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SAM UNOM

DG/CEO, Benue State planning Commission



MOSES TOR LEVAH min
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BUDGET OF RESILIENCE

Prepared by Benue State Government

Benue State Budget 2021



Benue State
Budget 2021

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Introduction

What is a Budget?

A budget shows what the government expects to collect as revenue, what grants it expects to receive, how much it expects to save or borrow, and what the government plans to spend on.

A budget is a document that contains details about how the government plans to spend our communal wealth – the taxpayers' money. Federal, state and local governments all have a budget document which is called an Appropriation Act.

In a democracy, every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services.

What is a Citizens Budget?

A Citizens Budgets is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and length and be presented in a number of ways, ranging from a simple brochure to a comprehensive

report. Citizens Budgets should also be accessible by the general public, including being published online on an official state website.

Why is a Citizens Budgets Important?

Every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services. State governments must ensure that citizens have a good understanding of how the budget directly affects their lives.

Citizens budgets foster a greater understanding of how public funds are utilized, especially if the information presented is a more accessible format than standard government budgets.

Although they are not meant to replace more detailed budget documents, they are important for informing citizens and civil society and contributes to the effort of increasing government accountability on how it manages public money.



Benue State
Budget 2021

Budget Glossary

Total Budget Expenditure: This is the total amount of budget for the given year. It is the summation of both the Recurrent Expenditure and Capital Expenditure as approved by the State House of Assembly and assented to by the Executive Governor.

This is how the government plans to spend, on behalf of the citizens, according to the resources it manages. Government expenditure has two main categories: Recurrent and Capital Expenditure.

Revenue: Revenue is all the amount of money the government believes it will collect during the year from recurring taxes, levies and fees; put simply, this refers to money collected on behalf of citizens. States in Nigeria receive a share of revenues collected federally such as oil revenues, corporate income taxes, VAT and excises and duties.

These are called statutory allocation, VAT and other statutory revenue in the

budget are transferred to the states from the federation accounts. Revenues that states directly collect and retain for its own use are called internally generated revenue (IGR); IGR includes personal income taxes, road taxes, property taxes etc.

Budget Deficit: This is generally the difference between what the government intend to spend on expenditures and the revenue generation capacity. A deficit occurs when the expenditure figure is higher than the revenue and grants figure. The total budget financing is the summation of all the financing the government intends to raise through borrowing/ loans (domestic and foreign), sales of government assets or other deficit financing items.

Grants: A grant is one of the government's source of funds for funding ideas and projects to provide public services, stimulate the economy, and benefit the general public. Grants



Benue State
Budget 2021

Budget Glossary

could be either from foreign or domestic and is normally provided for a specific project and set of expenditures. Grants are not borrowing/loans so do not need to be paid back after it has been used for the intended project and set of expenditures.

Loans: Another source of funds for the government to finance the budget is a loan. Government borrows to finance its annual budget generally when revenues and grants are not enough to fund all the expenditures in the budget. Loans could be domestic and or foreign sources. Loans can be for a specific project or set of expenditures or could be used to finance the general budget expenditures.

Why does the Government borrow? When the government intends to spend more money than they expect to collect as revenue and receive in grants, the budget is in deficit.

When they intend to spend less than

what they expect to collect in revenue and receive in grants, the budget is in surplus. A balanced budget is a budget where total revenues are equal to the total expenditures for the year.

When the budget has an expected deficit, the government will need to finance the budget deficit. It can do this through sales of government assets or through borrowing. Borrowing can be from banks, multilateral institutions, the federal government or from investors through the capital market

Recurrent Expenditure: Refers to recurring payments: wages and salaries for civil servants; overhead costs (electricity bills, purchase of diesel); consolidated revenue account charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).

Personnel Cost: include salaries, allowance and other benefits that



Benue State
Budget 2021

Budget Glossary

Government pays to its workers (civil servants).

Overhead Cost: These are any regular expenses which are not paid directly to a civil servant or other government workers, including amounts billed directly to customers. Overheads must be paid for regularly. Examples are electricity bills, water bills, the buying diesel for generators, or the money spent on travelling during work, by civil servants.

Capital Expenditure: Capital Expenditure is money spent by government to acquire or build fixed capital assets, land or intangible assets. Capital Expenditure is how much is used for projects like the

building of schools, hospitals, roads, or buying security equipment. Capital Expenditure is sometimes called "Capex."

Sectoral Allocation: Expenditure is allocated to different ministries, departments and agencies (MDA). Each MDA will have an approved budget of recurrent and capital expenditure as part of the overall approved state government budget to run its daily activities as well as carry out projects associated with them respectively.

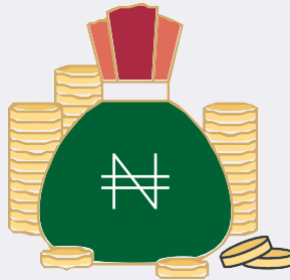
It is recommended that States include allocations for all MDAs in the template or at least the highest spending MDAs.



Benue State
Budget 2021

General Framework

BUDGET SUMMARY



N134.4bn

Total Budget Expenditure

N114.4bn

Total Budget
Revenue & Grants

N20bn

Budget Deficit



Benue State
Budget 2021

Where will the Money come from?

