5,810,000.00	3,817.23	99.93%
051701800200	23020118	CONSTRUCTION OF A MULTIPURPOSE ENGINEERING WORKSHOP AT ATPOL, MAKURDI	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
051701800200	23020127	CONSTRUCTION OF ICT/INNOVATION HUB COMPLEX		993,960,268.28	-	993,960,268.28	0.00%
051701800200	23020113	CONSTRUCTION OF SCHOOL OF AGRICULTURAL ENGINEERING TECHNOLOGY COMPLEX.		1,702,362,628.78	-	1,702,362,628.78	0.00%
051701800200	23020118	CONSTRUCTION OF SCHOOL OF ENGINEERING COMPLEX WITH CLASSROOMS AND OFFICES AT ATPOL, MAKURDI	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
051701800200	23020118	CONTRUCTION OF A NEW ULTRA MODERN POLYTECHNIC LIBRARY AT ATPOL, MAKURDI	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
051701800200	23010105	PURCHASE OF 5 NO. TOYOTA COROLLA MOTOR VEHICLES AND 1 LANDCRUSER JEEP FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	242,242,384.68	242,242,384.68	-	242,242,384.68	0.00%
051701800200	23010108	PURCHASE OF BUSES: 2 NO. COASTER BUSES AND 2 NO. HILLUX VANS	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
051701800200	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 10 NO. FIRE EXTINGUISHERS, FIRE BLANKETS, FIRE BUCKETS, SMOKE ALARMS, FIRE HOSE ETC.	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 10 NO. MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	1,492,552.23	1,492,552.23	-	1,492,552.23	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	7,703,307.83	7,703,307.83	-	7,703,307.83	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	1,399,967.19	1,399,967.19	-	1,399,967.19	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	9,059,865.19	9,059,865.19	-	9,059,865.19	0.00%
051701800200	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : FURNISHING OF LECTURE HALLS	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. REFRIGERATORS WITH ACCESSORIES (STABILIZERS, EXTENSION CABLES ETC)	1,027,107.71	1,027,107.71	-	1,027,107.71	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 UNIT OF 1.5 HP SPLIT AIR-CONDITONERS WITH ACCESSORIES	746,106.54	746,106.54	-	746,106.54	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10 NO. COLOUR LED TV SETS	1,017,418.02	1,017,418.02	-	1,017,418.02	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. ROOM AIR CONDITIONERS WITH ACCESSORIES	983,504.08	983,504.08	-	983,504.08	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 8 NO. PUBLIC ADDRESS SYSTEMS WITH RECEIVERS, MICROPHONES, AMPLIFIERS & DECK PLAYERS	1,157,918.60	1,157,918.60	-	1,157,918.60	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE CHAIRS FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	5,426,229.42	5,426,229.42	-	5,426,229.42	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE TABLES FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23010126	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	1,501,902.79	1,501,902.79	-	1,501,902.79	0.00%
051701800200	23010128	PURCHASE OF SECURITY EQUIPMENT:-PROVISION OF SECURITY GADGETS FOR THE POLY - CCTV CAMERA ETC.	1,550,351.26	1,550,351.26	-	1,550,351.26	0.00%
051701800200	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT, KITS-BALLS, UNIFORMS, BOOTS, NETS ETC	440,881.14	440,881.14	-	440,881.14	0.00%
051701800200	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - 5NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	1,453,454.31	1,453,454.31	-	1,453,454.31	0.00%
051702100100	23010126	PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT/KITS- BALLS, UNIFORMS, BOOTS, NETS AND OTHERS	11,627,634.46	11,627,634.46	6,865,432.66	4,762,201.80	59.04%
051702100100	23010125	PURCHASE OF BOOKS TO UPGRADE THE LIBRARY FOR VARIOUS FACULTIES	14,534,543.08	14,534,543.08	12,453,433.00	2,081,110.08	85.68%
051702100100	23010122	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE UNIVERSITY CLINIC	47,718,154.90	32,807,350.18	32,686,000.00	121,350.18	99.63%
051702100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP AND LAB. MACHINES AND TOOLS FOR STUDENTS PRACTICALS AND ACCREDITATION OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE AND OTHERS.	2,470,872.32	2,470,872.32	1,347,951.49	1,122,920.83	54.55%

Benue State Government

051702100100	23010105	PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 6 NO. TOYOTA COROLLA & 1 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN ETC)	29,069,086.16	-	-	-	0.00%
051702100100	23010123	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	9,689,695.39	17,391,805.96	16,744,076.38	647,729.58	96.28%
051702100100	23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS FOR BSU	74,692,028.54	4,692,028.54	2,868,290.00	1,823,738.54	61.13%
051702100100	23030101	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	34,721,124.24	4,721,124.24	2,335,671.00	2,385,453.24	49.47%
051703100200	23010105	PURCHASE OF 1 OFFICIAL AND 2 UTILITY VEHICLES FOR THE NEW PROVOST, 6 TOYOTA CAMRY 2016 MODEL CARS FOR DEP. PROVOST, COLLEGE SEC., FINANCE CONTROLLER, DEANS OF BAMS, CLINICALS AND BASIC CLINICALS @ N6.5 EACH	298,442,617.93	298,442,617.93	-	298,442,617.93	0.00%
051703100200	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT: PURCHASE OF MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	26,162,177.55	26,162,177.55	-	26,162,177.55	0.00%
051703100200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - PURCHASE OF 10 No. SWIVEL CHAIRS, 20 No. VISITORS CHAIRS AND TABLES FOR THE NEW DEPARTMENTS OF THE COLLEGE	53,680,912.44	53,680,912.44	26,339,773.55	27,341,138.89	49.07%
051703100200	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	1,453,454.31	1,453,454.31	-	1,453,454.31	0.00%
051703100200	23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILITATE TEACHING AND LEARNING)	14,785,506.19	14,785,506.19	10,373,130.00	4,412,376.19	70.16%
051703100200	23030101	REHABILITATION/REPAIRS RESIDENTIAL BUILDING: REHABILITATION OF EXISTING AUDITORIUM FOR THE DEPT OF NURSING SCIENCES, HOSTEL FACILITY AT THE COLLEGE AND FENCING OF NURSING DEPT.	212,688,813.75	212,688,813.75	1,394,200.00	211,294,613.75	0.66%
051704100100	23010105	PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 4 NO. TOYOTA COROLLA, 2 NO TOYOTA COASTER BUS & 4 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN, POOL, STUDENTS, ETC)		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. SET OF OFFICE EXECUTIVE SWIVEL CHAIRS AND TABLES		7,000,000.00	-	7,000,000.00	0.00%
051704100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING AND EQUIPPING OF LABORATORIES AT UAST, IHUGH.		100,000,000.00	-	100,000,000.00	0.00%
051705400100	23010112	PURCHASE OF 24NO. SET OF OFFICE TABLES AND 24NO. SWIVEL OFFICE CHAIRS FOR TSB HEADQTRS.	10,023,989.88	10,023,989.88	-	10,023,989.88	0.00%
051705400100	23030121	RENOVATION OF 2NO. BLOCK OF OFFICES AT TSB HEADQUARTERS	68,620,917.49	68,620,917.49	-	68,620,917.49	0.00%
051705500100	23010124	PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.	129,841,918.19	129,841,918.19	-	129,841,918.19	0.00%
052100100100	23010112	PURCHASE OF 100NO. WOODEN BUNK- BEDS FOR STUDENTS OF COLLEGE OF NURSING	9,689,695.39	-	-	-	0.00%
052100100100	23010112	PURCHASE OF 10NO. EXEC CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXEC CUPBOARD, 7NO.32" LG TV SET, 6NO. LG 2.0HP STANDING AIR-CON, 2NO. 4 TIER SHELVES, 10NO. STC CEILING FANS & 6NO. LG FRIGE FOR LEGAL SERVICES DEPT	2,616,217.75	-	-	-	0.00%
052100100100	23010123	PURCHASE OF 30NO FIRE EXTINGUISHERS FOR COLLEGE OF NURSING	1,453,454.31	-	-	-	0.00%
052100100100	23010129	PURCHASE OF 5NO MANUAL AND ELECTRICAL BIRTH SIMULATORS IN DEMONSTRATION LABORATORIES FOR COLLEGE OF NURSING	9,689,695.39	-	-	-	0.00%
052100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 150 DUAL DESK STUDENTS SEATS, AGASHA	11,627,634.46	-	-	-	0.00%
052100100100	23030106	RE-BUILDING OF COLLAPSED FENCE AND RE-CONSTRUCTION OF DRAINAGES AT AGASHA SCHOOL PREMISE	7,267,271.54	-	-	-	0.00%
052100100100	23030105	REHABILITATION/ REPAIRS - HOSPITAL / HEALTH CENTRES:UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	968,969,538.72	-	-	-	0.00%
052100100100	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING: PROPOSED REMODELING OF HMB HEADQUARTERS IN MAKURDI	96,896,953.87	796,896,953.87	445,200,500.00	351,696,453.87	55.87%
052100100100	23030106	RENOVATION OF OFFICE BUILDINGS, CLASS ROOMS, SCHOOL AUDITORIUM AND STUDENTS HOSTELS, AT AGASHA	19,379,390.77	-	-	-	0.00%
052100100100	23030101	RENOVATION OF STAFF QUARTERS AT COHS, AGASHA	13,565,573.54	-	-	-	0.00%
052100100100	23030105	RENOVATION OF STATE MEDICAL STORE (APIR) (PHARMA GRADE WAREHOUSE)	387,818,375.52	-	-	-	0.00%
052100100100	23030106	RENOVATION/EQUIPPING OF SCHOOL AUDITORIUM WITH DETACHEABLE SEAT COLLAGE OF NURSING	38,758,781.55	-	-	-	0.00%
021502100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (TETFUND INTERVENTION) AT AOPOLY YANDEV	119,010,198.69	119,010,198.69	113,674,500.00	5,335,698.69	95.52%
021502100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	1,649,438.09	1,649,438.09	-	1,649,438.09	0.00%
021502100100	23050103	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: (TETFUND INTERVENTION) AT AOPOLY, Yandev	98,981,607.53	88,621,972.48	88,500,000.00	121,972.48	99.86%
TOTAL			32,745,895,689.34	34,994,484,982.52	11,805,470,874.84	23,189,014,107.67	33.74%
Note 5 -	Housing and Urban Development						
011100100200	23020101	Construction of Perimeter Fence at Deputy Governor's Office Makurdi	13,565,573.54	13,565,573.54	-	13,565,573.54	0.00%
055100100100	23020101	CONSTRUCTION / PROVISION OF 1NO. ADMINISTRATIVE OFFICE BUILDINGS AT LG CAs	435,949,714.99	340,204,533.79	340,000,000.00	204,533.79	99.94%
011100600100	23030121	REHABILITATION/REPAIRS OF BENUE STATE COMMISSION FOR PEACE AND RECONCILIATION OFFICE BUILDING	96,896,953.87	181,896,953.87	181,728,800.00	168,153.87	99.91%
011100800100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of 1No. 360-capacity conference hall at SEMA Head quarters	823,624,107.91	803,624,107.91	803,016,301.38	607,806.53	99.92%
011100800100	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of office building at BESEMA headquarters	72,672,715.41	757,372,715.41	756,890,322.00	482,393.41	99.94%
025300100100	23030121	REHABILITATION AND REPAIRS OF OFFICE BUILDING: MINOR WORKS: PAINTING, SCREEDING & CREATION OF TOILETS FOR HON. COMMISSIONER & PS	-	15,000,000.00	-	15,000,000.00	0.00%
011101000100	23020101	CONSTRUCTION OF 7NOS OFFICE BUILDING AT HEADQUARTERS OF BPPC	145,345,430.81	1,345,430.81	-	1,345,430.81	0.00%
011101200100	23030121	REFURBISHMENT OF OFFICE PREMISES AT HEADQUARTERS MAKURDI	81,393,441.25	81,393,441.25	33,800,650.00	47,592,791.25	41.53%
011102100500	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: Building /Maintenance of BARD HQTRS	1,773,214.26	1,773,214.26	-	1,773,214.26	0.00%
011103300500	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - RENOVATION OF ADMINISTRATIVE OFFICE PREMISES AND FENCE AT BENSACA OFFICE, OPPOSITE SUBEB HQTRS.	77,517,563.10	517,563.10	-	517,563.10	0.00%
011103700500	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD, MAKURDI	45,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
011103700500	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	17,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
011103700500	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	25,000,000.00	500,000.00	-	500,000.00	0.00%
011104500100	23020101	CONSTRUCTION OF 1NO. OFFICE COMPLEX AT BEPCOM HQTRS	23,739,753.70	739,753.70	-	739,753.70	0.00%
011104500100	23030121	REHABILITATION/ REPAIRS OF 7 Sub-Treasury OFFICE BUILDINGS For pension use	10,581,147.36	581,147.36	-	581,147.36	0.00%
011110100100	23030121	RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE AND TECHNOLOGICAL INNOVATION OFFICE	88,257,757.62	193,257,757.62	189,914,010.70	3,343,746.92	98.27%

Benue State Government

011110100100	23020101	CONSTRUCTION OF NEW GOVERNOR'S OFFICE, MAKURDI	1,985,799,546.43	1,885,799,546.43	1,877,894,508.49	7,905,037.94	99.58%
011110100100	23030121	RENOVATION OF BENUE TELEVISION STUDIO	22,064,439.40	22,064,439.40	88,257.62	21,976,181.78	0.40%
011110100100	23030121	RENOVATION OF GOVT. GIRLS MODEL(EXCHANGE) SEC. SCH ALIADE AND GOVERNMENT COLLEGE MAKURDI	600,477,911.39	392,550,384.58	338,520,932.62	54,029,451.96	86.24%
011110100100	23030121	RENOVATION OF IBRAHIM BABANGIDA (IBB) SQUARE	1,103,221,970.24	103,221,970.24	-	103,221,970.24	0.00%
011110100100	23030121	RENOVATION AND CONSTRUCTION OF OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG) BENUE STATE	2,647,732,728.57	2,647,732,728.57	2,536,700,350.00	111,032,378.57	95.81%
011110100100	23030121	RENOVATION/CONSTRUCTION OF SPECIAL PUBLIC (GOVERNMENT) BUILDINGS ACROSS THE STATE	1,103,221,970.24	1,633,221,970.24	1,536,754,900.00	96,467,070.24	94.09%
011110100100	23030121	RENOVATION OF BENUE STATE GOVERNOR'S LODGE, ABUJA	66,193,318.21	66,193,318.21	-	66,193,318.21	0.00%
011110100100	23030121	RENOVATION OF CSO'S RESIDENCE AT GOVERNMENT HOUSE MAKURDI	57,367,542.45	57,367,542.45	-	57,367,542.45	0.00%
011110100100	23030121	RENOVATION OF ADC QUARTERS, GOVERNMENT HOUSE MAKURDI	11,032,219.70	11,032,219.70	-	11,032,219.70	0.00%
011110100100	23030121	REMODELLING OF BENUE DIGITAL ECONOMY HOUSE, MAKURDI	1,305,058,801.69	1,305,058,801.69	1,202,347,680.00	102,711,121.69	92.13%
011110100100	23020101	CONSTRUCTION OF PHOTOSTAND IN THE NEW GOVERNOR'S OFFICE AT GOVERNMENT HOUSE MAKURDI	5,516,109.85	5,516,109.85	5,120,000.00	396,109.85	92.82%
011110500100	23020127	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	-	25,000,000.00	-	25,000,000.00	0.00%
011113700100	23030121	RENOVATION OF TEN UNITS OFFICE BLOCKS AT THE HEADQUARTERS OF BUREAU OF HOMELAND SECURITY	678,278,677.10	156,181,417.07	-	156,181,417.07	0.00%
011113700100	23020118	CONSTRUCTION OF FORWARD OPERATING STATIONS IN AGATU, GUMA, KONSHISHA/OJU, GWER WEST, (KATSINA ALA/ UKUM/LOGO) AND KWANDE LOCAL GOVERNMENT AREAS	67,827,867.71	67,827,867.71	-	67,827,867.71	0.00%
011113800100	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: Rehabilitation / Repairs of Benue State Bureau of Entrepreneurship and Wealth Creation Office Buildings	145,345,430.81	145,345,430.81	96,430,000.00	48,915,430.81	66.35%
12300300100	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF BENUE STATE TELEVISION OFFICE COMPLEX	1,254,815.55	1,254,815.55	-	1,254,815.55	0.00%
012305600100	23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES: REPAIR OF OPEN AIR AND INDOOR THEATRE COMPLEX	78,002,047.87	78,002,047.87	76,584,900.00	1,417,147.87	98.18%
012500300100	23030121	RENOVATION OF STATE SECRETARIAT COMPLEX- REPLACEMENT OF ALUMINIUM ROOF COVERINGS, PROVISIONAL MAINTENANCE AND CHANGING OF MECHANICAL AND ELECTRICAL INSTALLATIONS, PROVISIONAL PAINTING & DECORATION OF THE STATE SECRETARIAT COMPLEX	93,990,045.26	93,990,045.26	-	93,990,045.26	0.00%
012500300100	23020102	CONSTRUCTION - CONSTRUCTION OF 14 UNITS OF 3-BEDROOM FLATS FOR PUBLIC SERVANTS ON OWNER-OCCUPIER BASIS AT UGONDO MEGA LAYOUT	138,757,793.20	38,757,793.20	-	38,757,793.20	0.00%
012500300100	23020102	CONSTRUCTION OF 500 UNIT MASS HOUSING FOR CIVIL SERVANTS IN THE STATE AT GBOKO ROAD MAKURDI		500,000,000.00	-	500,000,000.00	0.00%
012500300100	23030121	REHABILITATION OF PERIMTER FENCE AT THE STATE SECRETARIAT		242,000,000.00	-	242,000,000.00	0.00%
14000100100	23020101	CONSTRUCTION OF NEW AUDIT OFFICE COMPLEX: ALONG OLD OTUKPO ROAD BESIDE HOTEL BOBEC	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
14700100100	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: REHABILITATION AND REPAIRS OF HEADQUARTERS OF BENUE STATE CIVIL SERVICE COMMISSION	67,827,867.71	0.00	-	0.00	0.00%
14800100100	23020101	CONSTRUCTIONS OF NEW STORES BUILDING AND ICT HALL, BUILDING OF NEW CONFERENCE HALL AT BSIEC HEADQUARTES MAKURDI	242,242.38	242,242.38	-	242,242.38	0.00%
014900100100	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS-Renovation of LGSC Headquarter building Premises	386,138,055.06	86,138,055.06	-	86,138,055.06	0.00%
015600100100	23020127	CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURE: construction of ICT development centre	111,485,759.25	111,485,759.25	-	111,485,759.25	0.00%
015600100100	23020127	Construction of E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR THE STATE. Benue State Information intelligent Management System	278,118,481.85	278,118,481.85	267,912,387.00	10,206,094.85	96.33%
015600100100	23020127	Construction of ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE FOR BENUE STATE WORKERS	261,621,775.45	261,621,775.45	260,800,450.00	821,325.45	99.69%
015600100100	23030121	RENOVATION OF STATE LIBRARY BUILDING MAKURDI	471,862,388.63	471,862,388.63	471,766,599.00	95,789.63	99.98%
016100100100	23020118	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	21,317,329.85	21,317,329.85	-	21,317,329.85	0.00%
016100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	71,703,745.87	71,703,745.87	-	71,703,745.87	0.00%
016100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	21,317,329.85	21,317,329.85	-	21,317,329.85	0.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF EXCO SECRETARIAT - SSG	33,020,931.53	33,020,931.53	-	33,020,931.53	0.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	85,269,319.41	85,269,319.41	71,300,730.00	13,968,589.41	83.62%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	42,634,659.70	42,634,659.70	-	42,634,659.70	0.00%
016100200100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF ICT CENTRE/LIBRARY FOR POL.	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
016100200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIAISON OFFICE ABUJA	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
016100200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF GOV'S LODGE AT LIAISON OFFICE KADUNA	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%
016100200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIAISON OFFICE LAGOS	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
16100300100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF ICT CENTRE/LIBRARY	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
022000100100	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF OFFICE BUILDING IN MAKURDI	27,402,458.55	27,402,458.55	-	27,402,458.55	0.00%
031805100100	23010102	ACQUISITION OF 3NO OFFICE BUILDINGS	1,221,894,341.04	621,894,341.04	18,466,500.00	603,427,841.04	2.97%
031805200100	23020105	ADDITIONAL BORE HOLE AT JUDGES QUARTERS	8,126,012.00	8,126,012.00	-	8,126,012.00	0.00%
031805200100	23030121	ADDITIONAL RESIDENTIAL QUARTERS FOR JUDGES	98,400,000.00	98,400,000.00	50,695,010.00	47,704,990.00	51.52%
023400100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF 3NO. OFFICE BLOCK FOR CHRISTIAN PILGRIMS WELFARE BOARD, MKD	874,715,433.64	0.00	-	0.00	0.00%
023400100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FENCE AT THE MUSLIM PILGRIMS WELFARE BOARD COMPLEX NAKA ROAD, MAKURDI	48,448,476.94	-	-	-	0.00%
023400100100	23030124	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FOOD VENDORS SHOPS AT BENUE STATE UNIVERSITY SECOND GATE MAKURDI	28,394,993.56	28,394,993.56	-	28,394,993.56	0.00%
023400100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF PERMANENT SECRETARIAT FOR MUSLIMS WELFARE BOARD MAKURDI	48,448,476.94	-	-	-	0.00%
023400100100	23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF PHASE II STATE SECRETARIAT, MAKURDI.	19,379,390.77	-	-	-	0.00%
023400100100	23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI (LAYOUT AND DESIGN)	968,969,538.72	68,969,538.72	-	68,969,538.72	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONVERSION OF GUEST HOUSE 'C1' TO BLOCK OF OFFICES AT GHM	46,009,921.81	46,009,921.81	6,362,767.40	39,647,154.41	13.83%

Benue State Government

023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONVERSION OF GUEST HOUSE 'C2' TO BLOCK OF OFFICES AND FURNISHING OF GUEST HOUSE C1 AT GHM	52,896,329.74	57,146,329.74	57,088,731.51	57,598.23	99.90%
023400100100	23050103	CONSTRUCTION / PROVISION OF OFFICE BUILDING: DEVELOPMENT CONTROL IN MAJOR TOWNS IN MAKURDI (ZONE A, B AND C) MONITORING	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
023400100100	23040101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: LANDSCAPE/BEAUTIFICATION/REDESIGN & RENEWAL OF ROUNDABOUTS, PARKS AND GARDENS IN MAKURDI 8NOS (HIGH LEVEL, MACAFA, WURUKUM, DOO, ROCER, KWARARAFU, NORTH BANK 2NOS)	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
023400100100	23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED COMPLETION OF INTERNATIONAL CONFERENCE CENTRE MAKURDI	484,484,769.36	2,984,484,769.36	2,902,202,061.00	82,282,708.36	97.24%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED RENOVATION AND FURNISHING OF SSG'S OFFICE COMPLEX MAKURDI	35,890,743.32	265,890,743.32	250,638,470.91	15,252,272.41	94.26%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED RENOVATION OF OLD OFFICES AT DEPUTY GOVERNOR'S OFFICE, MAKURDI	58,094,000.76	58,094,000.76	-	58,094,000.76	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: REHABILITATION OF A BUILDING COMPLEX BESIDE ZONE-4 POLICE HEADQUARTERS FOR THE ESTABLISHMENT OF WORLD CLASS FASHION HUB	252,318,503.18	252,318,503.18	217,088,731.51	35,229,771.67	86.04%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: REMODELLING OF CHAPEL OF GRACE GH MAKURDI	48,890,860.46	48,890,860.46	-	48,890,860.46	0.00%
023400100100	23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION AND FURNISHING OF COMMISSIONER'S QUARTERS	194,634,668.16	4,287,452,535.16	3,921,796,442.50	365,656,092.66	91.47%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF APIR REHABILITATION CENTER	15,097,322.06	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF DILAPIDATED WAREHOUSE/STORES AND WORKSHOPS IN THE MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	484,484,769.36	484,484,769.36	411,873,560.00	72,611,209.36	85.01%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GOVERNMENT COLLEGE UTONKON	64,321,858.60	-	-	-	0.00%
023400100100	23030105	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GOVERNMENT HOUSE CLINIC, MAKURDI	29,069,086.16	29,069,086.16	-	29,069,086.16	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	193,793,907.74	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	69,459,158.81	69,459,158.81	-	69,459,158.81	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF SCIENCE AND TECHNOLOGY	82,225,094.43	82,225,094.43	62,456,780.00	19,768,314.43	75.96%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	193,793,907.74	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF POWER, RENEWABLE ENERGY AND TRANSPORT	45,997,700.98	45,997,700.98	-	45,997,700.98	0.00%
023400100100	23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RESTORATION OF MAKURDI URBAN MASTER PLAN	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
023400100100	23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: URBAN RENEWAL (REINVIGORATING OF AILING COMMUNITIES OF AKPEHE, KANSHIO, ANWAN JUKUN AND WADATA)	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
023400100100	23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GP 728 SPEAKER'S RESIDENCE AT COMMISSIONERS QUARTERS, MAKURDI	51,267,996.91	-	-	-	0.00%
051704100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - CONSTRUCTION OF INTERNATIONAL CONFERENCE CENTRE WITH ACCOMMODATION AND SHOPPING MALLS		1,000,000,000.00	-	1,000,000,000.00	0.00%
031805100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF 3NO. JUDGE'S OFFICIAL RESIDENCE AT EACH OF THE SENATORIAL ZONE IN THE STATE	3,300,000,000.00	3,300,000,000.00	193,751,565.00	3,106,248,435.00	5.87%
022200100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ENTERPRENUERSHIP DEVELOPMENT CENTRE MAKURDI	678,278,677.10	178,278,677.10	6,309,897.44	171,968,779.66	3.54%
023400100100	23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI.	484,484,769.36	5,804,404,122.00	5,686,391,119.56	118,013,002.44	97.97%
053900100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF HOSTEL ACCOMODATION AT APER AKU STADIUM	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
16100600100	23030101	RENOVATION OF BENUE STATE GOVERNOR'S LODGE AT ASOKORO, ABUJA	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
51400100100	23020101	CONSTRUCTION OF OFFICE BUILDING FOR AFRICAN FIRST LADY'S PEACE MISSION PROJECT	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
51400100100	23020106	CONSTRUCTION/ PROVISION OF HOSPITAL/HEALTH CENTRE: BUILDING OF MINI HEALTH CENTRE FOR TREATMENT OF VICTIMS OF DRUG ABUSE WITH PARTICULAR ATTENTION TO WOMEN AND YOUTHS	4,360,362.92	4,360,362.92	-	4,360,362.92	0.00%
51400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	111,431,496.95	111,431,496.95	-	111,431,496.95	0.00%
51400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DSWO AT MAKURDI	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
51400100100	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	242,242,384.68	242,242,384.68	-	242,242,384.68	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: RENOVATION OF RADIO BENUE MAKURDI	19,379,390.77	-	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: RENOVATION, EXTENSION AND FURNISHING OF GOVERNMENT HOUSE, MAKURDI	484,484,769.36	0.00	-	0.00	0.00%
023400100100	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: GOVERNOR/DEPUTY GOVERNOR'S LODGE COMPLEX ABUJA	4,844,847.69	-	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: HIGH COURT OTUKPO	9,689,695.39	-	-	-	0.00%
023400100100	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RECONSTRUCTION OF GOVERNMENT COMPREHENSIVE SECONDARY SCHOOL NAKA (PHASE II)	98,843,157.87	98,843,157.87	-	98,843,157.87	0.00%
023400100100	23030113	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF 9 NO. DIVISIONAL ENGINEERS' OFFICES.	193,793,907.74	393,793,907.74	375,367,889.00	18,426,018.74	95.32%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF LIAISON OFFICE ABUJA	19,379,390.77	700,000,000.00	700,000,000.00	-	100.00%
026000100100	23010101	REALLOCATION OF LAND BY STATE GOVERNMENT/ LAND COMPENSATION		2,000,000,000.00	1,876,341,200.00	123,658,800.00	93.82%
031805100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 6NO. HIGH COURT OFFICES IN MAKURDI	2,401,740,964.88	2,401,740,964.88	613,872,926.00	1,787,868,038.88	25.56%
031805200100	23020101	PROPOSED OFFICE DUPLEX	29,673,055.58	309,673,055.58	308,407,510.00	1,265,545.58	99.59%
031805200100	23030101	RENOVATION OF JUDGES QUARTERS	86,330,000.00	86,330,000.00	10,000,000.00	76,330,000.00	11.58%
051405200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS OF BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		248,750,654.72	-	248,750,654.72	0.00%
051700100100	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 73 NOS. COUNSELLING UNITS IN 73 SECONDARY SCHOOLS OVERNMENT SCHOOLS ACROSS THE STATE	422,470,718.88	422,470,718.88	6,379,000.00	416,091,718.88	1.51%
051700100100	23010112	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS: CONSTRUCTION/FURNISHING OF EDUCATION RESOURCE CENTRE (ERC) AT THE STATE SECRETARIAT COMPLEX (8 ROOMS)	24,224,238.47	24,224,238.47	8,400,000.00	15,824,238.47	34.68%
051700100100	23030106	CONVERSION/REHABILITATION OF 10 NOS. PUBLIC SECONDARY SCHOOLS TO TECHNICAL COLLEGES IN 3 SENATORIAL ZONES OF THE STATE	484,484,769.36	484,484,769.36	-	484,484,769.36	0.00%
051700300100	23010112	CONSTRUCTION OF NEW OFFICE BLOCK - SUBE H/QTRS.	1,074,808,092.68	1,074,808,092.68	-	1,074,808,092.68	0.00%
051701000100	23030121	RENOVATION OF 1 NO. 10 BLOCKS OFFICE BUILDINGS AT HEADQUARTERS MAKURDI	26,162,177.55	26,162,177.55	-	26,162,177.55	0.00%

Benue State Government

051701000100	23030121	RENOVATION OF 1 NO. OFFICE BLOCK FOR FINANCE DEPT. AT HEADQUARTERS	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
051701000100	23030121	RENOVATION OF 1 NO. STOREY BUILDING AT ANFEA TRAINING CENTRE MAKURDI	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
051701000100	23030121	RENOVATION OF 240 METRES PERIMETER FENCE AT HEADQUARTERS	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%
051701200100	23030121	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF PUBLIC SCHOOLS IN THE STATE	678,278,677.10	678,278,677.10	-	678,278,677.10	0.00%
051701200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 1 NO. 7 OFFICE BLOCK FOR BEQA HEADQUARTERS	143,325,764.29	143,325,764.29	-	143,325,764.29	0.00%
051701300100	23020102	CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	271,311,470.84	102,502,922.54	-	102,502,922.54	0.00%
051701300100	23020119	CONSTRUCTION OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	5,620,023.32	5,620,023.32	-	5,620,023.32	0.00%
051701300100	23020116	CONSTRUCTION OF REINFORCED CONCRETE BOX CULVERTS AND SIDE DRAINAGES AT COLLEGE OF EDUCATION, OJU.	35,658,079.02	35,658,079.02	-	35,658,079.02	0.00%
0215000100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING OF OFFICE BLOCK AT MANR HEADQUARTERS/BLOWN OFF ROOF	97,090,747.78	97,090,747.78	62,450,800.00	34,639,947.78	64.32%
0215000100100	23020101	BUILDING OF VETERINARY CLINICS AT GUMA, VANDEIKYA & APA	98,641,099.04	98,641,099.04	-	98,641,099.04	0.00%
0215000100100	23020118	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: FENCING OF AGRICULTURAL LAND (MAKURDI, OTUKPO & VANDEIKYA)	48,448,476.94	48,448,476.94	28,980,340.00	19,468,136.94	59.82%
021510200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative Block (BNARDA)	13,565,573.54	13,565,573.54	12,005,000.00	1,560,573.54	88.50%
021510200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Building HQTRS (BNARDA)	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
021510200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of Office Complex at BNARDA HQTRS	58,138,172.32	58,138,172.32	-	58,138,172.32	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Livestock, Fisheries and Plantation farms in each of the 3-Senatorial Zones of the state	58,138,172.32	58,138,172.32	21,950,136.19	36,188,036.13	37.76%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 3No. 350Ton Silos for storage in the 3- senatorial zones of the state	14,534,543.08	14,534,543.08	9,250,000.00	5,284,543.08	63.64%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Standrad Veterinary clinics and Diagnostic Labortaries	72,672,715.40	72,672,715.40	61,656,235.00	11,016,480.40	84.84%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Contruction of Hatcheries for Poultry and Fishe in the 3-Senatorial zones of the state	14,534,543.08	14,534,543.08	14,150,000.00	384,543.08	97.35%
021510200100	23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Agriculture Service centers in the three senatorial zones of the state (in 12 LGAs)	242,242,384.68	242,242,384.68	131,085,929.51	111,156,455.17	54.11%
021510200100	23020113	Construction of 6 Analytical Service Laboratory (Soil, Fertilizer, Herbicide, Pesticide and Food samples at BADM HQTRS	242,242,384.68	242,242,384.68	57,686,668.00	184,555,716.68	0.00%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Anyiin and Abeda Mbadyul in Logo (IFAD-VCDP)	62,789,226.11	90,789,226.11	89,937,430.22	851,795.89	0.00%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ikyogen and adikpo Kwande LGA (IFAD-VCDP)	62,789,227.08	62,789,227.08	39,756,800.00	23,032,427.08	63.32%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Iye and Daudu in Guma LGA (IFAD-VCDP)	62,789,228.05	62,789,228.05	55,596,450.00	7,192,778.05	88.54%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Okokolo and Usha Agatu LGA (IFAD-VCDP)	62,789,229.02	62,789,229.02	55,596,450.00	7,192,779.02	88.54%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ikpayongo and Howe in Gwer East LGA (IFAD-VCDP)	62,789,229.98	62,789,229.98	55,596,450.00	7,192,779.98	88.54%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ipiga and Igomu Ogbadigbo LGA (IFAD-VCDP)	62,789,231.92	62,789,231.92	52,107,603.87	10,681,628.05	82.99%
TOTAL			32,759,027,339.37	44,581,513,964.32	29,479,268,233.44	15,102,245,730.89	66.12%
Note 6 -	Youth						
051701800100	23020123	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	414,393,146.56	354,393,146.56	352,477,625.00	1,915,521.56	99.46%
051701800100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	330,418,612.70	190,418,612.70	190,339,000.00	79,612.70	99.96%
051701800100	23030106	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS	14,534,543.08	14,534,543.08	14,530,000.00	4,543.08	99.97%
011113800100	23050103	MONITORING AND EVALUATION: MONITORING & EVALUATION OF PROJECTS AND PROGRAMS BY Benue State Bureau of Entrepreneurship and Wealth Creation	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
12500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 1No. 500 Seater Auditorium	290,690,861.62	290,690,861.62	-	290,690,861.62	0.00%
12500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 7No. Large Class Rooms	290,690,861.62	290,690,861.62	-	290,690,861.62	0.00%
12500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 5No. Small Class Rooms	242,242,384.68	242,242,384.68	-	242,242,384.68	0.00%
12500600100	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 12 No. Administrative & Staff office at the School	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
12500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 2,400,000 No. collapseable chairs & table	29,069,086.16	29,069,086.16	-	29,069,086.16	0.00%
12500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 500 No.chairs & tables	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
12500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Furnishing Administrative & Staff Offices	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
0222000100100	23050101	SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH NGF AND PEBC; A 3-YEAR WORLD BANK INTERVENTION PROGRAMME FOR PROMOTING ECONOMIC GROWTH, PRIVATE SECTOR DEVELOPMENT, JOB CREATION ECT.	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%
0517000100100	23020128	RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	139,531,613.58	139,531,613.58	-	139,531,613.58	0.00%
0544000100100	23020128	CONSTRUCTION OF DRUG REHABILITATION CENTRES ACROSS THE 3 SENATORIAL ZONES IN THE STATE REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	9,689,695.39	9,689,695.39	9,500,000.00	189,695.39	98.04%
0231000100100	23010141	SOLAR PANEL STARTUP KITS AND TRAINING OF 10 PERSON EACH PER LOCAL GOVERNMENT IN THE STATE		100,000,000.00	-	100,000,000.00	0.00%
TOTAL			1,872,692,302.33	1,772,692,302.33	566,846,625.00	1,205,845,677.33	31.98%

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION

		NOTE(s)	2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL 2025	VARIANCE	% ACHIEVED
			₦	₦	₦	₦	%
1071071	Zone A - BENUE NORTH EAST SENATORIAL ZONE		48,365,174,679.22	27,573,491,838.92	12,569,251,434.25	15,004,240,404.68	45.58%
1071072	ZONE B - BENUE NORTH WEST SENATORIAL ZONE		298,432,198,599.75	273,795,097,080.41	187,013,691,153.97	86,781,405,926.44	68.30%
1071073	ZONE C - BENUE SOUTH SENATORIAL ZONE		10,813,272,926.93	8,130,639,477.82	5,572,615,473.50	2,558,024,004.32	68.54%
Total			357,610,646,205.90	309,499,228,397.16	205,155,558,061.72	104,343,670,335.44	66.29%
1071071	Zone A - BENUE NORTH EAST SENATORIAL ZONE	1					
10710900	KATSINA-ALA	1a	1,266,728,264.42	1,916,184,511.51	678,775,375.15	1,237,409,136.36	35.42%
10711000	KONSHISHA	1b	12,789,139,870.22	7,537,823,133.23	6,227,781,090.27	1,310,042,042.96	82.62%
10711100	KWANDE	1c	522,204,353.36	545,065,219.81	423,866,341.53	121,198,878.29	77.76%
10711200	LOGO	1d	765,493,224.17	325,735,299.93	274,942,988.20	50,792,311.73	84.41%
10712100	UKUM	1e	9,086,067,578.85	598,309,654.61	49,320,044.28	548,989,610.33	8.24%
10712200	USHONGO	1f	60,546,683.22	72,788,758.98	34,320,044.28	38,468,714.70	47.15%
10712300	VANDEIKYA	1g	23,874,994,704.97	16,577,585,260.86	4,880,245,550.54	11,697,339,710.32	29.44%
Total			48,365,174,679.22	27,573,491,838.92	12,569,251,434.25	15,004,240,404.68	45.58%
1071072	ZONE B - BENUE NORTH WEST SENATORIAL ZONE	2					
10720400	BURUKU	2a	772,623,507.19	129,028,819.91	52,307,547.48	76,721,272.43	40.54%
10720500	GBOKO	2b	2,716,564,310.00	5,676,922,395.05	730,626,815.83	4,946,295,579.22	12.87%
10720600	GUMA	2c	948,665,289.77	481,251,246.67	334,909,033.70	146,342,212.97	69.59%
10720700	GWER EAST	2d	133,089,440.91	145,331,516.67	139,515,864.79	5,815,651.88	96.00%
10720800	GWER WEST	2e	574,808,283.88	587,050,359.63	375,018,196.29	212,032,163.35	63.88%
10721300	MAKURDI	2f	290,846,790,218.20	266,275,290,023.26	184,933,970,756.02	81,341,319,267.25	69.45%
10722000	TARKA	2g	2,439,657,549.79	500,222,719.22	447,342,939.87	52,879,779.35	89.43%
Total			298,432,198,599.75	273,795,097,080.41	187,013,691,153.97	86,781,405,926.44	68.30%
1071073	ZONE C - BENUE SOUTH SENATORIAL ZONE	3					
10730100	ADO	3a	1,049,874,156.15	571,108,119.37	47,148,366.89	523,959,752.48	8.26%
10730200	AGATU	3b	818,394,276.69	524,636,352.44	503,805,488.87	20,830,863.57	96.03%
10730300	APA	3c	79,602,322.38	91,844,398.13	40,842,670.38	51,001,727.75	44.47%
10731400	OBI	3d	78,300,027.32	90,542,103.07	39,823,040.27	50,719,062.80	43.98%
10731500	OGBADIBO	3e	1,565,143,093.57	1,498,179,099.27	1,068,257,822.39	429,921,276.88	71.30%
10731600	OJU	3f	1,112,380,017.29	1,382,413,980.51	560,126,688.26	822,287,292.25	40.52%
10731700	OHIMINI	3g	78,300,027.32	90,542,103.07	39,823,040.27	50,719,062.80	43.98%
10731800	OKPOKWU	3h	461,073,538.97	473,315,614.72	368,503,286.99	104,812,327.73	77.86%
10731900	OTUKPO	3i	5,570,205,467.25	3,408,057,707.23	2,904,285,069.19	503,772,638.04	85.22%
Total			10,813,272,926.93	8,130,639,477.82	5,572,615,473.50	2,558,024,004.32	68.54%

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION

			2025 APPROVED ESTIMATES	2025 REVISED BUDGET	ACTUAL 2025	VARIANCE	% ACHIEVED
			N	N	N	N	%
Note 1a -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - KATSINA-ALA LGA						
051701100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	7,868,032.65	148,565,860.56	148,529,811.71	36,048.85	99.98%
051701100100	23010117	PURCHASE OF 1 NO. SHREDDING MACHINES	40,696.72	40,696.72	-	40,696.72	0.00%
051701100100	23010118	PURCHASE OF 2 NO. HP SCANNERS	135,655.74	135,655.74	-	135,655.74	0.00%
051701100100	23010119	PURCHASE OF 1 NO SUMEC POWER GENERATING SET	813,934.41	813,934.41	-	813,934.41	0.00%
051701100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,736,119.74	160,741,119.74	160,507,100.00	234,019.74	99.85%
051701100100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,087,090.08	160,537,090.08	149,005,000.00	11,532,090.08	92.82%
051701100100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	1,017,418.02	1,017,418.02	-	1,017,418.02	0.00%
051701100100	23010128	PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,798,360.59	3,798,360.59	3,500,000.00	298,360.59	0.00%
051701100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	813,934.41	813,934.41	-	813,934.41	0.00%
051701100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	12,209,016.19	103,671,875.72	102,133,837.86	1,538,037.86	98.52%
051701100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY IN THE CAMPUS	1,085,245.88	1,085,245.88	-	1,085,245.88	0.00%
051701100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 2 NO. BOREHOLES	1,627,868.83	1,627,868.83	-	1,627,868.83	0.00%
051701100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 1 NO. BOREHOLE	542,622.94	542,622.94	-	542,622.94	0.00%
051701100100	23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS/1 NO. VANS	1,413,031.26	1,413,031.26	-	1,413,031.26	0.00%
051701100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	678,278.68	678,278.68	-	678,278.68	0.00%
051701100100	23020114	CONSTRUCTION / PROVISION OF ROADS AT 2ND CAMPUS	387,587.82	387,587.82	-	387,587.82	0.00%
051701100100	23020128	CONSTRUCTION / PROVISION OF WATER-WAYS AT 2ND CAMPUS	1,085,245.88	1,085,245.88	-	1,085,245.88	0.00%
051701100100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	2,713,114.71	2,713,114.71	-	2,713,114.71	0.00%
051701100100	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS AT BOTH CAMPUSES	339,139.34	339,139.34	-	339,139.34	0.00%
051701100100	23030102	REHABILITATION / REPAIRS - ELECTRICITY AT 1ST CAMPUS	3,585,187.29	3,585,187.29	-	3,585,187.29	0.00%
051701100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE PERMANENT SITE	33,913,933.86	33,913,933.86	33,900,500.00	13,433.86	99.96%
051701100100	23050101	RESEARCH AND DEVELOPMENT: 2024 NCCE ACCREDITATION	33,739,519.34	33,739,519.34	-	33,739,519.34	0.00%
051701100100	23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 1 NO. TOYOTA HIACE BUS 2023 MODEL, VXL V6 ENGINE (TETFUND)		296,822,360.72	-	296,822,360.72	0.00%
051701100100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 25 No. HP COMPUTER LAPTOPS . HP DESK TOPS. ICT EQUIPMENT & ACCESSORIES (TETFUND)		64,784,235.72	-	64,784,235.72	0.00%
032600100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: AREA CHAMBER K/ALA	6,782,786.77	6,782,786.77	-	6,782,786.77	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - K/ALA ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53	15.65%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-K/ALA LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03	49.90%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-K/ALA LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	47.37%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - K/ALA ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84	49.66%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - K/ALA LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
025400100100	23020114	CONSTRUCTION OF TYOWANYE-IKYUME YUA -JOO MBATYOUH-AGBER SETTLEMENT-MANOR-ASHAMENA-TSE APERA RING ROAD WITH A SPUR TO TAKOR VILLAGE SETTLEMENT IN KATSINA-ALA L.G.A (32KM)	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
025400100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: COMPLETION OF EXTENTION OF ELECTRICITY FROM TYOWANYE-IKYUME YUWA-JOOMBATYOUH-TARKO WITH SPUR TO MANOR TO SENDE SETTLEMENT IN KATSINA-ALA LGA	343,984,186.24	343,984,186.24	-	343,984,186.24	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA ZONAL OFFICE.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67	29.70%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KATSINA-ALA LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49	50.00%
011101600100	23040102	EROSION AND FLOOD CONTRIOL PROJECT IN KATSINA ALA	284,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
012305600100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM KATSINA-ALA SENATORIAL ZONE A IN BENUE STATE.	10,174,180.16	10,174,180.16	6,463,200.00	3,710,980.16	63.53%
021500100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SPRINKLING & DRIPPING IRRIGATION-KATSINA-ALA	4,893,296.17	4,893,296.17	-	4,893,296.17	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: KATSINA-ALA (TOWNSHIP)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
023100100100	23020124	CONSTRUCTION OF HEAVY DUTY/TRAILER PARKS MAKURDI, UGBEMA, ZAKI BIAM, IHUGH, OTUKPA, GBOKO, UTUKPO	96,896,953.87	96,896,953.87	-	96,896,953.87	
023100100100	23020103	CONSTRUCTION OF A 60MW HYDRO POWER PLANT AT RIVER KATSINA-ALA	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
TOTAL			1,266,728,264.42	1,916,184,511.51	678,775,375.15	1,237,409,136.36	35.42%
Note 1b -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - KONSHISHA LGA						
021500100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EARTH DAM AT KONSHISHA	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/East	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28	99.91%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Aliade Gwer East	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%

021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Dafi MPCs Ikpayongu, and Mbachor (IFAD-VCDP)in Gwer East LGA	75,579,624.02	75,579,624.02	59,356,600.00	16,223,024.02	78.54%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Taraku Gwer East (IFAD-VCDP)	58,138,172.32	58,138,172.32	61,000,000.00	-	2,861,827.68	104.92%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ikpayongo and Howe in Gwer East LGA (IFAD-VCDP)	62,789,229.98	62,789,229.98	55,596,450.00	7,192,779.98	88.54%	
022200100100	23030124	REHABILITATION OF TARAKU MILLS		1,000,000,000.00	-	1,000,000,000.00	0.00%	
023400100100	23020114	SLOT2 (ZONE B)- CONSTRUCTION OF IKPAYONGO-AGEMA-AYAR-PAKA-TOMATAR-AONDONA ROAD (47.0KM) IN G/EAST-G/WEST LGAS., ALIADE-MBAKINE-OBARIKE ITO ROAD (36.50KM) IN G/EAST-OB1 LGAS AND OTHERS ACROSS ZONE B	12,463,558,812.75	6,200,000,000.00	6,000,000,000.00	200,000,000.00	96.77%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KONSHISHA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KONSHISHA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%	
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KONSHISHA LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KONSHISHA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%	
TOTAL			12,789,139,870.22	7,537,823,133.23	6,227,781,090.27	1,310,042,042.96	82.62%	
Note 1c -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - KWANDA LGA							
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Kwande	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28	99.91%	
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Kwande	13,565,573.54	13,565,573.54	22,470,762.71	-	8,905,189.17	165.65%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Kwande	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%	
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Kwande	12,596,604.00	12,596,604.00	57,083,445.00	-	44,486,841.00	453.17%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Kwande	17,441,451.70	17,441,451.70	58,753,098.00	-	41,311,646.30	336.86%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 5no Borehole in Mbachan, Adikpo, Wanune, Kotie & Imande Kwande LGA (IFAD-VCDP)	82,362,410.79	82,362,410.79	-	82,362,410.79	0.00%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Ajio and Wanune Kwande LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	67,574,408.00	253,459.71	99.63%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Jato-akaa and Anue in Kwande LGA(IFAD-VCDP)	75,579,624.02	75,579,624.02	70,085,929.51	5,493,694.51	92.73%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Adikpo Kwande LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	47,000,000.00	11,138,172.32	80.84%	
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ikyogen and adikpo Kwande LGA (IFAD-VCDP)	62,789,227.08	62,789,227.08	39,756,800.00	23,032,427.08	63.32%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KWANDE LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KWANDE LGEA	23,264,842.83	23,264,842.83	11,433,433.11	11,831,409.72	49.14%	
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES:AGRIC FARM AT ADIKPO	1,162,763.45	1,162,763.45	-	1,162,763.45	0.00%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KWANDE LGEA	23,264,842.83	46,125,709.28	23,062,854.64	23,062,854.64	50.00%	
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KWANDE LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67	29.70%	
TOTAL			522,204,353.36	545,065,219.81	423,866,341.53	121,198,878.29	77.76%	
Note 1d -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - LOGO LGA							
011101600100	23040102	EROSION AND FLOOD CONTRIOL PROJECT IN LOGO	484,484,769.36	4,484,769.36	-	4,484,769.36	0.00%	
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Logo	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28	99.91%	
021510200100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF LOGO RICE MILL	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Wende, and Termana in Logo LGA (IFAD-VCDP) (IFAD-VCDP)	75,579,624.02	75,579,624.02	57,205,922.51	18,373,701.51	75.69%	
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Anyiin and Abeda Mbadyul in Logo (IFAD-VCDP)	62,789,226.11	90,789,226.11	89,937,430.22	851,795.89	99.06%	
021510200100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Logo LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	75,971,595.21	-	29,461,057.35	163.34%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-LOGO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-LOGO LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR LOGO LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%	
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR LOGO LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%	
TOTAL			765,493,224.17	325,735,299.93	274,942,988.20	50,792,311.73	84.41%	
Note 1e -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - UKUM LGA							

011110100100	23030121	SLOT 1. (ZONE A)- CONSTRUCTION OF 30 KM BRANCH ATSER - KORINYA - WUESE ROAD, 43.40KM SANKERA - CHITO - VAASE ROAD, UKUM LGA,29.30 KM AGER - TSE CHONGO - NYARO - TSENZUGHUL ROAD WITH SPUR TO GBEM AT NYARO AND SPUR TO TORTIV AT TSE CHONGO, 40.86 KM IKYOGEN - AGBATSE - CAMEROUN ROAD, 9.70 KM ADIKPO MBAAGWA ROAD	8,992,382,137.41	492,382,137.41	-	492,382,137.41	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: UKUM (MBAYENGE)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
021510200100	23010119	PURCHASE OF POWER GENERATING SET: Purchaseof 4no Hybrid solar driers in Adepe, Howe, Adagi, and Ugba (IFAD-VCDP)	33,913,933.86	33,913,933.86	15,000,000.00	18,913,933.86	44.23%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-UKUM LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-UKUM LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR UKUM LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
TOTAL			9,086,067,578.85	598,309,654.61	49,320,044.28	548,989,610.33	8.24%
Note 1f -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - USHONGO LGA						
021510200100	23040101	TREE PLANTING: TREE PLANTING IN USHONGO (BNARDA)	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-USHONGO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-USHONGO LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR USHONGO LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
TOTAL			60,546,683.22	72,788,758.98	34,320,044.28	38,468,714.70	47.15%
Note 1g -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - VANDEIKYA LGA						
011110100100	23020101	CONSTRUCTION OF 7 NO NEW TOWNSHIP ROADS IN VANDEIKYA TOTALLING 39.53 KM	1,716,280,212.66	216,280,212.66	-	216,280,212.66	0.00%
021500100100	23020101	BUILDING OF VETERINARY CLINICS AT GUMA, VANDEIKYA & APA	98,641,099.04	98,641,099.04	-	98,641,099.04	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN VANDEIKYA (BNARDA)	3,682,084.25	3,682,084.25	286,403,106.85	282,721,022.60	7778.29%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Grandnut Processing Plant/Installation Equipment at Ihugh village Vandekyia	72,672,715.40	72,672,715.40	-	72,672,715.40	0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Artificial Insemination Centers (vandeikya and Makurdi)	58,138,172.32	58,138,172.32	-	58,138,172.32	0.00%
021510200100	23040105	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Irrigation Sites (Makurdi, Vandeikya and Otukpo)	290,690,861.62	290,690,861.62	218,542,437.64	72,148,423.98	75.18%
021510200100	23050101	RESEARCH AND DEVELOPMENT: Trial of Seven Tropical Wheat Varieties in Kwande and Vandeikya	24,224,238.47	24,224,238.47	22,655,000.00	1,569,238.47	93.52%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of model 1 Rice Processing Center and par-boilingshed/drying Mbadede & Tsar in Vandikya LGA (IFAD-VCDP)	75,579,624.02	75,579,624.02	74,291,852.02	1,287,772.00	98.30%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 5no Borehole Ihugh, Imande,Niev,NKST Batur, Kundema, St. Paul Ako in vandeikya (IFAD-VCDP)	82,362,410.79	82,362,410.79	69,636,970.00	12,725,440.79	84.55%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Tsar Vandykia LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	36,504,787.00	21,633,385.32	62.79%
021510200100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges at Be,Fed. Govt. college, Dyegh, and Tse Luga in Vandykia LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	30,000,000.00	16,510,537.86	64.50%
022200100100	23020124	ESTABLISHMENT OF VANDEIKYA ULTRA MODERN INTERNATIONAL MARKET, VANDEIKYA.	968,969,538.72	468,969,538.72	-	468,969,538.72	0.00%
023100100100	23020123	PROCUREMENT AND INSTALLATION OF STREET LIGHTS AT MBAWAR ROAD IN VANDEIKYA LGA	522,662,169.18	-	-	-	0.00%
023100100100	23020103	CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE A	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
023100100100	23020103	CONSTRUCTION OF POWER DISTRIBUTION NETWORK SPANNING 70KM IN ZONE A	484,484,769.36	-	-	-	0.00%
023100100100	23020103	PROVISION OF SOLAR HOME SYSTEMS FOR 15 THOUSAND HOUSEHOLDS IN ZONE A	284,484,769.36	-	-	-	0.00%
023400100100	23020114	SLOT1(ZONE A)- CONSTRUCTION OF ZAKI BIAM-AFIA-GBEJI ROAD (46.52KM) IN UKUM LGA., ANYIIN-UGBA-AMAAFU-ABAJI ROAD (79.0KM) IN LOGO-K/ALA., MBAWUAR-NEGHER-NAA -MBAAKON SPUR (34 KM) IN VANDEIKYA LGA AND OTHERS ACROSS ZONE A	3,453,939,486.11	934,020,133.47	786,954,210.00	147,065,923.47	84.25%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF VANDEIKYA-KOTIYOUGH-ADIKPO ROAD (32.0KM) IN V/KYA-KWANDE LGAS.	193,793,907.74	-	-	-	0.00%
051700100100	23020128	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF FACULTY OF ENGINEERING COMPLEX AT BENUE STATE UNIVERSITY (BSU) CAMPUS AT IHUGH	15,166,016,772.89	5,280,660,221.31	3,272,587,481.13	2,008,072,740.18	61.97%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR VANDEIKYA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR VANDEIKYA ZONAL OFFICE.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67	29.70%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - VANDEIKYA LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - VANDEIKYA ZONAL OFFICE	21,962,547.77	21,962,547.77	10,912,003.02	11,050,544.76	49.68%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - VANDEIKYA ZONAL OFFICE	21,962,547.77	21,962,547.77	10,593,307.32	11,369,240.45	48.23%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-VANDEIKYA LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS- 50-VANDEIKYA LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03	49.90%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA ZONAL OFFICE	16,319,269.18	16,319,269.18	7,990,560.25	8,328,708.93	48.96%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - VANDEIKYA ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53	15.65%

051704100100	23010105	PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 4 NO. TOYOTA COROLLA, 2 NO TOYOTA COASTER BUS & 4 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN, POOL,STUDENTS, ETC)		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. SET OF OFFICE EXECUTIVE SWIVEL CHAIRS AND TABLES		7,000,000.00	-	7,000,000.00	0.00%
051704100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING AND EQUIPPING OF LABORATORIES AT UAST, IHUGH.		100,000,000.00	-	100,000,000.00	0.00%
051704100100	23010113	PURCHASE OF COMPUTERS (10 NO. HP 177 TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES. 10 NO. APPLE IPAD TABLETS)		50,000,000.00	-	50,000,000.00	0.00%
051704100100	23010114	PURCHASE OF 10 NO. BIZHUB COMPUTER PRINTERS (COLOURED A4, A3 & WIRELESS PRINTER)		5,000,000.00	-	5,000,000.00	0.00%
051704100100	23010115	PURCHASE OF 3 NO. A3 SHARP PHOTOCOPYING MACHINES		1,750,000.00	-	1,750,000.00	0.00%
051704100100	23010119	PURCHASE OF 2 NO. 250KVA JMG SOUND PROOF POWER GENERATING SET		14,350,000.00	-	14,350,000.00	0.00%
051704100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT 15NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS, SMART BOARDS ETC.		12,450,000.00	-	12,450,000.00	0.00%
051704100100	23010128	PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - WALKIE-TALKIE RADIO AND BASE STATION, CCTV CAMERA, HANDHELD SCANNERS, LED TOURCHES ETC.FOR UAST		5,500,000.00	-	5,500,000.00	0.00%
051704100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - CONSTRUCTION OF INTERNATIONAL CONFERENCE CENTRE WITH ACCOMMODATION AND SHOPPING MALLS		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF STAFF LODGE AT UAST, IHUGH		450,000,000.00	-	450,000,000.00	0.00%
051704100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF MALE AND FEMALE HOSTELS AT UAST, IHUGH		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - CONSTRUCTION OF AGRICULTURAL SMART FARMS FOR ANIMAL AND CROPS AT UAST, IHUGH.		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, AUDITORIUM, LABORATORY AND OTHERS.		1,800,000,000.00	-	1,800,000,000.00	0.00%
051704100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT UAST, IHUGH.		135,000,000.00	-	135,000,000.00	0.00%
051704100100	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING AND FURNISHING AT UAST.		1,000,000,000.00	-	1,000,000,000.00	0.00%
051704100100	23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH (SMART FARMS), FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY		1,000,000,000.00	-	1,000,000,000.00	0.00%
TOTAL			23,874,994,704.97	16,577,585,260.86	4,880,245,550.54	11,697,339,710.32	29.44%
Note 2a -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - BURUKU LGA						
011101600100	23040102	EROSION AND FLOOD CONTRIOL PROJECT IN BURUKU	284,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
011101600100	23040101	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER BURUKU	384,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN BURUKU (BNARDA)	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-BURUKU LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR BURUKU LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - BURUKU LGEA OFFICE	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	47.37%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-BURUKU LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR BURUKU LGEA	20,660,252.71	37,065,565.43	18,532,782.71	18,532,782.71	50.00%
TOTAL			772,623,507.19	129,028,819.91	52,307,547.48	76,721,272.43	40.54%
Note 2b -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GBOKO LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	20,660,252.71	20,660,252.71	10,049,971.98	10,610,280.73	48.64%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO LGEA.	23,264,842.83	23,264,842.83	9,580,156.94	13,684,685.89	41.18%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - GBOKO LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
011101600100	23040101	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER GBOKO	284,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
011101600100	23040102	EROSION AND FLOOD CONTRIOL PROJECT IN GBOKO	284,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
021500100100	23030121	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: SWINE/CROPS IMPROVEMENT PROJECT, YANDEV	14,767,095.77	14,767,095.77	-	14,767,095.77	0.00%
021500100100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, GBOKO (CENTRAL)	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021502100100	23010104	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	5,523,126.37	5,523,126.37	-	5,523,126.37	0.00%
021502100100	23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 MOTOR VEHICLES + 1 NO SALOON CAR.	14,929,882.65	14,929,882.65	-	14,929,882.65	0.00%
021502100100	23010106	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	22,092,505.48	22,092,505.48	-	22,092,505.48	0.00%
021502100100	23010108	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	12,984,191.82	12,984,191.82	-	12,984,191.82	0.00%

021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CUPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS AT AOPOLY, YANDEV.	5,437,081.88	5,437,081.88	-	5,437,081.88	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING LABORATORY AND HYDRAULICS / HYDROLOGY LABORATORY AT SCHOOL OF ENGINEERING, YANDEV.	1,611,379.87	1,611,379.87	-	1,611,379.87	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER (45,000X 20 = 900,000), 20 EXECUTIVE CHAIRS (65,000 X 20 = 1,300,000), 20 VISITORS' CHAIR (20,000 X 20 = 400,000) AT SCHOOL OF MGT. SCIENCES, AOPOLY, YANDEV.	2,116,229.47	2,116,229.47	-	2,116,229.47	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE HALL WITH 20 CAPACITY CONFERENCE TABLE AND 10NO EXTRA CHAIRS FOR GOVERNING COUNCIL, MANAGEMENT OR ACADEMIC BOARD MEETINGS AT AOPOLY, YANDEV.	3,011,557.33	3,011,557.33	-	3,011,557.33	0.00%
021502100100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 50NO. HP COREI7 LAPTOP COMPUTERS, YANDEV	6,751,062.71	6,751,062.71	-	6,751,062.71	0.00%
021502100100	23010113	PURCHASE OF COMPUTERS: PROVISION OF OTHER ICT EQUIPMENT, YANDEV	7,813,770.36	7,813,770.36	7,680,000.00	133,770.36	98.29%
021502100100	23010114	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 2NO. COLOUR HP LASERJET PRO Mfp M479dw WIRELESS MULTIFUNCTION COMPUTER PRINTER, YANDEV	1,580,428.08	1,580,428.08	-	1,580,428.08	0.00%
021502100100	23010115	PURCHASE OF PHOTOCOPYING MACHINES: PROVISION OF 2NO. BIZHUB KONICA MINOLTA OFFICE PHOTOCOPIERS AT AOPOLY, YANDEV	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021502100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF (200KVA) GENERATOR	1,302,295.06	1,302,295.06	-	1,302,295.06	0.00%
021502100100	23010119	PURCHASE OF POWER GENERATING SET: (20KVA) FOR COMPUTER SCIENCE LAB AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	2,279,016.36	2,279,016.36	-	2,279,016.36	0.00%
021502100100	23010119	PURCHASE OF POWER GENERATING SET: (150KVA) GENERATOR AT AOPOLY, YANDEV.	8,546,311.33	8,546,311.33	8,240,500.00	305,811.33	96.42%
021502100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS - AUDIO & VISUAL AIDS, MECHANICAL TEACHING AIDS EQUIPMENT AT AOPOLY, YANDEV	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
021502100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (TETFUND INTERVENTION) AT AOPOLY YANDEV	119,010,198.69	119,010,198.69	113,674,500.00	5,335,698.69	95.52%
021502100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	20,860,596.37	20,860,596.37	8,000,000.00	12,860,596.37	38.35%
021502100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	5,569,576.83	5,569,576.83	-	5,569,576.83	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	3,255,737.65	3,255,737.65	-	3,255,737.65	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	3,906,885.18	3,906,885.18	-	3,906,885.18	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	12,209,016.19	12,209,016.19	11,300,000.00	909,016.19	92.55%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	7,675,401.51	7,675,401.51	-	7,675,401.51	0.00%
021502100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER FACILITIES AT AOPOLY, YANDEV.	651,147.53	651,147.53	-	651,147.53	0.00%
021502100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE ANIMAL SLAUGHTER SLAB AT AOPOLY, YANDEV.	89,532.79	89,532.79	-	89,532.79	0.00%
021502100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE HOME AND RURAL ECONOMICS WITH FENCING AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	3,992,348.29	3,992,348.29	-	3,992,348.29	0.00%
021502100100	23020111	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	3,906,885.18	3,906,885.18	-	3,906,885.18	0.00%
021502100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL , BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	1,953,442.59	1,953,442.59	-	1,953,442.59	0.00%
021502100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	1,649,438.09	1,649,438.09	-	1,649,438.09	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	50,870,900.78	50,870,900.78	46,378,900.00	4,492,000.78	91.17%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,471,769.59	2,471,769.59	-	2,471,769.59	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,022,950.60	13,022,950.60	13,000,000.00	22,950.60	99.82%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICS ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,022,950.60	13,022,950.60	-	13,022,950.60	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	24,418,032.38	24,418,032.38	-	24,418,032.38	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF ELECTRICAL/ELECTRONICS ENGINEERING LABORATORIES AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	29,710,233.93	29,710,233.93	28,900,500.00	809,733.93	97.27%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	4,747,950.74	4,747,950.74	-	4,747,950.74	0.00%
021502100100	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	1,302,295.06	1,302,295.06	-	1,302,295.06	0.00%

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021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	10,418,360.48	10,418,360.48	10,211,000.00	207,360.48	98.01%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,728,593.03	2,728,593.03	-	2,728,593.03	0.00%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	1,342,991.78	1,342,991.78	1,000,000.00	342,991.78	74.46%
021502100100	23030112	REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING CAMPUS ROADS AT AOPOLY, YANDEV.	3,255,737.65	3,255,737.65	2,300,000.00	955,737.65	70.64%
021502100100	23030113	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	5,209,180.24	9,000,000.00	4,700,000.00	4,300,000.00	52.22%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	1,293,172.21	1,293,172.21	-	1,293,172.21	0.00%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	8,665,084.71	15,233,900.00	14,617,730.00	616,170.00	95.96%
021502100100	23030121	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	1,957,318.47	1,957,318.47	-	1,957,318.47	0.00%
021502100100	23050101	COMPUTER SOFTWARE ACQUISITION (ANTIVIRUS AND OTHERS) AT AOPOLY, YANDEV	678,278.68	678,278.68	-	678,278.68	0.00%
021502100100	23050102	MONITORING AND EVALUATION (NBTE, COREN) AT AOPOLY, YANDEV	16,956,966.93	16,956,966.93	4,776,820.00	12,180,146.93	28.17%
021502100100	23050103	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: (TETFUND INTERVENTION) at AOPOLY, Yandev	98,981,607.53	88,621,972.48	88,500,000.00	121,972.48	99.86%
022200100100	23020124	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: MOTOR-TRUCK PARK AT DANGOTE FACTORY AT TSE KYUCHA, GBOKO LGA.	484,484,769.36	484,484,769.36	267,890,500.00	216,594,269.36	55.29%
025200100100	23030104	REHABILITATION OF URBAN WATER FACILITIES/SCHEMES ACROSS THE STATE (GBOKO,KATSINA-ALA,OTUKPO).		3,500,000,000.00	-	3,500,000,000.00	0.00%
023100100100	23020103	CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN GBOKO	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
023400100100	23010129	ESTABLISHMENT OF A QUARRY PLANT AT MKAR.	3,875,878.15	-	-	-	#DIV/0!
025400100100	23020124	CONSTRUCTION OF MKOVUR MARKET-IKYASE MARKET -TOMOTAR MARKET-ANVAMBER-UGOH IN GBOKO LGA	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
025400100100	23020114	CONSTRUCTION OF TYOTSAR (MKOVUR)-UKYOUGH BRIDGE-PAKYA BRIDGE-AGBUDU-UMAA CULVERT-UKYONGU BRIDGE- ANCHIIHA MARKET 8.8KM IN GBOKO L.G.A	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
025400100100	23020103	ELECTRIFICATION OF ATEKU SETTLEMENT IN GBOKO L.G.A	193,076,579.59	193,076,579.59	-	193,076,579.59	0.00%
025400100100	23020114	CONSTRUCTION OF ROAD FROM ANUMAZWA-LUGA MARKET-ADI TOGOLA-DAN GULUGU JUNCTION (30KM) IN GBOKO L.G.A	118,497,406.93	118,497,406.93	-	118,497,406.93	0.00%
025400100100	23020103	CONSTRUCTION OF AKUMBA JUNCTION HIGH TENSION-KUKWA-AUMAZWA (30KM) IN GBOKO L.G.A	138,738,388.37	138,738,388.37	-	138,738,388.37	0.00%
026000100100	23030118	RENOVATION OF BAYING CENTRE AT GBOKO	14,534,543.08	2,534,543.08	-	2,534,543.08	0.00%
026000300100	23020118	CONSTRUCTION OF BAYING CENTRE AT GBOKO	-	15,000,000.00	-	15,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - GBOKO ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53	15.65%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:TABLES: 100-GBOKO LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	47.37%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	21,962,547.77	21,962,547.77	10,593,307.32	11,369,240.45	48.23%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - GBOKO ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84	49.66%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO ZONAL OFFICE.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67	29.70%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GBOKO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49	50.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GBOKO LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03	49.90%
TOTAL			2,716,564,310.00	5,676,922,395.05	730,626,815.83	4,946,295,579.22	12.87%
Note 2c -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GUMA LGA						
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: LIVESTOCK AT GUMA	19,476,287.73	19,476,287.73	-	19,476,287.73	0.00%
021500100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SPRINKLING & DRIPPING IRRIGATION-GUMA	4,893,296.17	4,893,296.17	-	4,893,296.17	0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: GUMA (AGASHA)	2,131,732.99	2,131,732.99	-	2,131,732.99	0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Guma	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28	99.91%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES:Construction of 5no Borehole Gbajimba, Agasha, Ukohul, Sumaka & AshinjoDaudu in Guma LGA (IFAD-VCDDP)	82,362,410.79	82,362,410.79	75,673,000.00	6,689,410.79	91.88%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Agasha and Gbajimba in Guma LGA (IFAD-VCDDP)(IFAD-VCDDP)	75,579,624.02	75,579,624.02	68,413,677.51	7,165,946.51	90.52%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Iye and Daudu in Guma LGA (IFAD-VCDDP)	62,789,228.05	62,789,228.05	55,596,450.00	7,192,778.05	88.54%
021510200100	23010119	PURCHASE OF POWER GENERATING SET: Purchase of 4no 40KVA Generators in Ugba Cassava mill, Daudu Rice mill, Agbafu Cassava Mill and Warri Rice Mill (IFAD-VCDDP)	58,138,172.32	58,138,172.32	58,103,500.00	34,672.32	99.94%
021510200100	23020114	CONSTRUCTION / PROVISION OF ROADSE:Construction of 2no Mini Bridges at Sumaka, and Iye in Guma LGA (IFAD-VCDDP)	46,510,537.86	46,510,537.86	21,576,900.00	24,933,637.86	46.39%
023100100100	23020117	FEASIBILITY & CONSTRUCTION OF CARGO AIRPORT AT DAUDU IN GUMA LGA	484,484,769.36	-	-	-	0.00%
025200100100	23020105	CONSTRUCTION OF WATER SUPPLY SCHEME IN GBAJIMBA TOWN, GUMA LGA	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GUMA LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GUMA LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	47.37%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GUMA LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%

Benue State Government						
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GUMA LGEA	21,962,547.77	39,033,274.03	19,516,637.01	50.00%
TOTAL			948,665,289.77	481,251,246.67	334,909,033.70	69.59%
Note 2d -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GWER EAST LGA					
021500100100	23020113	OTHER STORAGE FACILITIES: GWER (ALIADI TOWN)	2,131,732.99	2,131,732.99	-	0.00%
021500100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EARTH DAMS AT GWER-EAST (ALIADI)	4,844,847.69	4,844,847.69	-	0.00%
021510200100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Gwer East LGA (IFAD-VCDP)	46,510,537.86	46,510,537.86	98,673,194.41	212.15%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/E LGEA	16,319,269.18	16,319,269.18	8,117,984.45	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/E LGEA	20,660,252.71	20,660,252.71	9,750,895.59	47.20%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-EAST LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	29.70%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER EAST LGEA	20,660,252.71	32,902,328.47	16,451,164.23	50.00%
TOTAL			133,089,440.91	145,331,516.67	139,515,864.79	96.00%
Note 2e -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GWER WEST LGA					
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/West	12,015,222.28	12,015,222.28	12,005,000.00	99.91%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Gwer-West	13,565,573.54	13,565,573.54	20,556,000.00	151.53%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Gwer-West	17,441,451.70	17,441,451.70	90,468,715.11	518.70%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 4no Borehole Apenda, Aondona, Naka & Uche Gwer West LGA(Deep well) (IFAD-VCDP)	85,269,319.41	85,269,319.41	-	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES:Construction of 2no Model 2 Cassava Processing Center Uche and Kula Gwer West LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	77,085,929.51	113.65%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Naka Gwer West LGA(IFAD-VCDP)	58,138,172.32	58,138,172.32	41,950,136.19	72.16%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES:Construction of 2no model 3 Rice Processing Center and par-boilingshed/drying Slab in Uche & Kua Gwer West LGA (IFAD-VCDP)	75,579,624.02	75,579,624.02	37,657,780.00	49.83%
021510200100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Electricity Expansion to Adepe, Tse-Angaha, Abeda Shitile, Howe, Aondona, Naka, Iye, Igbor, Ikyogen, warri, and ogwumogbo (IFAD-VCDP)	67,827,867.71	67,827,867.71	55,471,595.21	81.78%
023400100100	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RECONSTRUCTION OF GOVERNMENT COMPREHENSIVE SECONDARY SCHOOL NAKA (PHASE II)	98,843,157.87	98,843,157.87	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/W LGEA	16,319,269.18	16,319,269.18	8,117,984.45	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/W LGEA	20,660,252.71	20,660,252.71	9,750,895.59	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER WEST LGEA	20,660,252.71	32,902,328.47	16,451,164.23	50.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-WEST LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	26.64%
TOTAL			574,808,283.88	587,050,359.63	375,018,196.29	63.88%
Note 2f -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - MAKURDI LGA					
011100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 10NO. SET EXECUTIVE CHAIRS & TABLES FOR GOVERNMENT HOUSE MAKURDI	220,440,570.06	220,440,570.06	206,143,573.15	93.51%
011100100100	23010113	PURCHASE OF 5NO HP ELITEBOOK COMPUTER LAPTOP (HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	21,317,329.85	21,317,329.85	3,476,500.00	16.31%
011100100100	23010115	PURCHASE OF 2NO. KONICA BIZHUB CS54E PHOTOCOPYING MACHINES	15,503,512.62	15,503,512.62	-	0.00%
011100100100	23010122	PURCHASE OF HEALTH MEDICAL EQUIPMENTS: 5NO.BED,1NO. OPERATTING TABLE, SETS OF SURGICAL INSTRUMENTS,1NO. INCUBATOR,5NO. PATIENT MONITORS,5NO. EXAMINATION COUCHES,2NO. CENTRIFUGE MACHINES, ETC]	218,018,146.21	18,018,146.21	-	0.00%
011100100100	23010119	PURCHASE OF POWER GENERATING SET:- 1NO. 650KVA MIKANO SOUND PROOF GENERATOR FOR GOVERNMENT HOUSE, MAKURDI.	92,052,106.18	92,052,106.18	-	0.00%
011100100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF MEDIA & PUBLICITY EQUIPMENT (CAMERA, MICROPHONE, TRIPOD , LIGHTING EQUIPMENT, VIDEO EDITING SOFTWARE SUCH AS ADOBE PREMIERE OR FINAL CUT PRO FOR OFFICE OF THE PRESS SECRETARY.	1,500,000,000.00	238,080,916.79	210,000,456.00	88.21%
011100100200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2Nos Chairs, 3Nos Tables,2Nos Ceiling Fans, 1Nos Stools and 4Nos Telveision Sets	2,180,181.46	2,180,181.46	-	0.00%
011100100200	23010112	PURCHASE OF POWER GENERATING SETS: Generator for Deputy Governor's Office, Makurdi	27,436,372.49	27,436,372.49	-	0.00%
011100100200	23020101	Construction of Perimeter Fence at Deputy Governor's Office Makurdi	13,565,573.54	13,565,573.54	-	0.00%
011100100200	23010112	PURCHASE OF 5 No. Executive Office Tables	2,185,026.31	2,185,026.31	-	0.00%
011100100200	23010112	PURCHASE OF 2 No. Executive Visitors Chairs	678,278.68	678,278.68	-	0.00%
011100100200	23010112	PURCHASE OF 2 Set Executive Chairs for Guest	3,875,878.15	3,875,878.15	-	0.00%
011100200100	23010112	FURNISHING OF OFFICE OF THE CHIEF OF STAFF	-	7,000,000.00	-	0.00%

Benue State Government							
011100200100	23010128	PURCHASE OF SECURITY GADGETS AND SURVEILLANCE EQUIPMENT	-	6,000,000.00	-	6,000,000.00	0.00%
011100200100	23020127	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	-	25,000,000.00	-	25,000,000.00	0.00%
011100200100	23050101	RESEARCH ON POLICY ADVISORY SUPPORT	-	5,000,000.00	-	5,000,000.00	0.00%
011100200100	23050102	DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	-	6,500,000.00	-	6,500,000.00	0.00%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 NO.1.5hp SKYRUN AIR CONDITIONER	19,379,390.77	25,629,390.77	25,435,000.00	194,390.77	99.24%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 BINATONE NO. STANDING FANS	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 1 NO. EXECUTIVE OFFICE TABLE WITH CHAIR	1,937,939.48	1,937,939.48	-	1,937,939.48	0.00%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 NO. NORMAL OFFICE TABLE WITH EXTENSION	19,379,390.77	19,379,390.77	19,250,000.00	129,390.77	99.33%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 20 NORMAL OFFICE TABLES WITHOUT EXTENSION	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 1 VISITORS CHAIRS SINGLES	3,875,878.15	3,875,878.15	3,800,000.00	75,878.15	98.04%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: VISITORS CHAIRS IN ROW	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CONFERENCE TABLE WITH CHAIRS	4,844,847.69	4,844,847.69	4,559,519.00	285,328.69	94.11%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 NO. LG FRIDGE	3,391,393.39	3,391,393.39	2,100,000.00	1,291,393.39	61.92%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CURTAINS AND FITTINGS	4,844,847.69	4,844,847.69	4,700,000.00	144,847.69	97.01%
011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. LG 32" LED TV	4,844,847.69	4,844,847.69	4,350,000.00	494,847.69	89.79%
011100600100	23010112	PURCHASE OF 1 NO. MAIKANO 200 KVA SOUNDPROOF POWER GENERATING SET	35,000,000.00	35,000,000.00	33,950,000.00	1,050,000.00	97.00%
011100600100	23010112	PURCHASE OF SECURITY EQUIPMENT (TOUCH LIGHTS, BOOTS, SCANNERS AND CCTV CAMERAS)	4,844,847.69	4,844,847.69	4,000,000.00	844,847.69	82.56%
011100600100	23030121	REHABILITATION/REPAIRS OF BENUE STATE COMMISSION FOR PEACE AND RECONCILIATION OFFICE BUILDING	96,896,953.87	181,896,953.87	181,728,800.00	168,153.87	99.91%
011100600100	23050101	RESEARCH AND DATA COLLECTION ON CRISES TRIGGERS ACROSS THE 23LGAs, DEVELOPMENT OF ROOT CAUSE OF THE VARIOUS CAUSE OF CONFLICT IN BENUE STATE (CONFLICT ANALYSIS, STAKE HOLDER MAPPING, CONFLICT MAPPING, ETC)	33,913,933.86	55,013,933.86	53,980,700.00	1,033,233.86	98.12%
011100600100	23050103	MONITORING AND EVALUATION OF PEACE BUILDING PROJECTS AND PROGRAMMES,FOLLOW UP OF IDPs, CRISIS AREAS, ETC	14,534,543.08	121,284,543.08	121,030,981.00	253,562.08	99.79%
011100800100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 360 conference chairs, 10No. Conference tables, 50No. Executive chairs & tables, 50No.Semi Executive and tables	242,242,384.68	984,242,384.68	983,456,800.00	785,584.68	99.92%
011100800100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of 1No Optoma S334E 3800 3D Lumens projector	4,844,847.69	128,494,847.69	128,285,438.00	209,409.69	99.84%
011100800100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of 1No. 360-capacity conference hall at SEMA Head quarters	823,624,107.91	803,624,107.91	803,016,301.38	607,806.53	99.92%
011100800100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Emergency Management Agency Headquarters	119,183,253.26	900,183,253.26	900,000,000.00	183,253.26	99.98%
011100800100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of office building at BESEMA headquarters	72,672,715.41	757,372,715.41	756,890,322.00	482,393.41	99.94%
011100800100	23010107	PURCHASE OF TRUCKS:PURCHASE OF 4NOS DAF TRUCK	360,456,668.40	902,456,668.40	900,826,085.20	1,630,583.20	99.82%
011100800100	23010107	PURCHASE OF TRUCKS:PURCHASE OF 2NOS TOYOTA HILUX 2024 MODEL	193,793,907.74	635,793,907.74	635,678,350.00	115,557.74	99.98%
011100800100	23010108	PURCHASE OF BUSES: PURCHASE OF 2NOS TOYOTA HUMMER BUSES	174,414,516.97	245,864,516.97	245,689,090.00	175,426.97	99.93%
011100800100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURE: Construction of toll free emergency contact centre & swift response cordination centre	387,587,815.49	465,037,815.49	464,766,309.00	271,506.49	99.94%
011101000100	23010123	PURCHASE OF 5NOS FIREFIGHTING GEAR	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
011101000100	23020101	CONSTRUCTION OF 7NOS OFFICE BUILDING AT HEADQUARTERS OF BPPC	145,345,430.81	1,345,430.81	-	1,345,430.81	0.00%
011101200100	23030121	REFURBISHMENT OF OFFICE PREMISES AT HEADQUARTERS MAKURDI	81,393,441.25	81,393,441.25	33,800,650.00	47,592,791.25	41.53%
011101200100	23010112	FURNISHING OF OFFICES AND THE BOARD ROOM WITH 150NO. OFFICE EXECUTIVE RECLINE CHAIRS, 150NO.YF AVERY EXECUTIVE OFFICE TABLES, 30NO. LG AIR CONDITIONERS,50NO. GASA FANS, AND OFFICE CABINETS	96,896,953.87	96,896,953.87	18,500,000.00	78,396,953.87	19.09%
011101200100	23010120	PURCHASE OF CATERING EQUIPMENTS FOR CANTEEN	77,517,563.10	77,517,563.10	-	77,517,563.10	0.00%
011101200100	23020127	BUILDING OF LOCAL AREA NETWORK. WEBSITE DESIGN,WEB HOSTING, EMAIL HOSTING AND INTERNET CONNECTIVITY	100,507,514.61	50,507,514.61	-	50,507,514.61	0.00%
011101200100	23010119	PURCHASE AND INSTALLATION OF 1NO. 250KVA POWER GENERATOR	242,242,384.68	-	-	-	0.00%
011101200100	23020128	INSTALLATION OF 30KVA SOLAR BACKUP POWER	116,760,829.42	-	-	-	0.00%
011101200100	23020124	CONSTRUCTION OF 23 INDUSTRIAL PARKS UNDER PPP (State contribution N23Billion, LGCs N2Billion each)	2,796,896,953.87	296,896,953.87	-	296,896,953.87	0.00%
011101200100	23050101	PREPARATION OF MORIBOND INDUSTRIES FOR PRIVATIZATION/PPP	350,718,524.54	-	-	-	0.00%
011101200100	23050101	INVESTMENT SUMMITS (AGRIC, HOUSING AND MINNING)	859,484,769.36	59,484,769.36	-	59,484,769.36	0.00%
011101200100	23010102	10 YEARS LEASE FOR OFFICE ACCOMODATION	164,724,821.58	-	-	-	0.00%
011101200100	23010102	PURCHASE OF 2NO NETWORK SERVERS	32,944,964.32	32,944,964.32	-	32,944,964.32	0.00%
011101200100	23010102	PURCHASE OF NETWORK BACKUP DEVICES	16,472,482.16	16,472,482.16	-	16,472,482.16	0.00%
011101600100	23040102	EROSION AND FLOOD CONTRIOL PROJECT IN MAKURDI	284,484,769.36	6,484,769.36	5,840,000.00	644,769.36	90.06%
011101600100	23040101	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER MAKURDI	284,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
011101600100	23040104	PURCHASE OF TWO MILLION CLEAN COOKING STOVES	484,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
011100500100	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9No 3- CLASSROOM BLOCKS WITH VIP TOILETS ACROSS IN THE 3-SENATORIAL ZONES ACROSS THE STATE	72,072,584.85	72,072,584.85	68,347,580.00	3,725,004.85	94.83%