REVENUE SUMMARY



N19.8bn

Internally Generated Revenue

N15.9bn

Grants



N41.5bn
Statutory Allocation

N13.8bn

Value Added Tax



N23.5bn
Other Statutory Revenue

N.bn
Opening Balance



Benue State
Budget 2020

Revenue Breakdown

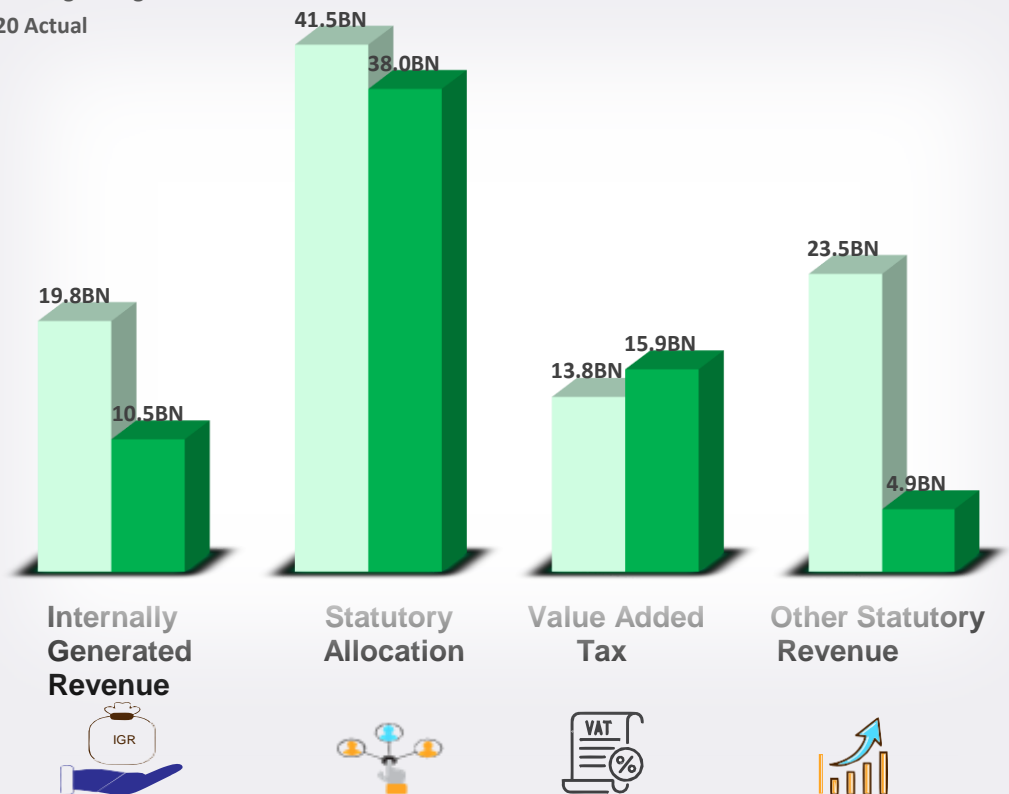
REVENUE PERFORMANCE

2020 Budget Target

2019 Budget Actual

2021 Budget Target

2020 Actual





Benue State
Budget 2019

Deficit Financing

BUDGET DEFICIT FINANCING

- 2021 Budget Target
- 2020 Budget Actual

20bn



Domestic
Loans

NA NA
Foreign
Loans

NA NA
Sales of Government
Assets

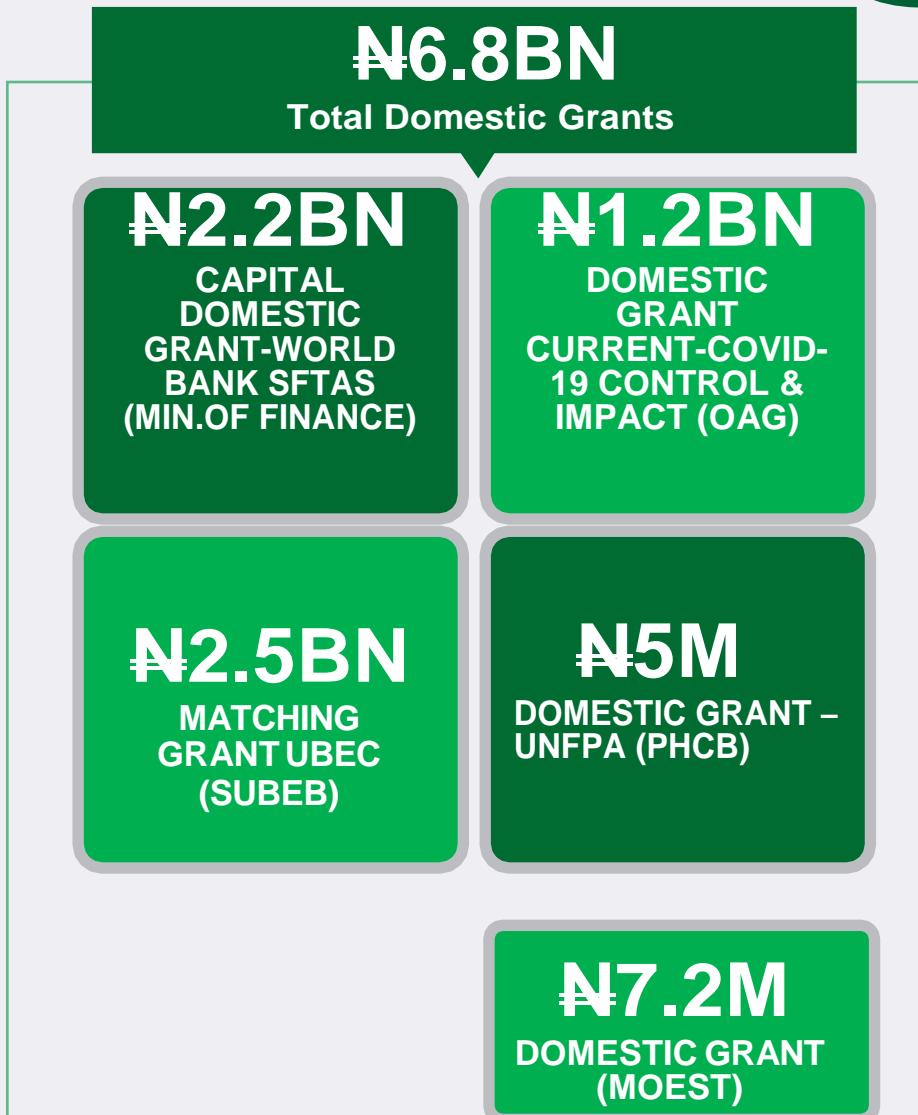
NA NA
Other Deficit
Financing



Benue State
Budget 2021

How will Government source the grants?

DOMESTIC GRANTS



How will Government source the grants?



Benue State
Budget 2021

DOMESTIC GRANTS

₦6.7M

STATE
GOVERNMENT
GRANT
(BENUE STATE
WATERBOARD)

₦50M

CURRENT
DOMESTIC
GRANT
(MINISTRY OF
EDUCATION)

₦10M

CURRENT
DOMESTIC
GRANT-
APIN/REDCROSS
(PHCB)

₦7.7M

TETFUND
BENUE STATE POLYTECHNIC (BENPOLY)



How will Government source the grants?

FOREIGN GRANTS

₦9.04bn
Total Foreign Grants

₦500M

FOREIGN GRANTS:
IFAD-VCDP
(BNARDA)

₦221.8M

FADAMA III - IDA
(BNARDA)

₦45.0M

UNDP/GEF
(BNARDA)

₦3.8BN

WORLD BANK-CARES
(OAG)

₦100M

WOFEE
(BSPC)

How will Government source the grants?

FOREIGN GRANTS



Benue State
Budget 2021

₦500M

GCCCE

STATE UNIVERSAL BASIC EDUCATION (SUBEB)

₦3.9BN

BENUE STATE COMMUNITY AND SOCIAL
DEVELOPMENT AGENCY

(BSCSDA)

How will Government source the loans?

DOMESTIC LOANS



Benue State
Budget 2021



₦20bn
Domestic Loans

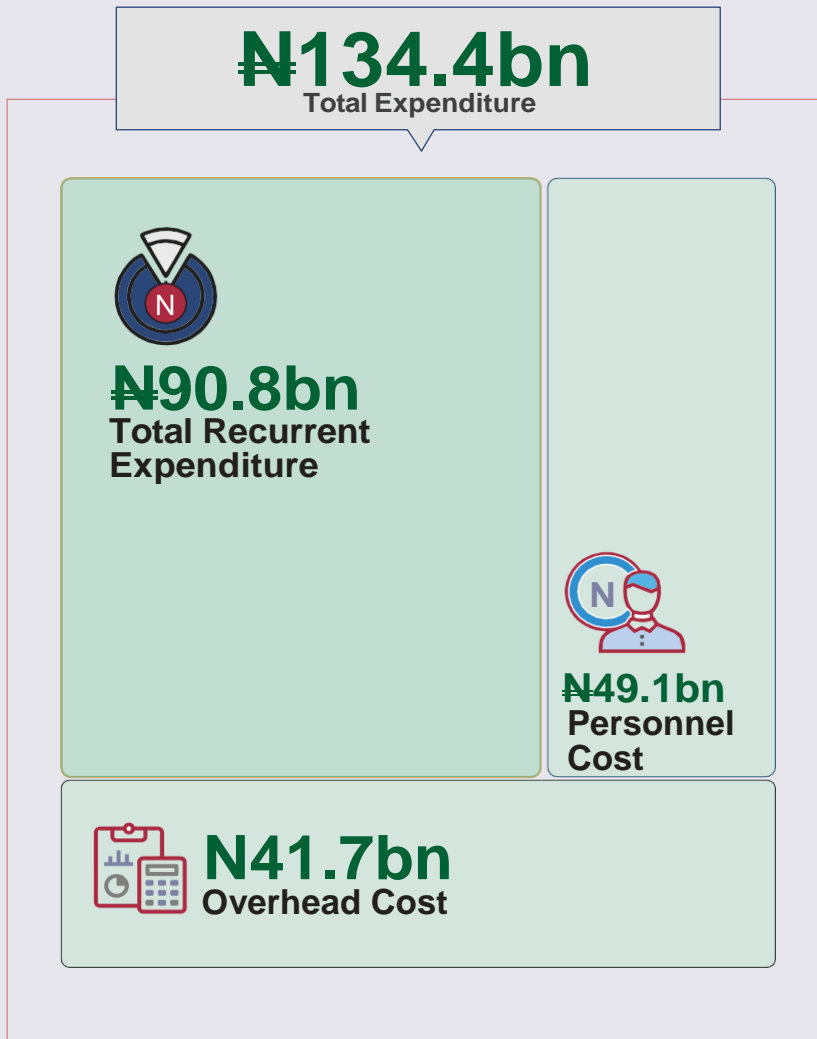
₦20bn

BORROWING FROM
FINANCIAL
INSTITUTIONS
(OAG)



How will Government spend the money?

EXPENDITURE SUMMARY



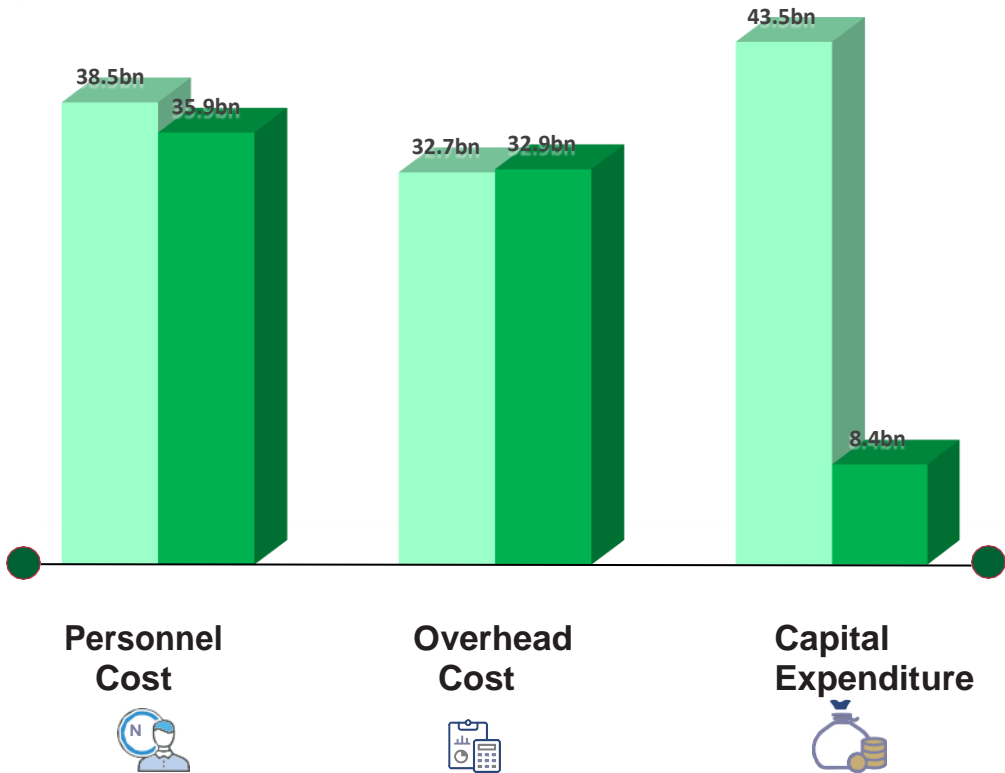
How will Government spend the money?



Benue State
Budget 2021

EXPENDITURE SUMMARY

- 2021 Budget Target
- 2020 Budget Actual



Expenditure: Where does the money go?

RECURRENT EXPENDITURE



Benue State
Budget 2021



Administrative Sector
₦30.3bn



Economic
Sector
₦21.9bn



Social Sector
₦36.3bn



Law & Justice
Sector
₦2.2bn



Benue State
Budget 2021

Expenditure: Where does the money go?