Benue State Government						
011100500100	23020106	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9NO PHCS IN 3 SENATORIAL ZONES ACROSS THE STATE	717,418,015.66	217,418,015.66	213,673,900.00	3,744,115.66 98.28%
011100500100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF 9No BOREHOLES & OTHER WATER FACILITIES IN NEW PHC & CLASSROOM BLOCKS ACROSS THE 3-SENATORIAL ZONES IN THE STATE.	72,072,584.85	72,072,584.85	70,120,500.00	1,952,084.85 97.29%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING,REPACKAGING OF SESAME & SOYABEANS SEED & FRUITSFOOD PROCESSING	20,348,360.31	348,360.20	-	348,360.20 0.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)- CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE	61,563,185.35	563,185.35	-	563,185.35 0.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(UNDP) POULTRY,PIGTRY,LIVESTOCK & GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT INTHE 3-SENATORIAL ZONES OF THE STATE.	57,598,546.37	598,546.37	-	598,546.37 0.00%
011100500100	23010119	PURCHASE OF POWER GENERATING SET:1NO.40KVA Mikano soundproof generator [Perkins 1103-33TG1]	26,162,177.55	1,162,177.55	-	1,162,177.55 0.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO 32"INCHES SMART ANDROID TV TELEVISION SETS	726,727.15	726,727.15	-	726,727.15 0.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO Haier Thermocool 185 Litres Double Door Refrigerator (HRF-185BLUX) REFRIGERATORS	726,727.15	726,727.04	-	726,727.04 0.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5No Hisense 1.5HP Split Unit Air Conditioner, Copper Condenser, Super Cooling	5,813,817.23	5,813,817.23	-	5,813,817.23 0.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6No. Office Book Shelve	2,906,908.62	2,906,908.62	-	2,906,908.62 0.00%
011102000100	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: OPERATING ROOM SOLUTION, VENTILATOR, ANESTHESIA MACHINE, SURGICAL TABLE, ELECTROTOME, ETC.	7,751,756.31	7,751,756.31	-	7,751,756.31 0.00%
011102000100	23050103	MONITORING AND EVALUATION: PROJECT MANAGEMENT AND PROGRAM IMPLEMENTATION TO ASSESS PERFORMANCE, MEASURE OUTCOMES ETC	96,896,953.87	56,896,953.87	54,788,125.00	2,108,828.87 96.29%
011102000100	23010123	PURCHASE OF FIRE EXTINGUISHERS: 6KG ABC DRY POWDER FIRE EXTINGUISHER KITE MARK BSI	5,813,817.23	5,813,817.23	-	5,813,817.23 0.00%
011102000100	23010119	PURCHASE OF POWER GENERATING SET: 1NO. 100KVA PERKINS SOUND PROOF GENERATOR FOR BSSIP	19,379,390.77	1,879,390.77	1,670,000.00	209,390.77 88.86%
011102100500	23010112	PURCHASE OF 2NO STEEL BOOK SHELVES FOR ARCHIVAL MATERIAL	2,422,423.85	2,422,423.85	-	2,422,423.85 0.00%
011103300500	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - RENOVATION OF ADMINISTRATIVE OFFICE PREMISES AND FENCE AT BENSACA OFFICE, OPPOSITE SUBEB HQTRS.	77,517,563.10	517,563.10	-	517,563.10 0.00%
011103700500	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD,MAKURDI	45,000,000.00	1,000,000.00	-	1,000,000.00 0.00%
011103700500	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	17,000,000.00	1,000,000.00	-	1,000,000.00 0.00%
011103700500	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	25,000,000.00	500,000.00	-	500,000.00 0.00%
011103800500	23010119	PURCHASE OF POWER GENERATING SET: Purchase of 1NO 100KVA Mikano Generator for CPWB.	25,000,000.00	25,000,000.00	-	25,000,000.00 0.00%
011104500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10No.upholstery chairs, 3 standard conference table	2,450,000.00	2,450,000.00	-	2,450,000.00 0.00%
011104500100	23020101	CONSTRUCTION OF 1NO. OFFICE COMPLEX AT BEPCOM HQTRS	23,739,753.70	739,753.70	-	739,753.70 0.00%
011104500100	23050102	PURCHASE OF BACKUP DATA SERVER; Upgrade of Biometric/CPS Software	14,534,543.08	534,543.08	-	534,543.08 0.00%
011104500100	23030121	REHABILITATION / REPAIRS OF 7 Sub-Treasury OFFICE BUILDINGS For pension use	10,581,147.36	581,147.36	-	581,147.36 0.00%
011110100100	23010112	PURCHASE/SUPPLY OF OFFICE FURNITURE AND FITTINGS:1NO SET OF EXECUTIVE CUSHION CHAIRS, 1NO SET OF EXECUTIVE OFFICE TABLE AND CHAIR(FOR DIR. GENERAL). ETC	11,323,353.36	-	-	- 0.00%
011110100100	23020114	CONSTRUCTION OF TOWNSHIP ROADS ACROSS THE STATE	6,398,325,351.83	9,041,618,845.98	9,038,411,867.04	3,206,978.94 99.96%
011110100100	23020114	CONSTRUCTION OF RURAL ROADS ACROSS THE STATE	31,872,936,736.33	6,872,936,736.33	6,872,746,126.77	190,609.56 100.00%
011110100100	23030113	MAINTENANCE OF ROADS IN THE STATE	441,288,788.10	41,288,788.10	-	41,288,788.10 0.00%
011110100100	23030121	RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE AND TECHNOLOGICAL INNOVATION OFFICE	88,257,757.62	193,257,757.62	189,914,010.70	3,343,746.92 98.27%
011110100100	23020101	CONSTRUCTION OF NEW GOVERNOR'S OFFICE, MAKURDI	1,985,799,546.43	1,885,799,546.43	1,877,894,508.49	7,905,037.94 99.58%
011110100100	23030121	RENOVATION OF BENUE TELEVISION STUDIO	22,064,439.40	22,064,439.40	88,257.62	21,976,181.78 0.40%
011110100100	23010128	PURCHASE /SUPPLY OF OFFICE EQUIPMENT (INSTALLATION OF SURVEILLANCE SYSTEM)	1,281,988.06	5,266,281,988.06	5,211,734,976.91	54,547,011.15 98.96%
011110100100	23020101	CONSTRUCTION OF 7 NUMBER NEW TOWNSHIP ROADS IN MAKURDI TOTALLING 6.92 KM	1,923,763,168.60	1,923,763,168.60	1,920,665,736.86	3,097,431.74 99.84%
011110100100	23020101	FEASIBILITY STUDY & CONSTRUCTION OF MAKURDI INTERNATIONAL PASSENGER/CARGO AIRPORT	441,288,788.10	441,288,788.10	385,700,000.00	55,588,788.10 87.40%
011110100100	23030121	RENOVATION OF GOVT. GIRLS MODEL(EXCHANGE) SEC. SCH ALIAD AND GOVERNMENT COLLEGE MAKURDI	600,477,911.39	392,550,384.58	338,520,932.62	54,029,451.96 86.24%
011110100100	23020101	CONSTRUCTION OF SCHOOL FOR THE GIFTED AND TALENTED, MAKURDI	1,025,658,846.40	-	-	- 0.00%
011110100100	23020101	CONSTRUCTION OF 1 NO SKILL ACQUISITION AND TRAINING BLOCK, 1 NO ADMINISTRATIVE BLOCK, A DINNING HALL AND PERIMETER FENCE AT BENUE STATE REHABILITATION CENTRE, APIR	185,047,417.17	-	-	- 0.00%
011110100100	23030121	RENOVATION OF IBRAHIM BABANGIDA (IBB) SQUARE	1,103,221,970.24	103,221,970.24	-	103,221,970.24 0.00%
011110100100	23030121	RENOVATION AND CONSTRUCTION OF OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG) BENUE STATE	2,647,732,728.57	2,647,732,728.57	2,536,700,350.00	111,032,378.57 95.81%
011110100100	23030121	RENOVATION/CONSTRUCTION OF SPECIAL PUBLIC (GOVERNMENT) BUILDINGS ACROSS THE STATE	1,103,221,970.24	1,633,221,970.24	1,536,754,900.00	96,467,070.24 94.09%

011110100100	23020101	SLOT 2 (ZONE B)-CONSTRUCTION OF 2 NO 3.82 KM (TOTAL) GBOKO TOWNSHIP ROADS, 47 KM DAUDU - GBAJIMBA ROAD IN GUMA LGA , 32.50 KM ITY-MU - ADETSAV - IGBOR MARKET IN MAKURDI LGA, 10 KM UMENGER - BAKIN KORTAR ROAD IN GUMA LGA	5,886,218,128.14	386,218,128.14	-	386,218,128.14	0.00%
011110100100	23030121	RENOVATION OF BENUE STATE GOVERNOR'S LODGE, ABUJA	66,193,318.21	66,193,318.21	-	66,193,318.21	0.00%
011110100100	23030121	RENOVATION OF CSO'S RESIDENCE AT GOVERNMENT HOUSE MAKURDI	57,367,542.45	57,367,542.45	-	57,367,542.45	0.00%
011110100100	23030121	RENOVATION OF ADC QUARTERS, GOVERNMENT HOUSE MAKURDI	11,032,219.70	11,032,219.70	-	11,032,219.70	0.00%
011110100100	23030121	REMODELLING OF BENUE DIGITAL ECONOMY HOUSE, MAKURDI	1,305,058,801.69	1,305,058,801.69	1,202,347,680.00	102,711,121.69	92.13%
011110100100	23020101	CONSTRUCTION OF PHOTOSTAND IN THE NEW GOVERNOR'S OFFICE AT GOVERNMENT HOUSE MAKURDI	5,516,109.85	5,516,109.85	5,120,000.00	396,109.85	92.82%
011102100500	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Building /Maintenance of BARD HQTRS	1,773,214.26	1,773,214.26	-	1,773,214.26	0.00%
011110500100	23010112	FURNISHING OF OFFICE OF THE CHIEF OF STAFF	-	7,000,000.00	-	7,000,000.00	0.00%
011110500100	23020127	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	-	25,000,000.00	-	25,000,000.00	0.00%
011110500100	23050101	RESEARCH ON POLICY ADVISORY SUPPORT	-	5,000,000.00	-	5,000,000.00	0.00%
011110500100	23050102	DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	-	6,500,000.00	-	6,500,000.00	0.00%
011110500100	23050103	MONITORING AND EVALUATION OF SPECIAL PROJECTS AND INITIATIVES OF GOVERNMENT	-	4,000,000.00	-	4,000,000.00	0.00%
011113200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10 No Executive Chairs & Tables for Int. Coop Makurdi	14,534,543.08	1,034,543.08	-	1,034,543.08	0.00%
011113700100	23010128	PROCUREMENT OF 3 NO MATRICE 350 RTK DRONES	290,690,861.62	290,690,861.62	-	290,690,861.62	0.00%
011113700100	23030121	RENOVATION OF TEN UNITS OFFICE BLOCKS AT THE HEADQUARTERS OF BUREAU OF HOMELAND SECURITY	678,278,677.10	156,181,417.07	-	156,181,417.07	0.00%
011113700100	23020118	CONSTRUCTION OF FORWARD OPERATING STATIONS IN AGATU, GUMA, KONSHISHA/OJU, GWER WEST, (KATSINA ALA/ UKUM/LOGO) AND KWANDE LOCAL GOVERNMENT AREAS	67,827,867.71	67,827,867.71	-	67,827,867.71	0.00%
011113700100	23010128	PROCUREMENT OF GADGETS - CCTV CAMERAS, HANDHELD SCANNERS, WALKIE TALKIE RADIO WITH EAR-PIECE AND OTHER SECURITY HARDWARE AND EQUIPMENT	388,556,785.03	388,556,785.03	-	388,556,785.03	0.00%
011113700100	23010112	PURCHASE OF 5 NO EXECUTIVE TABLES AND CHAIRS, 12 NO SEMI EXECUTIVE TABLES AND CHAIRS, 23 NO ORDINARY TABLES AND CHAIRS, 1 NO 20 SEATED CONFERENCE TABLES AND CHAIRS AND WINDOW BLINDS AND OTHER ACCESSORIES	23,507,201.01	23,507,201.01	-	23,507,201.01	0.00%
011113700100	23010112	PURCHASE OF 12 NO 1 HP A/CS, 2 NO2 HP STANDING A/CS (R410), 6 NO SCANFROST MEDIUM SIZE FRIDGE	12,693,500.96	12,693,500.96	-	12,693,500.96	0.00%
011113800100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	13,836,885.01	13,836,885.01	-	13,836,885.01	0.00%
011113800100	23010119	PURCHASE OF POWER GENERATING SET - PURCHASE OF 1 NO. 250KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE Benue State Bureau of Entrepreneurship and Wealth Creation	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
011113800100	23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILTATE TEACHING AND LEARNING)	861,413.92	861,413.92	-	861,413.92	0.00%
011113800100	23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 1,000 No farm inputs (Sprayers, Exotic Seeds, Herbicides, Pesticides etc)	261,195,428.86	261,195,428.86	-	261,195,428.86	0.00%
011113800100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SUNDRY BASIC INSTRUMENTS AND WORKSHOP EQUIPMENT	726,727,154.04	726,727,154.04	654,800,992.00	71,926,162.04	90.10%
011113800100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Bureau of Entrepreneurship and Wealth Creation	38,758,781.55	38,758,781.55	-	38,758,781.55	0.00%
011113800100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation / Repairs of Benue State Bureau of Entrepreneurship and Wealth Creation Office Buildings	145,345,430.81	145,345,430.81	96,430,000.00	48,915,430.81	66.35%
011113800100	23050103	MONITORING AND EVALUATION: MONITORING & EVALUATION OF PROJECTS AND PROGRAMS BY Benue State Bureau of Entrepreneurship and Wealth Creation	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
12300100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF PRE PRESS EQUIP FOR MINISTRY OF INFORMATION	145,345,430.81	9,495,430.81	7,067,001.01	2,428,429.80	74.43%
12300100100	23010129	PURCHASE OF 2NO 5KW TRANSMITTER FOR RADIO BENUE WITH ACCESSORIES	52,288,338.49	2,288,338.49	1,575,970.00	712,368.49	68.87%
12300100100	23020101	CONSTRUCTION OF AMINU ISAH CULTURAL /OFFICE COMPLEX	29,069,086.16	18,069,086.16	17,657,757.38	411,328.78	97.72%
12300100100	23020127	REACTIVATION & OVERHAUL OF RADIO BENUE TELEVISION	48,448,476.94	6,448,476.94	4,214,864.00	2,233,612.94	65.36%
12300100100	23030121	REHABILITATION OF OUTDOOR/INDOOR AMINU ISAH KANTOGORA THEATRE	48,448,476.94	11,948,476.94	10,213,112.00	1,735,364.94	85.48%
12300100100	23010129	PURCHASE OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	35,142,351.97	12,642,351.97	10,600,885.32	2,041,466.65	83.85%
12300100100	23010140	PURCHASE OF 4NO. OF AUTOMATIC VOLTAGE REGULATOR FOR BENUE TELEVISION	166,936,019.76	936,019.76	-	936,019.76	0.00%
12300100100	23030127	REHABILITATION AND REPAIRS OF DIGITAL PRODUCTION EQUIPMENT AT BENUE NEWS & BENUE TODAY STUDIOS.	265,151,828.38	65,151,828.38	58,421,880.00	6,729,948.38	89.67%
012300300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 15NO EXECUTIVE CHAIRS,30NO TABLES	8,478,483.46	8,478,483.46	-	8,478,483.46	0.00%
012300300100	23010119	PURCHASE OF POWER GENERATING SET: POWER GENERATING SETS-SUPPLY OF GENERATOR - 200KVA, BENUE TV.	1,627,868.83	1,627,868.83	-	1,627,868.83	0.00%
012300300100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHERS: LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION HQTRS.	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
012300300100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF BENUE STATE TELEVISION OFFICE COMPLEX	1,254,815.55	1,254,815.55	-	1,254,815.55	0.00%
012300300100	23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF DIGITAL SPECIALIST SCHEDULING SOFTWARE FOR BENUE STATE TELEVISION	4,069,672.06	4,069,672.06	-	4,069,672.06	0.00%
012305500100	23030127	REPAIR OF KORD 64 MACHINE	2,616,217.75	2,616,217.75	-	2,616,217.75	0.00%
012305500100	23030127	REPAIR OF GUILLOTINE MACHINE	1,259,660.40	1,259,660.40	-	1,259,660.40	0.00%
012305500100	23010129	PURCHASE OF NEW KORD 64 PRINTING MACHINE	13,565,573.54	13,565,573.54	-	13,565,573.54	0.00%

Benue State Government						
012305500100	23010129	PURCHASE OF COMPUTER TO PLATE(CTP) MACHINE	125,966,040.03	25,966,040.03	-	25,966,040.03 0.00%
012305500100	23010113	PURCHASE OF 1NO DELL DESKTOP COMPUTER	460,260.53	460,260.53	-	460,260.53 0.00%
012305500100	23010114	PURCHASE OF 1NO HP COLOR LASERJET PRINTER	460,260.53	460,260.53	-	460,260.53 0.00%
012305600100	23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT: COOKING UTENSILS	678,278.68	678,278.68	-	678,278.68 0.00%
012305600100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	678,278.68	678,278.68	-	678,278.68 0.00%
012305600100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM MAKURDI SENATORIAL ZONE B IN BENUE STATE.	10,174,180.16	10,174,180.16	8,250,000.00	1,924,180.16 81.09%
012305600100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: MONUMENTS FOR DISPLAY AT THE ARTS COUNCIL	3,391,393.39	3,391,393.39	3,300,000.00	91,393.39 97.31%
012305600100	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES: REPAIR OF OPEN AIR AND INDOOR THEATRE COMPLEX	78,002,047.87	78,002,047.87	76,584,900.00	1,417,147.87 98.18%
012305600100	23010112	PURCHASE OF 5NO. 1HP TUNDRA AIR-CONDITIONER	968,969.54	968,969.54	-	968,969.54 0.00%
012305600100	23010112	PURCHASE OF 5NO. SET OF EXECUTIVE CHAIRS AND TABLES	2,906,908.62	2,906,908.62	-	2,906,908.62 0.00%
012305600100	23010129	PURCHASE OF 2NO. 15 INCHES PAS WITH BLUETOOTH, WIRELESS MIC.	484,484.77	484,484.77	-	484,484.77 0.00%
012400100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO 240KVA MIKANO GENERATOR	41,678,278.68	41,678,278.68	-	41,678,278.68 0.00%
012400100100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT: PURCHASE OF 20NO.-FIRE FIGHTING TRUCK,300 FIRE EXTINGUISHERS	400,592,975.76	400,592,975.76	-	400,592,975.76 0.00%
012400100100	23010128	PURCHASE OF SECURITY EQUIPMENT (Security Gadgets):PURCHASE OF100NO. HAND HELD WALKTHROUGH METAL DETECTORS, 100NO-WALKIE TALKIES,70NO-HANDHELD EXPLOSIVE DETECTORS,20NOS-SMALL ARMS-SHORT GUN	339,139,338.55	339,139,338.55	339,129,750.00	9,588.55 100.00%
012400100100	23030122	REHABILITATION/REPAIRS OF BOUNDARIES: ADJUSTMENT OF INTRA AND INTERSTATE BOUNDARIES	6,782,786.77	6,782,786.77	-	6,782,786.77 0.00%
012500300100	23030104	REPAIRS OF 6 BOREHOLES AT THE STATE SECRETARIAT	6,782,786.77	6,782,786.77	-	6,782,786.77 0.00%
012500300100	23030121	RENOVATION OF STATE SECRETARIAT COMPLEX- REPLACEMENT OF ALUMINIUM ROOF COVERINGS, PROVISIONAL MAINTENANCE AND CHANGING OF MECHANICAL AND ELECTRICAL INSTALLATIONS, PROVISIONAL PAINTING & DECORATION OF THE STATE SECRETARIAT COMPLEX	93,990,045.26	93,990,045.26	-	93,990,045.26 0.00%
012500300100	23020102	CONSTRUCTION - CONSTRUCTION OF 14 UNITS OF 3-BEDROOM FLATS FOR PUBLIC SERVANTS ON OWNER-OCCUPIER BASIS AT UGONDO MEGA LAYOUT	138,757,793.20	38,757,793.20	-	38,757,793.20 0.00%
012500300100	23020103	PROVISION OF SOLAR MINIGRID POWER TO THE STATE SECRETARIAT - 200KWP SOLAR SYSTEM FOR HEAD OF SERVICE BUILDING; 200KWP SYSTEM FOR MINISTRY OF YOUTH & SPORTS BUILDING; 400KWP SYSTEM FOR MINISTRY OF FINANCE	77,517,563.10	55,517,563.10	-	55,517,563.10 0.00%
012500300100	23020102	CONSTRUCTION OF 500 UNIT MASS HOUSING FOR CIVIL SERVANTS IN THE STATE AT GBOKO ROAD MAKURDI		500,000,000.00	-	500,000,000.00 0.00%
012500300100	23030121	REHABILITATION OF PERIMTER FENCE AT THE STATE SECRETARIAT		242,000,000.00	-	242,000,000.00 0.00%
012500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 1No. 500 Seater Auditorium	290,690,861.62	290,690,861.62	-	290,690,861.62 0.00%
012500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 7No. Large Class Rooms	290,690,861.62	290,690,861.62	-	290,690,861.62 0.00%
012500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 5No. Small Class Rooms	242,242,384.68	242,242,384.68	-	242,242,384.68 0.00%
012500600100	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 12 No. Administrative & Staff office at the School	48,448,476.94	48,448,476.94	-	48,448,476.94 0.00%
012500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 2,400,000 No. collapseable chairs & table	29,069,086.16	29,069,086.16	-	29,069,086.16 0.00%
012500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 500 No.chairs & tables	9,689,695.39	9,689,695.39	-	9,689,695.39 0.00%
012500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Furnishing Administrative & Staff Offices	9,689,695.39	9,689,695.39	-	9,689,695.39 0.00%
012500600100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of 20No projectors & Projector screen	34,592,212.53	34,592,212.53	-	34,592,212.53 0.00%
012500600100	23050101	Research into Benue State Civil Service Capacity to Function Optimally	100,569,669.28	100,569,669.28	-	100,569,669.28 0.00%
012500600100	23010125	Purchase library books and Equipment: Purchase of 500Nos Assorted Educational and Research books for the institute	31,491,510.01	31,491,510.01	-	31,491,510.01 0.00%
012500600100	23030104	Rehabilitation of 10nos boreholes in the Institute Premises	25,782,786.77	25,782,786.77	-	25,782,786.77 0.00%
012500600100	23030113	Rehabilitation of Minor Road networks across the institute campus	55,813,817.23	55,813,817.23	-	55,813,817.23 0.00%
012500600100	23030123	Rehabilitation of Street lights across the Campus of the Institute	7,751,756.31	7,751,756.31	-	7,751,756.31 0.00%
012500600100	23020124	Construction of school shops / mall	9,689,695.39	9,689,695.39	-	9,689,695.39 0.00%
014000100100	23020101	CONSTRUCTION OF NEW AUDIT OFFICE COMPLEX: ALONG OLD OTUKPO ROAD BESIDE HOTEL BOBEC	193,793,907.74	193,793,907.74	-	193,793,907.74 0.00%
014000200100	23010112	Purchase of office furniture and fittings : Purchase of 10No. Semi-Executive chairs and tables	193,793.91	193,793.91	-	193,793.91 0.00%
014700100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION AND REPAIRS OF HEADQUARTERS OF BENUE STATE CIVIL SERVICE COMMISSION	67,827,867.71	0.00	-	0.00 0.00%
014800100100	23010112	PURCHASE OF 8No. Modern Executive CEO Office Swivel And Visitors Chair ,15No. Modern Executive Wooden & Leather Visitor Office Chair, 10No Skyrun 1HP Split Air Conditioner (KF-25GWHDI-X9/T)	1,937,939.08	1,937,939.08	-	1,937,939.08 0.00%
014800100100	23020101	CONSTRUCTIONS OF NEW STORES BUILDING AND ICT HALL, BUILDING OF NEW CONFERENCE HALL AT BSIEC HEADQUARTES MAKURDI	242,242.38	242,242.38	-	242,242.38 0.00%
014800100100	23010123	PURCHASE OF 10NO. DRY CHEMICAL POWDER - DCP - TROLLEY FIRE EXTINGUISHER-50KG, 2NO. DRAGER SCBA BREATHING APPARATUS (BA) - PSS 3000, DUST NOSE MASK AT N3,500 EACH	4,844,847.69	4,844,847.69	-	4,844,847.69 0.00%
014800100100	23050102	DESIGNING & HOSTING OF WEBSITE	1,937,939.08	1,937,939.08	-	1,937,939.08 0.00%
014900100100	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS-Renovation of LGSC Headquarter building Premises	386,138,055.06	86,138,055.06	-	86,138,055.06 0.00%
015600100100	23010113	PROCUREMENT OF 750NO. COMPUTER work station & CHAIRS AT FOR ICT DEV. CENTER MAKURDI	3,056,113.45	5,427,866.91	1,500,000.00	3,927,866.91 27.64%
015600100100	23010112	PURCHASE OF 300NO. SEMI- Executive TABLES AT FOR ICT DEV. CENTER MAKURDI	2,628,246.54	2,628,246.54	2,500,000.00	128,246.54 95.12%

Benue State Government					
015600100100	23010119	PURCHASE OF 1 NO. 350KVA SUMEC POWER GENERATING SET FOR the Ministry	33,913,933.86	33,913,933.86	0.00%
015600100100	23010119	PURCHASE OF 4 NO. NEXUS 7.5KVA INVERTER WITH 8X200 AH BATTERY	12,112,119.23	12,112,119.23	0.00%
015600100100	23020127	CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURE: construction of ICT development centre	111,485,759.25	111,485,759.25	0.00%
015600100100	23020127	Construction of E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR THE STATE. Benue State Information intelligent Management System	278,118,481.85	278,118,481.85	96.33%
015600100100	23020127	Construction of ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE FOR BENUE STATE WORKERS	261,621,775.45	261,621,775.45	99.69%
015600100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive chairs & tables & 10 No. semi-executive chairs & tables	7,751,756.31	7,751,756.31	0.00%
015600100100	23050102	COMPUTER SOFTWARE ACQUISITION: Acquisition of 200NOS licensed Microsoft office and other software packages	48,448,476.94	48,448,476.94	0.00%
015600100100	23050103	MONITORING AND EVALUATION: Monitoring & Evaluation of implementation Digital Benue	24,224,238.47	24,224,238.47	0.00%
015600100100	23030121	RENOVATION OF STATE LIBRARY BUILDING MAKURDI	471,862,388.63	471,862,388.63	99.98%
015600100100	23010113	PROCUREMENT, CONFIGURATION, SUPPLY, AND INSTALLATION OF 2,000 UNITS OF VARIED COMPUTER HARDWARE AND SOFTWARE FOR IMPLEMENTATION OF THE DIGITAL BENUE INITIATIVE	324,750,140.90	322,378,387.44	0.00%
015600100100	23010113	Construction of ICT Units for 92 MDAs in the state	401,153,389.03	401,153,389.03	64.04%
015600100100	23020127	EXTENTION OF INTERNET BROADBAND TO THE 3-SENATORIAL ZONES IN THE STATE	5,432,282,850.32	432,282,850.32	0.00%
015600100100	23010113	purchase of 5750NOS computers for secondary schools in the state	508,357,362.27	508,357,362.27	102.38%
015600100100	23020127	construction of digital security system for intelligent report gathering in all 23-LGAs in the state	203,483,603.13	203,483,603.13	0.00%
015600100100	23020127	Construction of knowledge centres in three senatorial zones in the state	608,512,870.31	608,512,870.31	0.00%
016100100100	23010119	PURCHASE OF POWER GENERATING SET: 100KVA JMG GENERATOR FOR BENUE LIASON OFFICE, ABUJA.	-	39,635,900.00	0.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF EXCO BAGS	19,379,390.77	19,379,390.77	0.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CHAIRS: FURNISHING OF CABINET OFFICE WITH EXECUTIVE CHAIRS	115,307,375.11	75,671,475.11	38.93%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CONFERENCE TABLES FOR EXCO SECRETARIAT	10,658,664.93	10,658,664.93	0.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 LIBRARY SHELVES FOR B/S EXCO ARCHIVES	53,647,483.00	53,647,483.00	0.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - AIR CONDITIONER: 8 NO. LG AC FOR EXCO SECRETARIAT	16,278,688.25	16,278,688.25	0.00%
016100100100	23010113	PURCHASE OF COMPUTERS: 4 NO HP LAPTOPS - INTEL COREI7 PROCESSOR WITH 2G DEDICATED GRAPHICS NDIVA Gforce, BACKLIT, 1TB AND 8G RAM	-	-	0.00%
016100100100	23020118	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	21,317,329.85	21,317,329.85	0.00%
016100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	71,703,745.87	71,703,745.87	0.00%
016100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	21,317,329.85	21,317,329.85	0.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF EXCO SECRETARIAT - SSG	33,020,931.53	33,020,931.53	0.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	85,269,319.41	85,269,319.41	83.62%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	42,634,659.70	42,634,659.70	0.00%
016100200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS- PURCHASE OF 2NOS. EXECUTIVE SWIVEL CHAIRS.	484,484.77	484,484.77	0.00%
016100200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-TABLES: PURCHASE OF 2NOS. EXECUTIVE TABLES/DESKS	484,484.77	484,484.77	0.00%
016100200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-SAFES/ FILE CABINETS/ CUPBOARDS: PURCHASE OF 1NO. GUBABI OFFICE SAFE, 1NO FILE CABINET, 1NO OFFICE CUPBOARD	484,484.77	484,484.77	0.00%
016100200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS- AIR CONDITIONER: PROVISION OF 2 NO. LG 2HP AIR CONDITIONERS TO VARIOUS OFFICES.	484,484.77	484,484.77	0.00%
016100200100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF ICT CENTRE/LIBRARY FOR POL.	1,937,939.08	1,937,939.08	0.00%
016100200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIAISON OFFICE ABUJA	4,844,847.69	4,844,847.69	0.00%
016100200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF GOV'S LODGE AT LIAISON OFFICE KADUNA	11,627,634.46	11,627,634.46	0.00%
016100200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIAISON OFFICE LAGOS	19,379,390.77	19,379,390.77	0.00%
016100300100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF ICT CENTRE/LIBRARY	6,000,000.00	6,000,000.00	0.00%
016100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES (FURNISHING OF LIAISON OFFICE)	1,937,939.08	1,937,939.08	0.00%
016100600100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INTERNAL SECURITY FENCE	9,689,695.39	9,689,695.39	0.00%
016100600100	23040102	EROSION & FLOOD CONTROL: (DRAINAGE AND EROSION CONTROL)	1,937,939.08	1,937,939.08	0.00%
016100600100	23020101	CONSTRUCTION OF NEW GOVERNOR'S LODGE AT YAKUBU AVENUE, KADUNA	484,484,769.36	484,484,769.36	0.00%
016100600100	23020101	CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX AT WARF ROAD, KADUNA	193,793,907.74	193,793,907.74	0.00%
016100600100	23030101	RENOVATION OF BENUE STATE GOVERNOR'S LODGE AT ASOKORO, ABUJA	48,448,476.94	48,448,476.94	0.00%
016100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET.	24,950,965.62	24,950,965.62	0.00%

016100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:6NO. SET OF SWIVEL CHAIRS, TABLE, 1NO. DIGITAL LOCK SAFE & FILE CABINET, 2NO.CUPBOARD, 3NO. 32" LG TELEVISION SET, 3NO.LG AIR-CONDITIONER, 4NO.STC CEILING FANS & 2NO. LG REFRIGERATOR.	17,925,936.47	17,925,936.47	-	17,925,936.47	0.00%	
021500100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 50NOS. FARM TRACTORS (75HP) MASSEY FERGUSON/IMPLEMENTS AND SPAREPARTS	213,173,298.52	213,173,298.52	209,999,400.00	3,173,898.52	98.51%	
021500100100	23010127	PURCHASE OF 60NOS. JOHN DEERIE FARM TRACTORS (75HP) IMPLEMENTS AND SPAREPARTS	125,966,040.03	125,966,040.03	164,500,320.00	-	38,534,279.97	130.59%
021500100100	23010109	PURCHASE OF SEA BOATS: 2NO PATROL BOATS AND ACCESSORIES FOR MANR HEADQTRS, MAKURDI	14,534,543.08	14,534,543.08	-	14,534,543.08	0.00%	
021500100100	23010122	PURCHASE PURCHASE OF 2NOS VETERINARY ULTRASOUND, 1NO. WEIGHING SCALES, 1NO.WARMING UNIT,1NO CT SCANNER ETC	24,524,619.02	24,524,619.02	-	24,524,619.02	0.00%	
021500100100	23030121	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: RENOVATION OF FINGERLINGS PONDS AT MANR HQTRS	5,232,435.51	5,232,435.51	-	5,232,435.51	0.00%	
021500100100	23010127	PURCHASE OF AGRICULTURAL INPUTS: PURCHASE OF 100NOS CATTLE FEEDER, RAAV	17,812,760.82	17,812,760.82	-	17,812,760.82	0.00%	
021500100100	23010127	PURCHASE OF AGRICULTURAL INPUTS: PURCHASE OF 100NO FARM INPUTS (SPRAYERS, SEEDS, HERBICIDES, PESTICIDES ETC)	77,786,373.66	77,786,373.66	79,452,300.00	-	1,665,926.34	102.14%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: PRODUCTION OF 100NO. TONES ANIMAL FEEDS,BILL & MELINDA GATES FOUNDATION, MAKURDI	9,690,329.09	9,690,329.09	-	9,690,329.09	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CATTLE RANCH DEV. FOR IMPLEMENTATION OF THE OPEN GRAZING PROHIBITION & ESTABLISHMENT OF RANCHES LAW, MAKURDI	48,874,823.53	48,874,823.53	-	48,874,823.53	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: GREENHOUSE PRODUCTION, GAADI	573,629.97	573,629.97	-	573,629.97	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: MILK PRODUCTION EQUIPMENT	10,222,919.32	10,222,919.32	-	10,222,919.32	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 50 HECTARES OF RICE & OTHER CROPS PRODUCTION, MAKURDI	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: LAND CLEARING & DEV. SCHEME, MAKURDI	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT SUPPORT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (APPEALS)	1,356,557.35	1,356,557.35	-	1,356,557.35	0.00%	
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: SPECIAL AGRO- PROCESSING ZONE PROJECT (SAPZ)	1,356,557.35	1,356,557.35	-	1,356,557.35	0.00%	
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: 6NO.HATCHERY &1000NO. OF DAY OLD CHICKS	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%	
021500100100	23020114	CONSTRUCTION / PROVISION OF ROADS:FEEDER ROADS-RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS 3 (RAAMP3): COUNTERPART FUND	13,944,983,348.93	6,944,983,348.93	6,676,133,909.02	268,849,439.91	96.13%	
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: FERTILIZER PROCUREMENT & DISTRIBUTION BY BENUE STATE GOVERNMENT	647,055,605.30	6,959,617,776.00	6,512,786,707.00	446,831,069.00	93.58%	
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: PURCHASE OF ANTI-RABIES BY MINISTRY OF AGRICULTURE, MAKURDI	19,418,149.56	19,418,149.56	-	19,418,149.56	0.00%	
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: PROCUREMENT & DISTRIBUTION OF POULTRY VACCINES BY MINISTRY OF AGRICULTURE, MAKURDI	19,393,925.32	19,393,925.32	-	19,393,925.32	0.00%	
021500100100	23010119	PURCHASE OF POWER GENERATING SET:PROCUREMENT OF 50KVA GENERATOR AT MANR HEADQUARTERS	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%	
021500100100	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: 30NOS REAPERS	17,441,451.70	17,441,451.70	-	17,441,451.70	0.00%	
021500100100	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: PROCUREMENT OF RICE AND CASSAVA PROCESSING MACHINES	58,235,069.28	58,235,069.28	53,460,000.00	4,775,069.28	91.80%	
021500100100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, MAKURDI (CENTRAL)	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%	
021500100100	23020128	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT CENTRE AND WEBSITE DESIGN, HQTRS MAKURDI	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%	
021500100100	23050101	RESEARCH AND DEVELOPMENT: LAND CLASSIFICATION & SOIL MAPPING	4,360,362.92	4,360,362.92	-	4,360,362.92	0.00%	
021500100100	23050101	RESEARCH AND DEVELOPMENT: TRAINING OF FARMERS ON CLIMATE SMART AGRICULTURE (CSA) PRACTICES	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%	
021500100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING OF OFFICE BLOCK AT MANR HEADQUARTERS/BLOWN OFF ROOF	97,090,747.78	97,090,747.78	62,450,800.00	34,639,947.78	64.32%	
021500100100	23050101	EXHIBITION: NATIONAL & STATE COUNCILS ON AGRIC. & SHOW	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%	
021500100100	23050101	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	58,138,172.32	58,138,172.32	32,450,120.00	25,688,052.32	55.82%	
021500100100	23050101	RESEARCH & DEVELOPEMNT: CADRE HARMONIZE (CH), FOOD & NUTRITION INSECURITY ANALYSIS, MAKURDI	38,956,373.82	38,956,373.82	-	38,956,373.82	0.00%	
021500100100	23010127	PROCUREMENT OF 2NO. POWER TILLERS, MAKURDI	262,251,896.34	262,251,896.34	233,500,000.00	28,751,896.34	89.04%	
021500100100	23050101	IMPLEMENTATION OF NATIONAL LIVESTOCK TRANSFORMATION PROJECT (NLTP), MAKURDI	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%	
021500100100	23050101	RESEARCH & DEVELOPMENT: AKATA FISH FESTIVAL	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%	
021500100100	23010127	PURCHASE OF 1000NO KNAPSACK SPRAYERS, MAKURDI	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%	
021500100100	23020118	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: FENCING OF AGRICULTURAL LAND (MAKURDI, OTUKPO & VANDEIKYA)	48,448,476.94	48,448,476.94	28,980,340.00	19,468,136.94	59.82%	
021500100100	23050101	RESEARCH & DEVELOPMENT: AGRICULTURAL MECHINERY CENSUS	9,689,695.39	509,689,695.39	532,459,000.00	-	22,769,304.61	104.47%
021500100100	23020113	CONSTRUCTION OF AGRICULTURAL MARKETING HUB IN ZONE A AND B BENAGRO		1,000,000,000.00	-	1,000,000,000.00	0.00%	
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Planters, Graters, Dryers, Rice Milling Machines, and Threshers) for the Ministry	67,827,867.71	67,827,867.71	116,648,000.00	-	48,820,132.29	171.98%
021510200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative Block (BNARDA)	13,565,573.54	13,565,573.54	12,005,000.00	1,560,573.54	88.50%	

Benue State Government						
021510200100	23020113	CONSTRUCTION/PROVISION AGRICULTURAL FACILITIES: PROCUREMENT OF IMPROVED SEEDS, CUTTINGS COUNTERPART FUNDS	11,627,634.46	11,627,634.46	-	11,627,634.46 0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN MAKURDI (BNARDA)	2,713,114.71	2,713,114.71	-	2,713,114.71 0.00%
021510200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Building HQTRS (BNARDA)	19,379,390.77	19,379,390.77	-	19,379,390.77 0.00%
021510200100	23050101	MONITORING AND EVALUATION	38,758,781.55	38,758,781.55	-	38,758,781.55 0.00%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.Massey Ferguson (MF375) 75HP Tractors	1,177,297,989.54	1,177,297,989.54	1,143,761,220.00	33,536,769.54 97.15%
021510200100	23010140	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.05-Series 6005 Mahindra 60HP Tractors	968,969,538.72	968,969,538.72	967,281,155.18	1,688,383.54 99.83%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks Green Life NPK 5:3:5 SOMPHYTO Organic Granular Fertilizer	174,414,516.97	(0.00)	-	0.00 0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 400 Trucks of NPK 20:10:10 Inorganic Fertilizer	968,969,538.72	0.00	-	0.00 0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks of Urea 40% - P Inorganic Fertilizer	155,035,126.19	(0.00)	-	0.00 0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks SSP 20% - N Inorganic Fertilizer	118,214,283.72	-	-	- 0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of Rice, Maize, Soyabeans, Sesame Seeds & Cassava Stems	373,053,272.00	44,000,000.00	43,940,000.00	60,000.00 99.86%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of Agro-Chemicals :Glyphosate,Round-Up,Glyspring,Miagrotopshot Plus,Bispyrinspring Sodium,Miafuron 75 WG for Maize,Mazit-100SL For soyabeans,Haimbea for Sesame,Sweep for cassava	576,536,875.54	(0.01)	-	0.01 0.00%
021510200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of Office Complex at BNARDA HQTRS	58,138,172.32	58,138,172.32	-	58,138,172.32 0.00%
021510200100	23010104	PURCHASE MOTOR CYCLES: Purchase of 30No. Bazuki Cargo Farm Tricycle	108,819,676.29	108,819,676.29	-	108,819,676.29 0.00%
021510200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive Chairs & Tables, 30No.Semi-Executive Chairs & Tables, 50No. Chairs & Tables,15No. Visitors Seat	58,138,172.32	58,138,172.32	21,970,000.00	36,168,172.32 37.79%
021510200100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Resuscitation of Agro- processing centers Across the state	73,157,200.17	73,157,200.17	62,899,567.00	10,257,633.17 85.98%
021510200100	23010101	PURCHASE / ACQUISITION OF LAND: Clearing of 50,000 Hectares of Land Across The State (Across the 23 LGAs)	96,896,953.87	96,896,953.87	158,324,000.00	61,427,046.13 163.39%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Livestock, Fisheries and Plantation farms in each of the 3-Senatorial Zones of the state	58,138,172.32	58,138,172.32	21,950,136.19	36,188,036.13 37.76%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 3No. 350Ton Silos for storage in the 3- senatorial zones of the state	14,534,543.08	14,534,543.08	9,250,000.00	5,284,543.08 63.64%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Standrad Veterinary clinics and Diagnostic Labortaries	72,672,715.40	72,672,715.40	61,656,235.00	11,016,480.40 84.84%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Contruction of Hatcheries for Poultry and Fische in the 3- Senatorial zones of the state	14,534,543.08	14,534,543.08	14,150,000.00	384,543.08 97.35%
021510200100	23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Agriculture Service centers in the three senatorial zones of the state (in 12 LGAs)	242,242,384.68	242,242,384.68	131,085,929.51	111,156,455.17 54.11%
021510200100	23050103	MONITORING AND EVALUATION: Monitoring of Agricultural extension Farmer Across the state(in the 23 LGAs)	96,896,953.87	96,896,953.87	83,248,319.21	13,648,634.66 85.91%
021510200100	23050103	MONITORING AND EVALUATION (IFAD-VCDP):Monitoring of IFAD-VCDP Projects (civil works) Across the 9 LGAs In the state	96,896,953.87	218,896,953.87	218,542,437.64	354,516.23 99.84%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (planters, Graters, dryers, rice milling machines, and threshers (IFAD-VCDP)	58,138,172.32	58,138,172.32	56,987,450.00	1,150,722.32 98.02%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of 16no Creche in the 8 LGAs (IFAD-VCDP)	108,524,588.34	108,524,588.34	104,050,647.51	4,473,940.83 95.88%
021510200100	23020113	Construction of 6 Analytical Service Laboratory (Soil,Fertilizer,Herbicide,Pesticide and Food samples at BADM HQTRS	242,242,384.68	242,242,384.68	57,686,668.00	184,555,716.68 23.81%
022000100100	23010104	MOTOR CYCLE (BAJA) 500NO @ N1.5M, TRICYCLE 500NO @ 2.9M	484,484,769.36	484,484,769.36	-	484,484,769.36 0.00%
022000100100	23010105	PURCHASE OF VANS: PURCHASE OF 100NO. HILUX VAN @ 80M EACH,100NO PRADO JEEP @N100M EACH	15,701,483,899.64	6,701,483,899.64	4,255,538,000.00	2,445,945,899.64 63.50%
022000100100	23010108	PURCHASE OF BUSES: PURCHASE OF 200NO. HUMMER II BUSES @ N70M EACH	12,201,483,899.64	5,201,483,899.64	4,583,251,750.00	618,232,149.64 88.11%
022000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS 200 SET OF EXECUTIVE SWIVEL CHAIRS, TABLES AND TRAYS.	500,000,000.00	250,000,000.00	-	250,000,000.00 0.00%
022000100100	23010113	COMPUTERS: PURCHASE OF 2,500NO. HP 250 86GB RAM 1 TERABITE HARD DRIVE LAPTOPS @ N800,000 EACH FOR THE MINISTRY	500,000,000.00	250,000,000.00	-	250,000,000.00 0.00%
022000100100	23010114	PRINTERS: PURCHASE OF 1000NO. HP LASER JET 2035 PRINTERS @ N450,000	250,000,000.00	250,000,000.00	-	250,000,000.00 0.00%
022000100100	23010115	PHOTOCOPIERS: PURCHASE OF 500NO. SHARP AR 7024 PHOTOCOPIERS @ N1.2M EACH	250,000,000.00	250,000,000.00	-	250,000,000.00 0.00%
022000100100	23010117	SHREDDING MACHINES: PURCHASE OF 100NO. SANYO SHREDDING MACHINES @ N95,000 EACH	9,205,210.62	9,205,210.62	-	9,205,210.62 0.00%
022000100100	23010118	SCANNERS: PURCHASE OF 1000NO. CANON PC300 SCANNER @ N180,000 EACH	55,802,350.65	55,802,350.65	-	55,802,350.65 0.00%
022000100100	23010119	PURCHASE OF 1NO. NEW (2.5 KVA) SOUNDPROOF POWER GENERATING SET FOR THE MINISTRY	16,472,482.16	16,472,482.16	-	16,472,482.16 0.00%
022000100100	23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	862,770.48	862,770.48	-	862,770.48 0.00%
022000100100	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF OFFICE BUILDING IN MAKURDI	27,402,458.55	27,402,458.55	-	27,402,458.55 0.00%
022000100100	23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE IN MINISTRY OF FINANCE, MAKURDI	3,391,393.39	3,391,393.39	-	3,391,393.39 0.00%
022000100100	23050102	AUTOMATION OF FILING SYSTEM FOR THE MINISTRY	13,565,573.54	13,565,573.54	-	13,565,573.54 0.00%
022000100100	23030121	REHABILITATION / REPAIRS - HOUSING: HALL (SPACE) IN MINISTRY OF FINANCE, MAKURDI	8,139,344.13	8,139,344.13	-	8,139,344.13 0.00%
022000700100	23020101	CONSTRUCTION OF VOUCHER STORE HOUSE AT MAKURDI SUB-TREASURY	13,177,985.73	13,177,985.73	-	13,177,985.73 0.00%
022000700100	23030121	RENOVATION OF PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) MAKURDI	6,504,692.51	6,504,692.51	-	6,504,692.51 0.00%
022000700100	23020118	CONSTRUCTION OF SOLAR PANEL FOR ELECTRICITY AT ACCOUNTANT GENERAL'S OFFICE	29,069,086.16	29,069,086.16	-	29,069,086.16 0.00%