CAPITAL EXPENDITURE



Economic
Sector
₦30.9bn



Social Sector
₦8.4bn



Administrative
Sector
₦3.5bn



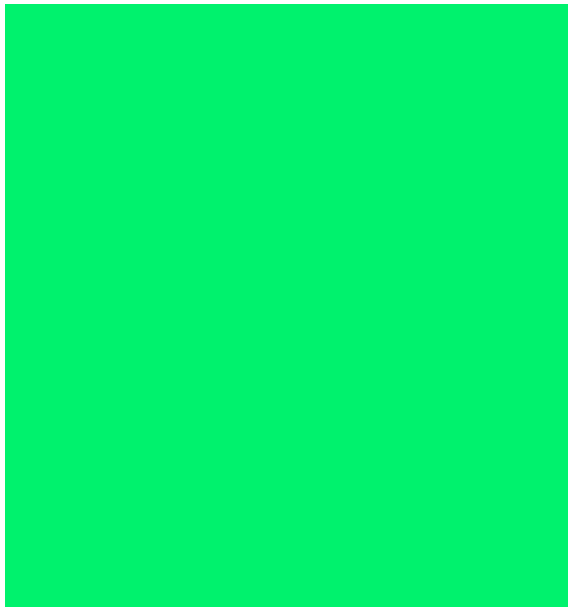
₦602.4mn
Law & Justice
Sector



Expenditure: Where does the money go?

TRACK CAPITAL PROJECTS WITH US

Project	Line Ministry/Agency	Location	Amount
CONSTRUCTION OF ICT INFRASTRUCTURES: Benue State Geographic Information System	MINISTRY OF LANDS,SURVEY AND SOLID MINERAL	makurdi	3,000,000,000
Government Counterpart Cash Contribution to UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care,etc.	BENUE STATE PLANNING COMMISSION,BSPC	makurdi	1,714,348,521
PURCHASE OF AGRICULTURAL EQUIPMENT: 60Nos. John Deerie Farm Tractors (80Hp)	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	makurdi	1,650,000,000
EROSION & FLOOD CONTROL: Ecological Projects	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	makurdi	1,210,000,000
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Land Clearing & Dev. Scheme	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	makurdi	1,000,000,000
CONSTRUCTION / PROVISION OF WATER FACILITIES:Operation and Maintenance of Katsina-Ala and Otobi-Otukpo Water Works	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	Katsina-Ala	965,000,000
CONSTRUCTION OF ICT INFRASTRUCTURES: Reactivation and overhaul of Radio Benue television	MINISTRY OF INFORMATION,CULTURE AND TOURISM	makurdi	500,000,000
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RENOVATION OF FENCE/GATE	BENUE STATE HOUSE OF ASSEMBLY	makurdi	500,000,000
PURCHASE OF AGRICULTURAL CHEMICALS: Fertilizer procurement & distribution	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	makurdi	500,000,000
CONSTRUCTION / PROVISION OF ROADS: Construction of Tse Poor-Tsehembe-Apir Road (9.40km) im Mkd town.	MINISTRY OF WORKS AND TRANSPORT	makurdi	500,000,000
CONSTRUCTION / PROVISION OF ROADS: Construction of Ikpayongo-Agema-Ayar-Paka-Tomatar-Aondona Road (47.0km) in G/East-G/West LGAs.	MINISTRY OF WORKS AND TRANSPORT	Gwer East	500,000,000
CONSTRUCTION / PROVISION OF ROADS: Construction of Daudu-Gbajimba (47.27km) in Guma LGA.	MINISTRY OF WORKS AND TRANSPORT	Guma	500,000,000



Designed by:

**BENUE STATE PLANNING COMMISSION
(BUDGET OFFICE)**

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MINUTES AND REPORT OF THE BENUE STATE TOWN HALL MEETING AND CITIZENS ENGAGEMENT FOR THE PREPARATION OF 2021 BUDGET HELD ON THE 7TH SEPTEMBER, 2020 AT PRECIOUS CONFERENCE CENTRE OPPOSITE BENUE HOTELS OLD GRA MAKURDI.

1.0 Attendance:

The meeting was attended by representatives from the religious leaders, traditional leaders, market women and business community, union and professional associations, Non-Governmental Organizations (NGOs), Community Based Organizations (CBOs), Trade groups, youth groups, Local Government Council chairmen, spoke persons from all the senatorial zones, representatives of other Civil Society Organizations (CSOs), persons with disability and members of State House of Assembly.

1.1 Commencement:

The Benue state 2020 town hall meeting for the preparation of 2021 Budget commenced at 11:00 am with the arrival of the Governor, Dr. Samuel Ortom, and his Deputy, Engr. Benson Aboudu. This was followed with rendition of the National Anthem and an opening prayer by all participants using the second stanza of the Nigerian national anthem.

1.2 Welcome Remarks by the Director General, Benue State Planning Commission:

In an opening address, the Director General and Chief Executive Officer (DG/CEO) of the Benue State Planning Commission (BSPC), Mr. Sam Unom, welcomed participants to the 2020 town hall and citizens' engagement event for the preparation of 2021 budget. He appreciated God for the opportunity provided for Benue citizens to meet together for the town hall meeting despite the COVID 19 pandemic. The DG/CEO of BSPC was also appreciative of the State Governor for his purposeful leadership and personal commitment in revamping public financial management in Benue state through legislative and policy reforms and capacity building so as to institutionalize a new culture of transparency and accountability in the management of the state's resources.

The DG/CEO explained that, unlike other town hall meetings which involved crowds, the 2020 town hall event was held under constrained and restricted circumstances in order to keep the citizens safe, including by ensuring that no more than 200 persons were accommodated in the hall. The organizers therefore carefully streamlined invitation to balance up with the objectives of bringing together all segments of the Benue citizenry while also ensuring their safe assembly.

For background, the DG/CEO explained that the budget office of the BSPC in partnership with the State Ministry of Finance and other stakeholders represented in the Steering Committee of the World Bank-assisted Strengthening Fiscal Transparency and Sustainability (SFTAS) had commenced the process of budget consultation for the preparation of 2021 budget immediately following the revision of the 2020 budget in July 2020. Despite the short turnaround time, the 2021 budget preparation process still made ample provision for engagement with citizens within

and outside the State. The forums for such engagement included social media, websites and other online platforms, call-ins and write-ins, traditional media, submissions by council wards through their LGA chairmen, the town hall meeting and citizen representation in the budget defense by ministries, departments and agencies (MDAs). In addition, the State Assembly had provided opportunities for constituency consultations and public hearing on the budget, while the LGAs had templates for collating citizen inputs at the level of the council wards.

The DG/CEO continued that the Governor was adamant that the budget passed by government reflected the collective aspirations of Benue people and had accordingly mandated officials to make every opportunity of participation available. Hence Benue citizens unable to access any of these platforms were advised to contact LGA officials or the Budget Department of the Benue State Planning Commission.

The DG/CEO concluded that the present forum was an opportunity for the Benue people to directly interface with the Governor right from the launch of the budget process, adding that the Governor's commitment was to continue this interface all through budget implementation and performance tracking.

1.3 Remarks by the Commissioner of Finance and Economic Planning:

In his remarks, the Chairman of the Steering Committee of SFTAS and Honorable Commissioner for Finance and Economic, Mr. David Olofu, expounded that the town hall meeting marked a high point in the reform of financial management by the Administration of Governor Ortom. He informed the forum that the Benue state government was part of the fiscal management reform program introduced by the federal named the Fiscal Sustainability Plan (FSP) in 2015 in order to make the financial efforts of the state to be more transparent, accountable and sustainable. This reform process has enabled the Benue State Government to access budget support facility in the wake of the country's economic recession of 2015-2016 Nigeria.

The reform process, which was continued under the auspices of the World Bank-assisted SFTAS programme, had positioned the state to improve its financial management system and make it more open and accountable. The Hon. Commissioner appreciated the support received from the Governor, the Deputy Governor, the Executive Council and the State House of Assembly for the success that the program recorded in the nine Disbursement Links Indicators (DLIs). Lastly, he reiterated the objective of the 2021 town hall meeting and urged the Benue people to make their inputs regarding their priorities and needs so as to ensure the 2021 budget reflected their yearnings and aspirations.

1.4 Address by the Deputy Governor:

In his address on the occasion, the State Deputy Governor, His Excellency Engr. Benson Abounu, informed participants that the Benue State Government subscribed to the Open Government Partnership (OGP), a platform aimed at securing concrete commitment from government to promote transparency, empower citizens, fight corruption and harness new

technologies to strengthen governance. The Deputy Governor continued that the State Government had been working with the Federal Government and the World Bank on ways to implement key public financial management reforms to strengthen openness and accountability in the management of revenue, expenditure and debt, and the budgeting process was central to all of these reforms. The objective of the citizens' engagement town hall meeting was to seek the inputs and priority needs of Benue people and integrate same into the 2021 budget cycle. Finally, the Deputy Governor sued for meaningful contributions as the State Government had made a strong commitment for an open government aimed towards strengthening accountability and transparency in all its processes for improved service delivery.

1.5. Address by the Chief Host and the Governor of Benue State:

In his own address, the Governor thanked God Almighty for making it possible for Benue citizens to gather for the 2020 town hall meeting for the progress of the state. He reiterated his continued trust in God to fulfill the purpose for the people of the state to prosper in their collective trust for good governance. As the chief host, the Governor welcomed representatives from various groups for honoring invitation for the 2020 town hall meeting and appreciated their participation in the course of building a better and stronger Benue.

In order to ensure Benue citizens were involved in the process of state building so as to strengthen the public financial management system, the Governor informed participants that, he signed four (4) bills into law. He maintained his administration determination to institutionalize prudence, transparency and accountability in the management of public resources. It was in furtherance of this agenda that he approved the hosting of the 2020 town hall meeting for the preparation of 2021 Budget.

The Governor warned that the Micro Economic outlook for 2021 prediction was far from rosy as Nigeria was still grappling with the economic shocks of the global economic slowdown created by employers supply war between Saudi Arabia and Russia and the disruptive impact of the COVID-19 pandemic. Similarly, he said the state was now faced with radically changed situation with national economy expected to contract by at least 4.42% along with substantial cuts in public revenues as the World Bank and many institutions now projected the country as entering into a recession that would be deeper and longer than seen in the last 40 years.