Benue State Government						
022000700100	23050103	INSPECTION OF ACCOUNTS BOOKS IN MDAs AND LAISON OFFICES	14,534,543.08	14,534,543.08	-	0.00%
022000800100	23010106	Purchase of 12 corollas for Directors and 1 Hilux for Executive Chairman	193,793,907.74	433,793,907.74	410,581,670.00	94.65%
022000800100	23010112	PURCHASE OF CHAIRS & TABLES FOR CORPORATE HQ AND 40 AREA TAX OFFICES	101,741,801.57	72,028,000.00	71,553,542.00	99.34%
022000800100	23010119	PURCHASE OF 10KVA MIKANO GEN FOR CORPORATE HQ AND 8KVA FIRMAN FOR 40 AREA TAX OFFICES	19,379,390.77	9,379,390.77	-	0.00%
022000800100	23010123	PURCHASE OF 10 NO. FIRE EXTINGUISHERS FOR CORPORATE HQ	4,844,847.69	3,558,649.26	850,000.00	23.89%
022000800100	23010125	PURCHASE OF TAX ADMINISTRATION BOOKS FOR CORPORATE HQ LIBRARY	4,844,847.69	4,844,847.69	-	0.00%
022000800100	23020105	DRILLING OF BOREHOLE, WATER RETICULATION AND CONSTRUCTION OF OVERHEAD TANK AT CORPORATE HQ	19,379,390.77	9,379,390.77	-	0.00%
022000800100	23020116	Construction of box culvert and concrete line drain @ BIRS Corporate Headquarters	38,758,781.55	8,758,781.55	-	0.00%
022200100100	23010128	PURCHASE OF SECURITY EQUIPMENT CCTV CAMERA, HANDHELD SCANNERS, LED TOURCH ETC.	1,453,454.31	1,453,454.31	-	0.00%
022200100100	23020127	BROADCAST & COMMUNICATION EQUIPMENTS: SET UP A WEBSITE AND SOCIAL MEDIA PAGES TO PUBLICIZE THE DEVELOPMENTAL STRIDES OF THE GOVERNMENT	4,922,365.26	4,922,365.26	-	0.00%
022200100100	23050101	SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	2,422,423.85	2,422,423.85	-	0.00%
022200100100	23050101	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	5,668,471.80	5,668,471.80	-	0.00%
022200100100	23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF COMPUTER SOFTWARES FOR COMMERCE & INDUSTRY, MAKURDI	145,345.43	145,345.43	-	0.00%
022200100100	23050103	MONITORING AND EVALUATION & OTHERS: MONITORING & EVALUATION OF ONGOING PROJECT AND PROGRAMS BY MINISTRY OF INDUSTRY OF ACROSS THE STATE.	4,844,847.69	4,844,847.69	-	0.00%
022200100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO.POWER GENERATING SET FOR THE HEADQUARTERS IN MAKURDI	484,484.77	484,484.77	-	0.00%
022200100100	23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	5,038,641.60	7,038,641.60	832,194.68	11.82%
022200100100	23050101	RESEARCH AND DEVELOPMENT: NIGERIA EXPORT PROMOTION COUNCIL: PROMOTE GROWTH DEVELOPMENT OF NON-OIL BUSINESS/PRODUCTS IN BENUE STATE.	9,689,695.39	9,689,695.39	-	0.00%
022200100100	23050101	BENUE STATE CONSUMER PROTECTION AGENCY - PROGRAMME IN BENUE STATE.	9,689,695.39	9,689,695.39	-	0.00%
022200100100	23050101	SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH NGF AND PEBC; A 3-YEAR WORLD BANK INTERVENTION PROGRAMME FOR PROMOTING ECONOMIC GROWTH, PRIVATE SECTOR DEVELOPMENT, JOB CREATION ECT.	33,913,933.86	33,913,933.86	-	0.00%
022200100100	23050101	NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU WITH INDIAN INDUSTRIAL DESIGN CONSULTANT; [DESIGN, BUILD, OWN, OPERATE & TRANSFER OWNERSHIP IN THE 23 LGAs	33,913,933.86	33,913,933.86	-	0.00%
022200100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ENTERPRENUERSHIP DEVELOPMENT CENTRE MAKURDI	678,278,677.10	178,278,677.10	6,309,897.44	3.54%
022200100100	23020124	UPGRADE OF FACILITIES AT MODERN MARKET, MAKURDI.	968,969,538.72	468,969,538.72	386,900,150.00	82.50%
022200100100	23020128	CONSTRUCTION AND ESTABLISHMENT OF MODERN ABBATOIRS AT MODERN MARKET AND NORTH-BANK, MAKURDI.	968,969,538.72	468,969,538.72	289,765,830.00	61.79%
022200100100	23020128	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: UPGRADE OF FACILITIES AT BENUE INVESTMENT AND PROPERTIES FOR INDUSTRIAL EXPANSION(BIPC)	31,000,000,000.00	13,900,000,000.00	13,550,000,000.00	97.48%
022200100100	23020124	ESTABLISHMENT OF 6NO. ZONAL COMMODITY MARKETS THROUGH PPP AT ZONES A, B, & C	968,969,538.72	468,969,538.72	-	0.00%
022200300100	23020127	SOFTWARE DEVELOPMENT AND DEPLOYMENT	24,224,238.47	24,224,238.47	0.00	0.00%
022200300100	23020127	CONSTRUCTION AND INSTALLATION OF ICT EQUIPMENTS	40,687,515.42	40,687,515.42	0.00	0.00%
022200300100	23020101	CONSTRUCTION OF ABUJA AND MAKURDI OFFICES	20,852,224.47	20,852,224.47	0.00	0.00%
022200300100	23050101	DIASPORA VILLAGE DESIGN AND PLANNING	62,983,020.02	62,983,020.02	0.00	0.00%
022200300100	23050101	MBATYAV CEMENT DESIGN AND PLANNING	72,672,715.40	72,672,715.40	0.00	0.00%
022800100100	23010102	PURCHASE OF INDUSTRIAL EQUIPMENT: Procurement of 1unit of GPS at 75,000 MEST Makurdi	72,672.72	72,672.72	-	0.00%
022800100100	23010102	Provision/Installation of 100MW Solar Mini-Grids, 500,000,000	484,484,769.36	484,484,769.36	-	0.00%
022800100100	23010102	Purchase and Kitting of 2No. First Aid Boxes @270,000 each for MESTI Hqtrs	523,243.55	523,243.55	-	0.00%
022800100100	23010102	Fabrication and Installation of 1unit of Flood Detection Technological Device over River Benue	968,969.54	968,969.54	-	0.00%
022800100100	23010102	Local Fabrication of Agricultural Machines (MILLERS, RIDGERS, TRESHERS, Etc) for Mechanized Farming in Benue State	30,280,298.08	30,280,298.08	-	0.00%
022800100100	23010102	Rehabilitation of MESTI Internet Network Infrastructure	2,906,908.62	2,906,908.62	-	0.00%
022800100100	23010102	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: Construction of Car Park at at MEST Headquarters	11,627,634.46	11,627,634.46	-	0.00%
022800100100	23010102	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS:Acquisition, Construction and furnishing of Office Accommodation for National Research Institute for Chemical Technology (NARICT)	96,896,953.87	96,896,953.87	-	0.00%
022800100100	23010102	CONSTRUCTION OF ICT INFRASTRUCTURES: Construction of Technology Innovation Hub.	3,661,453,128.48	530,018,702.02	505,342,100.00	95.34%
022800100100	23010102	RESEARCH AND DEVELOPMENT:Training of 1,650 youths on Inverter making Technology in 23 LGAs across Benue State.	218,018,146.21	218,018,146.21	-	0.00%
022800100100	23010102	RESEARCH AND DEVELOPMENT:Inspection of Sc.& Tech. Labs and Workshop Equip. in Sc and Tech. Schs.	4,844,847.69	4,844,847.69	-	0.00%
022800100100	23010102	RESEARCH AND DEVELOPMENT:Research/Documentation from DPRS at MEST HQTRS for Benue State Planning Commisssion	2,906,908.62	2,906,908.62	-	0.00%

Benue State Government							
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Annual National Mathematics competition organized for science students across the 36 states of the federation.	3,875,878.15	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS:National Council on Science, Technology and Innovation(NCSTI)-All major decisions concerning the aforementioned are taken by the NCSTI. The council also draws a roadmap for Ministry of Science and Technology throughout the Federation to follow in a calendar year.	2,906,908.62	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS:Young Nigerian Scientists Presidential Award for 774-(YONSPA) -Annual science competition for young scientist in all the 774 Local Government Areas of the federation LGA's	5,813,817.23	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS:Annual National Conf. of Nigeria association of Technical Teachers-Annual workshop for science and technology teachers meant to update and enhance their knowledge of trending science and technology concepts and topics and the incorporation of same in preparing young scientists for future generations.	2,906,908.62	-	-	-	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Science and Technology Exhibition EXPO (STI)- Annual national exhibition platform where indigenous inventions and innovations by local scientists or technologists are displayed and carefully scrutinized for adoption.	7,751,756.31	20,000,000.02	-	20,000,000.02	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS:Junior Engineers, Technicians and Scientists (JETS)-Science competition meant for young and upcoming scientists to promote young scientists taking up professional career's science, engineering and technology fields.	51,355,385.55	51,355,385.55	-	51,355,385.55	0.00%
022800100100	23010102	ANNIVERSARIES AND CELEBRATIONS: Attendance at Nigeria International Energy Summit (NIES)-Annual workshop aimed at addressing problems and prospects in the energy sector especially concerning renewable energy.	2,906,908.62	0.00	-	-	0.00%
022800100100	23010112	Furnishing/Equipping of 1 number Engineering Workshop at BEST CENTER Makurdi.	101,249,371.25	101,249,371.25	-	101,249,371.25	0.00%
022800100100	23020101	Construction of 2 Number Storey Buildings (1 for Classrooms and 1 for Workshops) at BEST CENTER Makurdi	278,977,957.83	278,977,957.83	-	278,977,957.83	0.00%
022800100100	23010129	Acquisition and Installation of Equipment on 1 Technology Workshop (WELDING & FABRICATION) at MESTI Hqtrs	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
022800100100	23050104	HOSTING OF STATE SCIENCE AND TECHNOLOGY SUMMIT		70,000,000.00	-	70,000,000.00	0.00%
023100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF TWELVE(12NO.) EXECUTIVE CHAIRS, TABLES, DESK .	96,896,953.87	96,896,953.87	43,510,900.00	53,386,053.87	44.90%
023100100100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENTS PURCHASE OF 50 NOS 5KG DRY POWDER FIRE EXTINGUISHER FOR OFFICE AND VEHICLES	12,112,119.23	10,689,578.21	-	10,689,578.21	0.00%
023100100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGET - CCTV ETC.	2,577,458.97	4,000,000.00	-	4,000,000.00	0.00%
023100100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WEIGHING BRIDGE FOR THE VEHICLE INSPECTION CENTRE, NORTH BANK MAKURDI	64,145,783.46	64,145,783.46	-	64,145,783.46	0.00%
023100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ESTABLISHMENT OF A DRIVING / VIO TRAINING SCHOOL IN MAKURDI	55,231,263.71	55,231,263.71	-	55,231,263.71	0.00%
023100100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: CONSTRUCTION OF A 10MW PP GAS POWER STATION AT THE INDUSTRIAL LAYOUT MAKURDI	44,438,784.09	44,438,784.09	-	44,438,784.09	0.00%
023100100100	23020103	ELECTRIFICATION OF MINISTRIES OF LAND, WORKS, AGRIC, SUBEB, RAAM & SUB-TREASURERY.	143,294,876.15	143,294,876.15	141,111,480.00	2,183,396.15	98.48%
023100100100	23020103	ELECTRIFICATION OF OFFICE OF THE DEPUTY GOVERNOR, MINISTRY OF ENVIRONMENT & BERWASA	65,481,163.99	65,481,163.99	61,321,439.00	4,159,724.99	93.65%
023100100100	23020103	ELECTRIFICATION OF JUDGES QUARTERS MAKURDI	52,234,240.92	52,234,240.92	34,500,000.00	17,734,240.92	66.05%
023100100100	23020103	ELECTRIFICATION OF THE MINISTRY OF POWER, RENEWABLE ENERGY & TRANSPORT, CIVIL SERVICE COMMISSION, RADIO BENUE, AMINU ISA KONTAGORA THEATRE COMPLEX	78,118,324.21	78,118,324.21	-	78,118,324.21	0.00%
023100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC MOBILE WORKSHOP WITH FULL EQUIPMENT	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
023100100100	23020123	CONSTRUCTION OF TRAFFICK/STREET LIGHTS IN MAKURDI TOWN	1,101,050,623.66	1,101,050,623.66	1,100,000,000.00	1,050,623.66	99.90%
023100100100	23020123	INSTALLATION OF 654 INTEGRATED SOLAR LIGHTS AT MDAs IN MAKURDI	387,511,266.89	387,511,266.89	366,789,564.00	20,721,702.89	94.65%
023100100100	23020123	INSTALLATION OF ADAPTIVE TRAFFIC CONTROL SYSTEM IN MAKURDI	497,701,513.87	-	-	-	0.00%
023100100100	23050101	RESEARCH AND DEVELOPMENT: PROFESSIONAL AND TECHNICAL SURVEY DATA/MAPPING INFORMATION AND GIS APPLICATION SUPPORT TO POWER SECTOR/POWER SECTOR REFORM COORDINATING PROG.	55,715,748.48	55,715,748.48	-	55,715,748.48	0.00%
023100100100	23050103	MONITORING AND EVALUATION: MONITORING AND SUPERVISION OF DRIVING SCHOOL IN THE STATE	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
023100100100	23020101	CONSTRUCTION OF 4 NOS OFFICE BLOCK ACCOMODATION FOR STAFF OF THE MINISTRY	297,473,648.39	-	-	-	0.00%
023100100100	23020116	CONSTRUCTION / PROVISION OF RIVER PORTS IN RIVER BENUE IN MAKURDI	484,484,769.36	-	-	-	0.00%
023100100100	23020103	CONSTRUCTION OF A 30MW SOLAR POWER PLANT IN MAKURDI	116,276,344.65	116,276,344.65	113,650,700.00	2,625,644.65	97.74%
023100100100	23020103	CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN MAKURDI	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
023100100100	23020103	CONSTRUCTION OF POWER DISTRIBUTION NETWORK SPANNING 90KM IN ZONE B	391,209,501.28	-	-	-	0.00%
023100100100	23020103	CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE B	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
023100100100	23020103	PROVISION OF SOLAR HOME SYSTEMS FOR 20 THOUSAND HOUSEHOLDS IN ZONE B	284,484,769.36	-	-	-	0.00%
023100100100	23020103	CONSTRUCTION OF ROAD SIGNS/SIGNALISATION OF MAJOR ROAD INTERSECTIONS IN THE STATE	29,069,086.16	29,069,086.16	28,350,000.00	719,086.16	97.53%
023100100100	23020103	CONSTRUCTION OF 300 MEGA WATTS POWER GENERATING PLANTS IN MAKURDI	284,484,769.36	-	-	-	0.00%
023100100100	23020103	PROVISION OF 6,000 INTEGRATED SOLAR STREET LIGHTS ACROSS THE STATE	284,484,769.36	284,484,769.36	284,200,000.00	284,769.36	99.90%

Benue State Government						
023100100100	23010128	PURCHASE OF FORENSIC MACHINE FOR DETECTION OF FALSE PAPERS	2,422,423.85	2,422,423.85	-	0.00%
023100100100	23010129	PURCHASE OF 300NOS CNG CONVERSION KITS	387,587,815.49	-	-	0.00%
023100100100	23010141	SOLAR PANEL STARTUP KITS AND TRAINING OF 10 PERSON EACH PER LOCAL GOVERNMENT IN THE STATE		100,000,000.00	-	0.00%
023400100100	23010112	PURCHASE OF 150NO. VAVA EXECUTIVE SWIVEL CHAIRS FOR THE MOWH HQTRS	7,267,271.54	7,267,271.54	-	0.00%
023400100100	23010112	PURCHASE OF 150NO. ZIT MBF EXECUTIVE OFFICE TABLES FOR THE MOWH HQTRS	7,267,271.54	7,267,271.54	-	0.00%
023400100100	23010112	PURCHASE OF 50NO. LIVARNO STEEL CABINETS FOR THE MOWH HQTRS	7,267,271.54	7,267,271.54	-	0.00%
023400100100	23010128	PURCHASE OF CCTV SECURITY APARATUS AND APPLIANCES TO COVER MOWT HEADQUARTERS	16,956,966.93	-	-	0.00%
023400100100	23010128	BIOMETRIC CAPTURE OF STAFF, TIME AND ATTENDANCE REGISTER MANAGEMENT PILOT SCHEME IN THE MOWT.	678,278.68	-	-	0.00%
023400100100	23010119	PURCHASE OF 1NO. 500KVA GENERATOR FOR THE COMMISSIONERS QUARTERS.	67,827,867.71	67,827,867.71	-	0.00%
023400100100	23010119	PURCHASE OF 1NO. 250KVA GENERATOR FOR THE CENTRAL MECHANICAL WORKSHOP AT HEADQUARTERS	67,827,867.71	5,115,829.43	-	0.00%
023400100100	23010119	PURCHASE OF 1NO. 250KVA STAND-BY GENERATOR SET AND INSTALLATION FOR THE INTERNATIONAL MARKET, MAKURDI.	66,858,898.17	66,858,898.17	-	0.00%
023400100100	23030125	REPAIRS OF 33KVA STEP-DOWN TRANSFORMER AT DEP. GOVERNOR'S OFFICE	2,034,836.03	2,034,836.03	-	0.00%
023400100100	23030125	REPAIRS OF 280KVA PUMA GENERATOR SET AT MOWT&E HQTRS MAKURDI (BNTB-114/2006).	2,034,836.03	2,034,836.03	-	0.00%
023400100100	23010123	PURCHASE OF FIRE EXTINGUISHERS FOR MINISTRY OF WORKS, TRANSPORT & ENERGY HEADQUARTERS & DIVISIONAL OFFICES.	9,689,695.39	-	-	0.00%
023400100100	23030121	OVERHAUL AND PURCHASE OF MACHINERY AND EQUIPMENT AT CENTRAL MECHANICAL WORKSHOPS.	22,286,299.39	-	-	0.00%
023400100100	23020101	CONSTRUCTION OF 1NO. BLOCK FOR MECHANICAL ENGINEERING TRAINING SCHOOL AT HEADQUARTERS	48,448,476.94	-	-	0.00%
023400100100	23030113	CONSTRUCTION / PROVISION OF ROADS: MAINTENANCE OF RAILWAY LEVEL CROSSING IN THE STATE.	2,034,836.03	-	-	0.00%
023400100100	23030113	CONSTRUCTION / PROVISION OF ROADS: REHABILITATION/ EMERGENCY REPAIRS OF RURAL AND URBAN ROADS.	193,793,907.74	3,393,793,907.74	3,393,545,073.13	99.99%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: SURFACING AND CONSTRUCTION OF NEW TOWNSHIP ROADS & INTERCHANGE IN MAKURDI, GBOKO, OTUKPO, KATSINA ALA, VANDEIKYA, OJU, AND OTHERS.	968,969,538.72	2,968,969,538.72	2,972,537,258.77	100.12%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 16NO. ROAD PROJECTS IN MAKURDI TOWNSHIP (15.528KM)	3,682,084,247.13	9,000,000,000.00	8,154,329,700.00	90.60%
023400100100	23030113	GENERAL EMERGENCY REPAIRS OF ROAD WASHOUT, CULVERTS AND BRIDGES ON FEDERAL ROADS IN THE STATE	193,793,907.74	-	-	0.00%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MATERIAL TESTING AND QUALITY CONTROL LABORATORY, MOWHUD, MAKURDI	436,036,292.42	436,036,292.42	80,000.00	0.02%
023400100100	23020114	ROADS & BRIDGES: ENGINEERING SURVEY AND DESIGN OF SOME ROADS ACROSS THE STATE.	96,896,953.87	-	-	0.00%
023400100100	23030113	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF 9 NO. DIVISIONAL ENGINEERS' OFFICES.	193,793,907.74	393,793,907.74	375,367,889.00	95.32%
023400100100	23030113	ROADS & BRIDGES: SURFACING AND REHABILITATION OF MGOK TOWNSHIP ROADS (97.03KM) IN MKD, GBK, OTK & K/ALA.	3,875,878.15	3,875,878.15	-	0.00%
023400100100	23020114	ROADS & BRIDGES: SURFACING OF SELECTED TOWNSHIP ROADS (7.4KM) ACROSS THE STATE	199,607,724.98	1,374,607,724.98	1,351,468,500.00	98.32%
023400100100	23030101	RELOCATION OF WATER INSTALLATIONS AFFECTED BY INTERCHANGE AND ROAD WORKS ACTIVITIES IN THE STATE	484,484,769.36	1,384,484,769.36	1,351,468,500.00	97.62%
023400100100	23030101	RENOVATION AND FURNISHING OF APER AKU LODGE	48,448,476.94	3,398,448,476.94	3,366,839,494.23	99.07%
023400100100	23030121	RENOVATION AND FURNISHING OF GOVERNOR'S LODGE MAKURDI	281,714,515.55	281,714,515.55	238,000,000.00	84.48%
023400100100	23020101	FURNISHING OF GOVERNOR'S OFFICE (INCLUDING THE OLD BANQUET HALL)	9,689,695.39	9,689,695.39	-	0.00%
023400100100	23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF PHASE II STATE SECRETARIAT, MAKURDI.	19,379,390.77	-	-	0.00%
023400100100	23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI.	484,484,769.36	5,804,404,122.00	5,686,391,119.56	97.97%
023400100100	23030121	REHABILITATION / REPAIRS OF PRESIDENTIAL BUILDING: RENOVATION OF ALL GOVERNMENT LODGES IN MAKURDI.	290,690,861.62	7,814,923,946.82	7,727,022,253.41	98.88%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: RENOVATION, EXTENSION AND FURNISHING OF GOVERNMENT HOUSE, MAKURDI	484,484,769.36	(0.00)	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING/REHABILITATION OF BENUE STATE SECRETARIAT, MAKURDI	943,966,157.90	565,785,030.76	482,892,515.38	85.35%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF MAKURDI PRISON,	12,732,480.35	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF LIAISON OFFICE ABUJA	19,379,390.77	700,000,000.00	700,000,000.00	100.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE, MAKURDI	48,448,476.94	96,896,953.87	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI	581,381,723.23	882,277,080.92	832,456,831.00	94.35%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI (COMMITTEE ROOM)	14,534,543.08	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION & FURNISHING OF MINISTRY OF HOUSING HQTRS	8,571,343.29	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: HIGH COURT OTUKPO	9,689,695.39	-	-	0.00%
023400100100	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: GOVERNOR/DEPUTY GOVERNOR'S LODGE COMPLEX ABUJA	4,844,847.69	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SCHOLARSHIP BOARD OFFICE, MAKURDI	6,174,439.47	-	-	0.00%
023400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: RENOVATION OF RADIO BENUE MAKURDI	19,379,390.77	-	-	0.00%

Benue State Government								
023400100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF 3NO. OFFICE BLOCK FOR CHRISTIAN PILGRIMS WELFARE BOARD, MKD	874,715,433.64	(0.00)	-	-	0.00	0.00%
023400100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF PERMANENT SECRETARIAT FOR MUSLIMS WELFARE BOARD MAKURDI	48,448,476.94	-	-	-	-	0.00%
023400100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FENCE AT THE MUSLIM PILGRIMS WELFARE BOARD COMPLEX NAKA ROAD, MAKURDI	48,448,476.94	-	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF APIR REHABILITATION CENTER	15,097,322.06	-	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GOVERNMENT COLLEGE UTONKON	64,321,858.60	-	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: REMODELLING OF CHAPEL OF GRACE GH MAKURDI	48,890,860.46	48,890,860.46	-	-	48,890,860.46	0.00%
023400100100	23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDING:RENOVATION OF GP 728 SPEAKER'S RESIDENCE AT COMMISSIONERS QUARTERS, MAKURDI	51,267,996.91	-	-	-	-	0.00%
023400100100	23030124	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FOOD VENDORS SHOPS AT BENUE STATE UNIVERSITY SECOND GATE MAKURDI	28,394,993.56	28,394,993.56	-	-	28,394,993.56	0.00%
023400100100	23030105	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF GOVERNMENT HOUSE CLINIC, MAKURDI	29,069,086.16	29,069,086.16	-	-	29,069,086.16	0.00%
023400100100	23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION AND FURNISHING OF COMMISSIONER'S QUARTERS	194,634,668.16	4,287,452,535.16	3,921,796,442.50	-	365,656,092.66	91.47%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: REHABILITATION OF A BUILDING COMPLEX BESIDE ZONE-4 POLICE HEADQUARTERS FOR THE ESTABLISHMENT OF WORLD CLASS FASHION HUB	252,318,503.18	252,318,503.18	217,088,731.51	-	35,229,771.67	86.04%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED RENOVATION OF OLD OFFICES AT DEPUTY GOVERNOR'S OFFICE, MAKURDI	58,094,000.76	58,094,000.76	-	-	58,094,000.76	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED RENOVATION AND FURNISHING OF SSG'S OFFICE COMPLEX MAKURDI	35,890,743.32	265,890,743.32	250,638,470.91	-	15,252,272.41	94.26%
023400100100	23040101	LANDSCAPING OF SCHOOL OF NURSING AND MIDWIFERY, MAKURDI	48,448,476.94	48,448,476.94	-	-	48,448,476.94	0.00%
023400100100	23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: PROPOSED COMPLETION OF INTERNATIONAL CONFERENCE CENTRE MAKURDI	484,484,769.36	2,984,484,769.36	2,902,202,061.00	-	82,282,708.36	97.24%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONVERSION OF GUEST HOUSE 'C2' TO BLOCK OF OFFICES AND FURNISHING OF GUEST HOUSE C1 AT GHM	52,896,329.74	57,146,329.74	57,088,731.51	-	57,598.23	99.90%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONVERSION OF GUEST HOUSE 'C1' TO BLOCK OF OFFICES AT GHM	46,009,921.81	46,009,921.81	6,362,767.40	-	39,647,154.41	13.83%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF DILAPIDATED WAREHOUSE/STORES AND WORKSHOPS IN THE MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	484,484,769.36	484,484,769.36	411,873,560.00	-	72,611,209.36	85.01%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	193,793,907.74	-	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	193,793,907.74	-	-	-	-	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	69,459,158.81	69,459,158.81	-	-	69,459,158.81	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OFPOWER, RENEWABLE ENERGY AND TRANSPORT	45,997,700.98	45,997,700.98	-	-	45,997,700.98	0.00%
023400100100	23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RENOVATION OF MINISTRY OF SCIENCE AND TECHNOLOGY	82,225,094.43	82,225,094.43	62,456,780.00	-	19,768,314.43	75.96%
023400100100	23050103	CONSTRUCTION / PROVISION OF OFFICE BUILDING: DEVELOPMENT CONTROL IN MAJOR TOWNS IN MAKURDI (ZONE A, B AND C) MONITORING	3,875,878.15	3,875,878.15	-	-	3,875,878.15	0.00%
023400100100	23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: URBAN RENEWAL (REINVIGORATING OF AILING COMMUNITIES OF AKPEHE, KANSHIO, ANWAN JUKUN AND WADATA)	3,875,878.15	3,875,878.15	-	-	3,875,878.15	0.00%
023400100100	23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: RESTORATION OF MAKURDI URBAN MASTER PLAN	3,875,878.15	3,875,878.15	-	-	3,875,878.15	0.00%
023400100100	23040101	CONSTRUCTION / PROVISION OF OFFICE BUILDING: LANDSCAPE/BEAUTIFICATION REDESIGN & RENEWAL OF ROUNDABOUTS, PARKS AND GARDENS IN MAKURDI 8NOS (HIGH LEVEL, MACAFA, WURUKUM, DOO, ROCER, KWARARAF, NORTH BANK 2NOS)	3,875,878.15	3,875,878.15	-	-	3,875,878.15	0.00%
023400100100	23020104	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI (LAYOUT AND DESIGN)	968,969,538.72	68,969,538.72	-	-	68,969,538.72	0.00%
023400100100	23020101	CONSTRUCTION OF OFFICE BUILDING AND FINISHING OF SPECIAL UNIT RESEARCH CENTRE AT GOVT HOUSE	64,197,862.36	64,197,862.36	-	-	64,197,862.36	0.00%
023400100100	23030121	RENOVATION AND FURNISHING OF COUNTER TERRORISM UNIT (CPU) AT BENUE STATE POLICE COMMAND	135,898,268.50	135,898,268.50	135,550,000.00	-	348,268.50	99.74%
023400100100	23010101	ACQUISITION OF LAND FOR CONSTRUCTION OF FEDERAL ROADS (COMPENSATION)		7,136,713,026.11	3,366,839,494.23	-	3,769,873,531.88	47.18%
023400100100	23030113	REHABILITATION/REPAIRS OF 13KM DOUBLE CARRIAGE FEDERAL ROAD FROM WURUKUM ROUNDABOUT TO AIRFORCE BASE		3,050,084,129.03	-	-	3,050,084,129.03	0.00%
023800100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of District Economic Development Infrastructure Projects for Council Wards in the State, BUDGET SUPPORT,MITI, FADAMA III,NGCARES	4,016,956,966.93	2,016,956,966.93	888,045,593.00	-	1,128,911,373.93	44.03%
023800100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g. SATELLITE)	90,740.12	90,740.12	-	-	90,740.12	0.00%

Benue State Government						
023800100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Internet Access / Workstation (Data Bank Hardware)	44,766,392.69	44,766,392.69	-	44,766,392.69 0.00%
023800100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Web Hosting and Management, Makurdi	4,239,241.73	4,239,241.73	-	4,239,241.73 0.00%
023800100100	23010113	PURCHASE OF PROJECTORS: 4 No. of Projectors for Training @500,000 each 2NOS. FOR BUDGET OFFICE	911,366.60	911,366.60	-	911,366.60 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Research on the impact of Donors UNHCR, UNICEF, UNFPA, UNDP, Social Inv. Prog. (SOCU) Maternal and Child Healthcare, SPIN etc. on Infrastructural Development of the State.	9,979,263,167.34	2,979,263,167.34	297,939,327.83	2,681,323,839.51 10.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Finalization and Production of Donor Cordination Framework,	4,844,847.69	4,844,847.69	-	4,844,847.69 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Economic and Statistical Investigation and Production of Statistical Yearbook,	6,007,611.14	6,007,611.14	-	6,007,611.14 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: General Household Surveys(GHS)	43,149,545.89	43,149,545.89	-	43,149,545.89 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Cordination and Preparation of Sectoral Policies in the MDAs	847,848.35	847,848.35	-	847,848.35 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Cordination of Local Govt Plans	4,239,241.73	4,239,241.73	-	4,239,241.73 0.00%
023800100100	23050103	MONITORITON AND EVALUATION: Monitoring and Evaluation of Projects Implementation and Feasibility Studies in the State	1,271,772.52	1,271,772.52	-	1,271,772.52 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Manpower Survey	2,543,545.04	2,543,545.04	-	2,543,545.04 0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Price Income and Productivity Survey. (PIP)	2,543,545.04	2,543,545.04	-	2,543,545.04 0.00%
023800100100	23050101	COMPUTER SOFTWARE ACQUISITION: Acquisition of Budgeting Software	42,392,417.32	42,392,417.32	-	42,392,417.32 0.00%
023800100100	23050103	MONITORITION AND EVALUATION: Coordination/Monitoring and Evaluation of NG-CARES Programmes/Project in the State	495,078,875.56	495,078,875.56	168,964,973.05	326,113,902.51 34.13%
023800100100	23010113	Purchase of 250Nos Android Tablets devices @ 300,,000 SOCU	72,672,715.40	72,672,715.40	-	72,672,715.40 0.00%
023800100100	23010113	Purchase of 1 server @2,000,000 SOCU	1,937,939.08	1,937,939.08	-	1,937,939.08 0.00%
023800100100	23010113	16Nos Laptops @ 400,000 SOCU	6,201,405.05	6,201,405.05	-	6,201,405.05 0.00%
023800100100	23010115	Purchase of 1Nos Photocopying Mechine SOCU	1,937,939.08	1,937,939.08	-	1,937,939.08 0.00%
023800100100	23050103	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2024 MATCHING GRANT (SUBEB))		3,554,642,584.46	-	3,554,642,584.46 0.00%
023800100100	23050103	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2025 MATCHING GRANT (SUBEB))		3,554,642,584.46	-	3,554,642,584.46 0.00%
023800400100	23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS: PURCHASE OF 2NOS.EXECUTIVE CHAIRS & TABLES, 6NOS SEMI EXECUTIVE CHAIRS & TABLES, 4SET VISITORS CHAIRS,30NOS SWIVEL CHAIRS AND OFFICE DESK, PURCHASE OF 3NO. GUBABI SAFE	19,379,390.77	19,379,390.77	13,540,000.00	5,839,390.77 69.87%
023800400100	23050101	RESEARCH AND DEVELOPMENT: ROLE OF STATISCAL DATA IN POLICY FORMULATION IN THE STATE	38,758,781.55	93,758,781.55	93,000,000.00	758,781.55 99.19%
023800400100	23050102	COMPUTER SOFTWARE ACQUISITION:PURCHSE OF STATA,MATLAB,SASTABLEAU SOFTWARE FOR STATISCAL DATA ANALYSIS	24,224,238.47	24,224,238.47	24,100,000.00	124,238.47 99.49%
023800400100	23050103	MONITORING AND EVALUATION: IMPLEMENTATION OF STATISCAL SURVEY DATA IN THE STATE	6,782,786.77	58,282,786.77	58,000,000.00	282,786.77 99.51%
025000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO.OFFICE REFRIGERATORS FOR THE COMMISSION	169,569.67	169,569.67	-	169,569.67 0.00%
025000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO. AIR CONDITIONERS FOR THE COMMISSION	339,139.34	339,139.34	-	339,139.34 0.00%
025000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 3NO.TELEVISION SETS FOR THE COMMISSION	339,139.34	339,139.34	-	339,139.34 0.00%
025000100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO. POWER GENERATING SET FOR THE COMMISSION	1,695,696.69	1,695,696.69	-	1,695,696.69 0.00%
025000100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REPAIRS OF COMMISSION'S BUILDING, MAKURDI	1,356,557.35	1,356,557.35	-	1,356,557.35 0.00%
025000100100	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	678,278.68	678,278.68	-	678,278.68 0.00%
025000100100	23050103	MONITORING AND EVALUATION: MONITORING & EVALUATION OF ONGOING PROJECTS AND PROGRAMS OF THE COMMISSION	2,034,836.03	2,034,836.03	-	2,034,836.03 0.00%
025000100100	23050104	ANNIVERSARIES/CELEBRATIONS: SPECIAL DAYS CELEBRATIONS	1,695,696.69	1,695,696.69	-	1,695,696.69 0.00%
025200100100	23010101	PURCHASE OF 2NO. DUMPSITES ACQUISITION AND DEVELOPMENT FOR THE MINISTRY IN MAKURDI	33,913,933.86	33,913,933.86	-	33,913,933.86 0.00%
025200100100	23010112	PURCHASE OF 10NO. CHAIRS, 5NO. AIR-CONDITIONS AND 15NO. CEILING FANS FOR THE MINISTRY IN MAKURDI	6,443,647.43	6,443,647.43	-	6,443,647.43 0.00%
025200100100	23020105	STORAGE OF WATER TREATMENT CHEMICALS FOR THE MINISTRY IN MAKURDI	193,793,907.74	193,793,907.74	-	193,793,907.74 0.00%
025200100100	23040102	CONSTRUCTION OF SELECTED EROSION PROJECT AT NORTH BANK MAKURDI (ON - GOING TER GUMA STREET)	193,793,907.74	193,793,907.74	-	193,793,907.74 0.00%
025200100100	23020105	REHABILITATION OF EXISTING PCI WATER SCHEME ACROSS THE STATE	822,242,384.68	822,242,384.68	741,566,000.00	80,676,384.68 90.19%
025200100100	23040101	ANNUAL TREE PLANTING CAMPAIGN (NURSERY IN A, B & C)	62,983,020.02	62,983,020.02	-	62,983,020.02 0.00%
025200100100	23040102	ECOLOGICAL PROJECTS IN THREE ZONE A, B & C (MAKURDI LGA & OTHERS)	968,969,538.72	468,969,538.72	432,100,000.00	36,869,538.72 92.14%
025200100100	23050101	CLIMATE CHANGE ACTIVITIES; TAKE OFF OF THE DEPARTMENT , WORKSHOPS & TRAINING	125,966,040.03	125,966,040.03	-	125,966,040.03 0.00%
025200100100	23040104	PURCHASE OF WASTE MANAGEMENT EQUIPMENT (WASTE BINS AND CONTAINERS FOR COLLECTION AND STORAGE OF WASTE, GARBAGE TRUCKS AND WASTE COLLECTION VEHICLES FOR THE MINISTRY	193,793,907.74	193,793,907.74	-	193,793,907.74 0.00%
025200100100	23050101	REVIEW OF STATE ENVIRONMENTAL POLICY IN MAKURDI	48,448,476.94	48,448,476.94	-	48,448,476.94 0.00%
025200100100	23040104	AGRO - CLIMATE RESILIENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT CONTERPART CONTRIBUTION (GCC)	1,973,790,949.95	1,973,790,949.95	1,911,471,686.80	62,319,263.15 96.84%
025200100100	23040104	SOLID WASTE AND DUMPSITE MANAGEMENT EQUIPMENT IN MAKURDI	242,242,384.68	242,242,384.68	241,350,700.00	891,684.68 99.63%

025200100100	23020105	SUSTAINABLE POWER AND IRRIGATION FOR NIGERIA (SPIN) DRY SEASON IRRIGATION FARMING PROJECT. 600 HECTARES TO BE CULTIVATED IN MAKURDI, USHONGO AND KATSINA-ALA LGAS FOR A 8,000 DOLLARS REWARD FOR EACH HECTARE OF LAND CULTIVATED THROUGH IRRIGATION	290,690,861.62	290,690,861.62	259,783,410.00	30,907,451.62	89.37%
025210300100	23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES PORTABLE HANDWASHING FACILITIES e.t.c) - RUSPIN	289,721,892.08	289,721,892.08	261,298,739.52	28,423,152.56	90.19%
025210300100	23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (EXPANDED WATER SANITATION AND HYGIENE e.g PUBLIC STANDPIPES, PROTECTED DUG WELLS, PROTECTED SPRINGS BOREHOLES e.t.c (P-WASH)	80,412,753.69	80,412,753.69	79,425,500.00	987,253.69	98.77%
025210300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS e.t.) - SHAWN (UNICEF)	192,824,938.20	192,824,938.20	192,824,938.20	0.00	100.00%
025210300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (PROVISION OF BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS IN MAKURDI e.t.c) - WATER AID	386,618,845.95	561,868,257.70	561,549,732.45	318,525.25	99.94%
025210300100	23050101	RESEARCH AND DEVELOPMENT:FUNDING FOR SCALE- UP OF CLTS/ODF BY UNICEF	741,792,888.58	482,621,077.53	481,719,230.18	901,847.35	99.81%
025210300100	23030104	REHABILITATION/REPAIRS OF WATER FACILITIES, SANITATION AND HYGIENE FACILITIES	218,030,590.49	301,952,989.80	242,085,683.95	59,867,305.85	80.17%
025210400100	23010122	PURCHASE OF LABORATORY EQUIPMENTS: (i) Bacteriological Testing Kit (Wagtech Potalab), (ii) Atomic Adsorption Spectrophotometer, (ii) Palintest Soil Testing Kit, (iv) D02meter (Dissolved Oxygen) (Very Important), (v) CO2 Gas detector (Dtagor X-am2500gas, (vi) Turbidity meter (wagtech), (vii) PH meter, (viii) Conductivity meter, (ix) Kjeldal Automated Nitrogen Protein Analysis, (x) Hydrocarbon test kit, (xi) Hygrometer, (xii) High Precision Liquid Chromatographic Equipment (GC-2010L)/ CHEMICALS and REAGENTS	8,630,514.78	8,630,514.78	-	8,630,514.78	0.00%
025210400100	23030121	REHABILITATION OF 4NO. PUBLIC TOILETS: (i) NYSC Bus Stop, (ii) Wurukum Rice Mill, (iii) Mechanic Village, Kanshio, (iv) Mechanic Village, North Bank	202,999,118.36	202,999,118.36	-	202,999,118.36	0.00%
025210500100	23020105	CONSTRUCTION OF SOLAR POWERED BOREHOLES/LIGHTS IN ZONE UNI-AGRIC COMMUNITY.	-	195,350,000.00	194,719,255.00	630,745.00	99.68%
025210500100	23050101	DEVELOPMENT OF RAP ACHUSA FLOOD AND EROSION CONTROL AND ADOKA ICHO WATER CONSERVATION STRUCTURE PROJECT IN BENUE STATE.	-	275,750,000.00	274,914,000.55	835,999.45	99.70%
025210500100	23050101	DEVELOPMENT OF ESMP FOR ACHUSA FLOOD AND EROSION CONTROL AND ADOKA ICHO WATER CONSERVATION STRUCTURE PROJECT IN BENUE STATE.	-	263,700,000.00	262,568,750.00	1,131,250.00	99.57%
025300100100	23010109	PURCHASE OF 2NOS SPEED BOATS	-	120,000,000.00	-	120,000,000.00	0.00%
025300100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS SETUP & FURNISHING (17 OFFICES +) EXECUTIVE OFFICE FURNITURE 15NOS (15 OFFICERS), CONFERENCE TABLE & CHAIRS (20 SEATER), 19NOS WINDOW BLINDS & CURTAINS (18 OFFICES) AIR CONDITIONERS, FANS (18 Offices)	-	15,000,000.00	-	15,000,000.00	0.00%
025300100100	23010134	PURCHASE OF MARINE ACCESSORIES AND SAFETY GEAR	-	5,000,000.00	-	5,000,000.00	0.00%
025300100100	23030121	REHABILITATION AND REPAIRS OF OFFICE BUILDING: MINOR WORKS: PAINTING, SCREEDING & CREATION OF TOILETS FOR HON. COMMISSIONER & PS	-	15,000,000.00	-	15,000,000.00	0.00%
025300100100	23050102	WEBSITE DESIGN AND DIGITAL INFRASTRUCTURE(HOSTING,SECURITY,CONTENT MANAGEMENT, E-REVENUE SYSTEM)	-	24,200,000.00	-	24,200,000.00	0.00%
025400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO. AIR CONDITIONER FOR THE MINISTRY	484,484.77	484,484.77	-	484,484.77	0.00%
025400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES FOR VIDEO DOCUMENTARY AND ARCHIVES	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
025400100100	23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF ROADS ACROSS STATE CONSTITUENCIES (HOUSE OF ASSEMBLY MEMBERS CONSTITUENCY PROJECT)	1,632,552,689.29	1,632,552,689.29	1,344,678,940.00	287,873,749.29	82.37%
025400100100	23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF CULVETS IN RURAL AREAS	679,003,640.73	0.00	-	0.00	0.00%
025400100100	23010119	PROCUREMENT / INSTALLATION OF 40 NO. 33KVA TRANSFORMERS FOR THE 23 LGAs	193,764,841.56	193,764,841.56	-	193,764,841.56	0.00%
025400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RURAL ROADS ACROSS THE 23 LGA IN THE STATE	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
025400100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: RURAL ELECTRIFICATION OF TOWNS,VILLAGES AND COMMUNITIES ACROSS THE 23-LGA IN THE STATE	393,793,907.74	393,793,907.74	-	393,793,907.74	0.00%
025400200100	23010107	PURCHASE OF TRUCKS: PURCHASE OF PAY LOADER (1 NO), GRADER (1 NO), EXCAVATOR (1 NO), COMPACTOR ROLLER (1 NO) & TIPPER (4 NO)	261,621,775.45	261,621,775.45	-	261,621,775.45	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF CHAIRS	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF TABLES	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH SAFES/FILE CABINETS/CUPBOARDS	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (8 NO.) TELEVISION SETS.	968,969.54	968,969.54	-	968,969.54	0.00%