The Governor informed the meeting that the Federal Government had devised a Micro Economic projections and assumptions for 2020-2022 medium term expenditure framework (MTEF) and all the three (3) tiers of government were forced to reset their revenue projections in the face of these realities. Consequently, Benue had reduced the 2020 budget projections by 43% (from 190BN to 108 BN naira) maintaining provision to control COVID-19 to mitigate its socio-economic impact. The state had also cut down all non-essential overheads and refocus its capital expenditure on the most critical or catalytic infrastructure projects. In anticipation the disruptive impact on projected revenues and expenditure would not be higher than 2020, the Governor informed participants of the need to adjust

expectations in their submissions to more a realistic pattern so that the state would be economically self-reliant federating unit in Nigeria.

Apart from the brutal devastation of invasion by murderous herdsmen which threatened collective existence of Benue citizens, the Governor said another recession deeper and longer than anything seen in the country was predicted alongside the biggest health crisis "COVID-19", the greatest economic destructive pandemic since the end of Nigeria's civil war. The "COVID-19" pandemic according to the Governor, had already reset the world in a manner that no one knows what the new normal was or would be.

The Governor reiterated the efforts of his administration in completing numerous roads and electricity infrastructure projects, revamping hundreds of schools and health facilities at all levels, securing and preserving accreditation for key health sector institutions. Educationally, the Governor stressed that his administration transformed technical education by increasing the number of polytechnics, passage of new laws to improve security and the public sector, created a new ministry to drive progress in areas of science, energy and technology. Other projects include online television, agricultural mechanization and investments in revamping moribund water projects with new ones built amongst other accomplishments.

In conclusion, while the Governor promised to treat the town hall meeting with every seriousness it required, he urged participants to take the town hall meeting seriously as it was the major opportunity to direct their inputs into the 2021 budget process of Benue State. Thereafter, the Governor directed officials to document all contributions and integrate them into the budget process and the report of the meeting compiled and published along with an update of how contributions from participants were incorporated. The Governor was confident the voices of Benue citizens would be heard and the 2021 Budget would reflect collective aspirations of Benue State and her people.

1.6 Inputs by the representative of the Open Government Partnership (OGP):

The representative of Open Government Partnership (OGP) welcomed and appreciated the opportunity provided by the forum for citizens to engage with the budget process and reiterated the need to maintain engagement right through budget implementation and reporting. She further called for the diversification of the school curriculum with focus on skills and quality education to assist the products of the schools and training centres to be self-employed as against the current system where our children have certificates without skills. Also, it was important to note that access to and quality of education must go together, and that structures such as school management committees and parent teachers' associations were critical and very important and should be involved in policy, monitoring and implementation of policy in education in Benue State.

2.0 Contributions from Citizens and Stakeholders: Contributions from other participants are shown in Table 1.

Table 1: Contributions from participants:

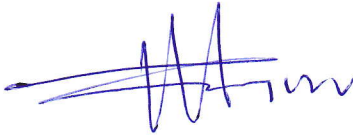
S/N	CONTRIBUTIONS
1	Government should ensure that adolescent girls under the age of 15 who dropped out of school as a result of pregnancy and boys who dropped out of school for various reasons were given a second chance at schooling
2	Projects such as opening of streets where there were none and boreholes should be provided in all local government areas of the state in the 2021 budget where potable water supply problems exist
3	There should be provision in the 2021 budget to ensure that all secondary and higher institutions in the state construct flush toilets (as against existing pit latrines) to enable girls to properly access sanitation, especially during their monthly cycles
4	For the State to maintain the status of "food basket of the nation", government should ensure that sufficient attention is paid to the establishment of agricultural processing industries in rural areas so that oranges, mangoes, pineapples and guavas produced are not wasted but adequately utilized in all the local government areas of the State that produce these fruits
5	To ease the burden of the people of Buruku Local Government Area, there should be provision in the 2021 budget for the construction of the road linking Mkovur and Uga to ensure its accessible year-round
6	Kwande Local Government Area is one of the largest producers of cassava in the state with women especially involved in the activity. There is need for Government to establish small cassava farms and cottage industries to alleviate poverty faced by these women.
7	To cushion the effect of the COVID-19 pandemic, the Government should establish primary health care centres in each council ward of the state as the existing 1000 primary health care centers in the state were inadequate
8	To attract development partners and donor agencies to assist Benue state over the problem of unsafe abortion and pregnancy, budget line items for family-sexual reproductive health should be maintained in the State Ministry of Health and Human Services in 2021 budget
9	To further develop the agricultural base and empower the youths of the State, the Government was requested to provide grants and loans to young farmers in the rural areas in all the senatorial zones

10	Budgetary allocation for primary school libraries should be provided in the 2021 budget for State Universal Primary Education Board (SUBEB) to ensure that all primary schools in the state have a library and that is accessible to pupils and teachers as against the current condition where libraries were maintained in offices of the head teachers.
11	To ensure that tomatoes and cassavas are not wasted, tomato and cassava processing factories should be established in Gboko Local Government Area to enhance value addition for the products grown in the area
12	Government should ensure construction of quality rural roads construction in rural areas
13	There is a need for government to promote inclusiveness in governance involving the marginalized and vulnerable persons, including women, children and the physically challenged.
14	Government should look into the issue of gender-based violence and punish offenders appropriately
15	Include electrification of rural communities as most agricultural products come from these communities. The government should also focus on rural roads so that products would be more easily transported to urban areas
16	There is need for an Agro-Processing Centre, an Industrial Center and a Standard Market for agricultural products to be established in each local government area.
17	Government should create clusters for artisans, shoemakers and tailors, artisans in all the 23 local governments of the state.
18	Micro Finance Banks should be established in communities where there were no commercial banks with a special request to ensure that local government authorities patronize them to boost local economies.
19	Traditional institutions should be strengthened and also involved in the budgeting and planning processes of the state.
20	There is a need to pay attention to Sexual and Gender Based Violence (SGBV) and to ensure a law is passed by the House of Assembly to domesticate SGBV prevention and redress mechanisms in Benue State. Also, there is need to create awareness and ensure that perpetrators are arrested, prosecuted and jailed as a deterrent to others.
19	Government should consider the issue of internally displaced persons (IDPs) and endeavour to relocate them to their various homes as they have overstayed in the camps.

20	Kwande local government chairman suggested the need for the State Government to focus attention to local government areas that share boundaries with other states and foreign countries to tackle the issue of internal insecurity, especially in Kwande LGA which shares boundaries with Cross River, Taraba and Cameroon. The Chairman also advised that there should be 2021 budget provision for roads and bridge construction at Abande, Amile and Mbakyan so that marketers would easily purchase fruits, grains and honey from these areas.
21	The spokesperson of persons living with disability called for the State government to make provision in the year 2021 budget for special sport activities and competition for the physically challenged and people living with disabilities. This should include public structures to be user friendly for persons living with disabilities and people on wheel chairs. Also there should be restructuring of favorable and comfortable public offices, secretariats, homes, skilled jobs and sporting activities to accommodate people living with disabilities
22	The spokesperson of Benue State Motorcycle Operators Association (BEMOA) called for the Government to focus on the issue of unemployment in the state and provision be made in the 2021 budget to create more job opportunities so that the issue of unemployment will reduce. To prevent the youths from becoming thugs in the hands of politicians, the BEMOA representative advocated for the revival of all moribund industries such as the Taraku Mills and Wannune Tomato Processing plants to create employment for the teeming youths. Finally, he appealed to government to introduce a revolving loan scheme so that members of BEMOA would access soft loans to purchase motorcycles and continue with their business.
23	There was a call for a provision should in the 2021 budget to take care of the aged citizens as well as the creation of marketing boards to motivate farmers to produce more.
24	Finally, there was a call for provision in 2021 capital budget expenditure for roads, bridges, markets, schools. Lastly, given comparative advantage of the state in agriculture, there should be duties on all agricultural products in Benue state and the money realized be channeled to infrastructure for economic development.

3. Closing: In his vote of thanks to close the forum, the Director of Budget and Acting Permanent Secretary of the Benue State Planning Commission (BSPC), expressed appreciation for the cooperation and commitment of all participants in the 2020 town hall meeting and hoped that the 2021 budget was already a success because of it. He particularly thanked the representatives of the Non-Governmental Organizations (NGOs), Community Based Organizations (CBOs), trade groups, youth groups, Council chairmen, spoke persons from all the senatorial zones, Civil Society Organizations (CSOs), representative of State House

of Assembly, religious leaders, traditional leaders, market women and business community, union and other professional associations for breaking from their crowded schedules to kick-start the process of preparing the 2021 budget of the state. He finally assured all participants that the 2021 budget would take care of their submissions. The meeting was closed at 3: 49 pm.



3/11/2020

Dr. Aondowase Nyam *MIDAN MIPAN*
Director of Budget
Benue State



3/11/2020

Mr. Mom Lazarus
Open Government Partnership (OGP)

07-07-2020

ATTENDANCE SHEET OF 2020 CITIZENS INPUTS/ PARTICIPATION FROM TOWN HALL MEETING FOR THE PREPARATION OF 2021 BUDGET HELD ON MONDAY, 7TH SEPTEMBER, 2020 AT PRECIOUS CONFERENCE CENTRE, OPPOSITE BENUE HOTEL, OLD GRA, MAKURDI, BENUE STATE.