Benue State Government						
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (15 NO.) AIR-CONDITIONERS.	1,937,939.08	1,937,939.08	-	0.00%
025400200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 3 NO.NEW OFFICE COMPLEX AND CANTEEN.	67,827,867.71	67,827,867.71	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - DEMOLITION OF LLEGAL STRUCTURES TO ALLOW FOR ACCESS ROADS, MAKURDI.	19,379,390.77	19,379,390.77	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - CONSUCTION OF ACCESS ROAD AT GEVER AGBAANA STREET, NORTH-BANK, MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - CONSUCTION OF ACCESS ROAD AT AYIHE ROAD, UGONDO, MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - CONSUCTION OF ACCESS ROAD AT BEHIND MODERN MARKET, GBNKO AREA, MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - CONSUCTION OF ACCESS ROAD AT GAADI LAYOUT, MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - CONSUCTION OF ACCESS ROAD AT WELFARE QUARTERS, MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020114	CONSTRUCTION / PROVISION OF ROADS - CONSUCTION OF ACCESS ROAD AT MOBILE BARRACKS, MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: LANDSCAPING OF OFFICE PREMISES	14,534,543.08	14,534,543.08	-	0.00%
025400200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 3 NO. OLD OFFICE COMPLEX AND CANTEEN IN MAKURDI.	4,844,847.69	4,844,847.69	-	0.00%
025400200100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: DIGITALIZATION OF OPERATIONS OF URBAN DEVELOPMENT BOARD	67,827,867.71	67,827,867.71	-	0.00%
026000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:2NO. CHAIRS, 1NO. TABLE, 1NO.SAFE, 1NO.FILE CABINET, 1NO.CUPBOARD, 1NO.TELEVISION SET, 1NO.AIR-CONDITIONER, 1NO.SHELVES, 5NO.CEILING FANS & 1NO. REFRIGERATOR FOR THE MINISTRY	1,581,745.88	1,581,745.88	200,000.00	12.64%
026000100100	23010101	PURCHASE / ACQUISITION OF LAND: BALANCE OF PAYMENT FOR PURCHASE OF NNPC LAND BY STATE GOVERNMENT, MINISTRY OF LANDS, MAKURDI.	16,956,966.93	1,956,966.93	-	0.00%
026000100100	23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF LAND BY STATE GOVERNMENT, MINISTRY OF LANDS IN MAKURDI.	67,827,867.71	901,827,867.71	831,428,103.92	92.19%
026000100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENTS FOR THE MINISTRY IN MAKURDI	2,875,901.59	2,875,901.59	-	0.00%
026000100100	23020119	CONSTRUCTION OF A GALLERY FOR EXHIBITION FOR THE DEPT. OF SOLID MINERALS	9,689,695.39	2,689,695.39	-	0.00%
026000100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF BENUE STATE GEOGRAPHIC INFORMATION SYSTEM IN MAKURDI	858,695,560.28	58,695,560.28	-	0.00%
026000100100	23050101	UPDATE OF GEOLOGICAL MAPS	2,906,908.62	2,906,908.62	-	0.00%
026000100100	23010101	REALLOCATION OF LAND BY STATE GOVERNMENT/ LAND COMPENSATION	-	2,000,000,000.00	1,876,341,200.00	93.82%
026000200100	23010101	PURCHASE / ACQUISITION OF LAND	-	125,000,000.00	-	0.00%
026000200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	14,897,200.00	12,687,900.00	85.17%
026000200100	23010113	PURCHASE OF COMPUTERS	-	40,000,000.00	-	0.00%
026000200100	23010114	PURCHASE OF COMPUTER PRINTERS	-	11,958,000.00	-	0.00%
026000200100	23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	8,500,000.00	-	0.00%
026000200100	23010118	PURCHASE OF SCANNERS	-	18,750,000.00	-	0.00%
026000200100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	2,968,000.00	-	0.00%
026000200100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	45,000,000.00	-	0.00%
026000200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER (INSTALLATION OF SOLAR POWER)	-	150,000,000.00	-	0.00%
026000200100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	1,000,000,000.00	876,213,590.00	87.62%
026000200100	23050101	RESEARCH AND DEVELOPMENT	-	3,000,000.00	-	0.00%
026000300100	23010101	PURCHASE/ACQUISITION OF LAND BY STATE GOVERNMENT- BUREAU OF SOLID MINERALS	-	82,000,000.00	-	0.00%
026000300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 NO. CHAIRS, 2 NO. TABLES, 1 NO. SAFE, 1NO FILE CABINET, 1 NO. CUPBOARD, 1 NO. TELEVISION SET, 1 NO. AIR CONDITIONER, 1 NO. SHELVES, 4 NO. STANDING FANS, 1 NO. REFRIGERATOR FOR THE BUREAU	-	4,900,000.00	-	0.00%
026000300100	23010113	PURCHASE OF COMPUTERS & PROHECTORS: PURCHASE OF 5 NO COMPUTERS, 1 NO. PROJECTOR FOR THE BUREAU	-	1,950,000.00	-	0.00%
026000300100	23010114	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 1 NO. COMPUTER PRINTERS FOR THE BUREAU	-	235,000.00	-	0.00%
026000300100	23010115	PURCHASE OF PHPTOCOPYING MACHINES: PURCHASE OF 1 NO. OF PHOTOCOPYING MAHCINE FOR THE BUREAU	-	150,000.00	-	0.00%
026000300100	23010118	PURCHASE OF SCANNERS: PURCHASE OF 1 NO. SCANNER MACHINE FOR THE BUREAU	-	180,000.00	-	0.00%
026000300100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENT FOR THE BUREAU	-	2,968,000.00	-	0.00%
026000300100	23020119	CONSTRUCTION OF A GALLERY FOR MINERAL EXHIBITION FOR THE BUREAU	-	10,000,000.00	-	0.00%
026000300100	23050101	RESEARCH AND DEVELOPMENT: UPDATE OF GEOLOGICAL MAPS/MINERAL MAPS OF BENUE STATE	-	19,800,000.00	-	0.00%
031801100100	23010106	Purchase of 1NoToyota Hilux Van for official use	131,910,417.94	131,910,417.94	13,000,000.00	9.86%
031801100100	23010112	Purchase of 30No Office Executive Recline Chair-Multti, 30No YF Avery Executive Office Table with Extension(1.6M) Y.F and 7No Metal Filing Cabinets with Multi-Storage	8,448,476.94	8,448,476.94	2,375,000.00	28.11%

Benue State Government						
031801100100	23010115	Purchase of One (1) Photocopying Machine (Sharp AR-6020V)	1,400,000.00	1,400,000.00	1,116,000.00	79.71%
031801100100	23010113	Purchase of Three (3) Computers (HP Intel Desktop) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	560,000.00	825,000.00	818,000.00	99.15%
031801100100	23010114	Purchase of Three (3) Computers Printers (Hp Laser Jet P2035)	1,050,000.00	1,050,000.00	560,000.00	53.33%
031801100100	23010117	Purchase of Three (3) Shredding Machines (Panasonic Shredding Machine) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	400,000.00	400,000.00	-	0.00%
031801100100	23010118	Purchase of One (1) Scanner (HP Scanjet Pro 2500 F1) for the Office of the Secretary	155,035.13	155,035.13	-	0.00%
031801100100	23020101	Construction of Judicial Service Commission Secretariat Building at High Court of Justice, Makurdi, Benue State	115,732,352.33	115,732,352.33	115,394,040.00	99.71%
031805100100	23010104	PURCHASE OF MOTOR CYCLES: PURCHASE OF 8NO HONDA MOTOR CYCLES FOR DESPATCH RIDERS	15,000,000.00	15,000,000.00	14,500,000.00	96.67%
031805100100	23010105	PURCHASE OF MOTOR VEHICLES: 11 TOYOTA PRADO 2021 MODEL 11 FOR REPLACEMENT OF EXISTING JUDGES VEHICLES,4 FOR NEW APPOINTMENTS	1,750,000,000.00	1,750,000,000.00	702,500,000.00	40.14%
031805100100	23010106	PURCHASE OF 1NO MOTOR VAN AS POOL VEHICLE (TOYOTA HILUX VAN 2021 MODEL) AND 105 NO VEHICLES FOR MAGISTRATES WITH 3 NO VEHICLES FOR 3 DIRECTORS	1,200,000,000.00	1,200,000,000.00	59,000,000.00	4.92%
031805100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF 8NO. NEWLY RENOVATED OFFICES WITH 8NO. SET CHAIRS AND 8NO. OFFICE TABLES	2,800,145,590.35	2,000,145,590.35	663,713,866.00	33.18%
031805100100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 25NO. LAPTOPS HP ENVY I7 X 360, 250NO. HP 200 G4 ALL IN ONE DESKTOP COMPUTERS, 25NO. UPS, 250NO. HP LJ PRO 400 PRINTERS & 100NO. SHARP AR-7024 DMS PHOTOCOPIERS FOR HIGH COURT JUSTICE	25,000,000.00	25,000,000.00	22,080,000.00	88.32%
031805100100	23010108	PURCHASE OF 1NO. TOYOTA BIG BUMPER BUS 2020 MODEL FOR HIGH COURT AS UTILITY VEHICLE	104,000,000.00	104,000,000.00	13,595,000.00	13.07%
031805100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF 3NO. JUDGE'S OFFICIAL RESIDENCE AT EACH OF THE SENATORIAL ZONE IN THE STATE	3,300,000,000.00	3,300,000,000.00	193,751,565.00	5.87%
031805100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 6NO. HIGH COURT OFFICES IN MAKURDI	2,401,740,964.88	2,401,740,964.88	613,872,926.00	25.56%
031805100100	23010102	ACQUISITION OF 3NO OFFICE BUILDINGS	1,221,894,341.04	621,894,341.04	18,466,500.00	2.97%
031805200100	23010105	PURCHASE OF MOTOR VEHICLES: 3 NO. TOYOTA LAND CRUISER- SUV MODEL FOR 3 NO. JUDGES, 1 NO. TOYOTA CAMRY 22 MODEL FOR CHIEF REGISTRAR AND TOYOTA HULIX FOR OFFICE USE)	82,026,374.10	402,026,374.10	38,000,000.00	9.45%
031805200100	23010108	PURCHASE OF BUSES: 1 NO. BUSE FOR OFFICIAL USE (HUMMER BUS) 18 SEATER)	132,000,000.00	132,000,000.00	-	0.00%
031805200100	23010112	PURCHASE OF OFFICE FURNITURES: 16 NO. CHAIRS, 8 NO. TABLES, 3 SAFE/FILE CABINATE, 3 NO. T.V. SET, 5 NO. A/CS, 1 NO. PROJECTORS & 3 NO. REFRIGERATORS etc. (HIGH QUALITY LEATHER SOFA SET/ SET OF QUALITY UPHOLSTERY)	114,360,070.00	450,360,070.00	448,800,000.00	99.65%
031805200100	23010113	PURCHASE OF 3 NO. COMPUTERS (HP ALL-IN-ONE DESKTOP) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	5,456,000.00	5,456,000.00	3,302,000.00	60.52%
031805200100	23010114	PURCHASE OF 5 NO. PRINTERS (HP LASER-JET PRO M4040 PRINTER) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	12,716,802.80	12,716,802.80	-	0.00%
031805200100	23010115	PURCHASE OF 3 NO. PHOTOCOPYING MACHINES (SHARP AR 6020) FOR THE OFFICE OF SOME JUDGES	16,815,279.60	16,815,279.60	-	0.00%
031805200100	23010117	PURCHASE OF 3 NO. SHREDDING MACHINES (MODEL JP - 880C) FOR THE OFFICE OF SOME JUDGES	8,560,001.40	8,560,001.40	-	0.00%
031805200100	23010118	PURCHASE OF 5 NO. SCANNERS (CANNON SCANNER-UDE 120) FOR THE OFFICE OF SOME JUDGES	4,224,001.40	4,224,001.40	285,000.00	6.75%
031805200100	23010119	PURCHASE OF 1 NO. GENERATOR SET 200 KVA PERKINS GENERATING SET- SOUNDPROOF 1106-TAG4 AT THE COURT, JUDGES QUARTERS AND PRESIDENT C.C.A RESIDENCE	32,000,000.00	32,000,000.00	-	0.00%
031805200100	23010128	PURCHASE OF CCTV, METAL DETECTORS AT THE COURT & JUDGES QUARTERS	2,060,008.40	2,060,008.40	1,298,000.00	63.01%
031805200100	23020101	PROPOSED OFFICE DUPLEX	29,673,055.58	309,673,055.58	308,407,510.00	99.59%
031805200100	23030121	ADDITIONAL RESIDENTIAL QUARTERS FOR JUDGES	98,400,000.00	98,400,000.00	50,695,010.00	51.52%
031805200100	23020105	ADDITIONAL BORE HOLE AT JUDGES QUARTERS	8,126,012.00	8,126,012.00	-	0.00%
031805200100	23030101	RENOVATION OF JUDGES QUARTERS	86,330,000.00	86,330,000.00	10,000,000.00	11.58%
032600100100	23010113	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 6NO. HP 600 M602 COMPUTER PRINTERS FOR THE MINISTRY	29,069,086.16	29,069,086.16	-	0.00%
032600100100	23010115	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 4NO. SHARP PHOTOCOPYING MACHINES FOR THE MINISTRY	29,069,086.16	29,069,086.16	-	0.00%
032600100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF LIBRARY AT HQTRS.	96,896,953.87	96,896,953.87	-	0.00%
032600100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: OFFICE COMPLEX AT HQTRS.	2,704,083,405.54	1,704,083,405.54	1,376,045,074.83	80.75%
032600100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: FENCING OF PERMANENT SITE AT AREA CHAMBER MAKURDI	96,896,953.87	96,896,953.87	-	0.00%
051400100100	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	242,242,384.68	242,242,384.68	-	0.00%
051400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DSWO AT MAKURDI	2,906,908.62	2,906,908.62	-	0.00%
051400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	111,431,496.95	111,431,496.95	-	0.00%
051400100100	23050104	ANNIVERSARIES/CELEBRATIONS: WOMEN PEACE & SECURITY PROGRAMME	31,007,025.24	31,007,025.24	-	0.00%
051400100100	23020101	CONSTRUCTION OF OFFICE BUILDING FOR AFRICAN FIRST LADY'S PEACE MISSION PROJECT	4,844,847.69	4,844,847.69	-	0.00%
051400100100	23020113	CONSTRUCTION/PROVISION OF MODERN AGRICULTURAL TECHNOLOGY FACILITIES IN THE 3 SENATORIAL ZONES OF THE STATE	43,603,629.24	43,603,629.24	-	0.00%
051400100100	23020106	CONSTRUCTION/ PROVISION OF HOSPITAL/HEALTH CENTRE: BUILDING OF MINI HEALTH CENTRE FOR TREATMENT OF VICTIMS OF DRUG ABUSE WITH PARTICULAR ATTENTION TO WOMEN AND YOUTHS	4,360,362.92	4,360,362.92	-	0.00%
051400100100	23050104	ANNIVERSARIES/CELEBRATIONS: INTERNATIONAL DAY OF THE GIRL CHILD-ACCESS TO NUTRITION	3,875,878.15	3,875,878.15	-	0.00%

Benue State Government							
051400100100	23050101	DATA CAPTURING / STWG COORDINATION PROGRAMME IN BENUE STATE	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051400100100	23050101	IMPLEMENTATION OF GENDER EQUALITY AND WOMEN EMPOWERMENT (GEWE) COORDINATION.	9,689,695.39	411,689,695.39	308,980,430.00	102,709,265.39	75.05%
051400100100	23050101	NIGERIA FOR WOMEN INITIATIVE PROJECT (NFWP) COORDINATION AND MONITORING	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
051405100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1 NO. SKILL ACQUISITION CENTRE FOR THE DISABLED AT REHABILITATION CENTRE, APIR	335,598,190.92	335,598,190.92	-	335,598,190.92	0.00%
051405200100	23010129	PURCHASE OF TOOLS AND PPE: WHEEL BARROW, MOWER, SHOVEL, POWER SAW, DIGGERS ECT	50,870,900.78	50,870,900.78	-	50,870,900.78	0.00%
051405200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS OF BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		248,750,654.72	-	248,750,654.72	0.00%
051700100100	23020128	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. CHAIRS AT N5,000	242,242.38	242,242.38	-	242,242.38	0.00%
051700100100	23050103	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. TABLES AT N20,000	968,969.54	968,969.54	-	968,969.54	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. WINDOW BLINDS AT N50,000	2,422,423.85	2,422,423.85	-	2,422,423.85	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 50 NOS. AIR CONDITIONERS AT N500,000	24,224,238.47	24,224,238.47	-	24,224,238.47	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 4NOS. SETS OF EXECUTIVE CHAIRS AT N400,000	1,550,351.26	1,550,351.26	-	1,550,351.26	0.00%
051700100100	23010128	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 20NOS. CCTV CAMERAS LIVE OBSERVATIONS AT N45,000	872,072.58	872,072.58	-	872,072.58	0.00%
051700100100	23010128	PURCHASE OF OFFICE FURNITURE AND FITTINGS: EQUIPPING OF THE SCHOOLS RESPONSE CONTROL CENTRE AT THE STATE HEADQUARTERS OF NSCDC, MAKURDI BY PROCUREMENT OF 20NOS. MONITORING SCREENS LIVE OBSERVATIONS AT N250,000	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051700100100	23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PURCHASE OF WHITE SYNTHETIC MARKER AND PENS TO PUBLIC SECONDARY SCHOOLS IN BENUE STATE	387,587,815.49	387,587,815.49	-	387,587,815.49	0.00%
051700100100	23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PURCHASE OF CUSTOMIZED MATHEMATICS AND ENGLISH LANGUAGE TEXTBOOKS TO PUBLIC PRIMARY, JUNIOR AND SENIOR SECONDARY SCHOOLS IN BENUE STATE	781,231,690.59	324,030,667.91	-	324,030,667.91	0.00%
051700100100	23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT: PROCUREMENT OF SCIENCE EQUIPMENT FOR SCHOOLS IN BENUE STATE	48,448,476.94	48,448,476.94	15,839,600.00	32,608,876.94	32.69%
051700100100	23050101	MONITORING OF SCIENCE EXAMINATION ACROSS THE STATE	3,294,496.43	103,194,000.00	2,000,000.00	101,194,000.00	1.94%
051700100100	23030106	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NOS. GOVERNMENT SCHOOLS AND COLLEGES IN BENUE STATE AT N15,625,000 EACH	484,484.77	484,484.77	-	484,484.77	0.00%
051700100100	23020128	RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	139,531,613.58	139,531,613.58	-	139,531,613.58	0.00%
051700100100	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 73 NOS. COUNSELLING UNITS IN 73 SECONDARY SCHOOLS OVERNMENT SCHOOLS ACROSS THE STATE	422,470,718.88	422,470,718.88	6,379,000.00	416,091,718.88	1.51%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF 73 NOS. COUNSELLING UNITS IN THE 73 NOS. COUNSELLING UNITS ACROSS THE STATE	282,939,105.31	282,939,105.31	-	282,939,105.31	0.00%
051700100100	23010116	PROCUREMENT OF 20 NOS. BRAILLE MACHINES FOR SPECIAL NEEDS STUDENTS IN BASIC AND SECONDARY SCHOOLS ACROSS THE STATE	13,565,573.54	13,565,573.54	-	13,565,573.54	0.00%
051700100100	23010112	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS: CONSTRUCTION/FURNISHING OF EDUCATION RESOURCE CENTRE (ERC) AT THE STATE SECRETARIAT COMPLEX (8 ROOMS)	24,224,238.47	24,224,238.47	8,400,000.00	15,824,238.47	34.68%
051700100100	23050101	CONDUCT FAMILY LIFE HEALTH EDUCATION (FLHE) AND MONITORING & EVALUATION OF FAMILY LIFE PROGRAMMES IN THE STATE	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051700100100	23050103	RESEARCH AND DEVELOPMENT: MONITORING AND WHOLE SCHOOL EVALUATION ACROSS THE STATE	8,720,725.85	15,200,000.00	15,200,000.00	-	100.00%
051700100100	23050101	THREE DAY CAPACITY BUILDING OF 300 NUTRITION AND PHYSICAL & HEALTH NUTRITION TEACHERS IN 3 SENATORIAL ZONES OF THE STATE	19,261,176.49	19,261,176.49	-	19,261,176.49	0.00%
051700100100	23030106	CONVERSION/REHABILITATION OF 10 NOS. PUBLIC SECONDARY SCHOOLS TO TECHNICAL COLLEGES IN 3 SENATORIAL ZONES OF THE STATE	484,484,769.36	484,484,769.36	-	484,484,769.36	0.00%
051700100100	23030106	CONSTRUCTION OF 36 NOS. CLASSROOMS, 11 NOS. WORKSHOPS, 4 NOS. LABORATORIES, 1 NO. MULTIPURPOSE HALL AND 1 NO. LIBRARY, 8 NOS. STUDENTS HOSTELS AND 1 NO. ADMIN BLOCKS AT GOVERNMENT TECHNICAL COLLEGE, MAKURDI	2,077,564,406.65	1,077,564,406.65	573,892,400.00	503,672,006.65	53.26%
051700100100	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF GOVERNMENT SECONDARY SCHOOL, 401 SPECIAL FORCES, NORTH BANK, MAKURDI	383,273,982.49	376,794,708.34	-	376,794,708.34	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 3,000 NO. COMPUTER TABLETS (Tablet Android 14 Tablet, 11Inch, 16GB RAM, 256GB (1TB TF), IPS HD+ 5G Wi-Fi, 7000mAh, 13MP, FOR ANNUAL SCHOOL CENSUS AT SUBEB HQTRS.	-	685,631,691.95	-	685,631,691.95	0.00%
051700300100	23050102	COMPUTER SOFTWARE ACQUISITION: DESIGN AND HOSTING OF SCHOOL PORTAL FOR ANNUAL SCHOOL CENSUS.	-	10,000,000.00	-	10,000,000.00	0.00%

Benue State Government							
051700300100	23050102	COMPUTER SOFTWARE ACQUISITION: E-REGISTRATION / TEACHERS MANAGEMENT SYSTEM (TMIS) FOR ANNUAL SCHOOL CENSUS.	-	1,200,000,000.00	-	1,200,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: REFRIDGERATORS: 4 - SUBEB H/QTRS.	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR PRIMARY & SECONDARY SCHOOLS IN BENUE STATE.	490,438,209.79	4,045,080,794.25	3,269,533,908.59	775,546,885.66	80.83%
051700300100	23010113	PURCHASE OF COMPUTERS: 84 NO. COMPUTERS FOR SUBEB HQTRS.	382,800,782.79	3,937,443,367.25	2,414,579,537.14	1,522,863,830.11	61.32%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS - 3 - SUBEB H/QTRS.	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: AIR CONDITIONER -15 units - SUBEB H/QTRS, MKD.	23,264,842.83	23,264,842.83	8,533,895.59	14,730,947.24	36.68%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: SHELVES: 5 - SUBEB H/QTRS.	21,962,547.77	21,962,547.77	10,912,003.02	11,050,544.76	49.68%
051700300100	23010112	CONSTRUCTION OF NEW OFFICE BLOCK - SUBEB H/QTRS.	1,074,808,092.68	1,074,808,092.68	-	1,074,808,092.68	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - MAKURDI ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53	15.65%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-MAKURDI LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03	49.90%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-MAKURDI LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	47.37%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - MAKURDI ZONAL OFFICE	20,660,252.71	20,660,252.71	10,049,971.98	10,610,280.73	48.64%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - MAKURDI ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	10,400,242.84	49.66%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS, MKD.	18,218,449.47	18,218,449.47	8,533,895.59	9,684,553.88	46.84%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI ZONAL OFFICE.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67	29.70%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR MAKURDI LGEA	21,962,547.77	43,443,186.31	21,721,593.15	21,721,593.15	50.00%
051700900100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	145,345,430.81	365,345,430.81	360,826,985.86	4,518,444.95	98.76%
051701000100	23030121	RENOVATION OF 1 NO. 10 BLOCKS OFFICE BUILDINGS AT HEADQUARTERS MAKURDI	26,162,177.55	26,162,177.55	-	26,162,177.55	0.00%
051701000100	23030121	RENOVATION OF 1 NO. OFFICE BLOCK FOR FINANCE DEPT. AT HEADQUARTERS	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%
051701000100	23030121	RENOVATION OF 1 NO. STOREY BUILDING AT ANFEA TRAINING CENTRE MAKURDI	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
051701000100	23030121	RENOVATION OF 240 METRES PERIMETER FENCE AT HEADQUARTERS	11,627,634.46	11,627,634.46	-	11,627,634.46	0.00%
051701800200	23010105	PURCHASE OF 5 NO. TOYOTA COROLLA MOTOR VEHICLES AND 1 LANDCRUSER JEEP FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	242,242,384.68	242,242,384.68	-	242,242,384.68	0.00%
051701800200	23010108	PURCHASE OF BUSES: 2 NO. COASTER BUSES AND 2 NO. HILLUX VANS	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE CHAIRS FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	5,426,229.42	5,426,229.42	-	5,426,229.42	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE TABLES FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : FURNISHING OF LECTURE HALLS	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10 NO. COLOUR LED TV SETS	1,017,418.02	1,017,418.02	-	1,017,418.02	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 8 NO. PUBLIC ADDRESS SYSTEMS WITH RECEIVERS, MICROPHONES, AMPLIFIERS & DECK PLAYERS	1,157,918.60	1,157,918.60	-	1,157,918.60	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. REFRIGERATORS WITH ACCESSORIES (STABILIZERS, EXTENSION CABLES ETC)	1,027,107.71	1,027,107.71	-	1,027,107.71	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 UNIT OF 1.5 HP SPLIT AIR-CONDITONERS WITH ACCESSORIES	746,106.54	746,106.54	-	746,106.54	0.00%
051701800200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. ROOM AIR CONDITIONERS WITH ACCESSORIES	983,504.08	983,504.08	-	983,504.08	0.00%
051701800200	23010113	COMPUTERS: INTERNET NETWORK CONNECTION WITH NETWORK INTERFACE (LAN & WAN) WITH 1 YEAR SUBSCRIPTION	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
051701800200	23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEM FOR ESTABLISHING AN E-LIBRARY	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701800200	23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEMS (DESKTOP & LAPTOPS) FOR ATPOL, MAKURDI	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701800200	23010114	PURCHASE OF COMPUTER PRINTERS: 1 NO. EACH OF COLOUR, INK-JET & LASERJETS	339,139.34	339,139.34	-	339,139.34	0.00%
051701800200	23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	484,484.77	484,484.77	-	484,484.77	0.00%
051701800200	23010118	PURCHASE OF 2. NO. HP SCANNERS	290,690.86	290,690.86	-	290,690.86	0.00%
051701800200	23010119	PURCHASE OF 1NO. 200KVA (SOUND PROOF) POWER GENERATING SET	6,782,786.77	6,782,786.77	-	6,782,786.77	0.00%
051701800200	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE SCHOOL CLINIC	678,278.68	678,278.68	-	678,278.68	0.00%
051701800200	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 10 NO. FIRE EXTINGUISHERS, FIRE BLANKETS, FIRE BUCKETS, SMOKE ALARMS, FIRE HOSE ETC.	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
051701800200	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - 5NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	1,453,454.31	1,453,454.31	-	1,453,454.31	0.00%
051701800200	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%

Benue State Government						
051701800200	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT, KITS-BALLS, UNIFORMS, BOOTS, NETS ETC	440,881.14	440,881.14	-	0.00%
051701800200	23010128	PURCHASE OF SECURITY EQUIPMENT:-PROVISION OF SECURITY GADGETS FOR THE POLY - CCTV CAMERA ETC.	1,550,351.26	1,550,351.26	-	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF 10 NO. MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	1,492,552.23	1,492,552.23	-	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	1,399,967.19	1,399,967.19	-	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	7,703,307.83	7,703,307.83	-	0.00%
051701800200	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	9,059,865.19	9,059,865.19	-	0.00%
051701800200	23010126	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	1,501,902.79	1,501,902.79	-	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CLASSROOM AND PARTITIONING OF THE EXISTING CLASSROOM	14,534,543.08	14,534,543.08	-	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH ADDITIONAL 7 WORKBENCHES EACH MOUNTED WITH CARPENTRY VICES.	11,627,634.46	11,627,634.46	-	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR THE HOD AND OTHER ADMINISTRATIVE STAFF OF BUILDING TECHNOLOGY	8,918,395.63	8,918,395.63	-	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	29,069,086.16	29,069,086.16	-	0.00%
051701800200	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT THE SCHOOL	598,072,000.23	598,072,000.23	576,545,589.00	96.40%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR ACADEMIC STAFF	10,156,351.12	10,156,351.12	-	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	19,379,390.77	19,379,390.77	-	0.00%
051701800200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE COMPUTER SCIENCE STAFF	48,448,476.94	48,448,476.94	-	0.00%
051701800200	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES FOR WATER SUPPLY	2,906,908.62	2,906,908.62	-	0.00%
051701800200	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	7,938,418.60	7,938,418.60	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE	48,448,476.94	48,448,476.94	45,322,670.00	93.55%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	9,689,695.39	9,689,695.39	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	9,689,695.39	9,689,695.39	-	0.00%
051701800200	23020127	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. BLOCK HOUSING HARDWARE & SOFTWARE FOR COMPUTER SCIENCE	5,329,332.46	5,329,332.46	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. PAINTING, DECORATION AND BLAZING WORKSHOP	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23020128	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	6,782,786.77	6,782,786.77	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR ELECTRICAL/ELECTRONIC ENGINEERING	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23020127	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	484,484.77	484,484.77	-	0.00%
051701800200	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH SECURITY POST	13,565,573.54	13,565,573.54	13,500,000.00	99.52%
051701800200	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	4,844,847.69	4,844,847.69	-	0.00%
051701800200	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	4,844,847.69	4,844,847.69	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	6,782,786.77	6,782,786.77	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	1,453,454.31	1,453,454.31	-	0.00%

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051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	1,937,939.08	1,937,939.08	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	1,937,939.08	1,937,939.08	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	2,906,908.62	2,906,908.62	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	7,267,271.54	7,267,271.54	-	0.00%
051701800200	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	7,751,756.31	7,751,756.31	-	0.00%
051701800200	23030110	REHABILITATION / REPAIRS - LIBRARIES: COMPLETE REPAIRS OF SCHOOL LIBRARY	5,135,538.56	5,135,538.56	-	0.00%
051701800200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	7,751,756.31	7,751,756.31	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	1,937,939.08	1,937,939.08	-	0.00%
051701800200	23030106	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC OFFICE	2,906,908.62	2,906,908.62	-	0.00%
051701800200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	3,682,084.25	3,682,084.25	-	0.00%
051701800200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	3,100,702.52	3,100,702.52	-	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	3,817,739.98	3,817,739.98	-	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	10,658,664.93	10,658,664.93	-	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	3,875,878.15	3,875,878.15	-	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	2,906,908.62	2,906,908.62	-	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	5,813,817.23	5,813,817.23	-	0.00%
051701800200	23030101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL COMPLEX COVERING ABCDE	5,038,641.60	5,038,641.60	-	0.00%
051701800200	23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE INSTITUTION, ATPOL, MAKURDI.	101,741,801.56	101,741,801.56	-	0.00%
051701800200	23050102	COMPUTER SOFTWARE ACQUISITION (OPERATING SYSTEMS, MICROSOFT OFFICE, PROGRAMMING LANGUAGES & OTHER APPLICATIONS FOR DEPARTMENTS AND COMPUTER LAB.	6,782,786.77	6,782,786.77	-	0.00%
051701800200	23020118	CONSTRUCTION OF SCHOOL OF ENGINEERING COMPLEX WITH CLASSROOMS AND OFFICES AT ATPOL, MAKURDI	96,896,953.87	96,896,953.87	-	0.00%
051701800200	23020118	CONTRUCTION OF A NEW ULTRA MODERN POLYTECHNIC LIBRARY AT ATPOL, MAKURDI	193,793,907.74	193,793,907.74	-	0.00%
051701800200	23020118	CONSTRUCTION OF A MULTIPURPOSE ENGINEERING WORKSHOP AT ATPOL, MAKURDI	48,448,476.94	48,448,476.94	-	0.00%
051701800200	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING		1,702,362,628.78	-	0.00%
051701800200	23020113	CONSTRUCTION OF SCHOOL OF AGRICULTURAL ENGINEERING TECHNOLOGY COMPLEX.		1,702,362,628.78	-	0.00%
051701800200	23020127	CONSTRUCTION OF ICT/INNOVATION HUB COMPLEX		993,960,268.28	-	0.00%
051702100100	23010105	PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 6 NO. TOYOTA COROLLA & 1 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN ETC)	29,069,086.16	0.00	-	0.00%
051702100100	23010112	PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE.,OTHER DEPARTMENT FOR THE NEW STAFF.	35,415,836.64	35,415,836.64	20,566,000.00	58.07%
051702100100	23010113	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES)	38,758,781.55	38,758,781.55	29,166,000.00	75.25%
051702100100	23010114	PURCHASE OF 10 NO. HP COMPUTER PRINTERS (COLOURED A4, A3, LASERJETS & WIRELESS PRINTERS)	14,534,543.08	20,789,382.40	14,939,691.20	71.86%
051702100100	23010115	PURCHASE OF 10 NO. SHARP PHOTOCOPYING MACHINES	14,534,543.08	14,534,543.08	172,000.00	1.18%
051702100100	23010119	PURCHASE OF 5 NO. 250KVA MIKANO SOUND PROOF POWER GENERATING SET	16,049,526.95	16,049,526.95	12,845,324.40	80.04%
051702100100	23010122	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE UNIVERSITY CLINIC	47,718,154.90	32,807,350.18	32,686,000.00	99.63%
051702100100	23010123	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	9,689,695.39	17,391,805.96	16,744,076.38	96.28%
051702100100	23010124	PURCHASE OF 15NO. LCD PROJECTORS, SNO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	9,689,695.39	9,689,695.39	8,500,000.00	87.72%
051702100100	23010125	PURCHASE OF BOOKS TO UPGRADE THE LIBRARY FOR VARIOUS FACULTIES	14,534,543.08	14,534,543.08	12,453,433.00	85.68%
051702100100	23010126	PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT/KITS - BALLS, UNIFORMS, BOOTS, NETS AND OTHERS	11,627,634.46	11,627,634.46	6,865,432.66	59.04%
051702100100	23010128	PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - CCTV CAMERA, HANDHELD SCANNERS, LED TOURCHES ETC.	7,073,477.63	7,073,477.63	6,712,751.50	94.90%
051702100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP AND LAB. MACHINES AND TOOLS FOR STUDENTS PRACTICALS AND ACCREDITATION OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE AND OTHERS.	2,470,872.32	2,470,872.32	1,347,951.49	54.55%
051702100100	23020105	CONSTRUCTION /PROVISION OF WATER FACILITIES - MINI WATER WORKS WITH 2HP WATER PUMPING MACHINES	1,744,145.17	27,698,000.00	22,685,320.00	81.90%
051702100100	23020114	CONSTRUCTION /PROVISION OF 7.5KM ROADS WITHIN BSU CAMPUSES, MAKURDI.	35,961,938.18	40,961,938.18	40,766,604.22	99.52%
051702100100	23030101	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	34,721,124.24	4,721,124.24	2,335,671.00	49.47%
051702100100	23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS FOR BSU	74,692,028.54	4,692,028.54	2,868,290.00	61.13%
051702100100	23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH, FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY	33,913,933.86	3,913,933.86	1,890,042.00	48.29%
051702100100	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, HOSTEL, AUDITORIUM, LABORATORY AND OTHERS (TETFUND/CEFTER)	15,618,401.98	15,618,401.98	8,157,320.00	52.23%

051702100100	23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING AND FURNISHING AT BSU (TETFUND).	9,689,695.39	9,689,695.39	9,049,052.11	640,643.28	93.39%
051703100200	23010105	PURCHASE OF 1 OFFICIAL AND 2 UTILITY VEHICLES FOR THE NEW PROVOST, 6 TOYOTA CAMRY 2016 MODEL CARS FOR DEP. PROVOST, COLLEGE SEC., FINANCE CONTROLLER, DEANS OF BAMS, CLINICALS AND BASIC CLINICALS @ N6.5 EACH	298,442,617.93	298,442,617.93	-	298,442,617.93	0.00%
051703100200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - PURCHASE OF 10 No. SWIVEL CHAIRS, 20 No. VISITORS CHAIRS AND TABLES FOR THE NEW DEPARTMENTS OF THE COLLEGE	53,680,912.44	53,680,912.44	26,339,773.55	27,341,138.89	49.07%
051703100200	23010113	PURCHASE OF 10 NO. COMPUTERS - LAPTOP, DESKTOP & SERVER	9,253,659.09	9,253,659.09	3,186,900.00	6,066,759.09	34.44%
051703100200	23010114	PURCHASE OF 6 NO. COMPUTERS PRINTERS - COLOUR, LASERJETS	7,538,583.01	7,538,583.01	1,290,000.00	6,248,583.01	17.11%
051703100200	23010115	PURCHASE OF 8 NO. PHOTOCOPYING MACHINES	4,626,829.55	4,626,829.55	-	4,626,829.55	0.00%
051703100200	23010118	PURCHASE OF 3 NO. SCANNERS	5,038,641.60	5,038,641.60	-	5,038,641.60	0.00%
051703100200	23010119	PURCHASE OF POWER GENERATING PLANT - PURCHASE OF 2 NO. 50KVA SOUND PROOF GENERATORS/INSTALLATION AT THE PROVOST LODGE AND FOR THE DEPARTMENT OF NURSING SCIENCES	13,081,088.77	13,081,088.77	-	13,081,088.77	0.00%
051703100200	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT: PURCHASE OF MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	26,162,177.55	26,162,177.55	-	26,162,177.55	0.00%
051703100200	23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILITATE TEACHING AND LEARNING)	14,785,506.19	14,785,506.19	10,373,130.00	4,412,376.19	70.16%
051703100200	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	1,453,454.31	1,453,454.31	-	1,453,454.31	0.00%
051703100200	23020101	CONSTRUCTION OF 3 NO. LABS FOR PHYSIOLOGY, BIOCHEMISTRY AND PHARMACOLOGY DEPTS OF 300 CAPACITY EACH, 2 NO. SIMULATION LABS FOR CHS AND DEPT OF NURSING, 2 NO. LECTURE HALLS OF 300 CAPACITY EACH.	271,311,470.84	271,311,470.84	134,940.00	271,176,530.84	0.05%
051703100200	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY: EXTENSION OF ELECTRICITY FROM AUDITORIUM 1 TO 2, DEPT OF RADIOGRAPHY AND LAB SCIENCE AT COLLEGE OF HEALTH SCIENCES AND DEPT. OF NURSING SCIENCES	116,276,344.65	116,276,344.65	432,000.00	115,844,344.65	0.37%
051703100200	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES: CONSTRUCTION OF RESERVOIR FOR COLLEGE AND OVERHEAD TANK AT AUDITORIUM 1	10,658,664.93	10,658,664.93	-	10,658,664.93	0.00%
051703100200	23030101	REHABILITATION/REPAIRS RESIDENTIAL BUILDING: REHABILITATION OF EXISTING AUDITORIUM FOR THE DEPT OF NURSING SCIENCES, HOSTEL FACILITY AT THE COLLEGE AND FENCING OF NURSING DEPT.	212,688,813.75	212,688,813.75	1,394,200.00	211,294,613.75	0.66%
051703100200	23030104	REHABILITATION/REPAIRS - WATER FACILITIES: REPAIRS OF BROKEN WATER PIPES AT THE COLLEGE	3,682,084.25	3,682,084.25	1,256,000.00	2,426,084.25	34.11%
051703100200	23050101	RESEARCH AND DEVELOPMENT: INFANT MORTALITY RATE	5,329,332.46	5,329,332.46	-	5,329,332.46	0.00%
051705400100	23010112	PURCHASE OF 24NO. SET OF OFFICE TABLES AND 24NO. SWIVEL OFFICE CHAIRS FOR TSB HEADQTRS.	10,023,989.88	10,023,989.88	-	10,023,989.88	0.00%
051705400100	23030121	RENOVATION OF 2NO. BLOCK OF OFFICES AT TSB HEADQUARTERS	68,620,917.49	68,620,917.49	-	68,620,917.49	0.00%
051705400100	23020105	CONSTRUCTION OF 1NO. SOLAR MOTORIZED BOLEHOLE AT THE HEADQUARTERS	13,856,264.40	13,856,264.40	-	13,856,264.40	0.00%
051705500100	23010124	PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.	129,841,918.19	129,841,918.19	-	129,841,918.19	0.00%
055100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES	4,844,847.69	4,844,847.69	4,844,500.00	347.69	99.99%
055100100100	23010113	PURCHASE OF 7 NO. HP COMPUTERS COREI7	8,720,725.85	8,720,725.85	-	8,720,725.85	0.00%
055100100100	23010114	PURCHASE OF 2 NO. HP COMPUTER PRINTERS P2035 SERIES & COLOUR PRINTERS	968,969.54	968,969.54	575,000.00	393,969.54	59.34%
055100100100	23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	2,906,908.62	2,906,908.62	724,500.00	2,182,408.62	24.92%
055100100100	23010117	PURCHASE OF 3 NO. SHREDDING MACHINES	290,690.86	290,690.86	-	290,690.86	0.00%
055100100100	23010118	PURCHASE OF 2 NO. HP SCANNERS	193,793.91	193,793.91	-	193,793.91	0.00%
055100100100	23010119	PURCHASE OF 3 NO. 250KVA POWER GENERATING SET	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
055100100100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 15NO. FIRE EXTINGUISHER	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
055100100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS - CCTV ETC.	2,422,423.85	2,422,423.85	-	2,422,423.85	0.00%
055100100100	23020101	CONSTRUCTION / PROVISION OF 1NO. ADMINISTRATIVE OFFICE BUILDINGS AT LGCA's	435,949,714.99	340,204,533.79	340,000,000.00	204,533.79	99.94%
055100100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES AT LGCA's	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
054400100100	23010122	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR IDPs: HUMANITARIAN HEALTH KITS	29,069,086.16	29,069,086.16	29,050,000.00	19,086.16	99.93%
054400100100	23020127	ESTABLISHMENT OF A STATE EARLY WARNING SYSTEM FOR MITIGATION OF DISASTERS AND FORCED MIGRATION	14,534,543.08	14,534,543.08	14,500,000.00	34,543.08	99.76%
054400100100	23020104	CONSTRUCTION OF HOUSES FOR RESETTLEMENT, REHABILITATION AND RE-INTEGRATION OF IDPs IN THE STATE	4,844,847.69	4,844,847.69	2,155,000.00	2,689,847.69	44.48%
054400100100	23020128	CONSTRUCTION OF COMPLEX FOR REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
054400100100	23020107	CONSTRUCTION OF SCHOOLS IN IDP CAMPS -BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
054400100100	23020101	CONSTRUCTION OF OFFICE BUILDING FOR BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	8,236,241.08	8,236,241.08	8,000,000.00	236,241.08	97.13%
054400100100	23020128	CONSTRUCTION OF DRUG REHABILITATION CENTRES ACROSS THE 3 SENATORIAL ZONES IN THE STATE REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	9,689,695.39	9,689,695.39	9,500,000.00	189,695.39	98.04%
054400100100	23050103	MONITORING AND EVALUATION OF SMHADM PROGRAMS AND PROJECTS	1,937,939.08	1,937,939.08	-	1,937,939.08	0.00%
054400100100	23020128	CONSTRUCTION OF SKILL ACQUISITION CENTRE IN ACRISS 3-SENATORIAL ZONES IN THE STATE- FOR TRAINING & PROVISION OF STARTER KITS FOR 600 FEMALE IDPs AT THE VARIOUS IDP CAMPS.	529,069,086.16	529,069,086.16	129,340,000.00	399,729,086.16	24.45%