S/N	NAME	LGA	DESIGNATION	ORGANIZATION	PHONE NO	E-MAIL	SIGN
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5	Barr Nduman Agera	Vunduku	Special Adviser	Min Trade Instn		Nyuan-agera@gmail.com	
6	MRS JOYCE TARKA	TARKA	Special Adviser	Min. Agric	08086025824	Solomonj@fahad.com	
7	Hon. Suswami Juliana	TARKA	Chairman	TARKA LG Chair	07033464548	Suswamiulwami@gmail.com	
8	Akeru I. Owe	Kwaruse	House	Dep Gen off	08069202021	owei.akeru@gmail.com	
9	Hon Faith Agbo	Ohimini	CLM	Ohimini LG Chair	08055310777	faithagboj@nabunfeathlyp	
10	MAL. HARUNA USMAN	KAPA	JNI SECOR	INL	09038003800	usmanharuna64@gmail.com	
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12	Hon Damilola Deyin	Buruku	Chairman	mbundeyin.com	08028743219		
13	ENGR SHAFARA ALEX.	KWARUSE	HON. COMM.	M D W x T.	08068610721	alexander.shafara@gmail.com	
14	Felix Jerome T Shinko	'	SA-BLGCA	BLGCA	08026023733	torshinko@yahoo.com	
15	Hon Sule Afoli	Agulu	Chairman	Agulu C/MC	08065141811		
16	Onak Blessed E.	Dju	Special Adr	Palisade	07065810017	blesedonak@gmail.com	
17	Mom LeZenus	Ukuru	Chairman	BSNGOVT	080559557	moledzenus@gmail.com	
18	Dr. Paul Solomon Tachibawa	MARUKA	LEGN. PROGRAM	O. G. P/ Legis	0702526865	francisjobulachibawa@gmail.com	
19	Alimichael Ewurua	MKA	Member	Medo	0909432988	usmanpaulsule@gmail.com	
20	Sule Adamu	Agulu	SA (Econ Matters)	Min. of Fin	08038807689	suleadamus6@yahoo.com	

07-09-2020

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S/N	NAME	LGA	DESIGNATION	PHONE NO	E-MAIL	SIGN
21	Nguran Adingi	Quana	ITM COM OWNER	08033499578	beckng@ yahoo.com	
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24	Ugoem Florence	Oju	The voice	083067927	Ugoem001@yahoo.com	
25	Dr E. T. Tembe	Makurdi	Executive	0803642338	ematembe@gmail.com	
26	Barr P. T. Anundi	Green Initiative	(M)	08039652355	robortanundi@yahoo.com	
27	Dr. Ngbede Mathan	UKUM	DASA	08108357410	Mathanngbede@gmail.com	
28	HOW AWEA ADVOCATE	APA	CHIRMAN	08038300880	aweah@kassai.net	
29	Proche Gassio	APA	CP - DGER	08030249974	proche@kassai.net	
30	Rev. Peter Ijani	Ushaga	Foral Person	0802488999	pastorpih@yahoo.com	
31	Barr. Jacob Joseph	UKUM	S.A. KANDS	08036175999	robortanundi@yahoo.com	
32	Hon James Kothing	Gbako	Chairman	0802911038	Abdunangsa@gmail.com	
33	192ana Mathias	Makurdi	Chairman	090360588		
34	Abraham Lonsa	Makurdi	P.R.O -	0706474000	Abrahamlonsa@gmail.com	
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36	Hon. Asawa I. Joseph	Ushaga	Chairman	09050551275	asawaio@gmail.com	
37	Mr David Joseph	Kwande	Press	08164075983	tanouj@yahoo.com	
38	Mrs Jane Adotunji	Makurdi	Press	0805624832	thelegitimater@yahoo.com	
39	Bretnice Drog	Makurdi	CSO - b	08037637857	b.kadonjo@gmail.com	



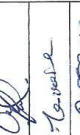

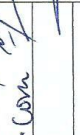
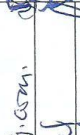








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S/N	NAME	LGA	DESIGNATION	ORGANIZATION	PHONE NO	E-MAIL	SIGN
40	CONR. GUBBART-KAROLAGAN	Kogi Ala	Co-ordinator of programmes.	Radio Benue, MK	07039465886	gabbarnt1994@gmail.com	
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46	HON. Aminu Audu	Okpoku	Chairman	Local govt	08071285851	Linkaudy@gmail.com	
47	HON. Tertor Chianson	Katande	C/M.	Local govt	08034373162	chiansontertor@gmail.com	
48	HON P.K. IYER-GARRA	VK	C/M	Local govt	07038946172	kgarrar@gmail.com	
49	Jool's Raymond	Guung	P. M	UfP-Benue	07039088458	joolraymond@gmail.com	
50	JAY AKUSE	Guung-east	Volunteer	CSO-IG	07060962855	akusejay@gmail.com	
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57	ESTHER SYLVIA DOKKOR	ADO	DGSA	L.G.C	07038527444	edouardmks@gmail.com	
58	HRH Clement Kuluwa	MKD.	AG. TER MKS	L.G.C	07036451891	clmks@gmail.com	
59	Joseph Wamty	Muf	The Guardian	Mkof	0706114020	—	

01-07-2020

ATTENDANCE SHEET OF 2020 CITIZENS INPUTS/ PARTICIPATION FROM TOWN HALL MEETING FOR THE PREPARATION OF 2021 BUDGET HELD ON MONDAY, 7TH SEPTEMBER, 2020 AT PRECIOUS CONFERENCE CENTRE, OPPOSITE BENUE HOTEL, OLD GRA, MAKURDI, BENUE STATE.

S/N	NAME	LGA	DESIGNATION	ORGANIZATION	PHONE NO	E-MAIL	SIGN
60	Daniel Ajeh	Buruku	DOSEA	LGC	0802222222	gd.durugbo@kpa.gov.ng	 7-9-20
61	De Minguizambere F.	Buruku	LGT	LGC	08061614237	de.eli.zambere@kpa.gov.ng	 7-9-20
62	Veronica Adli Kurama	Buruku	PLANNING OFF	LGC	0706022414	-	 7-9-20
63	Anber Orben Kay	Katsinika	Makurdi	Media	07038497742	rayanber300@gmail.com	 07/09/2020
64	IORLIAM BERNARD T.	KUMARDE	PRESS	MEDIA	081-34293268	-	 07/09/2020
65	ATSAGA CATHERINE M.	GUMA	DGSA	LGC	0806155914	kele.nurgha@gmail.com	 07/09/20
66	Nakwaga Rex M.	LOGO	PRESS	Media	09094032890	mtilega@gmail.com	
67	ATTOH LUCE	OTUKPO	DUSA	LGC	08069288792	Abiohwaibee@gmail.com	
68	OSOGUNO GENT	AKSO	LGT	LGC	070228605420	-	
69	OBANDE A. JAMES	APA	LGT	LGC	07031564954	Obandekato2@gmail.com	 07/09/2020
70	PETER ONNANWA	ASO	Planif	LGC	080232141435	profzorhuma@gmail.com	 07/09/20
71	Kula Jostian Paul	USHOKO	planning	NYA	08068694660	Saintpaul@gmail.com	 8-8-20
72	Akas Augustine	Makurdi	state secretary	Benue Interstate Association	08035766005	-	
73	CYRIL A. EKA	OTUKPO	Trendsetter	LGC	08067261422	-	
74	Aope Abach Emmanuel	Makurdi	state correspondent	Daily Trust	0803600230	shomabach@gmail.com	
75	Titus Atowale	Cibere	correspondent	News Direct	0803735851	chataw@ndt.com	
76	Uche Nnunu	Mked		Mked	0206774947	-	C.Y
77	Artswan Emmanuel	Mked	Senior Correspondent	NTN	9805592389	emmanuelartswan.com	
78	Tor Vande-Aekia	Mked	Correspondent	Independent	08034466342	-	
79	Han Nathaniel Ikjor	Mked	PSA Media	Govt House	0803601127	nathikyor@gmail.com	M.K.S

07-09-2020

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S/N	NAME	LGA	DESIGNATION	ORGANIZATION	PHONE NO	E-MAIL	SIGN
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82	Rt.Hon. James Ocha	ADO	C/Man	ADO LGA	07068777222		
83	Sunday Oshi	Press	Correspondent		07035128577		
84	Johnson Kedejoh	Press	"		080069601379		
85	Matthew Apankwa	Press	Journalist	Blue Voice	0753309799		
86	Manosa Oniatc	Press	Reporter	TVC	08128411461		
87	Wetonica Itoh	Makurdi	Market woman		07037244654		
88	Dr. Oyiwan E. E	OGUN State	Comm. S. E	Man En-vent	080660085		
89	Ede Sunday Ede	ADO	Press	The Informant	07021350519		
90	Ede Omba Ede	ADO	C/S. Dg.	BVSE	07038000000		
91	Ekani Oluwa	Ojo	Reporter	BNTV	0806981244		
92	MAXWELL ANKALA	APA	Reporter	Naija Voice	0703547310		
93	Ochai Okeye	Offa	Reporter	N. Impress	07035982755	okekusunso@gmail.com	
94	Hon. Prince Oduwa	Ogbadibo	Chairman	Chairman	08183104327		
95	Hon. Ahal Ede	ADO	S. C	AAOL-AC	07030335293	attachede20@gmail.com	
96	JUSTIN GEBAGUA	Kumben	Chairman	NTBA, NAD	07038475785	gabagujitune@gmail.com	
97	Adedini Niyeh F.	Obi	DCS A	Obi LCC	0703757277	Fed. acadip@gmail.com	
98	Hon. Shubert D.	Guma	SSA P.E.		081812-77049		
99	Usa Adi Oluwa	Guma	ADA	State Audit	07039782031	fromferns@gmail.com	

BENUE STATE 2020 TOWN HALL MEETING FOR THE PREPARATION OF 2021 BUDGET.



Registration of Participants at the Town Hall Meeting Secretariat to mark the Commencement of the event with strict compliance of COVID-19 protocol.



Arrival of Executive Governor of Benue State Dr. Samuel Ortom at the event & rendition of the National Anthem.