Benue State Government						
054400100100	23020118	CONSTRUCTION OF EDUCATIONAL VOCATIONAL CENTRES ACROSS THE 3-SENATORIAL ZONES IN THE STATE FOR EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	7,267,271.54	7,267,271.54	-	0.00%
054400100100	23020127	WEBSITE DEVELOPMENT AND MOBILE APPLICATION DEVELOPMENT	10,174,180.16	10,174,180.16	9,106,700.00	89.51%
054400100100	23050103	MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES OF THE MINISTRY ACROSS THE STATE	2,422,423.85	2,422,423.85	-	0.00%
054400100100	23050101	RESEARCH: DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK FOR MONITORING OF IDPs	3,391,393.39	3,391,393.39	3,200,000.00	94.36%
054400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 100NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES		50,000,000.00	-	0.00%
054400100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF 185 HECTARES OF INTERNALLY DISPLACED PEOPLE (IDP) FARM AT TYO-MU IN MAKURDI.		150,000,000.00	-	0.00%
054400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS AT MINISTRY OF HUMANITARIAN AFFAIRS AND DISASTER MANAGEMENT HEADQUARTERS		80,000,000.00	-	0.00%
053905400100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMODATION	7,000,000.00	7,000,000.00	-	0.00%
053905400100	23010112	PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS AND TABLES	7,000,000.00	7,000,000.00	-	0.00%
053905400100	23010118	PURCHASE OF 7 NO. HP SCANNERS	392,000.00	392,000.00	-	0.00%
053905400100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	840,000.00	840,000.00	-	0.00%
053905400100	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS - CCTV ETC.	700,000.00	700,000.00	-	0.00%
053905400100	23030102	REPAIRS - ELECTRICITY INSTALLION IN THE RENTED OFFICE ACCOMODATION	350,000.00	350,000.00	-	0.00%
053905400100	23050101	RESEARCH AND DEVELOPMENT: RESEARCH IN LOTTERY, BETTING AND ANY GAME OF CHANCE ON HOW TO INCREASE THE REVENUE PROFILE OF THE STATE AND FOR PROPER REGULATIONS OF GAMING ACTIVITIES	2,713,114.71	2,713,114.71	-	0.00%
053900100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF HOSTEL ACCOMODATION AT APER AKU STADIUM	48,448,476.94	48,448,476.94	-	0.00%
053900100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ULTRA MODERN STEEL MEMBERED MULTIPURPOSE HALL AT NYSC CAMP WANNUNE TARKA (ONGOING)	48,448,476.94	48,448,476.94	-	0.00%
053900100100	23020103	CONSTRUCTION OF TRAFFIC /STREET LIGHTS: COMPLETION OF FLOODLIGHT AT APER AKU STADIUM MAKURDI	19,919,639.74	19,919,639.74	-	0.00%
053900100100	23030102	REHABILITATION / REPAIRS - ELECTRICITY AT APER AKU STADIUM MAKURDI	193,793.91	193,793.91	-	0.00%
053900100100	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES: UPGRADING OF APER AKU STADIUM TURF	1,794,555,021.75	1,794,555,021.75	1,245,698,087.92	69.42%
053900100100	23050101	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	96,896,953.87	596,896,953.87	-	0.00%
053900100100	23050104	ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	29,069,086.16	503,096,755.60	491,415,590.81	97.68%
053900100100	23050104	CELEBRATION OF WORLD CREATIVITY DAY DAY IN APRIL, 2025	96,896,953.87	96,896,953.87	-	0.00%
053900100100	23050104	BENUE CREATIVE DANCE CHAMPIONSHIP CONCERT IN MAY 2025	24,224,238.47	24,224,238.47	-	0.00%
053900100100	23050104	ALL SECONDARY SCHOOL FESTIVAL OF CREATIVE ARTS AND CRAFTS IN SEPTEMBER, 2025	33,913,933.86	33,913,933.86	-	0.00%
053900100100	23050104	TALENT HUNT/DEVELOPMENT - BENUE HOLIDAY CAMP - BENUE GOT TALENT (BGT)	48,448,476.94	1,048,448,476.94	468,415,590.81	44.68%
053900100100	23050104	COMEDY SHOW (NIGHT OF A THOUSAND LAUGH OR BENUE OF A THOUSAND LAUGH) FOR STAND-UP COMEDY, MUSIC AND CREATIVE MODERN AND CULTURALDANCE/FIESTA COMPETITIONS.	34,398,418.62	34,398,418.62	-	0.00%
053900100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: - SPORTING FACILITIES: CONSTRUCTION OF GAMES VILLAGE FOR MORE PROPER CAMPING OF ATHLETES IN MAKURDI.	96,896,953.87	96,896,953.87	-	0.00%
053900100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: - CONSTRUCTION OF AN ULTRA MODERN SKILL ACQUISITION CENTRE FOR SKILL ACQUISITION, LEADERSHIP AND ENTREPRENEURSHIP TRAINING AND EMPOWERMENT OF BENUE YOUTHS IN MAKURDI.	96,896,953.87	96,896,953.87	-	0.00%
053900100100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF ULTRA MODERN FILM CINEMA INDUSTRY AS FILM ACADEMY FOR RELEVANT BODIES AND INSTITUTIONS.	193,793,907.74	193,793,907.74	-	0.00%
053900100100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF A CREATIVE HUB/CENTRE IN LINE WITH THE NATIONAL CREATIVITY POLICY IN THE 23 LGAs FOR EFFECTIVE HARNESSING AND TRAINING OF TALENTS IN THE STATE.	96,896,953.87	96,896,953.87	-	0.00%
053900100100	23010130	PURCHASE OF FILM EQUIPMENT - 5NO. FILM MAKING TOLL KITS (TOUCHSCREEN PROFESSIONAL VIDEO CAMERA, SONY PXW-Z150//C HANDY PROFESSIONAL CAMCORDER LENSES, SOUND EQUIPMENTS, TRIPODS, GIMBALS, LIGHTINGS, REFLECTORS, COMPUTERS AND OTHERS	97,147,708.65	97,147,708.65	-	0.00%
053900100100	23020119	ESTABLISHMENT OF BENUE FILM DEVELOPMENT AND PRODUCTION CENTRE, MAKURDI	193,793,907.74	193,793,907.74	-	0.00%
052110200100	23010119	PURCHASE OF POWER GENERATING SET:- 1NO. 100KVA GASOLINE SUMEE SOUND PROOF GENERATOR FOR HOSPITAL MANAGEMENT BOARD.	3,391,393.39	3,391,393.39	-	0.00%
052110200100	23010113	5 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	4,844,847.69	4,844,847.69	-	0.00%
052102700100	23010112	PURCHASE OF 10NO. SET OF EXEC OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXEC OFFICE CUPBOARD, 7NO.32" LG TV SET, 6NO. LG 2.0HP AIR-CON, 2NO. 4 TIER SHELVES, 10NO. STC CEILING FANS & 6NO. LG FRIGE	4,844,847.69	4,844,847.69	308,500.00	6.37%
052102700100	23010123	PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	1,937,939.08	1,937,939.08	410,000.00	21.16%
052102700100	23010128	PURCHASE OF SECURITY GARGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE FOR SECURITY GUARDS	1,937,939.08	1,937,939.08	-	0.00%

Benue State Government						
052102700100	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING AT PHCB HEADQUARTERS	29,069,086.16	29,069,086.16	27,345,200.00	94.07%
052102600100	23010105	PURCHASE OF 1 NO. TOYOTA CAMRY XSE V6 (3.5L V6 8A), 2 NO. TOYOTA LAND CRUISER PRADO JEEP 2023 MODEL, VXL V6 ENGINE	419,379,390.77	580,731,251.68	580,136,250.00	99.90%
052102600100	23010106	PURCHASE OF 1 NO. 2022 MODEL TOYOTA HILUX VAN	129,069,086.16	129,069,086.16	122,000,000.00	94.52%
052102600100	23010107	PURCHASE OF 1 NO. MINI 30,000 LITERS WATER TANKER TRUCK FOR BSUTH	53,293,324.63	53,293,324.63	-	0.00%
052102600100	23010108	PURCHASE OF 1 NO. 32 SEATER, 2023 MODEL TOYOTA COASTER BUS WITH DIESEL ENGINE	101,741,801.57	101,741,801.57	50,525,000.00	49.66%
052102600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE & HOSPITAL - 500 SWIVEL CHAIRS, 500 OFFICE DESKS, 1000 PATIENT SEATS, 55 TV SETS, 80 A/Cs	26,508,196.57	60,415,324.00	30,207,662.00	50.00%
052102600100	23010113	PURCHASE OF 75 NO. HP COMPUTER LAPTOPS . HP DESK TOPS. ICT EQUIPMENT & ACCESSORIES	58,174,920.49	87,830,800.00	43,915,400.00	50.00%
052102600100	23010114	PURCHASE OF 65 NO. COMPUTER PRINTERS - COLOUR, DESKJET & LASERJET	16,794,809.88	16,794,809.88	6,764,250.00	40.28%
052102600100	23010115	PURCHASE OF 30 NO. PHOTOCOPYING MACHINES	19,198,077.19	19,198,077.19	4,088,300.00	21.30%
052102600100	23010117	PURCHASE OF 10 NO. SHREDDING MACHINES	652,843.23	800,000.00	400,000.00	50.00%
052102600100	23010118	PURCHASE OF 10 NO. HP SCANNERS	709,954.29	709,954.29	185,000.00	26.06%
052102600100	23010119	ACQUISITION OF SOLAR & INVERTER SYSTEM AND GREEN ENERGY, PURCHASE OF 4 NO. 250KVA POWER GENERATING SET	91,939,705.71	91,939,705.71	39,598,000.00	43.07%
052102600100	23010122	PURCHASE OF ONCOLOGY /CANCER, O & G: MATERNAL FETAL MEDICINE & OPERATING THEATRE EQUIPTS, PROCEDURE COUCH FOR COLPOSCOPY (YSEN MED), MODERN COLPOSCOPE (MEDICARE) WITH 36 MONITOR, MINILAPAROTOMY KIT FOR BTL, HYSTEROSCOPIC SET, RIGID CYTOSCOPE ETC FOR O & G5 PCR EQUIP FOR MOLECULAR LAB, 6 ICU VENTILATORS, 5 OPHTHALMIC EQUIP, 5 DIALYSIS MACHINES, CT SCAN, MOBILE X-RAYS, O&G, SURGERY EQUIP, ENDOSCOPY SUITES,)	1,027,609,772.84	295,538,125.89	287,076,985.50	97.14%
052102600100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:ONCOLOGY CANCER CENTRE, NEW ADMIN ANNEX BUILDING, SCHOOLS (PERIMETER FENCING), E-LIBRARY FOR MEDICAL LIBRARY, STUDENTS HOSTEL, VIP CLINIC	5,100,986,199.12	4,098,039,876.00	4,088,381,358.84	99.76%
052102600100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: (Construction of Mini Water Works, 200,000 Litres of Water Reservoir - Both Overhead Reservoirs)	186,817,327.06	186,817,327.06	138,560,000.00	74.17%
052102600100	23030104	REHABILITATION / REPAIRS - WATER FACILITIES: 10 NO. BOREHOLES & OTHER WATER FACILITIES,	127,177,251.96	127,177,251.96	24,732,000.00	19.45%
052102600100	23040102	EROSION & FLOOD CONTROL: SEWAGE/ DRAINAGE NETWORK	23,287,143.18	33,859,500.00	16,929,750.00	50.00%
052102600100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES: ACADEMIC PARKS	63,709,747.17	63,709,747.17	-	0.00%
052102600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF MUHAMMADU BUHARI MOTHER AND CHILD HOSPITAL 10 SWIVEL CHAIS, 15 TABLES, 8 PATIENTS SEATS	57,449,428.77	57,449,428.77	19,101,388.00	33.25%
052102600100	23010113	PURCHASE OF 75 NO. HP COMPUTER LAPTOP FOR MBMCH	57,024,533.21	58,271,750.00	29,135,875.00	50.00%
052102600100	23030105	INFRASTRUCTURAL REMODELING AND REHABILITATIONS OF HOSPITAL FACILITIES, MBMCH, VIP CLINIC, RADIOLOGY AND LAB BUILDINGS	58,138,172.32	58,138,172.32	43,275,063.65	74.43%
052102600100	23050102	ACQUISITION OF PAYROLL , GENERAL ACCOUNTING, HOSPITAL INFORMATION MGT SOFTWARE, ASSETS & INVENTORY MGT SYSTEMS	78,951,638.01	577,502,361.76	502,822,296.25	87.07%
052102600100	23030121	REHABILITATION / REPAIRS/RENOVATION OF ADMIN BLOCK, ACADEMIC BLOCK, GOPD/A&E BLOCK, PSYCHIATRY BLOCK, STUDENT HOSTEL, DOCTORS QUARTERS	141,264,471.29	166,677,980.34	98,227,613.70	58.93%
052100200100	23010112	PROCUREMENT OF 5NO. ADDITIONAL EXECUTIVE OFFICE SWIVEL CHAIRS	484,484.77	484,484.77	-	0.00%
052100200100	23010112	PROCUREMENT OF 3NO. LG 32" TV SETS	7,121,926.11	7,121,926.11	-	0.00%
052100200100	23020127	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR ENROLLMENT OF STATE AND LOCAL GOVERNMENT WORKERS/INFORMAL SECTOR	89,145,197.56	89,145,197.56	59,900,450.00	67.19%
052100200100	23050103	MONITORING AND EVALUATION OF ALL BASELINE FACILITIES	50,251,923.04	60,276,086.78	60,028,723.39	99.59%
052100200100	23050101	RESEARCH AND DEVELOPMENT FOR QUALITY ASSURANCE	125,629,807.60	115,605,643.86	110,465,132.39	95.55%
052100100100	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES:UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	968,969,538.72	0.00	-	0.00%
052100100100	23030105	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES (MAKURDI)	48,448,476.94	0.00	-	0.00%
052100100100	23030105	RENOVATION OF STATE MEDICAL STORE (APIR) (PHARMA GRADE WAREHOUSE)	387,818,375.52	0.00	-	0.00%
052100100100	23050101	IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLESCENT REPRODUCTIVE HEALTH	96,896,953.87	0.00	-	0.00%
052100100100	23050101	IMPLEMENTATION OF WARD MINIMUM HEALTH PACKAGE: EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	48,448,476.94	0.00	-	0.00%
052100100100	23050101	STRENGTHENING SPECIFIC DISEASE CONTROL PROGRAMME AND DEVELOPMENT OF EMERGENCY PREPAREDNESS AND RESPONSE TO CRUCIAL OUTBREAK OF DISEASES (MEASLES, CELEBRO-SPINAL MENINGITIS ETC).EMERGENCY PREPAREDNESS FOR EPIDEMIC AND DISEASE CONTROL AND FIRE OUTBREAK	72,672,715.40	0.00	-	0.00%
052100100100	23050101	ELIMINATION OF NEGLECTED TROPICAL DISEASES IN BENUE STATE	290,690,861.62	0.00	-	0.00%
052100100100	23050101	MATERNAL,INFANT AND YOUNG CHILD NUTRITION: TO IMPROVE NUTRITIONAL STATUS AND REDUCE MATERNAL AND CHILD MORTALITY RATE.	96,896,953.87	0.00	-	0.00%
052100100100	23050101	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE	222,862,993.91	0.00	-	0.00%

Benue State Government							
052100100100	23050101	SUPPORT FOR MENTAL HEALTH: TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE, PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. STATE SUICIDE PREVENTION COMMITTEE	290,690,861.62	0.00	-	-	0.00%
052100100100	23050101	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES) EVERY 2 MONTHS @ 2MILLION X 6 TIMES.	29,069,086.16	0.00	-	-	0.00%
052100100100	23050101	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	48,448,476.94	0.00	-	-	0.00%
052100100100	23050101	STATE DRUG ABUSE COMMITTEE	19,379,390.77	0.00	-	-	0.00%
052100100100	23050101	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE, ACCREDITATION	19,379,390.77	0.00	-	-	0.00%
052100100100	23050101	SERVICE CONCESSION ASSETS (PPP) FAMILY PLANNING ACTIVITIES	145,345,430.81	0.00	-	-	0.00%
052100100100	23050101	HMIS AND LMCU, MALARIA, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH, HEPATITIS CONTROL AND FOOD SAFETY.	96,896,953.87	0.00	-	-	0.00%
052100100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: COMPLETION OF 1NO. FEMALE STUDENTS HOSTELS COLLAGE OF NURSING	96,896,953.87	0.00	-	-	0.00%
052100100100	23030106	RENOVATION/EQUIPPING OF SCHOOL AUDITORIUM WITH DETACHEABLE SEAT COLLAGE OF NURSING	38,758,781.55	0.00	-	-	0.00%
052100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING: PROPOSED REMODELING OF HMB HEADQUARTERS IN MAKURDI	96,896,953.87	796,896,953.87	445,200,500.00	351,696,453.87	55.87%
052100100100	23050101	CAPACITY BUK DING TRAINING OF OHS EMPLOYEES	29,069,086.16	-	-	-	0.00%
052100100100	23050101	MATERNAL AND CHILD HEALTH PROGRAMME FOR REPRODUCTIVE HEALTH	185,073,181.90	-	-	-	0.00%
052100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FIRE PROOF CABINETS, 10NO LG TV SETS (24" & 43"), 12 AC SPLIT UNITS AND 3 NO. LG REFRIGERATORS FOR COLLAGE OF NURSING	28,778,395.30	-	-	-	0.00%
052100100100	23010112	PURCHASE OF 100NO. WOODEN BUNK- BEDS FOR STUDENTS OF COLLEGE OF NURSING	9,689,695.39	-	-	-	0.00%
052100100100	23010119	PURCHASE OF POWER GENERATING SET (SOLAR SYSTEM, 1NO. 3KVA MIKANO GENERATOR AND 1NO. TRANSFORMER FOR COLLEGE OF NURSING	14,534,543.08	0.00	-	-	0.00%
052100100100	23010123	PURCHASE OF 30NO FIRE EXTINGUISHERS FOR COLLEGE OF NURSING	1,453,454.31	0.00	-	-	0.00%
052100100100	23010129	PURCHASE OF 5NO MANUAL AND ELECTRICAL BIRTH SIMULATORS IN DEMONSTRATION LABORATORIES FOR COLLEGE OF NURSING	9,689,695.39	0.00	-	-	0.00%
052100100100	23020101	CONSTRUCTION OF ADMINISTRATIVE BLOCK & CONSTRUCTION OF ACADEMIC STAFF COMPLEX FOR COLLEGE OF NURSING	290,690,861.62	0.00	-	-	0.00%
052100100100	23010122	PURCHASE OF LABORATORY EQUIPMENT: PIPETTES, SCALES, CENTRIFUGE, BUNSEN BURNER, HOT PLATE, INCUBATOR, STIRRER, WATER BATH AND FUME HOODS, MICROSCOPE, TEST TUBES & RACK, BEAKERS, MAGNIFYING GLASS, VOLUMETRIC FLASK, THERMOMETER, PETRI DISH, TONGS, SPATULA, CRUCIBLE AND LITMUS PAPER AND OTHERS.	24,224,238.47	0.00	-	-	0.00%
052100100100	23050101	2025 BENUE STATE FAMILY PLANNING SERVICE DELIVERY AND PROGRAMME MANAGEMENT: FAMILY PLANNING/CONTRACEPTION METHOD - EXPANDING ACCESS TO CONTRATION IN BENUE THROUGH DRUGS ACROSS THE 23 LOCAL GOVERNMENT AREA	281,001,166.23	0.00	-	-	0.00%
051705600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES	2,422,423.85	2,422,423.85	-	2,422,423.85	0.00%
052100100100	23020118	PHEOC - CONSTRUCTION OF A HYGIENIC CONVENIENCE FACILITY AND SECURITY POST AND CONSTRUCTION OF A BURGLARY PROOF AT THE ENTRANCE, AND BARBWIRE AT THE FENCE WITH SUPPORT FOR PHEOC ACTIVITIES.	67,614,694.41	0.00	-	-	0.00%
052100100100	23050101	NUTRITION UNIT, DEPARTMENT OF PUBLIC HEALTH COMMEMORATION OF THE WORLD FOOD SAFETY DAY, COMMEMORATION OF THE WORLD BREAST FEEDING WEEK, INFANT AND YOUNG CHILD NUTRITION (MIYCN) AND BABY FRIENDLY HOSPITAL INITIATIVE (BFHI) IN THE STATE.	227,707,841.60	0.00	-	-	0.00%
052100100100	23050101	STATE HIV/AIDS, VIRAL HEPATITIS AND STI CONTROL PROGRAMME (SASCP) - PROCUREMENT OF HIV TESTING KITS AND O.I DRUGS, PROCUREMENT OF VIRAL HEPATITIS TESTING KITS, ANTIVIRAL DRUGS TO HEALTH FACILITIES IN THE STATE	339,139,338.55	0.00	-	0.00	0.00%
052100100100	23050101	SUPPORT FOR WATER SANITATION AND HYGIENE (WASH) ACTIVITIES IN HEALTH CARE FACILITIES IN THE STATE	29,069,086.16	0.00	-	-	0.00%
052100100100	23050101	SEED STOCK FOR TAKE-OFF OF STATE DRUG MANAGEMENT AGENCY (DMA)	96,896,953.87	0.00	-	-	0.00%
052100100100	23050101	GENDER BASED VIOLENCE INTERVENTION: SUPPORTING SURVIVORS, ENHANCING HEALTH CARE CAPACITY AND FOSTERING COMMUNITY ENGAGEMENT	65,889,928.63	0.00	-	-	0.00%
052100100100	23050103	SUPPORT FOR MEDICAL SERVICES: SUPERVISION AND INSPECTION OF MEDICAL FACILITIES, CONTROL OF QUACKERY AND ESTABLISHMENT OF PORTAL	17,441,451.70	0.00	-	-	0.00%
052100100100	23010113	PURCHASE AND INSTALLATION OF DIGITAL INFRASTRUCTURE (A HEALTH INFORMATION MANAGEMENT SYSTEM) IN HOSPITALS MANAGEMENT BOARD (HMB) MAKURDI AND 23 GENERAL HOSPITALS IN THE STATE	436,036,292.42	0.00	-	-	0.00%
052100100100	23050101	PRODUCTION OF NHMIS DATA TOOLS FOR ALL HEALTH FACILITIES IN THE STATE	193,793,907.74	0.00	-	-	0.00%
052100100100	23010122	PURCHASE OF MEDICAL EQUIPMENT, DRUGS AND OTHER MEDICAL CONSUMABLES (USAID, GLOBAL HEALTH FUND ETC.	15,138,069,640.09	17,414,169,330.12	16,500,907,274.00	913,262,056.12	94.76%
052100100100	23020118	CONSTRUCTION OF PERIMETER FENCE FOR GENERAL HOSPITALS IN THE 23 LGAS OF THE STATE	1,740,326,621.88	-	-	-	0.00%
052100100100	23010119	PURCHASE AND INSTALLATION OF SOLAR ENERGY INFRASTRUCTURE - 280 KVA GENERATOR FOR ALL THE 23 GENERAL HOSPITALS INCLUDING HMB HEADQUARTER	213,173,298.52	0.01	-	0.01	0.00%
052100100100	23010106	PURCHASE OF AMBULANCE/ CALL VANS FOR 6 GENERAL HOSPITALS IN THE 3 SENATORIAL ZONES.	96,896,953.87	-	-	-	0.00%

052100100100	23010112	PURCHASE OF 10NO. EXEC CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXEC CUPBOARD, 7NO.32" LG TV SET, 6NO. LG 2.0HP STANDING AIR-CON, 2NO. 4 TIER SHELVES, 10NO. STC CEILING FANS & 6NO. LG FRIGE FOR LEGAL SERVICES DEPT	2,616,217.75	-	-	-	0.00%
051701200100	23010104	PURCHASE OF MOTOR CYCLES: 23 NOS. MOTOR CYCLES FOR BEQA QUALITY ASSURANCE DEPARTMENT- AEOS	33,429,449.09	33,429,449.09	-	33,429,449.09	0.00%
051701200100	23010105	PURCHASE OF MOTOR VEHICLES: 5 NO. TOYOTA COROLLA CARS AND 1 NO. TOYOTA 14SEATER BUS FOR BEQA HEADQUARTRES	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
051701200100	23010112	PURCHASE OF OFFICE FURNITURES: PURCHASE OF 100 NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS / 100NO. EXECUTIVE OFFICE TABLES FOR BEQA DEPARTMENTS AND UNITS	43,603,629.24	43,603,629.24	110,000.00	43,493,629.24	0.25%
051701200100	23010112	PURCHASE OF OFFICE FURNITURES: 8NO. 2.0HP LG AIR CONDITIONERS FOR THE BLOCK AND SECURITY POST ATTACHED WITH THE GENERATOR.	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701200100	23010112	PURCHASE OF OFFICE FURNITURES: 6 NO. 32" LG TELEVISION SETS	2,906,908.62	2,906,908.62	-	2,906,908.62	0.00%
051701200100	23010112	PURCHASE OF OFFICE FURNITURES: 4 NO. SHELVES	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
051701200100	23010112	PURCHASE OF OFFICE FURNITURES: REFRIGERATOR: 6 NO. REFRIGERATORS	2,616,217.75	2,616,217.75	-	2,616,217.75	0.00%
051701200100	23010112	PURCHASE OF OFFICE FURNITURES: SAFES/FILE CABINETS/CUPBOARDS:	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701200100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 40NO. HP 17T TOUCHSCREEN LAPTOP, INTEL COREi7, 32GB RAM, 1TB SSD COMPUTERS FOR BEQA	33,913,933.86	33,913,933.86	2,250,000.00	31,663,933.86	6.63%
051701200100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 40NO. SAMSUNG TABLETS FOR DATA COLLECTION FOR THE BUREAU FOR PRS	19,379,390.77	19,379,390.77	-	19,379,390.77	0.00%
051701200100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 1NO. PANASONIC DIGITAL CAMERA FOR BEQA	3,391,393.39	3,391,393.39	-	3,391,393.39	0.00%
051701200100	23010113	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 27 NOS. HP PRINTERS FOR BEQA HEADQUARTERS AND 23 AEOS	26,162,177.55	26,162,177.55	-	26,162,177.55	0.00%
051701200100	23010113	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 8NO. PHOTOCOPIERS FOR ALL DEPARTMENTS AND UNITS FOR BEQA HEADQUARTERS	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701200100	23010113	PURCHASE OF 1NO. PROJECTOR MACHINE: (EPSON POWERLITE V11H820020 2065 LCD PROJECTOR, BLACKWHITE XGA HDMI MHL WIRELESS WITH ACCESSORIES	3,875,878.15	3,875,878.15	-	3,875,878.15	0.00%
051701200100	23010119	PURCHASE AND INSTALATION OF SOLAR POWER PANEL FOR BEQA HEADQUARTERS	38,758,781.55	38,758,781.55	-	38,758,781.55	0.00%
051701200100	23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE ETC. FOR BEQA HEADQUARTERS	6,113,810.20	6,113,810.20	-	6,113,810.20	0.00%
051701200100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, INTERACTIVE WHITEBOARDS, DIGITAL BOOK AND TABLETS FOR TEACHING AID.	48,448,476.94	48,448,476.94	-	48,448,476.94	0.00%
051701200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. 7 OFFICE BLOCKS AND A SECURITY POST ATTACHED WITH GENERATOR HOUSE AT BEQA HEADQUARTERS	193,793,907.74	193,793,907.74	-	193,793,907.74	0.00%
051701200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 23 NO. OFFICES BLOCK EACH AT THE 23 LGA AEOS	174,414,516.97	174,414,516.97	-	174,414,516.97	0.00%
051701200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 2NO. BORE-HOLES AND OTHER WATER FACILITIES AT BEQA HEADQUARTERS	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%
051701200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 1 NO. 7 OFFICE BLOCK FOR BEQA HEADQUARTERS	143,325,764.29	143,325,764.29	-	143,325,764.29	0.00%
051701200100	23030121	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF PUBLIC SCHOOLS IN THE STATE	678,278,677.10	678,278,677.10	-	678,278,677.10	0.00%
TOTAL			290,846,790,218.20	266,275,290,023.26	184,933,970,756.02	81,341,319,267.25	69.45%
Note 2g -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - TARKA LGA						
022200100100	23020128	RECONSTRUCTION AND REACTIVATION OF TOMATOES / FRUIT JUICE FACTORY AT WANNUNE, GBOKO LGA	906,908,616.15	406,908,616.15	400,500,000.00	6,408,616.15	98.43%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF INTERNAL ROADS WITHIN NYSC PERMANENT ORIENTATION CAMP WANNUNE (1.25KM)	775,175,630.97	-	-	-	0.00%
023400100100	23030101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF MULTIPURPOSE HALL AT NYSC ORIENTATION CAMP WANNUNE.	3,998,403.82	-	-	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-TARKA LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-TARKA LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - TARKAA LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR TARKA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
052100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: BUILDING / EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, AGASHA	24,224,238.47	-	-	-	0.00%
052100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ENVIRONMENTAL HEALTH DEMONSTRATION GROUND, AGASHA	6,782,786.77	-	-	-	0.00%
052100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 80NO. PRACTICAL WORK TABLES AND SEATS, AGASHA	3,875,878.15	250,000.00	250,000.00	0.00	100.00%
052100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 150 DUAL DESK STUDENTS SEATS, AGASHA	11,627,634.46	-	-	-	0.00%
052100100100	23020101	CONSTRUCTION/ EQUIPPING OF COMMUNITY HEALTH DENMOSTRATION ROOM, AGASHA	7,751,756.31	-	-	-	0.00%
052100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: BUIDING/ EQUIPPING OF SCIENCE LABORATORY, AGASHA	33,913,933.86	-	-	-	0.00%

052100100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION/ EQUIPPING OF ICT UNIT WITH PURCHASE OF 120 HP LAPTOP COMPUTERS, AGASHA	20,348,360.31	-	-	-	0.00%
052100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF ADMINISTRATIVE BLOCK WITH OFFICES AGASHA	174,414,516.97	2,522,000.00	2,522,000.00	-	100.00%
052100100100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: BUILDING OF 3NO. CLASSROOMS WITH OFFICES ATTACHED FOR AGASHA	27,131,147.08	-	-	-	0.00%
052100100100	23020118	BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: CONSTRUCTION/ EQUIPPING OF ICT UNIT, BUILDING/EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, BUILDING OF THREE CLASSROOMS WITH OFFICES ATTACHED, RE-BUILD OF COLLAPSED FENCE AND CONSTRUCTION OF DRAINAGE AROUND THE SCHOOL, ELECTRIFICATION OF BLOCK "A" AND PROVISION OF SOLAR STREETS LIGHTS IN THE SCHOOL AND OTHERS	263,947,302.35	-	-	-	0.00%
052100100100	23050101	BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: ACCREDITATION FEES (MEDICAL LAB. SCI. COUNCIL, ENVIRONMENTAL HEALTH COUNCIL AND PUBLIC HEALTH) AND RE-ACCREDITATION OF COMMUNITY HEALTH DEPARTMENT AND PHARMACY TECHNICIAN DEPARTMENT.	53,293,324.63	-	-	-	0.00%
052100100100	23010119	PURCHASE OF 100KVA GENERATOR, SOLAR STREETS LIGHTS AND ELECTRIFICATION OF BLOCK "A" FOR AGASHA.	7,751,756.31	-	-	-	0.00%
052100100100	23030106	RENOVATION OF OFFICE BUILDINGS, CLASS ROOMS, SCHOOL AUDITORIUM AND STUDENTS HOSTELS, AT AGASHA	19,379,390.77	-	-	-	0.00%
052100100100	23030106	RE-BUILDING OF COLLAPSED FENCE AND RE-CONSTRUCTION OF DRAINAGES AT AGASHA SCHOOL PREMISE	7,267,271.54	-	-	-	0.00%
052100100100	23030101	RENOVATION OF STAFF QUARTERS AT COHS, AGASHA	13,565,573.54	-	-	-	0.00%
TOTAL			2,439,657,549.79	500,222,719.22	447,342,939.87	52,879,779.35	89.43%
Note 3a -	ZONE C - BENUE SOUTH SENATORIAL ZONE - ADO LGA						
022200100100	23020127	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: IGUMALE STAR CEMENT FACTORY IN ADO LGA	968,969,538.72	468,969,538.72	-	468,969,538.72	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-ADO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-ADO LGEA	21,962,547.77	21,962,547.77	10,909,500.84	11,053,046.93	49.67%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR ADO LGEA.	20,660,252.71	20,660,252.71	6,522,626.10	14,137,626.61	31.57%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR ADO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49	50.00%
TOTAL			1,049,874,156.15	571,108,119.37	47,148,366.89	523,959,752.48	8.26%
Note 3b -	ZONE C - BENUE SOUTH SENATORIAL ZONE - AGATU LGA						
011101600100	23040102	EROSION AND FLOOD CONTRIOL PROJECT IN AGATU	284,484,769.36	4,484,769.36	-	4,484,769.36	0.00%
021510200100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF AGATU RICE MILL	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Agatu	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28	99.91%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Agatu	17,441,451.70	17,441,451.70	93,413,677.51	75,972,225.81	535.58%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Agatu	13,565,573.54	13,565,573.54	34,833,504.00	21,267,930.46	256.78%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Rice Aggregation Centres in Obagaji, Agatu	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Agatu	12,596,604.00	12,596,604.00	57,607,345.00	45,010,741.00	457.32%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Usha and Warri Agatu LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	48,894,732.51	18,933,135.20	72.09%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction 2no model 3 Rice Processing Center and par-boilingshed/drying Slab Usha & Oshugbudo Agatu LGA (IFAD-VCDP)	76,548,593.56	76,548,593.56	42,866,570.00	33,682,023.56	56.00%
021510200100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Engla and Oshugbudo Agatu LGA (IFAD-VCDP)	46,510,537.86	60,510,537.86	79,008,369.58	18,497,831.72	130.57%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Oweto Agatu LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	39,756,800.00	18,381,372.32	68.38%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Okokolo and Usha Agatu LGA (IFAD-VCDP)	62,789,229.02	62,789,229.02	55,596,450.00	7,192,779.02	88.54%
022000800100	23020101	CONSTRUCTION OF AREA TAX OFFICE (AGATU & ZAKI BIAM)	48,448,476.94	8,448,476.94	-	8,448,476.94	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-AGATU LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-AGATU LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR AGATU LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR AGATU LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
TOTAL			818,394,276.69	524,636,352.44	503,805,488.87	20,830,863.57	96.03%
Note 3c -	ZONE C - BENUE SOUTH SENATORIAL ZONE - APA LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-APA LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-APA LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR APA LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR APA LGEA.	21,962,547.77	21,962,547.77	6,522,626.10	15,439,921.67	29.70%

TOTAL			79,602,322.38	91,844,398.13	40,842,670.38	51,001,727.75	44.47%
Note 3d -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OBI LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OBI LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OBI LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OBI LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OBI LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%
TOTAL			78,300,027.32	90,542,103.07	39,823,040.27	50,719,062.80	43.98%
Note 3e -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OGBADIBO LGA						
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Ogbadibo	12,015,222.28	12,015,222.28	12,005,000.00	10,222.28	99.91%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 5no Borehole at Ipole Court, Ipiga, Adepe, Odoba & Orokram at Ogbadigbo LGA (Deep Well) (IFAD-VCDP)	106,586,649.26	106,586,649.26	81,950,136.19	24,636,513.07	76.89%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Orokram and Owukpa Ogbadigbo LGA (IFAD-VCDP)	67,827,867.71	67,827,867.71	67,038,716.04	789,151.67	98.84%
021510200100	23020124	CONSTRUCTION OF MARKETS/PARKS: Construction of 2no market Stores/Stall in Ipiga and Igomu Ogbadigbo LGA (IFAD-VCDP)	62,789,231.92	62,789,231.92	52,107,603.87	10,681,628.05	82.99%
023100100100	23020103	CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN OTUKPA	96,896,953.87	96,896,953.87	-	96,896,953.87	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS:50-OGBADIBO LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OGBADIBO LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	47.37%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OGBADIBO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49	50.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OGBADIBO LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%
051701800100	23010105	PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS, BOARD CHAIRMAN, RECTOR, BURSAR, DEPUTY RECTOR, DIRECTOR OF WORKS & LIBRARIAN).	82,362,410.79	2,362,410.79	-	2,362,410.79	0.00%
051701800100	23010113	PURCHASE OF COMPUTERS - 4 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES (TETFUND)	4,360,362.92	4,360,362.92	4,123,500.00	236,862.92	94.57%
051701800100	23010115	PURCHASE OF 7 NO. COMPUTER PRINTERS (TETFUND)	4,360,362.92	4,360,362.92	4,360,000.00	362.92	99.99%
051701800100	23010115	PURCHASE OF 5 NO. PHOTOCOPYING MACHINES (TETFUND)	4,360,362.92	4,360,362.92	4,360,000.00	362.92	99.99%
051701800100	23010118	PURCHASE OF 15 NO. SCANNERS (TETFUND)	4,360,362.92	4,360,362.92	1,281,069.80	3,079,293.12	29.38%
051701800100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID (TETFUND)	29,069,086.16	12,421,128.65	12,040,000.00	381,128.65	96.93%
051701800100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT: BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	20,257,519.42	25,457,519.42	25,350,000.00	107,519.42	99.58%
051701800100	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC) (TETFUND)	5,813,817.23	5,813,817.23	5,810,000.00	3,817.23	99.93%
051701800100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (TETFUND)	107,555,618.80	107,555,618.80	107,550,398.50	5,220.30	100.00%
051701800100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (TETFUND)	48,448,476.94	48,448,476.94	48,445,000.00	3,476.94	99.99%
051701800100	23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	23,255,268.93	13,255,268.93	13,200,000.00	55,268.93	99.58%
051701800100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (RECTOR'S HOUSE)	5,813,817.23	5,813,817.23	-	5,813,817.23	0.00%
051701800100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF BOREHOLES AT VARIOUS SCHOOL LOCATIONS (TETFUND)	7,751,756.31	7,751,756.31	7,751,000.00	756.31	99.99%
051701800100	23020114	CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	5,813,817.23	5,813,817.23	4,890,000.00	923,817.23	84.11%
051701800100	23020123	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	414,393,146.56	354,393,146.56	352,477,625.00	1,915,521.56	99.46%
051701800100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	330,418,612.70	190,418,612.70	190,339,000.00	79,612.70	99.96%
051701800100	23030106	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS	14,534,543.08	14,534,543.08	14,530,000.00	4,543.08	99.97%
051701800100	23050101	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING.	4,844,847.69	13,094,847.69	13,026,648.32	68,199.37	99.48%
051701800100	23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION	20,348,360.31	25,348,360.31	-	25,348,360.31	0.00%
051701800100	23020103	INSTALLATION OF SOLAR PANELS IN THE SCHOOL CAMPUS		100,000,000.00	-	100,000,000.00	0.00%
051701800100	23020128	CONSTRUCTION / PROVISION OF NEW GATE FROM THE EXPRESS ROAD TO THE SCHOOL PREMISES		100,000,000.00	-	100,000,000.00	0.00%
TOTAL			1,565,143,093.57	1,498,179,099.27	1,068,257,822.39	429,921,276.88	71.30%
Note 3f -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OJU LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OJU LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OJU LGEA	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OJU LGEA OFFICE	21,962,547.77	21,962,547.77	10,402,888.73	11,559,659.04	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OJU LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	0.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OJU LGEA	21,962,547.77	43,196,510.99	21,598,255.49	21,598,255.49	0.00%

Benue State Government								
051701300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE TABLES, COE OJU.	4,844,847.69	4,844,847.69	-	4,844,847.69	0.00%	
051701300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS, COE OJU.	7,267,271.54	7,267,271.54	-	7,267,271.54	0.00%	
051701300100	23010113	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES)	17,441,451.70	17,441,451.70	2,181,000.00	15,260,451.70	12.50%	
051701300100	23010119	PURCHASE OF POWER GENERATING SET:- 1NO. 100KVA PERKINS SOUND PROOF GENERATOR FOR THE COLLEGE AT COLLEGE OF EDUCATION, OJU.	44,088,114.01	44,088,114.01	-	44,088,114.01	0.00%	
051701300100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID	33,913,933.86	33,913,933.86	-	33,913,933.86	0.00%	
051701300100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT -BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	20,348,360.31	20,348,360.31	-	20,348,360.31	0.00%	
051701300100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%	
051701300100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION EQUIPMENT (ROUTER, MODEMS, GPS INSTRUMENT & NETWORK SWITCHES AND INSTALLATION	9,689,695.39	9,689,695.39	-	9,689,695.39	0.00%	
051701300100	23020119	CONSTRUCTION OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	5,620,023.32	5,620,023.32	-	5,620,023.32	0.00%	
051701300100	23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE.	3,391,393.39	3,391,393.39	280,000.00	3,111,393.39	8.26%	
051701300100	23020123	CONSTRUCTION OF INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE OF EDUCATION, OJU.	36,782,083.69	36,782,083.69	-	36,782,083.69	0.00%	
051701300100	23020102	CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	271,311,470.84	102,502,922.54	-	102,502,922.54	0.00%	
051701300100	23020118	CONSTRUCTION OF 2NO. CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	56,587,821.06	36,587,821.06	-	36,587,821.06	0.00%	
051701300100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	4,069,672.06	4,069,672.06	-	4,069,672.06	0.00%	
051701300100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER FENCE AT COLLEGE OF EDUCATION, OJU.	50,077,973.63	40,077,973.63	-	40,077,973.63	0.00%	
051701300100	23020107	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO. DELAPIDATED CLASSROOMS / 1NO. AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	64,920,959.09	64,920,959.09	60,817,054.57	4,103,904.52	93.68%	
051701300100	23020116	CONSTRUCTION OF REINFORCED CONCRETE BOX CULVERTS AND SIDE DRAINAGES AT COLLEGE OF EDUCATION, OJU.	35,658,079.02	35,658,079.02	-	35,658,079.02	0.00%	
051701300100	23050101	RESEARCH AND DEVELOPMENT:- ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	17,441,451.70	350,000,000.00	242,658,642.97	107,341,357.03	69.33%	
051701300100	23050101	RESEARCH AND DEVELOPMENT:- TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	31,975,994.78	147,025,994.78	146,600,597.32	425,397.46	99.71%	
051701300100	23030106	REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU - TETFUND INTERVENTION.	55,715,748.48	55,715,748.48	-	55,715,748.48	0.00%	
051701300100	23020111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	228,676,811.14	228,676,811.14	51,564,380.00	177,112,431.14	22.55%	
TOTAL			1,112,380,017.29	1,382,413,980.51	560,126,688.26	822,287,292.25	40.52%	
Note 3g -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OHIMINI LGA							
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OHIMINI LGEA	16,319,269.18	16,319,269.18	8,117,984.45	8,201,284.73	49.74%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OHIMINI LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%	
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OHIMINI LGEA.	20,660,252.71	20,660,252.71	5,502,995.99	15,157,256.72	26.64%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OHIMINI LGEA	20,660,252.71	32,902,328.47	16,451,164.23	16,451,164.23	50.00%	
TOTAL			78,300,027.32	90,542,103.07	39,823,040.27	50,719,062.80	43.98%	
Note 3h -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OKPOKWU LGA							
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Okpokwu	12,015,222.28	12,015,222.28	35,636,970.00	23,621,747.72	296.60%	
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of 4no Borehole in Ichama, Ugbokolo, Ai-dogodo & Eke Okpokwu LGA (Deep Well) (IFAD-VCDP)	108,524,588.34	108,524,588.34	104,050,647.51	4,473,940.83	0.00%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 2no Model 2 Cassava Processing Center Ai-Omega and ijege Okpokwu LGA (IFAD-VCDP)	76,548,593.56	76,548,593.56	54,345,922.51	22,202,671.05	0.00%	
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Aggregation center in Ugbokolo Okpokwu LGA (IFAD-VCDP)	58,138,172.32	58,138,172.32	58,595,621.41	457,449.09	0.00%	
021510200100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of 2no Mini Bridges in Ai-dogodo and Agamudu Okpokwu LGA(IFAD-VCDP)	50,386,416.01	50,386,416.01	50,018,425.42	367,990.59	99.27%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OKPOKWU ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	13,765,095.53	15.65%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OKPOKWU LGEA	16,319,269.18	16,319,269.18	8,144,080.15	8,175,189.03	49.90%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OKPOKWU LGEA	20,660,252.71	20,660,252.71	9,750,895.59	10,909,357.12	47.20%	