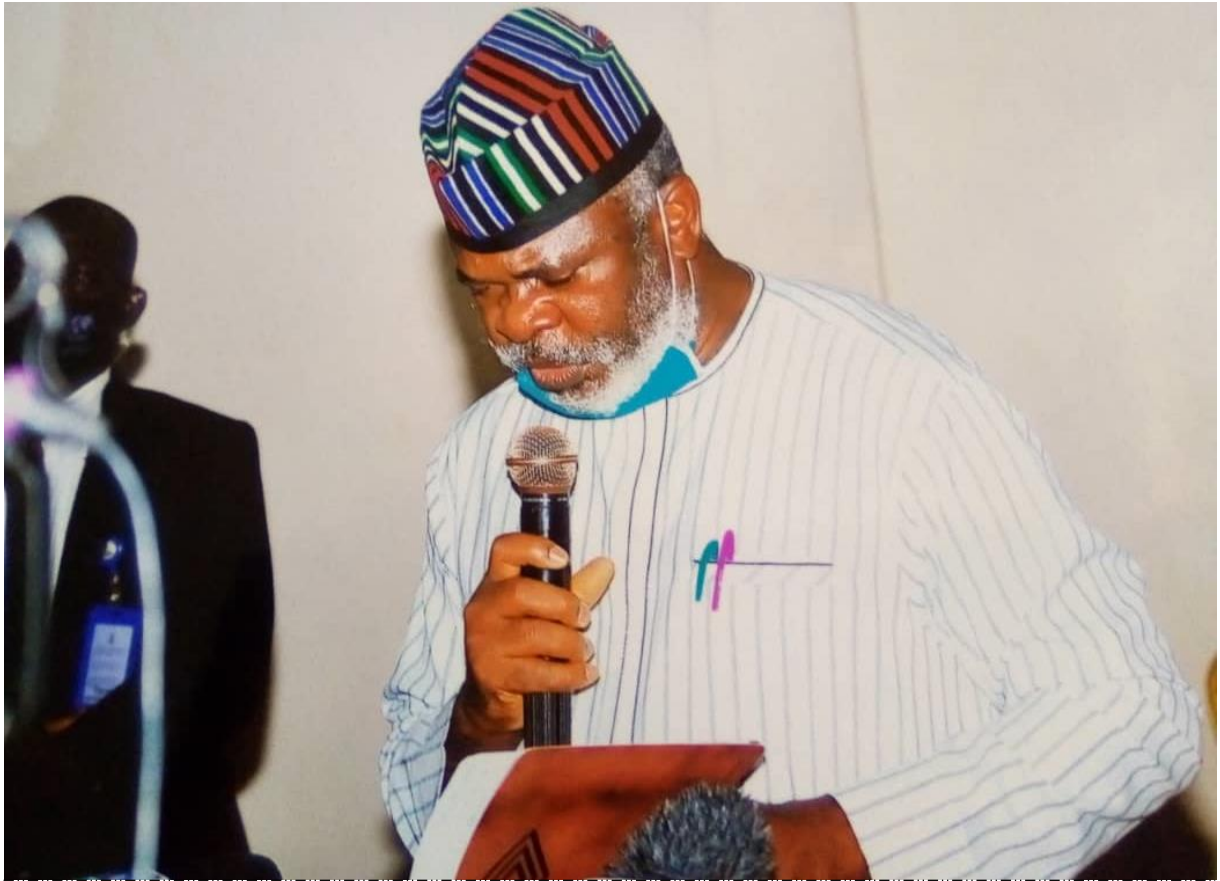
His Excellency, The Executive Governor of Benue State and His Deputy Governor during the National Pledge.



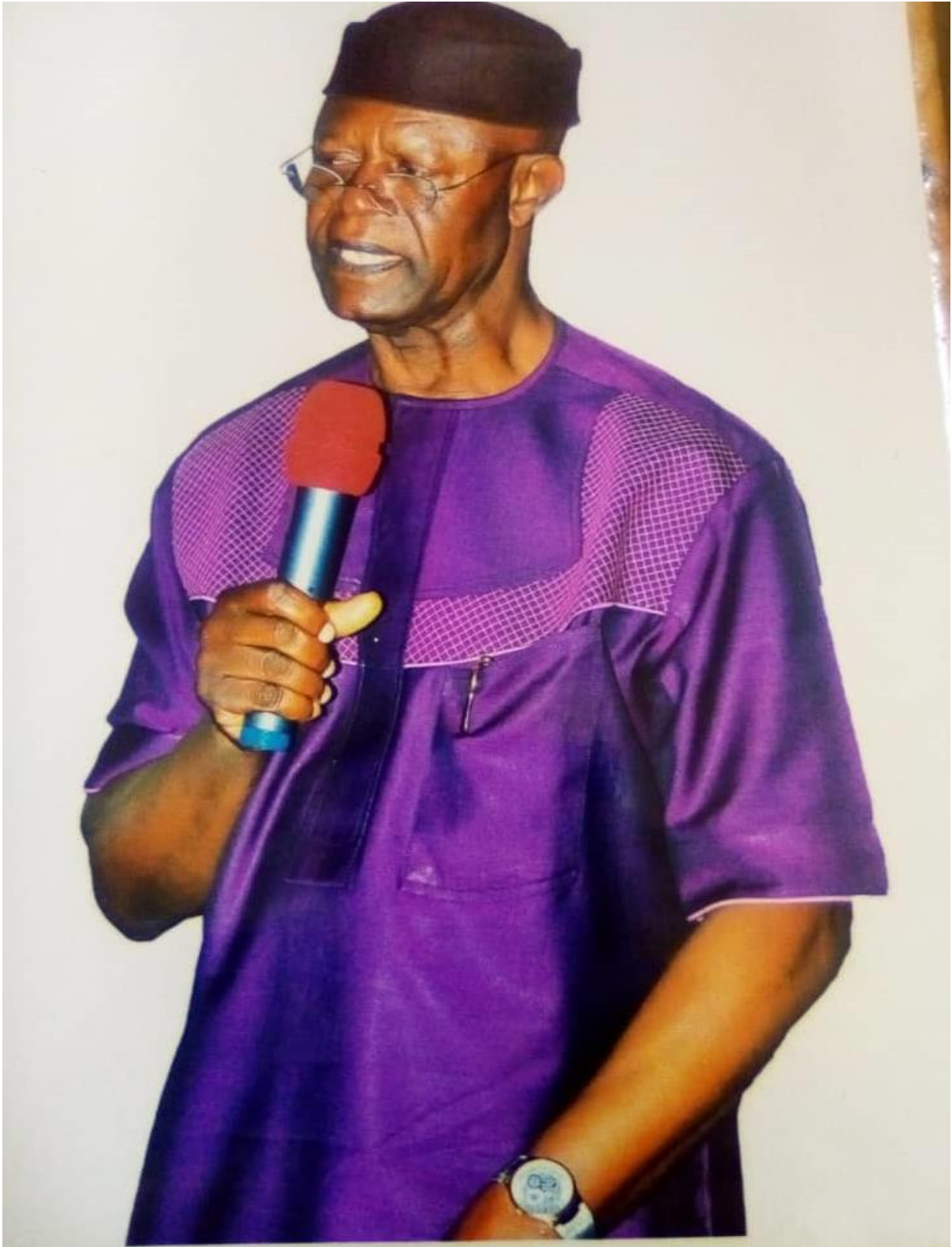
The DG, Benue State Planning Commission, Sam Unom & the Director of Budget, Dr. Aondowase Nyam discussing the Agenda to kick-start the 2020 Town Hall Meeting.



His Excellency, The Deputy Governor of Benue State following proceedings of events at the 2020 Town Hall Meeting.



The Hon. Commissioner of Finance & Benue state SFTAS state sterling chairman, David Olofu
Delivering a key note address at the Town Hall Meeting.



Benue State Deputy Governor Engineer Benson Abonu
Clarifying the concept of SFTAS to the audience.



His Excellency, The Executive Governor of Benue State declaring the occasion open in his Opening Speech.



Cross section of Participants at the event of 2020 town hall meeting.



The Hon. Commissioner of Information, Culture & Tourism, Mrs. Ngunan Addingi
Delivering a speech at the event.



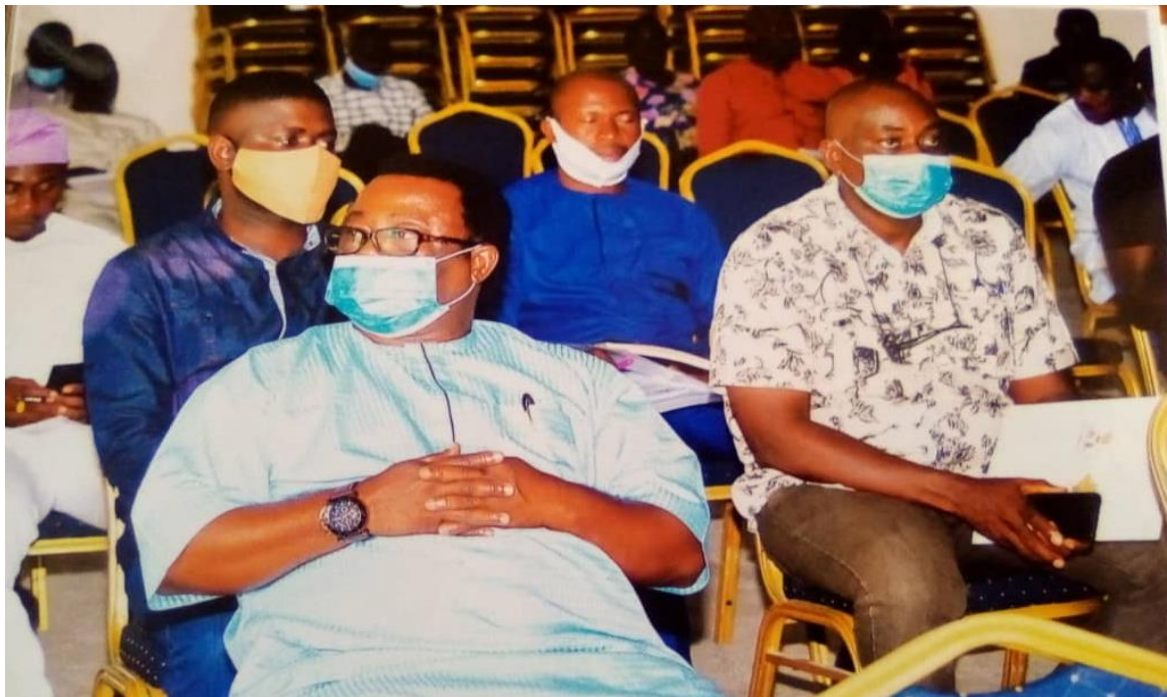
A cross-section of participants at the 2020 Town Hall Meeting with absolute attention.



Representative of BENGONET – collection of CSOs stressing a point.



Mrs. Rosemary Hua, Coordinator of Open Government Partnership (OGP), contributing at the Town Hall Meeting.



The Director PRS Local Government and Council Chairmen at the 2020 Town Hall meeting .



Hon. Pauline Kukase Tyoer-Garba, Vandeikya LGA Chairman and State Secretary ALGON contributing during the session



Laz Mom of OGP contributing during the session.



His Excellency, Dr. Samuel Ortom and Dignitaries in a Group Photograph immediately after the



A group photograph of His Excellency, Dr. Samuel Ortom with participants including people with special needs at the event.



His Excellency, Dr. Samuel Ortom with his Deputy, the Hon. Commissioner of Finance and a dignitary at the event in a Group Photograph.

BENUE STATE BUDGET 2021		
Budget Title: Budget of Resilience		
How will the Government source the grants		
Domestic Grants	2021 Budget Target	
Project/Donor	Amount Naira	Amount Naira Billion
Ministry of Finance: CAPITAL DOMESTIC GRANTS: World Bank SFTAS	2,200,000,000	2.20
Office of the Accountant General: DOMESTIC GRANTS: Donations to support COVID-19 control and impact mitigation	1,250,000,000	1.25
Benue State Water Board: CURRENT DOMESTIC GRANTS: State Government Grant	6,707,960	0.01
Ministry of Education: CURRENT DOMESTIC GRANTS	50,000,000	0.05
Benue State Polytechnic: CURRENT DOMESTIC GRANT (TETFUND)	723,067,157	0.72
Benue State Unibversal Basic Education: CAPITAL DOMESTIC GRANTS: UBEC/Matching Grant	2,560,161,093	2.56
Benue State Primary Health Care Board: CURRENT DOMESTIC GRANTS: APIN / RED CROSS	10,000,000	0.01
Benue State Primary Health Care Board: CURRENT DOMESTIC GRANTS: UNFPA	5,000,000	0.01
Ministry of Energy Science and Technology: DOMESTIC GRANTS: Grants from 23 LGC for Development of Science and Technology in the State(50,000 X 23 X 12)	7,731,006	0.01
Total Domestic Grants	6,812,667,216	6.81

Foreign Grants	2021 Budget Target	
Project/Donor	Amount Naira	Amount Naira Billion
Benue State Agricultural & Rural Development Agency: CURRENT FOREIGN GRANTS (IFAD-VCDP)	500,000,000	0.50
Benue State Agricultural & Rural Development Agency: CAPITAL FOREIGN GRANTS (FADAMA III) IDA	221,837,060	0.22
Benue State Agricultural & Rural Development Agency: CAPITAL FOREIGN GRANTS (FOOD SECURITYI) UNDP/GEF	45,000,000	0.05
Office of the Accountant General: CURRENT FOREIGN GRANTS:world Bank Cares Programme	3,810,000,000	3.81
Benue State Planning Commission: FOREIGN GRANTS: WOFEF	100,000,000	0.10
State Univesal Basic Education: FOREIGN GRANTS: GCCCE	500,000,000	0.50
Benue State Community & Social Development Agency: CURRENT FOREIGN GRANTS (IDA)	3,863,068,900	3.86
Total Foreign Grants	9,039,905,960	9.04

NOTES
All numbers must be rounded to the nearest number
All input cells are coloured pink
All calculation cells are coloured yellow
All linked cells are coloured blue

BENUE STATE BUDGET 2021		
Budget Title: Budget of Resilience		
How will the Government source the loans:		
Domestic Loans	2021 Budget Target	
Project/Institution	Amount Naira	Amount Naira Billion
Debt Management Office: DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS:Rural Agric-RAAMP Logo II,Infrastructural Loan,UBEC Counterpart Funding	20,000,000,000	20,000.00
		0.00
Total Domestic Loans	20,000,000,000	20,000.00
Foreign Loans	2019 Budget Target	
Project/Insitution	Amount Naira	Amount Naira Billion
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
Total Foreign Loans	-	0.00

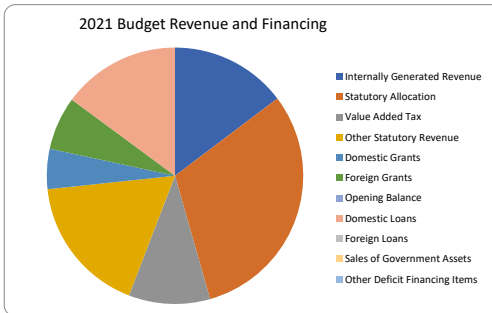
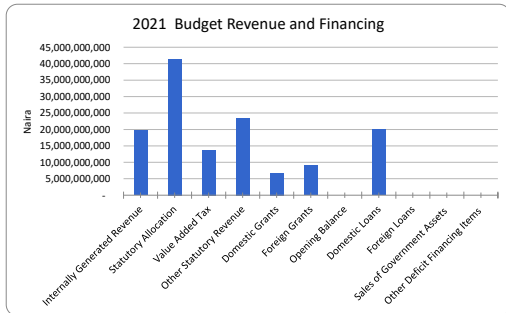
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BENUE STATE BUDGET 2021	
Budget Title: Budget of Resilience	
Where will the money come from?	Where will the money come from?

Budget Resource Envelope (Source of Funds)		2021 Budget Target	2021 Percentage of Total Sources of Funds	2020 Budget Target	2020 Actual
Revenue	Internally Generated Revenue	19,761,611,452	15	15,481,221,210	10,463,674,281
	Statutory Allocation	41,489,986,003	31	26,841,499,359	38,013,445,353
	Value Added Tax	13,798,146,690	10	7,581,203,670	15,968,828,907
	Other Statutory Revenue	23,472,448,991	17	13,042,604,055	4,948,893,576
Grant	Domestic Grants	6,812,667,216	5	3,565,591,469	-
	Foreign Grants	9,039,905,960	7	935,535,549	8,798,000,000
Opening Balance	Opening Balance		-	1,375,027,870	
Total Revenue, Grant (including Opening Balance)		114,374,766,311	85	68,822,683,182	78,192,842,117
Budget Financing	Domestic Loans	20,000,000,000	15	40,000,000,000	12,011,161,693
	Foreign Loans		-		
	Sales of Government Assets		-		
	Other Deficit Financing Items		-		
Total Budget Financing		20,000,000,000	15	40,000,000,000	12,011,161,693
Total Budget Revenue and Financing		134,374,766,311	100	108,822,683,182	90,204,003,810

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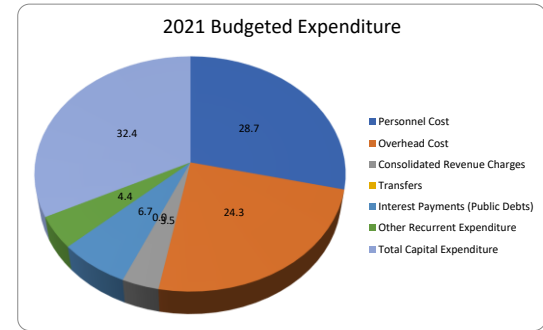
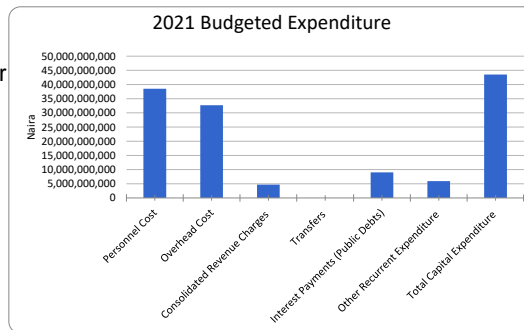
Source of Funds Composition	2021 Budget Target	2021 Percentage of Total Sources of Funds
Internally Generated Revenue	19,761,611,452	15
Statutory Allocation	41,489,986,003	31
Value Added Tax	13,798,146,690	10
Other Statutory Revenue	23,472,448,991	17
Domestic Grants	6,812,667,216	5
Foreign Grants	9,039,905,960	7
Opening Balance	-	-
Domestic Loans	20,000,000,000	15
Foreign Loans	-	-
Sales of Government Assets	-	-
Other Deficit Financing Items	-	0



BENUE STATE BUDGET 2021
Budget Title: Budget of Resilience
Expenditure: Where does the Money go?