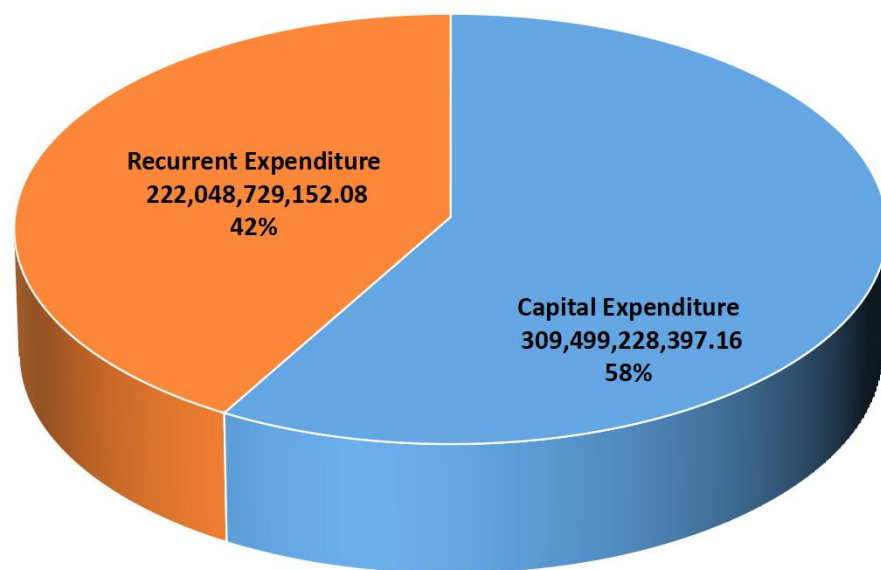
Benue State Government						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OKPOKWU ZONAL OFFICE	20,660,252.71	20,660,252.71	10,049,971.98	48.64%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU ZONAL OFFICE.	20,660,252.71	20,660,252.71	5,502,995.99	26.64%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OKPOKWU ZONAL OFFICE	21,962,547.77	21,962,547.77	10,912,003.02	49.68%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU LGEA.	18,218,449.47	18,218,449.47	2,490,415.53	13.67%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OKPOKWU LGEA	20,660,252.71	32,902,328.47	16,451,164.23	50.00%
TOTAL			461,073,538.97	473,315,614.72	368,503,286.99	77.86%
Note 3i -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OTUKPO LGA					
011110100100	23020101	SLOT 3 (ZONE C) - CONSTRUCTION OF 10 KM OGYOMA - OGWUCHE - UKPUDU - ORIO - OJENYO - OJENYO CENTRE IN OTUKPO/ADO LGA	1,996,831,766.13	1,996,831,766.13	1,835,670,890.00	91.93%
012305600100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM OTUKPO SENATORIAL ZONES C IN BENUE STATE.	10,174,180.16	10,174,180.16	5,461,900.00	53.68%
021500100100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: WEATHER DATA STATION, OTUKPO (OTUKPO TOWN)	4,844,847.69	4,844,847.69	-	0.00%
021500100100	23010127	PURCHASE OF 5NOS. DISTONNERS, OTUKPO	3,391,393.39	3,391,393.39	-	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN OTUKPO (BNARDA)	2,906,908.62	2,906,908.62	22,655,000.00	779.35%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Weather Stations (Makurdi, Otukpo and Adikpo)	14,534,543.08	14,534,543.08	9,250,000.00	63.64%
023100100100	23020103	PROVISION OF SOLAR HOME SYSTEMS FOR 15 THOUSAND HOUSEHOLDS IN ZONE C	96,896,953.87	-	-	0.00%
023100100100	23020103	CONSTRUCTION OF POWER DISTRIBUTION NETWORK SPANNING 70KM IN ZONE C	284,484,769.36	-	-	0.00%
023100100100	23020103	CONSTRUCT BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE C	96,896,953.87	96,896,953.87	-	0.00%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF INTERCHAGE IN OTUKPO (SLOT 3,ZONE C)	2,817,763,418.59	112,263,418.59	-	0.00%
025200100100	23020105	OTUKPA TOWNSHIP WATER SUPPLY PROJECT IN OTUKPO	48,448,476.94	671,448,476.94	670,424,876.64	99.85%
025210500100	23020103	CONSTRUTION OF 3NO. SOLAR POWERED BOREHOLES/LIGHTS AND RETICULATION USING SPECIALIZED MUD DRILLING TECHNIQUE IN ZONE C (NAKA, ADOKA, OTUKPO, OJU, OGBADIBO) OF BENUE STATE.	-	280,500,000.00	279,269,681.25	99.56%
032600100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: AREA CHAMBER OTUKPO	13,778,746.84	13,778,746.84	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OTUKPO ZONAL OFFICE	16,319,269.18	16,319,269.18	2,554,173.65	15.65%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OTUKPO LGEA	16,319,269.18	16,319,269.18	8,144,080.15	49.90%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OTUKPO LGEA	21,962,547.77	21,962,547.77	10,402,888.73	47.37%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OTUKPO ZONAL OFFICE	20,660,252.71	20,660,252.71	10,260,009.88	49.66%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO ZONAL OFFICE.	21,962,547.77	21,962,547.77	6,522,626.10	29.70%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OTUKPO ZONAL OFFICE	21,962,547.77	21,962,547.77	10,593,307.32	48.23%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OTUKPO LGEA OFFICE	20,660,252.71	20,660,252.71	9,750,895.59	47.20%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OTUKPO LGEA	21,962,547.77	43,196,510.99	21,598,255.49	50.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO LGEA.	17,443,273.84	17,443,273.84	1,726,484.39	9.90%
TOTAL			5,570,205,467.25	3,408,057,707.23	2,904,285,069.19	85.22%

PART THREE
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2025 RECURRENT AND CAPITAL EXPENDITURE

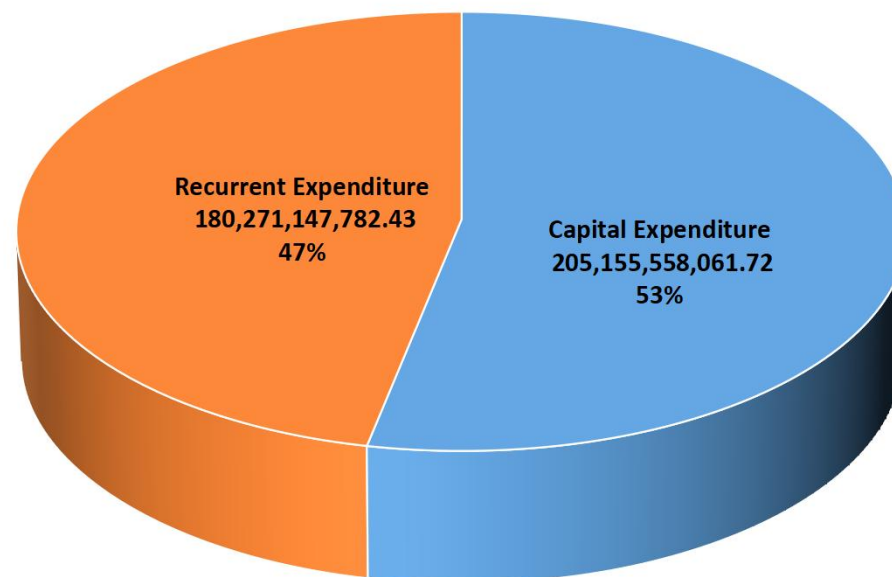
2025 REVISED BUDGETED EXPENDITURE

₦526,773,370,746.43

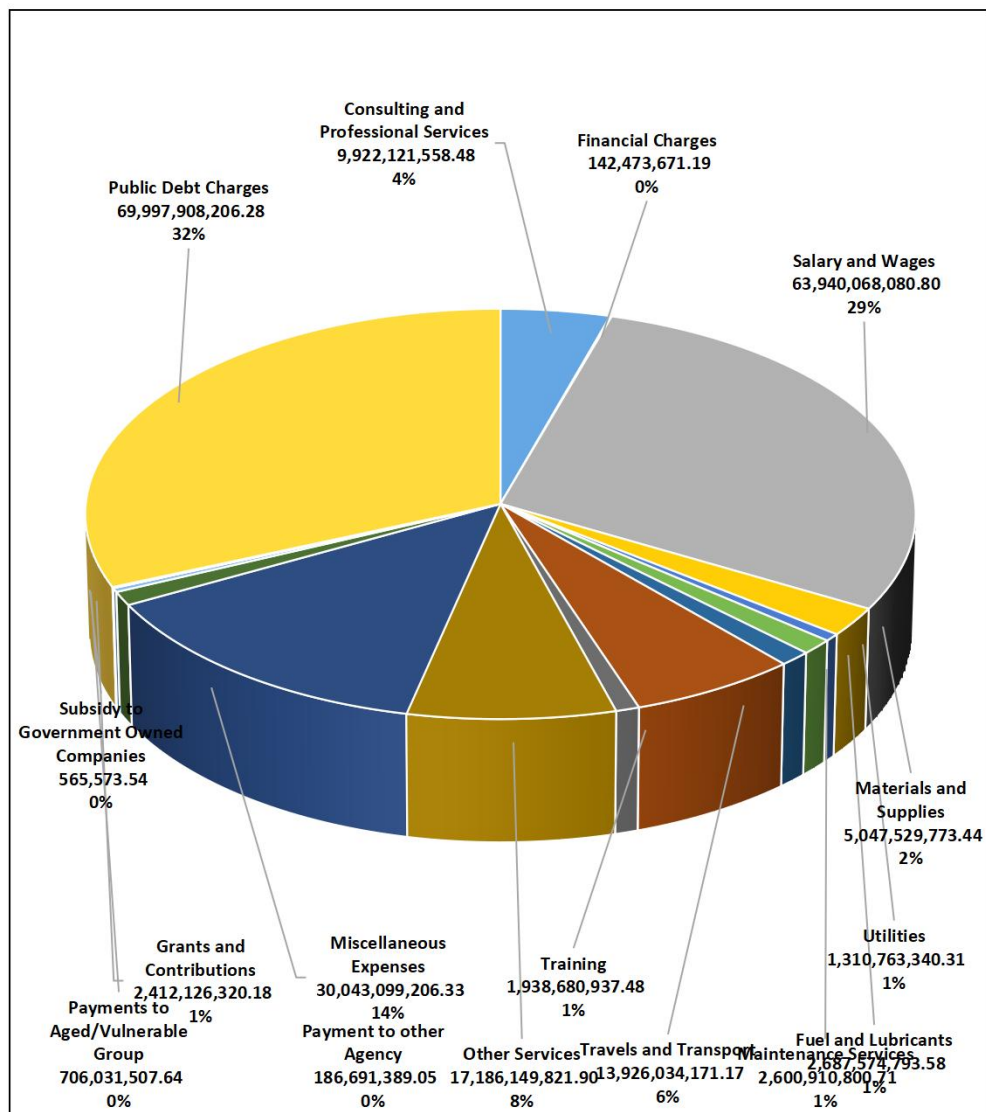


2025 ACTUAL EXPENDITURE

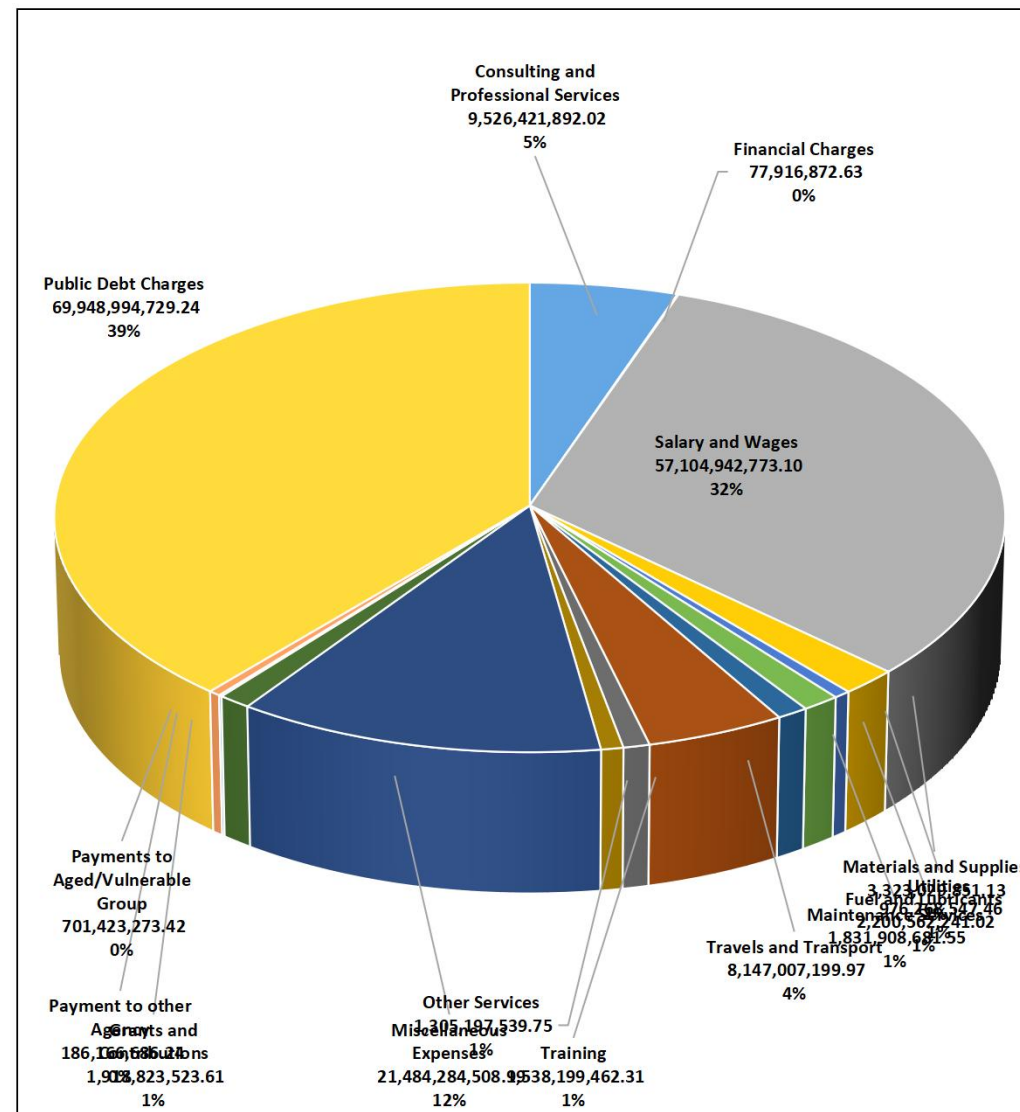
₦380,863,979,206.87



2025 REVISED BUDGETED RECURRENT EXPENDITURE
₦222,048,729,152.08

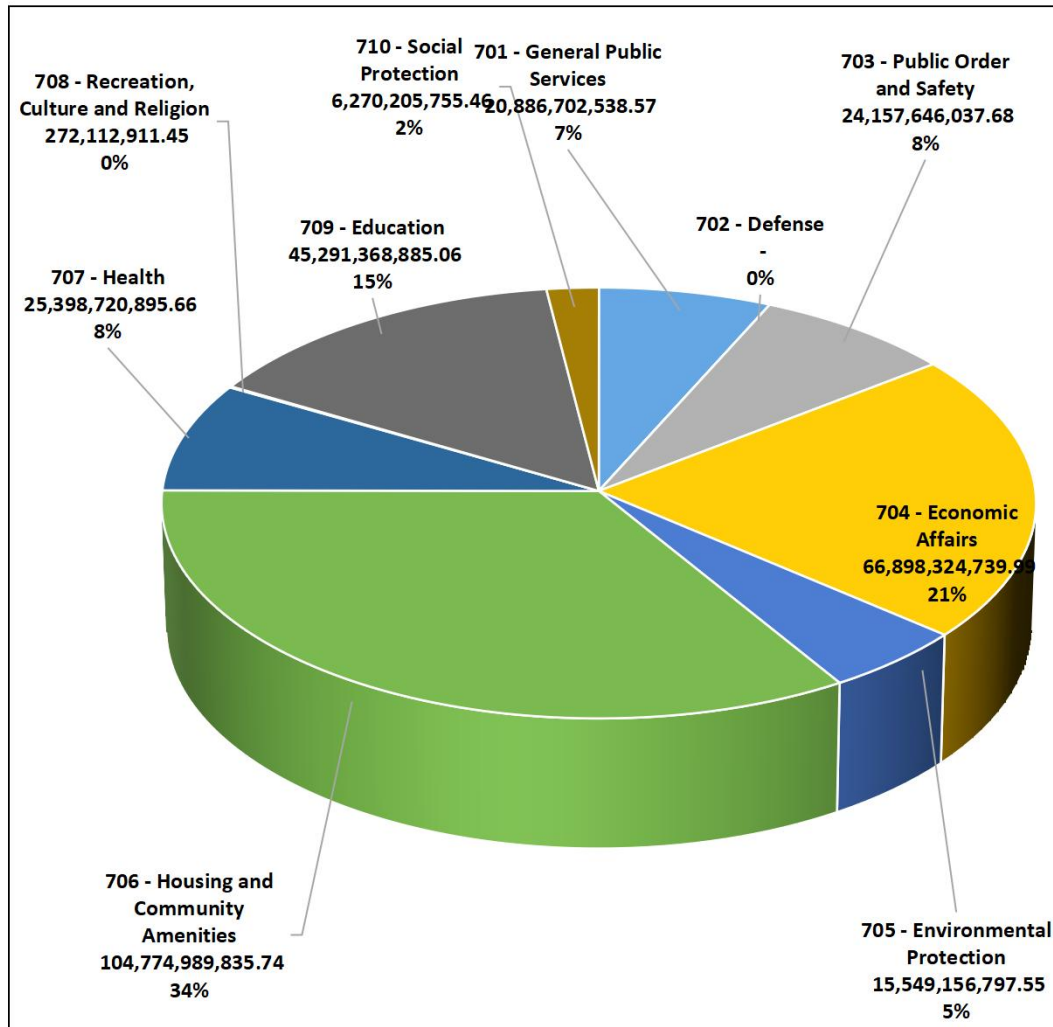


2025 ACTUAL RECURRENT EXPENDITURE
₦180,271,147,782.43



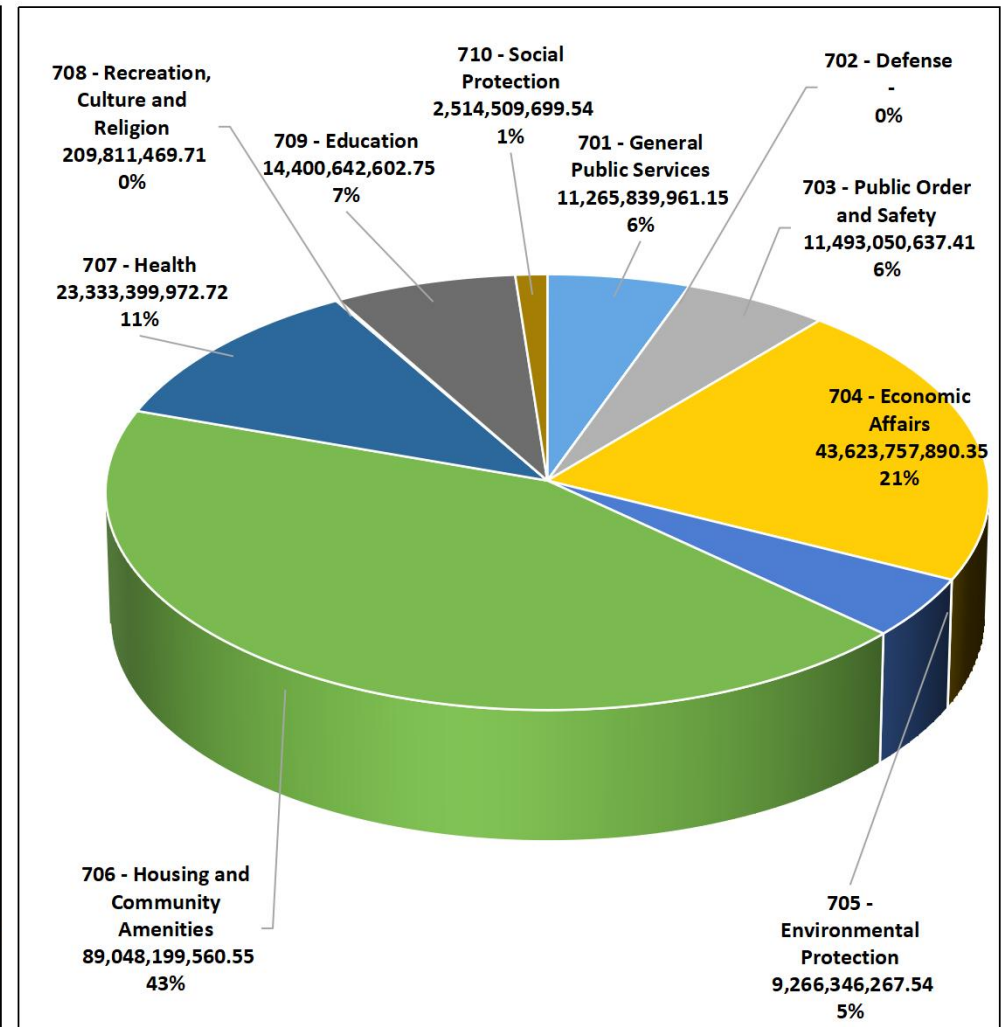
2025 REVISED BUDGETED CAPITAL EXPENDITURE BY MAIN FUNCTION

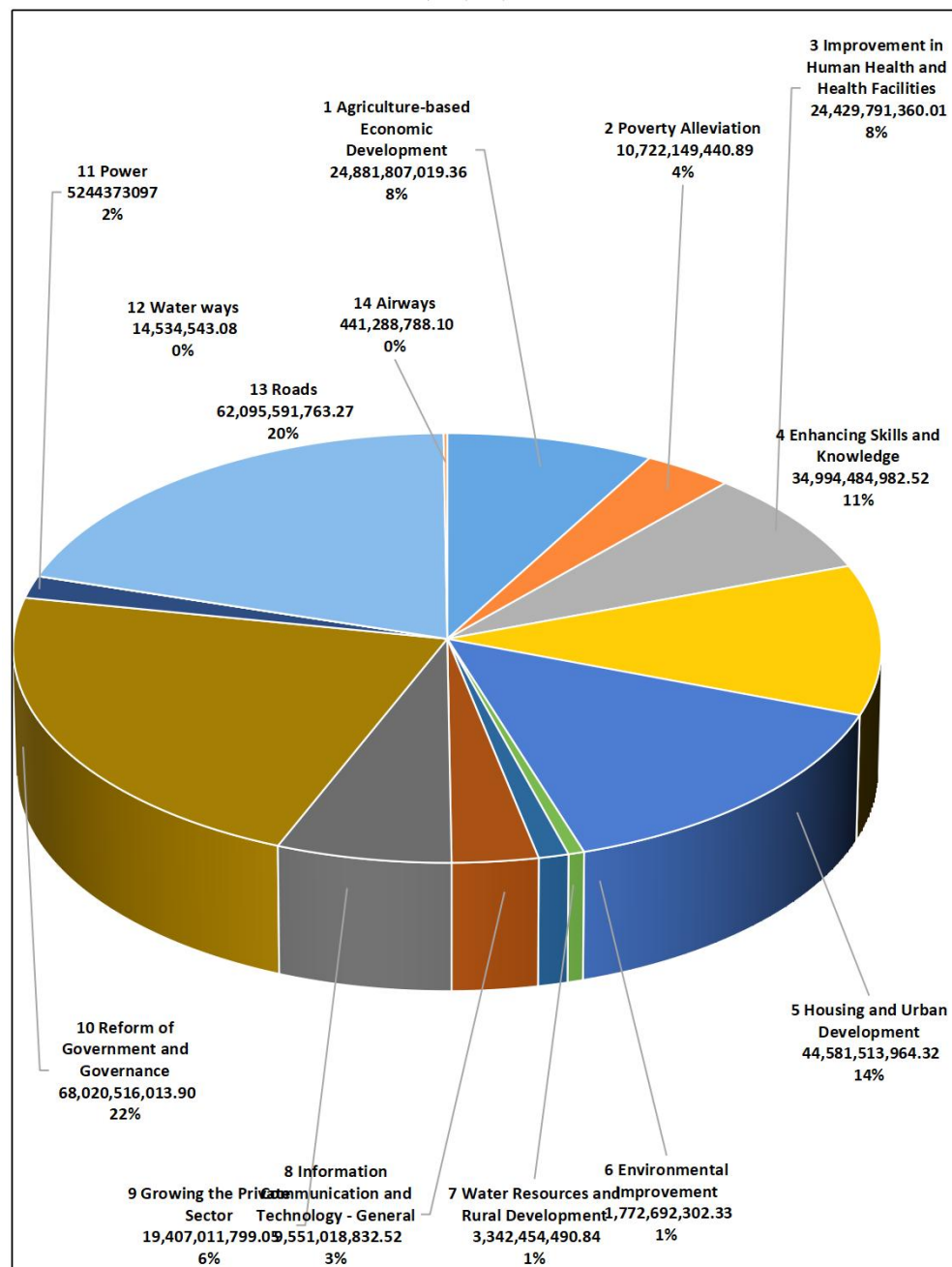
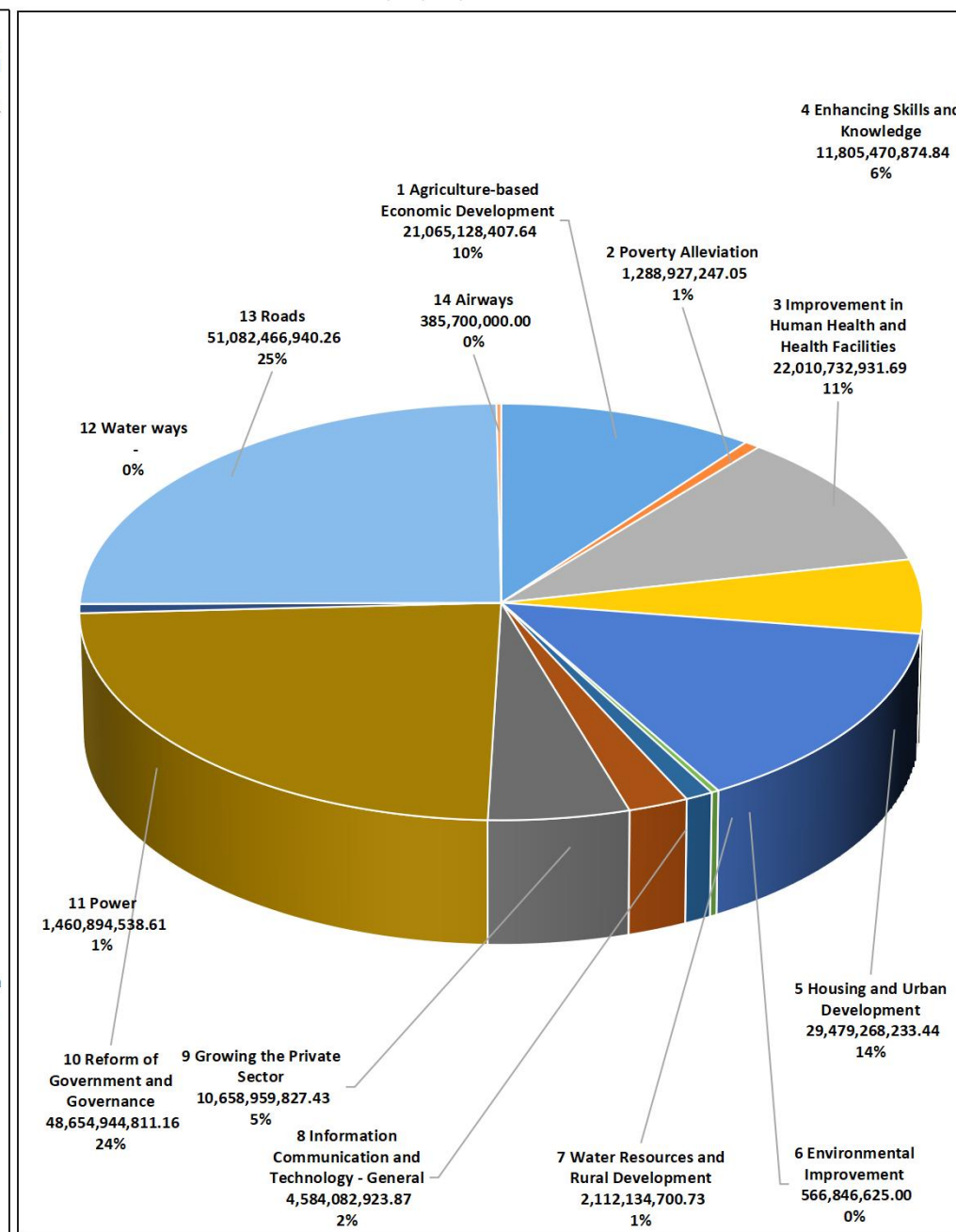
₦309,499,228,397.16

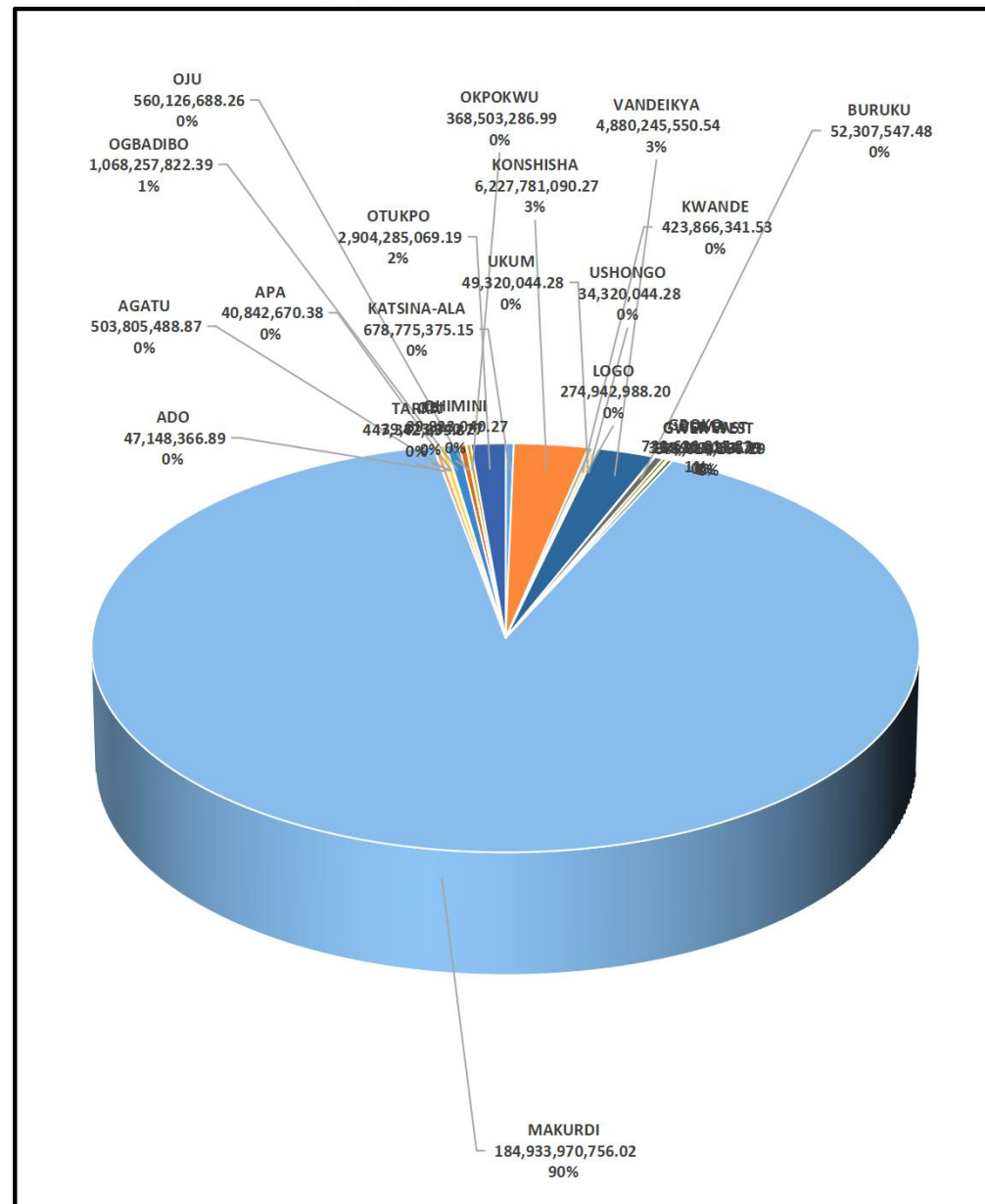
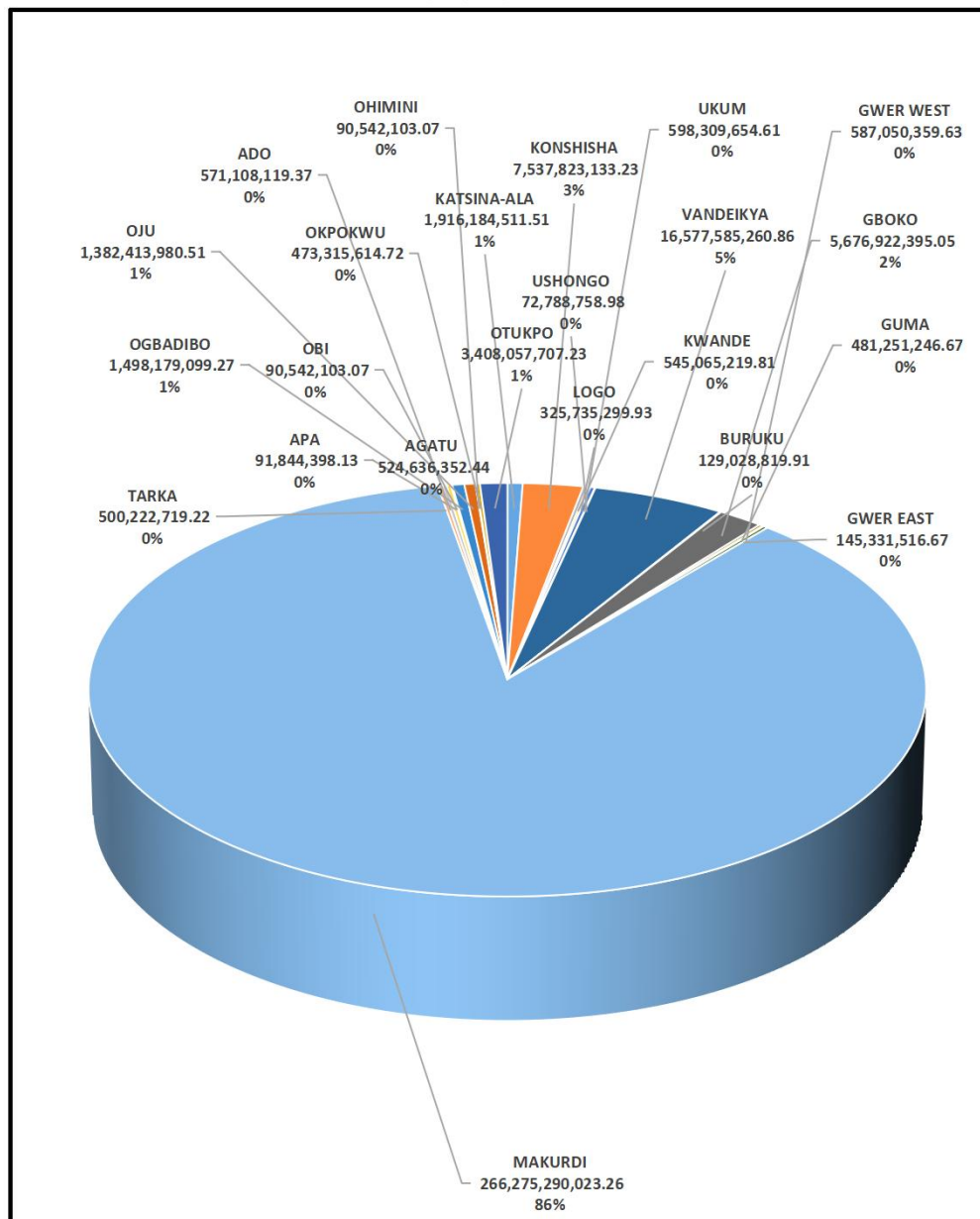


2025 ACTUAL CAPITAL EXPENDITURE BY MAIN FUNCTION

₦205,155,558,061.72



2025 REVISED BUDGETED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT**₦309,499,228,397.16****2025 ACTUAL CAPITAL EXPENDITURE BY PROGRAMME/PROJECT****₦205,155,558,061.72**



BENUE STATE GOVERNMENT

ANALYSIS OF RECURRENT EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2025)

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions																				Total Actual Expenditure by Main function
	21010100	21020100	21020200	21030100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22040100	22060000	22070000	22080000	23000000	
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Grants and Contributions	Public Debt Charges	Payment to other Agency	Payments to Aged/Vulnerable Group	Investment in Non-Financial Assets	
701 - General Public Services	12,388,257,757.63	-	-	-	6,426,428,524.30	401,451,944.45	1,291,028,240.22	973,882,010.76	472,647,273.00	823,103,199.43	3,201,251,210.66	1,331,450,688.31	16,510,468.33	12,062,200,792.22	-	1,546,475,906.00	69,948,994,729.24	121,311,470.84	-	-	111,004,994,215.38
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	4,173,454,503.00	-	-	-	1,196,918,805.80	229,860,180.69	275,858,920.00	383,067,018.02	150,496,242.60	86,532,200.00	4,023,435,669.56	253,393,367.66	8,885,767.87	5,367,297,517.80	-	5,590,000.00	-	-	701,423,273.42	-	18,856,213,466.42
704 - Economic Affairs	1,579,202,599.27	-	-	-	9,628,620.00	2,677,500.00	17,514,450.00	16,034,000.00	720,000.00	1,434,200.00	2,266,736.24	8,594,000.00	1,132,025.16	353,804,192.50	-	-	-	-	-	-	1,993,008,323.17
705 - Environmental Protection	454,959,194.58	-	-	-	4,830,400.00	372,500.00	4,472,800.00	23,677,330.00	-	7,598,000.00	386,000.00	23,866,868.72	554,531.84	9,808,778.00	-	-	-	-	-	-	530,526,403.14
706 - Housing and Community Amenities	704,647,404.66	-	-	-	1,150,000.00	830,000.00	6,077,053.75	5,620,850.00	60,000.00	149,400.00	3,852,000.00	1,000,000.00	19,037.14	10,427,872.81	-	900,000.00	-	-	-	-	734,733,618.36
707 - Health	11,533,401,271.96	-	-	-	52,323,117.55	101,649,703.26	693,263,422.34	68,743,685.74	34,475,110.69	82,255,331.39	73,750,691.46	85,523,763.79	7,602,359.88	543,652,175.71	-	18,366,817.61	-	64,855,215.40	-	-	13,359,862,666.77
708 - Recreation, Culture and Religion	1,026,606,884.35	-	-	-	1,490,500.00	359,600.00	4,056,000.00	706,400.00	-	590,000.00	-	380,000.00	8,435.90	536,206,573.00	-	-	-	-	-	-	1,570,404,393.25
709 - Education	24,724,146,619.51	-	-	-	453,677,232.32	238,617,119.06	1,025,027,764.82	357,092,387.03	822,974,171.14	302,920,208.93	211,159,584.10	493,302,853.29	43,180,884.99	1,584,618,686.95	-	209,268,400.00	-	-	-	-	30,465,985,912.14
710 - Social Protection	520,266,538.14	-	-	-	560,000.00	450,000.00	5,731,200.00	3,085,000.00	56,826,664.88	615,000.00	10,320,000.00	3,050,699.25	23,361.52	1,016,267,920.00	-	138,222,400.00	-	-	-	-	1,755,418,783.79
Total Expenditure by Economic Classification	57,104,942,773.10	-	-	-	8,147,007,199.97	976,268,547.46	3,323,029,851.13	1,831,908,681.55	1,538,199,462.31	1,305,197,539.75	9,526,421,892.02	2,200,562,241.02	77,916,872.43	21,484,284,508.99	-	1,918,823,523.61	69,948,994,729.24	186,166,686.24	701,423,273.42	-	180,271,147,782.43

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY MAIN FUNCTION

	Jan - Dec., 2025		% of Total Budgeted Expenditure	% of Total Actual Expenditure
	Total Budgeted Expenditure by Main function	Total Actual Expenditure by Main function		
701 - General Public Services	129,142,580,053.60	111,004,994,215.38	58.16%	61.58%
702 - Defense	-	-	0.00%	0.00%
703 - Public Order and Safety	36,129,746,909.79	18,856,213,466.42	16.27%	10.46%
704 - Economic Affairs	2,393,178,591.26	1,993,008,323.17	1.08%	1.11%
705 - Environmental Protection	688,562,361.07	530,526,403.14	0.31%	0.29%
706 - Housing and Community Amenities	1,337,942,518.57	734,733,618.36	0.60%	0.41%
707 - Health	14,314,294,363.37	13,359,862,666.77	6.45%	7.41%
708 - Recreation, Culture and Religion	3,262,658,083.64	1,570,404,393.25	1.47%	0.87%
709 - Education	32,957,188,512.83	30,465,985,912.14	14.84%	16.90%
710 - Social Protection	1,822,577,757.96	1,755,418,783.79	0.82%	0.97%
Total Expenditure by Economic Classification	222,048,729,152.08	180,271,147,782.43	100%	100%

Key notes in 2025 Financial year by Main Function

- * General Public Services (Public Debt Inclusive) consumed 61.58% of Total Actual Expenditure
- * Public Order and Safety consumed 10% of Total Actual Expenditure
- * Economic Affairs consumed just 1.11% of Total Actual Expenditure
- * Health consumed 7.41% of Total Actual Expenditure
- * Education consumed 16.9% of Total Actual Expenditure

BENUE STATE GOVERNMENT
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2025)

Programme Codes and Descriptions	Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme	
	23010100		23020100		23030100		23040100		23050100			
	Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repair of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets			
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
01000000 - Agriculture-based Economic Development	10,649,744,006.26	9,755,640,552.18	11,018,908,973.20	8,136,703,617.96	125,423,417.09	62,899,567.00	1,989,391,359.53	2,220,529,793.65	1,098,339,263.28	889,354,876.85	24,881,807,019.36	21,065,128,407.64
02000000 - Societal Re-orientation	-	-	-	-	-	-	-	-	-	-	-	-
03000000 - Poverty Alleviation	584,006,864.54	29,050,000.00	2,211,432,668.75	912,700,593.00	80,000,000.00	-	-	-	7,846,709,907.59	347,176,654.05	10,722,149,440.89	1,288,927,247.05
04000000 - Improvement in Human Health and Health Facilities	17,904,403,802.19	16,857,859,309.50	5,173,019,833.55	4,954,692,777.84	224,816,152.66	141,502,677.35	-	-	1,127,551,571.61	56,678,167.00	24,429,791,360.01	22,010,732,931.69
05000000 - Enhancing Skills and Knowledge	8,644,007,848.02	3,813,355,304.17	18,437,365,524.90	4,203,680,121.53	4,567,248,073.24	2,335,818,378.92	-	-	3,345,863,536.36	1,452,617,070.23	34,994,484,982.52	11,805,470,874.84
06000000 - Housing and Urban Development	3,720,926,672.19	1,903,207,700.00	20,166,918,557.82	13,343,540,292.67	20,678,165,221.69	14,232,520,240.77	3,875,878.15	-	11,627,634.46	-	44,581,513,964.32	29,479,268,233.44
07000000 - Gender	-	-	-	-	-	-	-	-	-	-	-	-
08000000 - Youth	148,448,476.94	-	694,033,068.23	552,316,625.00	886,607,127.93	14,530,000.00	-	-	43,603,629.24	-	1,772,692,302.33	566,846,625.00
09000000 - Environmental Improvement	116,882,903.39	-	625,747,097.04	396,712,270.00	202,999,118.36	-	1,244,427,891.57	696,220,450.00	1,152,397,480.48	1,019,201,980.73	3,342,454,490.84	2,112,134,700.73
10000000 - Water Resources and Rural Development	125,000,000.00	-	5,169,950,071.35	4,097,466,802.28	3,965,377,899.55	268,073,683.95	290,690,861.62	218,542,437.64	-	-	9,551,018,832.52	4,584,082,923.87
11000000 - Information Communication and Technology - General	14,749,559,419.23	9,124,180,047.18	2,618,036,131.53	949,435,604.00	69,027,706.54	58,421,880.00	-	-	1,970,388,541.74	526,922,296.25	19,407,011,799.05	10,658,959,827.43
12000000 - Growing the Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
13000000 - Reform of Government and Governance	29,317,342,274.55	18,537,996,540.32	20,293,669,067.74	16,375,583,631.21	14,225,807,278.13	12,792,974,206.02	48,448,476.94	-	4,135,248,916.54	948,390,433.61	68,020,516,013.90	48,654,944,811.16
14000000 - Power	1,561,776,250.26	154,407,324.40	3,618,004,166.29	1,306,487,214.21	8,876,931.94	-	-	-	55,715,748.48	-	5,244,373,096.96	1,460,894,538.61
15000000 - Rail	-	-	-	-	-	-	-	-	-	-	-	-
16000000 - Water ways	14,534,543.08	-	-	-	-	-	-	-	-	-	14,534,543.08	-
17000000 - Roads	7,140,055,971.02	3,366,839,494.23	46,530,556,627.59	42,968,313,872.90	8,424,979,164.67	4,747,313,573.13	-	-	-	-	62,095,591,763.27	51,082,466,940.26
18000000 - Airways	-	-	441,288,788.10	385,700,000.00	-	-	-	-	-	-	441,288,788.10	385,700,000.00
21000000 - Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	94,676,689,031.67	63,542,536,271.98	136,998,930,576.09	98,583,333,422.60	53,459,328,091.80	34,654,054,207.14	3,576,834,467.80	3,135,292,681.29	20,787,446,229.79	5,240,341,478.72	309,499,228,397.16	205,155,558,061.72

STATISTICAL ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME

Programme Code and Description	Jan - Dec., 2025			
	Total Budgeted Expenditure by Programme	Total Actual Expenditure by Programme	% of Total Budgeted Expenditure	% of Total Actual Expenditure
01000000 - Agriculture-based Economic Development	24,881,807,019.36	21,065,128,407.64	8.04%	10.27%
02000000 - Societal Re-orientation	-	-	0.00%	0.00%
03000000 - Poverty Alleviation	10,722,149,440.89	1,288,927,247.05	3.46%	0.63%
04000000 - Improvement in Human Health and Health Facilities	24,429,791,360.01	22,010,732,931.69	7.89%	10.73%
05000000 - Enhancing Skills and Knowledge	34,994,484,982.52	11,805,470,874.84	11.31%	5.75%
06000000 - Housing and Urban Development	44,581,513,964.32	29,479,268,233.44	14.40%	14.37%
07000000 - Gender	-	-	0.00%	0.00%
08000000 - Youth	1,772,692,302.33	566,846,625.00	0.57%	0.28%
09000000 - Environmental Improvement	3,342,454,490.84	2,112,134,700.73	1.08%	1.03%
10000000 - Water Resources and Rural Development	9,551,018,832.52	4,584,082,923.87	3.09%	2.23%
11000000 - Information Communication and Technology - General	19,407,011,799.05	10,658,959,827.43	6.27%	5.20%
12000000 - Growing the Private Sector	-	-	0.00%	0.00%
13000000 - Reform of Government and Governance	68,020,516,013.90	48,654,944,811.16	21.98%	23.72%
14000000 - Power	5,244,373,096.96	1,460,894,538.61	1.69%	0.71%
15000000 - Rail	-	-	0.00%	0.00%
16000000 - Water ways	14,534,543.08	-	0.00%	0.00%
17000000 - Roads	62,095,591,763.27	51,082,466,940.26	20.06%	24.90%
18000000 - Airways	441,288,788.10	385,700,000.00	0.00%	0.00%
21000000 - Oil and Gas Infrastructure	-	-	0.00%	0.00%
Total Capital Expenditure	309,499,228,397.16	205,155,558,061.72	100%	100%

Key notes in 2025 Financial year by Programme

- * Improvement in Human Health and Health Facilities consumed 10.73% of the Total Actual Expenditure
- * Information Communication and Technology - General also consumed 5.2% of the Total Actual Expenditure
- * Reform of Government and Governance consumed 23.72% of the Total Actual Expenditure
- * Roads consumed 24.9% of Total Actual Expenditure

BENUE STATE GOVERNMENT																				
ANALYSIS OF ACTUAL RECURRENT EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2025)																				
Main Org. Code	Main Org. Descriptions	Economic Classification Codes and Descriptions																		Total Actual Expenditure by Main function
		21010100	21020100	21020200	21030100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22040100	22060000	22070000	
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Grants and Contributions	Public Debt Charges	PAYMENT TO OTHER AGENCY	
01100100100	Government House Administration	332,838,599.76	-	-	-	280,394,368.40	163,990,609.96	698,083,948.96	502,415,965.58	1,743,500.00	26,533,203.73	40,072,919.69	521,507,005.43	11,283,562.39	5,970,654,084.52	-	1,723,041,545.00	-	-	-
011200300100	Benue State House of Assembly	904,290,666.00	-	-	-	1,173,596,561.00	61,508,220.53	263,803,431.00	431,265,974.70	95,815,320.00	156,367,853.00	15,650,000.00	273,936,000.00	633,844.25	2,195,480,756.55	-	28,844,261.00	-	-	-
012300100100	Ministry of Information,Culture and Tourism	1,506,699,375.48	-	-	-	2,315,499.54	3,903,001.50	9,621,900.00	6,020,250.00	200,000.00	330,000.00	20,000.00	6,126,950.00	116,417.77	24,402,200.00	-	-	-	-	-
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	249,890,093.58	-	-	-	-	-	-	-	-	-	-	-	14,181.96	-	-	-	-	-	-
012500100100	Office of the Head of Service (HOS)	1,235,229,336.78	-	-	-	508,000.00	6,157,000.00	39,925,405.00	1,736,000.00	7,029,500.00	45,770,000.00	-	7,941,365.54	5,444.75	14,992,550.86	-	-	-	-	-
014000100100	Office of the Auditor-General of the State	426,029,833.14	-	-	-	428,200.00	69,000.00	792,400.00	300,000.00	50,000.00	210,000.00	-	-	4,369.70	665,000.00	-	-	-	-	-
014700100100	Benue State Civil Service Commission	3,888,720.00	-	-	-	1,447,000.00	-	2,853,000.00	80,000.00	-	35,000.00	-	2,950,000.00	4,841.18	1,879,000.00	-	-	-	-	-
014800100100	Benue State Independent Electoral Commission (BSEC)	363,845,301.67	-	-	-	8,066,000.00	1,555,000.00	4,392,500.00	5,361,500.00	-	1,000,000.00	230,000.00	4,306,000.00	4,069.95	9,986,000.00	-	-	-	-	-
014900100100	Local Government Service Commission	44,077,710.60	-	-	-	-	220,500.00	1,220,500.00	1,317,270.00	210,133,120.00	316,300.00	-	863,050.00	-	740,050.00	-	-	-	-	-
015600100100	Ministry of ICT and Digital Economy	235,000.00	-	-	-	435,450.00	340,000.00	1,650,000.00	733,800.00	-	-	-	1,930,000.00	10,712.00	2,173,310.00	-	-	-	-	-
016100100100	Office of the Secretary to the State Government	1,181,627,258.25	-	-	-	191,564,577.36	8,245,580.37	16,626,000.00	17,440,100.00	-	28,681,172.68	-	10,678,200.00	33,861.88	5,586,536,938.72	-	-	-	121,311,470.84	-
021500100100	Ministry of Agriculture & Food Security	2,405,943,083.27	-	-	-	10,372,400.00	7,147,502.40	18,483,440.00	15,339,950.00	670,000.00	836,600.00	808,000.00	7,224,850.00	38,301.43	53,993,440.00	-	-	-	-	-
022000100100	Ministry of Finance	6,982,032,328.45	-	-	-	4,656,304,485.40	127,102,164.69	213,501,737.50	109,201,685.00	157,507,333.00	550,404,312.50	3,181,211,210.66	467,391,650.00	5,059,824.83	2,558,859,665.50	-	2,100,000.00	69,948,994,729.24	-	-
022200100100	Ministry of Industry, Trade & Investment	166,544,421.80	-	-	-	7,151,150.00	1,089,700.00	2,861,000.00	9,404,500.00	100,000.00	955,000.00	2,216,736.24	1,864,000.00	1,110,000.00	149,991,000.00	-	-	-	-	-
022800100100	Ministry of Science, Technology & Innovation	109,191,902.81	-	-	-	398,000.00	783,000.00	3,144,300.00	1,208,900.00	10,000.00	202,000.00	20,000.00	1,359,200.00	5,732.80	2,653,340.00	-	-	-	-	-
023100100100	Ministry of Power, Renewable Energy and Transport	-	-	-	-	580,200.00	70,000.00	2,097,000.00	2,798,150.00	-	779,500.00	160,000.00	1,980,000.00	7,385.10	644,800.00	-	-	-	-	-
023400100100	Ministry of Works, Housing and Urban Development	267,612,508.46	-	-	-	15,000.00	-	906,000.00	2,705,000.00	-	-	220,000.00	-	-	1,556,172.81	-	-	-	-	-
023600400100	Benue State Council For Arts and Culture	177,797,501.91	-	-	-	410,000.00	18,000.00	422,000.00	-	-	-	-	120,000.00	3,596.00	515,934,973.00	-	-	-	-	-
023800100100	Benue State Budget and Economic Planning Commission	119,228,565.16	-	-	-	169,000.00	20,000.00	2,601,600.00	1,008,500.00	-	-	-	949,400.00	64.50	190,006,882.50	-	-	-	-	-
025000100100	Fiscal Responsibility Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
025200100100	Ministry of Water Resources, Environment and Climate Change	578,409,519.77	-	-	-	4,245,200.00	307,500.00	2,375,800.00	21,677,030.00	-	6,818,500.00	226,000.00	21,976,868.72	547,146.74	9,273,978.00	-	-	-	-	-
025400100100	Ministry of Cooperatives and Rural Development	313,584,571.01	-	-	-	1,045,000.00	775,000.00	4,965,053.75	1,598,000.00	60,000.00	95,000.00	132,000.00	60,000.00	6,625.52	3,713,000.00	-	-	-	-	-
026000100100	Ministry of Lands, Survey and Solid Minerals	174,605,963.40	-	-	-	840,220.00	30,000.00	4,767,000.00	500,000.00	-	-	-	1,154,000.00	3,879.81	8,542,000.00	-	-	-	-	-
03180100100	Judicial Service Commission	3,623,080,013.93	-	-	-	1,172,999,325.80	223,976,480.69	159,959,820.00	248,503,418.02	145,304,902.60	84,409,200.00	34,076,000.00	246,182,585.00	8,814,760.48	239,193,690.25	-	5,590,000.00	-	-	-
032600100100	Ministry of Justice and Public Order	294,588,150.49	-	-	-	23,015,180.00	5,401,700.00	113,713,500.00	7,460,800.00	5,014,000.00	1,563,000.00	5,989,209,669.56	4,116,000.00	48,656.95	634,133,700.00	-	-	-	-	-
051400100100	Ministry of Women Affairs and Social Development	213,656,319.92	-	-	-	310,000.00	160,000.00	4,301,200.00	2,340,000.00	56,696,664.88	630,000.00	-	2,142,000.00	3,116.75	35,567,600.00	-	43,918,000.00	-	-	-
051700100100	Ministry of Education and Knowledge Management	23,325,653,186.91	-	-	-	435,755,471.92	234,207,374.06	1,001,291,542.58	336,508,952.51	822,394,171.14	296,668,066.45	173,808,664.41	482,950,663.29	42,526,126.17	1,516,333,155.57	-	2,658,500.00	-	-	-
052100100100	Ministry of Health and Human Services	11,533,401,271.96	-	-	-	52,309,017.55	101,649,703.26	693,068,422.34	68,733,685.74	34,475,110.69	82,255,331.39	73,750,691.46	85,523,763.79	7,602,140.48	543,552,175.71	-	18,366,817.61	-	64,855,215.40	-
053900100100	Ministry of Youth and Sports Development	291,259,186.50	-	-	-	250,000.00	300,000.00	1,560,000.00	1,240,000.00	30,000.00	-	10,320,000.00	1,758,699.25	20,558.77	980,700,320.00	-	94,304,400.00	-	-	-
054400100100	Ministry of Humanitarian Affairs and Disaster Management	-	-	-	-	542,400.00	457,000.00	2,105,600.00	1,264,000.00	177,340.00	145,000.00	150,000.00	2,640,000.00	7,670.47	1,690,000.00	-	-	-	701,423,273.42	-
055100100100	Bureau of Local Government and Chieftaincy Affairs	279,702,382.09	-	-	-	121,539,500.00	26,202,510.00	51,935,750.00	33,753,250.00	788,500.00	20,192,500.00	4,140,000.00	40,930,000.00	-	230,434,725.00	-	-	-	-	-
Total Actual Expenditure by Economic		57,104,942,773.10	-	-	-	8,147,007,199.97	976,268,547.46	3,323,029,851.13	1,831,908,681.55	1,538,199,462.31	1,305,197,535.75	9,526,421,892.02	2,200,562,241.02	77,916,872.63	21,484,284,508.99	-	1,988,823,523.61	69,948,994,729.24	186,166,686.24	701,423,273.42

BENUE STATE GOVERNMENT

ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2024)

GEO-POLITICAL ZONE AND CODE		LG CODES AND NAME		Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme	
				23010100		23020100		23030100		23040100		23050100			
				Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repair of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets			
				Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
1071071	BENUE NORTH EAST SENATORIAL ZONE	10710900	KATSINA-ALA	976,615,058.74	514,679,581.80	863,846,042.92	130,195,293.35	37,499,121.15	33,900,500.00	4,484,769.36	-	33,739,519.34	-	1,916,184,511.51	678,775,375.15
		10711000	KONSH-SHA	57,639,774.60	23,371,876.03	6,480,183,358.62	6,204,409,214.23	1,000,000,000.00	-	-	-	-	-	7,537,823,133.23	6,227,781,090.27
		10711100	KWANDE	61,546,659.78	26,074,043.66	482,355,796.58	397,792,297.86	1,162,763.45	-	-	-	-	-	545,065,219.81	423,866,341.53
		10711200	LOGO	57,639,774.60	23,371,876.03	263,610,755.97	251,571,112.17	-	-	4,484,769.36	-	-	-	325,735,299.93	274,942,988.20
		10712100	UKUM	70,893,455.75	32,868,880.04	35,034,061.45	16,451,164.23	492,382,137.41	-	-	-	-	-	598,309,654.61	49,320,044.28
		10712200	USHONGO	36,979,521.89	17,868,880.04	32,902,328.47	16,451,164.23	-	-	2,906,908.62	-	-	-	72,788,758.98	34,320,044.28
10712300	VANDEIKYA	1,352,215,956.28	66,218,541.67	13,906,772,120.25	4,286,426,464.38	-	-	294,372,945.86	504,945,544.49	1,024,224,238.47	22,655,000.00	16,577,585,260.86	4,880,245,550.54		
BENUE NORTH EAST SENATORIAL ZONE TOTAL				2,613,530,201.65	704,453,679.29	22,064,704,464.27	11,303,296,710.47	1,531,044,022.00	33,900,500.00	306,249,393.20	504,945,544.49	1,087,963,757.81	22,655,000.00	27,573,491,838.92	12,569,251,434.25
1071072	BENUE NORTH WEST SENATORIAL ZONE	10720400	BURUKU	79,602,322.38	33,774,764.76	37,065,565.43	18,532,782.71	12,360,932.10	-	-	-	-	-	129,028,819.91	52,307,547.48
		10720500	GBOKO	434,880,688.69	215,453,110.34	1,562,980,942.03	389,068,155.49	3,563,834,007.53	32,828,730.00	8,969,538.72	-	106,257,218.09	93,276,820.00	5,676,922,395.05	730,626,815.83
		10720600	GUMA	117,080,241.99	82,127,369.17	344,694,716.95	252,781,664.52	19,476,287.73	-	-	-	-	-	481,251,246.67	334,909,033.70
		10720700	GWEREAST	58,942,069.66	24,391,506.14	86,389,447.01	115,124,358.65	-	-	-	-	-	-	145,331,516.67	139,515,864.79
		10720800	GWERWEST	57,639,774.60	23,371,876.03	430,567,427.16	351,646,320.25	98,843,157.87	-	-	-	-	-	587,050,359.63	375,018,196.29
		10721300	MAKURDI	90,209,265,449.93	61,975,891,347.86	105,560,525,271.30	81,055,468,524.11	48,175,880,325.11	34,572,794,977.14	3,241,862,925.81	2,607,692,136.80	19,087,756,051.11	4,722,123,770.11	266,275,290,023.26	184,933,970,756.02
		10722000	TARKA	57,889,774.60	27,869,775.63	442,332,944.62	419,473,164.23	-	-	-	-	-	-	500,222,719.22	447,342,939.87
BENUE NORTH WEST SENATORIAL ZONE TOTAL				91,015,300,321.85	62,382,879,749.95	108,464,556,314.49	82,602,094,969.97	51,870,394,710.34	34,605,623,707.14	3,250,832,464.53	2,607,692,136.80	19,194,013,269.20	4,815,400,590.11	273,795,097,080.41	187,013,691,153.97
1071073	BENUE SOUTH SENATORIAL ZONE	10730100	ADO	58,942,069.66	25,550,111.39	512,166,049.70	21,598,255.49	-	-	-	-	-	-	571,108,119.37	47,148,366.89
		10730200	AGATU	57,639,774.60	23,371,876.03	462,511,808.48	480,433,612.83	-	-	4,484,769.36	-	-	-	524,636,352.44	503,805,488.87
		10730300	APA	58,942,069.66	24,391,506.14	32,902,328.47	16,451,164.23	-	-	-	-	-	-	91,844,398.13	40,842,670.38
		10731400	CEI	57,639,774.60	23,371,876.03	32,902,328.47	16,451,164.23	-	-	-	-	-	-	90,542,103.07	39,823,040.27
		10731500	OGBADIEO	229,994,016.25	188,898,837.47	1,215,207,331.93	851,802,336.60	14,534,543.08	14,530,000.00	-	-	38,443,208.01	13,026,648.32	1,498,179,099.27	1,068,257,822.39
		10731600	OJU	231,579,380.71	36,887,757.90	598,092,856.55	133,979,690.06	55,715,748.48	-	-	-	497,025,994.78	389,259,240.29	1,382,413,980.51	560,126,688.26
		10731700	OHIMIN	57,639,774.60	23,371,876.03	32,902,328.47	16,451,164.23	-	-	-	-	-	-	90,542,103.07	39,823,040.27
		10731800	OKPOKU	134,800,293.74	49,404,535.91	338,515,320.98	319,098,751.08	-	-	-	-	-	-	473,315,614.72	368,503,286.99
		10731900	OTUKPO	160,681,354.33	59,954,465.81	3,244,469,444.29	2,821,675,603.38	-	-	2,906,908.62	22,655,000.00	-	-	3,408,057,707.23	2,904,285,069.19
BENUE SOUTH SENATORIAL ZONE TOTAL				931,276,663.90	406,280,855.31	5,494,991,939.15	4,175,909,873.83	70,250,291.56	14,530,000.00	2,906,908.62	22,655,000.00	535,469,202.78	402,285,888.61	8,130,639,477.82	5,572,615,473.50
TOTAL CAPITAL EXPENDITURE BY ECONOMIC CODE				94,560,107,187.40	63,493,614,284.55	136,024,252,717.91	98,081,301,554.27	53,471,689,023.90	34,654,054,207.14	3,559,988,766.34	3,135,292,681.29	20,787,446,229.79	5,240,341,478.72	309,499,228,397.16	205,155,558,061.72

BENUE STATE GOVERNMENT

ANALYSIS OF CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2025)

Main Org. Code	Main Org. Descriptions	Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repair of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets			
		Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
01100100100	Government House Administration	10,994,615,064.11	9,302,406,780.26	25,823,813,631.93	24,456,133,719.54	8,290,933,941.34	6,873,175,902.94	46,847,693.59	5,840,000.00	329,904,438.64	229,799,806.00	45,486,114,769.60	40,867,356,208.74
011200300100	Benue State House of Assembly	-	-	-	-	-	-	-	-	-	-	-	-
012300100100	Ministry of Information,Culture and Tourism	81,637,548.24	19,243,856.33	61,822,890.34	45,347,721.38	160,233,046.89	145,219,892.00	-	-	4,069,672.06	-	307,763,157.53	209,811,469.71
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	781,410,592.99	339,129,750.00	-	-	6,782,786.77	-	-	-	-	-	788,193,379.76	339,129,750.00
012500100100	Office of the Head of Service (HOS)	114,532,199.48	-	603,965,051.68	-	1,304,193,777.19	-	-	-	100,569,669.28	-	2,123,260,697.62	-
014000100100	Office of the Auditor-General of the State	193,793.91	-	193,793,907.74	-	-	-	-	-	-	-	193,987,701.65	-
014700100100	Benue State Civil Service Commission	-	-	-	-	-	-	-	-	-	-	-	-
014800100100	Benue State Independent Electoral Commission	6,782,786.77	-	242,242.38	-	-	-	-	-	1,937,939.08	-	8,962,968.23	-
014900100100	Local Government Service Commission	-	-	-	-	86,138,055.06	-	-	-	-	-	86,138,055.06	-
015600100100	Ministry of ICT and Digital Economy	1,293,723,061.60	781,362,212.00	1,895,505,340.32	528,712,837.00	471,862,388.63	471,766,599.00	-	-	72,672,715.40	-	3,733,763,505.95	1,781,841,648.00
016100100100	Office of the Secretary to the State Government	262,024,382.30	29,458,250.00	810,244,717.14	-	245,225,260.51	71,300,730.00	1,937,939.08	-	-	-	1,319,432,299.02	100,758,980.00
021500100100	Ministry of Agriculture & Food Security	10,745,032,920.78	9,973,309,052.18	12,204,252,374.85	9,880,884,184.91	346,564,096.65	158,179,097.00	306,291,271.19	527,600,544.49	1,115,558,141.08	982,631,696.85	24,717,698,804.55	21,522,604,575.43
022000100100	Ministry of Finance	13,993,400,178.01	9,321,774,962.00	99,627,573.09	-	14,644,036.64	-	-	-	28,100,116.62	-	14,135,771,904.36	9,321,774,962.00
022200100100	Ministry of Industry, Trade & Investment	8,976,580.68	832,194.68	17,405,206,099.81	14,901,366,377.44	1,000,000,000.00	-	-	-	235,944,082.68	-	18,650,126,763.17	14,902,198,572.12
022800100100	Ministry of Science, Technology & Innovation	1,653,051,765.44	505,342,100.00	278,977,957.83	-	-	-	-	-	70,000,000.00	-	2,002,029,723.27	505,342,100.00
023100100100	Ministry of Power, Renewable Energy and Transport	278,154,739.39	43,510,900.00	3,180,814,851.70	2,129,923,183.00	-	-	-	-	59,107,141.86	-	3,518,076,732.95	2,173,434,083.00
023400100100	Ministry of Works, Housing and Urban Development	7,298,317,436.04	3,366,839,494.23	29,957,643,096.00	27,853,962,849.33	27,960,323,393.04	23,530,448,039.98	52,324,355.09	-	11,627,634.46	-	65,280,235,914.63	54,751,250,383.54
023600400100	Benue State Council For Arts and Culture	-	-	-	-	-	-	-	-	-	-	-	-
023800100100	Benue State Budget and Economic Planning Commission	103,040,755.98	13,540,000.00	2,066,053,341.47	888,045,593.00	-	-	-	-	10,867,733,393.32	642,004,300.88	13,036,827,490.77	1,543,589,893.88
025000100100	Fiscal Responsibility Commission	2,543,545.04	-	-	-	2,034,836.03	-	-	-	3,730,532.72	-	8,308,913.79	-
025200100100	Ministry of Water Resources, Environment and Climate Change	48,988,096.07	-	3,598,232,863.42	3,240,862,133.06	4,004,952,108.16	242,085,683.95	3,135,573,708.85	2,584,922,386.80	1,196,485,594.50	1,019,201,980.73	11,984,232,371.01	7,087,072,184.54
025300100100	Ministry of Marine and Blue Economy	140,000,000.00	-	-	-	15,000,000.00	-	-	-	24,200,000.00	-	179,200,000.00	-
025400100100	Ministry of Cooperatives and Rural Development	489,785,035.64	-	3,697,560,590.72	1,344,678,940.00	4,844,847.69	-	-	-	-	-	4,192,190,474.05	1,344,678,940.00
026000100100	Ministry of Lands, Survey and Solid Minerals	3,222,698,682.10	2,720,657,203.92	1,281,385,255.66	876,213,590.00	2,534,543.08	-	-	-	25,706,908.62	-	4,532,325,389.46	3,596,870,793.92
03180100100	Judicial Service Commission	6,926,447,399.09	2,003,409,366.00	3,733,531,419.91	617,553,115.00	-	-	-	-	2,586,470,964.88	674,567,936.00	13,246,449,783.87	3,295,530,417.00
032600100100	Ministry of Justice and Public Order	58,138,172.32	-	1,918,438,846.90	1,376,045,074.83	-	-	-	-	-	-	1,976,577,019.22	1,376,045,074.83
051400100100	Ministry of Women Affairs and Social Development	50,870,900.78	-	388,407,030.78	-	605,331,444.97	-	-	-	497,927,984.33	308,980,430.00	1,542,537,360.87	308,980,430.00
051700100100	Ministry of Education and Knowledge Management	16,902,742,762.24	7,371,516,265.88	21,441,880,469.62	5,614,293,395.27	3,327,269,390.13	630,177,061.00	-	-	3,040,445,570.50	421,375,930.61	44,712,338,192.48	14,037,362,652.75
052100100100	Ministry of Health and Human Services	18,992,766,147.71	17,715,009,884.50	4,469,303,233.96	4,316,709,008.84	1,148,890,358.49	611,435,177.35	33,859,500.00	16,929,750.00	753,384,092.41	673,316,152.03	25,398,203,332.56	23,333,399,772.72
053900100100	Ministry of Youth and Sports Development	106,079,708.65	-	802,095,270.71	-	1,795,098,815.66	1,245,698,087.92	-	-	2,340,588,845.93	959,831,181.62	5,043,862,640.96	2,205,529,269.54
054400100100	Ministry of Humanitarian Affairs and Disaster Management	79,069,086.16	29,050,000.00	742,052,106.18	172,601,700.00	80,000,000.00	-	-	-	7,751,756.31	3,200,000.00	908,872,948.65	204,851,700.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	41,665,690.16	6,144,000.00	344,080,411.95	340,000,000.00	-	-	-	-	-	-	385,746,102.11	346,144,000.00
TOTAL CAPITAL EXPENDITURE BY MAIN ORG		94,676,689,031.67	63,542,536,271.98	136,998,930,576.09	98,583,333,422.60	50,872,857,126.92	33,979,486,271.14	3,576,834,467.80	3,135,292,681.29	23,373,917,194.67	5,914,909,414.72	309,499,228,397.16	205,155,558,061.72

BENUE STATE GOVERNMENT
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME OBJECTIVES - (JANUARY - DECEMBER, 2025)

Programme Objectives	Total Capital Expenditure by Programme Objectives		% of Total Budgeted Expenditure	% of Total Actual Expenditure	% of Implementation of objectives
	Revised Budget	Actual			
OBJ 1 : Economic Growth & Development	35,603,956,460.25	22,354,055,654.69	11.50%	10.90%	62.79%
OBJ 2 : Infrastructure Development	141,335,332,787.29	97,651,372,463.60	45.67%	47.60%	69.09%
OBJ 3 : Social Development	64,539,423,135.71	36,495,185,132.26	20.85%	17.79%	56.55%
OBJ 4 : Governance & Public Administration	68,020,516,013.90	48,654,944,811.16	21.98%	23.72%	71.53%
TOTAL	309,499,228,397.16	205,155,558,061.72	100%	100%	

Key notes in 2025 Financial year by Programme Objectives

OBJECTIVE 1: Economic Growth and Development - Focuses on enhancing agriculture, industry, trade, and investments, as well as optimizing solid mineral resources and tourism achieved **62.79%** demonstrates solid progress with steady expansion but room for further scaling and impact.

OBJECTIVE 2: Infrastructure Development - Aims to improve critical infrastructure such as transportation, housing, power, digital connectivity, and environmental sustainability achieved **69.09%** implementation signifying strong and nearly completion targets, reflecting effective project execution.

OBJECTIVE 3: Social Development - Emphasizes investments in education, health, gender equality, youth empowerment, and disaster management achieved **56.55%** signaling social programs are moderately implemented, with noticeable gains but uneven reach across populations.

OBJECTIVE 4: Governance & Public Administration - Strengthens governance, security, law enforcement, and justice systems, promoting accountability, transparency, and institutional efficiency achieved **71.53%** indicating improved efficiency, coordination and institutional strength.

BENUE STATE GOVERNMENT OF NIGERIA

SCHEDULE OF CONSOLIDATED BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025 ON VARIOUS GOVERNMENT ACCOUNTS

	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			44,741,402,441.28
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		2,332,000.00	2,332,000.00
Sub-Total			44,743,734,441.28
Less: Receipts in Cash Book not in Bank		1,900,000.00	
Debits in Bank not in Cash Book (bank charges)		9,836.28	
Sub-Total			1,909,836.28
Balance as per Reconciliation (Bank Statements) - A			44,741,824,605.00
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			44,741,824,605.00
Variance (A - B)			0.00

BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025 BY MDAs

BENUE STATE GOVERNMENT OF NIGERIA			
CUSTOMARY COURT OF APPEAL			
ZENITH BANK - 1215334485			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			26,141.15
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			26,141.15
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			26,141.15
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			26,141.15
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
CUSTOMARY COURT OF APPEAL			
ZENITH BANK - 1015110539			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			142,454.20
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			142,454.20
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			142,454.20
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			142,454.20
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
BENUE STATE HOUSE OF ASSEMBLY			
ZENITH BANK - 1010515854			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			258,009,749.06
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			258,009,749.06
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			258,009,749.06
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			258,009,749.06
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
BENUE STATE HOUSE OF ASSEMBLY			
UNITED BANK FOR AFRICA - 1026313141			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			7.59
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			7.59
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			7.59
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			7.59
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Bureau of Establishment and Management Services			
UNITED BANK FOR AFRICA - 1020931604			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			11,163.48
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Bureau of Establishment and Management Services			
ZENITH BANK - 1015557820			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			19,068.80
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00

Sub-Total			11,163.48
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			11,163.48
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			11,163.48
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Information,Culture and Tourism			
ZENITH BANK - 1015546345			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			101,801.32
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			101,801.32
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			101,801.32
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			101,801.32
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Agriculture & Food Security			
United Bank for Africa - 1020968219			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			17,722.02
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			17,722.02
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			17,722.02
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			17,722.02
Variance (A - B)			0.00

Benue State Government			
Sub-Total			19,068.80
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			19,068.80
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			19,068.80
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Information,Culture and Tourism			
STANBIC IBTC BANK - 0056172055			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,296,088.78
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,296,088.78
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,296,088.78
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,296,088.78
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of Auditor General Benue State			
First Bank of Nigeria - 2005265693			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,179.71
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,179.71
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,179.71
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,179.71
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Sustainable Goals(SDGs)			
Eco Bank - 2623064356			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			280.17
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			280.17
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			280.17
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			280.17
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Library Board.			
United Bank for Africa - 1020927678			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,711.07
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,711.07
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,711.07
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,711.07
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Local Government Service Commission			
Zenith Bank - 1229431217			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			46,461.78
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			46,461.78
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Civil Service Commission			
United Bank for Africa - 1020964943			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			6,822.39
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			6,822.39
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			6,822.39
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			6,822.39
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Deputy Governor			
Zenith Bank - 1015503164			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			548,656.09
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			548,656.09
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			548,656.09
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			548,656.09
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Power ,Renewable Energy and Transport			
Zenith Bank - 1310799183			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			15,616,027.57
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			15,616,027.57
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		673.00	
Sub-Total			673.00
Balance as per Reconciliation (Bank Statements) - A			45,788.78
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			45,788.78
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Power ,Renewable Energy and Transport			
Zenith Bank - 1310799846			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			115,565.17
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			115,565.17
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			115,565.17
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			115,565.17
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Planning Commission			
Zenith - 1229752004			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			5,907.68
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			5,907.68
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			5,907.68
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			5,907.68
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			15,616,027.57
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			15,616,027.57
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Industry, Trade & Investment			
United Bank for Africa - 1020930047			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			5,682.88
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			5,682.88
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		3,935.28	
Sub-Total			3,935.28
Balance as per Reconciliation (Bank Statements) - A			1,747.60
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,747.60
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Planning Commission			
Access Bank - 1391408860			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			12,014.35
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			12,014.35
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			12,014.35
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			12,014.35
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Humanitarian & Disaster Mgt.			
Zenith Bank - 1229073956			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			98,363.90
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			98,363.90
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		1,452.79	
Sub-Total			1,452.79
Balance as per Reconciliation (Bank Statements) - A			96,911.11
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			96,911.11
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Aids Control Agency			
United Bank for Africa - 1021133357			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			7,234.69
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			7,234.69
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			7,234.69
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			7,234.69
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue Printing and Publishing Company			
United Bank for Africa - 1021788252			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			382,520.65
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			382,520.65
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			382,520.65
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			382,520.65
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of The Head of Service			
Zenith Bank - 1229550183			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			16,224.25
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			16,224.25
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		1,489.71	
Sub-Total			1,489.71
Balance as per Reconciliation (Bank Statements) - A			14,734.54
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			14,734.54
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Bureau of Archives, Research and Documentation			
First Bank of Nigeria - 2032889806			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			11,964.05
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			11,964.05

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Lands, Survey & Solid Minerals			
First Bank of Nigeria - 2032847251			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			26,306.58
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			26,306.58

Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			11,964.05
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			11,964.05
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Marine and Blue Economy			
Zenith Bank - 1310730250			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			35,793.27
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			35,793.27
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			35,793.27
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			35,793.27
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State University Teaching Hospital			
Zenith Bank - 1228347694			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			140,082.19
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			140,082.19
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			140,082.19
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			140,082.19
Variance (A - B)			0.00

Benue State Government			
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			26,306.58
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			26,306.58
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Women Affairs			
Zenith Bank - 1015521827			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			150,700.00
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			150,700.00
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			150,700.00
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			150,700.00
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Science and Technical Education Board			
United Bank for Africa - 1020966631			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,208.26
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,208.26
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,208.26
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,208.26
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Bureau of International Cooperation and Development			
Zenith Bank - 1310990179			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			3,497.43
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			3,497.43
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		189.50	
Sub-Total			189.50
Balance as per Reconciliation (Bank Statements) - A			3,307.93
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			3,307.93
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Sub-Treasury, Makurdi.			
Access Bank - 0025458136			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			676,322,247.34
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			676,322,247.34
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			676,322,247.34
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			676,322,247.34
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Community and Social Development Agency			
United Bank for Africa - 1021153911			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			56,193.48
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			56,193.48
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Sub-Treasury, Makurdi.			
Zenith Bank - 1015515093			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			2,885,434.38
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			2,885,434.38
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			2,885,434.38
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			2,885,434.38
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Sub-Treasury, Makurdi.			
United Bank for Africa - 1020929153			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,599,510,963.45
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,599,510,963.45
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,599,510,963.45
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,599,510,963.45
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Community and Social Development Agency			
Access Bank - 1563131154			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			6,834.11
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			6,834.11
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			56,193.48
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			56,193.48
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Community and Social Development Agency			
First Bank of Nigeria - 2029888313			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			27,764.08
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			27,764.08
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			27,764.08
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			27,764.08
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
College of Health Sciences			
Access Bank - 1628888166			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			79,607.87
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			79,607.87
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			79,607.87
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			79,607.87
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			6,834.11
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			6,834.11
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Bureau of Arts , Culture and Tourism			
Zenith Bank - 1015530281			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			79,607.87
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			79,607.87
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			79,607.87
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			79,607.87
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Cooperatives and Rural Development			
United Bank forAfrica - 1020938988			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			53,601.24
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			53,601.24
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			53,601.24
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			53,601.24
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Rural Water Supply and Sanitation Agency			
Access Bank - 0007632685			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			92,169.31
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			92,169.31
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			92,169.31
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			92,169.31
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Youths, Sports and Creativity			
United Bank for Africa - 1020931958			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			20,473.91
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			20,473.91
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			20,473.91
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			20,473.91
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Rural Water Supply and Sanitation Agency			
Access Bank - 0007632654			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			122,489.62
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			122,489.62
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Liaison office Kaduna			
First City Monument Bank - 0669853015			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			553.65
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			553.65
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			553.65
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			553.65
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Primary Health Care Board			
Zenith Bank - 1226027680			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			12,481.15
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			12,481.15
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			12,481.15
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			12,481.15
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Rural Water Supply and Sanitation Agency			
Zenith Bank - 1015512999			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			70,138.11
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			70,138.11
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			122,489.62
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			122,489.62
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Rural Water Supply and Sanitation Agency			
Access Bank - 1218640947			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			6,844.88
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			6,844.88
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			6,844.88
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			6,844.88
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Government House			
United Bank for Africa - 1026765221			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			15,232,621.14
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			15,232,621.14
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			15,232,621.14
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			15,232,621.14
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			70,138.11
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			70,138.11
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Rural Water Supply and Sanitation Agency			
United Bank for Africa - 1027295217			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			36,634.52
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			36,634.52
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			36,634.52
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			36,634.52
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Government House			
Access Bank - 1775692863			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			6,421,981.23
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			6,421,981.23
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			6,421,981.23
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			6,421,981.23
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Trade and Investment			
Polaris Bank - 1751095582			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			554,404.99
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			554,404.99
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			554,404.99
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			554,404.99
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Trade and Investment			
Fidelity Bank - 5030125298			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			4,438.75
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			4,438.75
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			4,438.75
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			4,438.75
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Energy Science and Technology			
United Bank for Africa - 1022267473			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			4,846.70
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			4,846.70
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Trade and Investment			
Fidelity Bank - 5030094266			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			2,648,976.38
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			2,648,976.38
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			2,648,976.38
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			2,648,976.38
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Ministry of Works			
Zenith Bank - 1015980408			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			2,365,661,319.79
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			2,365,661,319.79
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			2,365,661,319.79
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			2,365,661,319.79
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Secretary to the State Government			
Fidelity Bank - 5030092846			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			23,734,790.62
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			23,734,790.62
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			4,846.70
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			4,846.70
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State Christian Pilgrims Welfare Board			
Zenith Bank - 1015556658			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			739,748.54
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			739,748.54
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			739,748.54
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			739,748.54
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue Education Quality Assurance and Examination Board			
Zenith Bank - 10229739906			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			174,203.23
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			174,203.23
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			174,203.23
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			174,203.23
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			23,734,790.62
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			23,734,790.62
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Benue State House of Assembly Service Commission			
United Bank for Africa - 1023295752			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			17,058.79
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			17,058.79
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			17,058.79
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			17,058.79
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Radio Benue, Makurdi			
Zenith Bank - 1015529933			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			122,051.79
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		2,332,000.00	2,332,000.00
Sub-Total			2,454,051.79
Less: Receipts in Cash Book not in Bank		1,900,000.00	
Debits in Bank not in Cash Book		2,096.00	
Sub-Total			1,902,096.00
Balance as per Reconciliation (Bank Statements) - A			551,955.79
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			551,955.79
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Bureau of Home land Security			
Keystone Bank - 101379257			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			175.40
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			175.40
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			175.40
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			175.40
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Sterling Bank - 0078556987			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			132,822,821.27
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			132,822,821.27
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			132,822,821.27
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			132,822,821.27
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1024043929			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			2,618,748,361.80
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			2,618,748,361.80
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1019168101			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			276,728,588.14
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			276,728,588.14
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			276,728,588.14
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			276,728,588.14
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Union Bank of Nigeria - 0025170499			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			5,371.17
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			5,371.17
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			5,371.17
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			5,371.17
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
First Bank of Nigeria - 2003208090			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,099,881.13
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,099,881.13
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			2,618,748,361.80
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			2,618,748,361.80
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
First Bank of Nigeria - 2018001884			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			228.50
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			228.50
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			228.50
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			228.50
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Keystone Bank - 1001153537			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			43,934,085.55
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			43,934,085.55
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			43,934,085.55
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			43,934,085.55
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,099,881.13
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,099,881.13
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Fidelity Bank - 5030084805			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			499,999,754.75
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			499,999,754.75
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			499,999,754.75
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			499,999,754.75
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Fidelity Bank - 5030092451			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			4,074,410.60
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			4,074,410.60
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			4,074,410.60
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			4,074,410.60
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Fidelity Bank - 5030058637			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			8,174,558.36
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			8,174,558.36
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			8,174,558.36
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			8,174,558.36
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Sterling Bank - 0096430933			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,000.00
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,000.00
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,000.00
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,000.00
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1020851959			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			259,808,102.11
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			259,808,102.11
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Fidelity Bank - 5030092293			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			7,306,497.00
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			7,306,497.00
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			7,306,497.00
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			7,306,497.00
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - 1453900985			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			200,688.41
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			200,688.41
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			200,688.41
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			200,688.41
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - 0811374839			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			2,142,809,666.70
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			2,142,809,666.70
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			259,808,102.11
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			259,808,102.11
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
First Bank of Nigeria - 2001577451			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			21,549,149.17
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			21,549,149.17
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			21,549,149.17
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			21,549,149.17
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1021400213			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			1,203,452,144.21
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			1,203,452,144.21
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			1,203,452,144.21
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			1,203,452,144.21
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			2,142,809,666.70
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			2,142,809,666.70
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1018298081			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			13,433,352.87
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			13,433,352.87
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			13,433,352.87
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			13,433,352.87
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1022578074			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			4,046,292,335.35
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			4,046,292,335.35
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			4,046,292,335.35
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			4,046,292,335.35
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Fidelity Bank - 5030083358			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			7,409,789,443.79
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			7,409,789,443.79
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			7,409,789,443.79
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			7,409,789,443.79
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1023689353			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			173,304,565.12
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			173,304,565.12
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			173,304,565.12
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			173,304,565.12
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1021874858			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			410,177,529.04
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			410,177,529.04
Less: Receipts in Cash Book not in Bank		0.00	

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Fidelity Bank - 5030138870			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			3,204,579,626.06
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			3,204,579,626.06
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			3,204,579,626.06
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			3,204,579,626.06
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1007223870			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			2,215,584,145.90
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			2,215,584,145.90
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			2,215,584,145.90
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			2,215,584,145.90
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - 1021479473			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			9,561,769,021.81
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			9,561,769,021.81
Less: Receipts in Cash Book not in Bank		0.00	

Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			410,177,529.04
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			410,177,529.04
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Sterling Bank - 0074734781			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			64,058,892.59
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			64,058,892.59
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			64,058,892.59
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			64,058,892.59
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Zenith Bank - 1013470079			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			7,321.20
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			7,321.20
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			7,321.20
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			7,321.20
Variance (A - B)			0.00

Benue State Government			
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			9,561,769,021.81
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			9,561,769,021.81
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - 0025469817			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			628,084.60
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			628,084.60
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			628,084.60
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			628,084.60
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - 1841644990			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			100,000,084.95
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			100,000,084.95
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			100,000,084.95
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			100,000,084.95
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - Benue State Social Benefit Account			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			41.35
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			41.35
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			41.35
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			41.35
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
UBA - CAPITAL DEVELOPMENT			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			125,860,189.48
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			125,860,189.48
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			125,860,189.48
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			125,860,189.48
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - Stamp Duty Refund BG			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			5,214,852,734.75
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			5,214,852,734.75
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			5,214,852,734.75
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			5,214,852,734.75
Variance (A - B)			0.00

BENUE STATE GOVERNMENT OF NIGERIA			
Office of the Accountant-General			
Access Bank - Salary Account			
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2025			
	NOTES	₦	₦
Cash Book Balance as at 31/12/2025			144.48
Add: Uncleared Mandates/Cheques		0.00	
Credits in Banks not in Cash Book		0.00	0.00
Sub-Total			144.48
Less: Receipts in Cash Book not in Bank		0.00	
Debits in Bank not in Cash Book		0.00	
Sub-Total			0.00
Balance as per Reconciliation (Bank Statements) - A			144.48
CHECK BALANCE			
Balance as per Bank Statements as at 31/12/2025 - B			144.48
Variance (A - B)			0.00