Expenditure	2021 Budget Target	2021 Percentage of Total Budgeted Expenditure	2020 Budget Target	2020 Actual
Recurrent Expenditure				
Personnel Cost	38,503,621,288	28.7	33,219,989,396	35,989,450,795.39
Overhead Cost	32,692,893,913	24.3	29,752,846,993	32,950,952,653.05
Consolidated Revenue Charges	4,714,218,459	3.5	111,000,000	
Transfers		0.0	410,000,000	
Interest Payments (Public Debts)	9,000,000,000	6.7		8,287,980,256
Other Recurrent Expenditure	5,932,568,909	4.4	4,845,142,397	964,458,412
Total Recurrent Expenditure	90,843,302,569	67.6	68,338,978,786	78,192,842,117
Total Capital Expenditure	43,531,463,742	32.4	40,483,704,395	8,400,102,066
Total Expenditure	134,374,766,311	100.0	108,822,683,181	86,592,944,183

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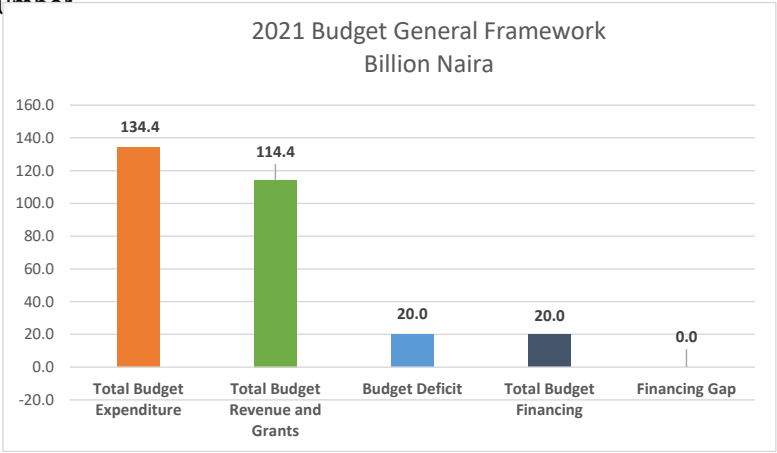


BENUE STATE BUDGET 2021
Budget Title: Budget of Resilience

General Framework

Budget Line Item	2021 Approved Budget Naira	2021 Approved Budget Billion Naira	Previous Year Actual	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	134,374,766,311	134.4	78,554,944,305	108,822,683,181	1.385306605
Total Budget Revenue and Grants	114,374,766,311	114.4	90,204,003,810	68,822,683,181	0.762967056
Budget Deficit	20,000,000,000	20.0	11,649,059,504	40,000,000,000	3.433753599
Total Budget Financing	20,000,000,000	20.0	12,011,161,693	40,000,000,000	3.330235744
Financing Gap	0	0.0	-362,102,188	0	

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BENUE STATE BUDGET 2021
Budget Title: Budget of Resilience

Top Sector/Ministry	2021 Budget Target					Percentage of Total Budgeted Expenditure	2020 Budget Target	2020 Actual	2020 Actual
	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure		Total Expenditure	Total Expenditure	%Performance
ADMINISTRATION SECTOR:									
Government House Administration	257,151,316	2,859,971,380	3,117,122,696	110,800,000	3,227,922,696	2.4	2,166,053,188	3,087,667,685	143
Deputy Governor's Office	6,367,544	1,124,844,851	1,131,212,395	73,600,000	1,204,812,395	0.9	1,133,069,235	834,627,895	74
Benue State Aids Control Agency (BENSACA)		4,784,001	4,784,001		4,784,001	0.0	15,625,665	6,227,839	40
Development Cooperations, Sustainable Development Goals (SDGs)		2,499,374	2,499,374	588,602,030	591,101,404	0.4	5,148,554	2,000,724	39
Office of the Head of Service (HOS)	459,767,125	32,081,389	491,848,515	0	491,848,515	0.4	508,481,720	509,635,836	100
Bureau of Manpower Development and Training	16,907,704	169,089,576	185,997,280	19,426,800	205,424,080	0.2	3,572,608	7,448,072	208
Bureau of Establishment and Management Services	276,158,006	23,629,200	299,787,206		299,787,206	0.2	224,518,264	163,024,838	73
Bureau of Salaries and Pensions	0	0	0	0	0	-	3,099,805,735	1,516,367,891	49
Bureau of Service Welfare		82,611,900	82,611,900	41,568,148	124,180,048	0.1	70,106,747	33,539,000	48
Local Government Pension Board	0	0	0	0	0	-	848,348,538		-
Ministry of Information, Culture and Tourism	371,333,224	82,223,400	453,556,624	1,046,008,311	1,499,564,936	1.1	500,055,744	442,503,212	88
Government Printing Department	4,851,331	4,686,570	9,537,901		9,537,901	0.0	6,378,482	6,793,478	107
Radio Benue Corporation	292,228,596	37,030,665	329,259,261		329,259,261	0.2	324,702,736	340,674,666	105
Benue Printing and Publishing Corporation (BPPC)	134,040,118	9,952,845	143,992,963		143,992,963	0.1	136,035,838	5,499,320	4
Bureau of Internal Affairs and Special Services (BIASS)	80,465,123	10,042,626,980	10,123,092,103	150,000,000	10,273,092,103	7.6	12,113,869,242	11,491,145,311	95
Muslim Pilgrims Welfare Board (MPWB)	6,466,660	3,492,611	9,959,271	72,500,000	82,459,271	0.1	14,029,627	9,479,425	68
Christian Pilgrims Welfare Board (CPWB)	6,164,628	2,868,032	9,032,660	16,000,000	25,032,660	0.0	17,087,224	11,105,631	65
Local Government Service Commission	20,157,636	216,599,485	236,757,121	25,139,540	261,896,661	0.2	362,624,882	218,205,766	60
Local Government Audit Department	69,935,663	8,383,838	78,319,501	2,883,200	81,202,701	0.1	60,146,431	64,556,514	107
Office of the Auditor-General of the State	147,853,163	21,483,855	169,337,018	1,450,000	170,787,018	0.1	153,676,678	171,278,556	111
Office of the Secretary to State Government (SSG)	1,372,450,530	930,304,920	2,302,755,450	64,343,900	2,367,099,350	1.8	1,123,823,134	1,202,842,154	107
Bureau of Political - SSG		7,629,000	7,629,000	7,120,000	14,749,000	0.0	2,459,200	400,000	16
Bureau of Research and Policy Analysis (REPA) - SSG		1,000,000	1,000,000	800,000	1,800,000	0.0	1,021,600	400,000	39
Office of the Secretary to State Government - (EXCO)		16,657,000	16,657,000		16,657,000	0.0	18,249,800	6,336,200	35
Liaison Office Lagos		30,553,057	30,553,057		30,553,057	0.0	5,532,086	23,964,395	433
Liaison Office Kaduna		12,600,001	12,600,001	3,400,000	16,000,001	0.0	5,311,968	14,021,000	264
Liaison Office Abuja/Lodge		51,747,577	51,747,577		51,747,577	0.0	19,582,600	62,780,447	321
Bureau of Archives, Research and Documentation	18,614,676	6,300,109	24,914,785	15,580,000	40,494,785	0.0	24,784,925	18,885,792	76
Benue State Emergency Management Agency (BENSEMA)	1,799,580	7,905,000	9,704,580	0	9,704,580	0.0	112,045,040	81,526,571	73
Benue State Independent Electoral Commission (BSIEC)	203,837,303	875,626,050	1,079,463,354	36,245,130	1,115,708,484	0.8	1,837,527,298	242,924,293	13
Benue State Civil Service Commission	3,832,000	28,719,810	32,551,809	25,800,000	58,351,809	0.0	10,765,566		-
Benue State House of Assembly	457,166,920	833,135,105	1,290,302,024	924,000,000	2,214,302,024	1.6	1,261,994,869	1,616,843,592	128
Benue State House of Assembly Service Commission	41,721,190	67,900,001	109,621,191	52,508,000	162,129,191	0.1	59,848,390	1,984,121	3
Benue State Pension Commission	8,263,784,437	50,416,799	8,314,201,236	107,320,000	8,421,521,236	6.3	569,244,671	242,029,067	43
Public Procurement Commission		183,050,000	183,050,000	113,360,000	296,410,000	0.2	-	-	#DIV/0!

ECONOMIC SECTOR:

Ministry of Agriculture and Natural Resources	448,762,388	341,039,439	789,801,827	4,503,504,807	5,293,306,635	4	380,899,692	509,594,392	134
Benue State Agriculture and Rural Development Authority (BNARDA)	218,442,859	12,897,728	231,340,586	1,008,054,000	1,239,394,586	1	202,465,019	249,980,379	123
Akperan Orshi Polytechnic, Yandev.	1,148,677,970	270,808,574	1,419,486,544	618,829,870	2,038,316,414	2	791,372,776	1,217,258,587	154
Ministry of Industry, Trade and Investment	85,250,268	21,919,428	107,169,696	451,870,800	559,040,496	0	80,983,444	111,642,514	138
Benue State Tourism Board	-	-	-	-	-	-	5,892,936	-	-
Ministry of Finance	114,681,479	5,889,570,402	6,004,251,881	111,292,000	6,115,543,881	5	5,542,267,084	5,307,986,931	96
Office of the Accountant-General	399,216,863	696,763,800	1,095,980,663	65,214,064	1,161,194,727	1	1,328,409,084	386,651,274	29
Benue State Internal Revenue Service (BIRS)	437,405,593	974,472,171	1,411,877,764	282,680,000	1,694,557,764	1	564,495,850	1,578,675,969	280
Benue State Planning Commission	54,471,768	84,095,944	138,567,712	2,121,840,817	2,260,408,530	2	178,871,303	202,314,513	113
Benue State Council For Arts and Culture	119,036,886	75,070,421	194,107,306	177,000,000	371,107,306	0	91,793,548	126,373,472	138
Ministry of Water Resources and Environment	153,632,464	249,448,500	403,080,964	3,072,293,094	3,475,374,058	3	457,112,800	250,453,204	55
Benue State Environmental Sanitation Authority	114,081,120	14,742,883	128,824,003	15,180,000	144,004,003	0	100,970,041	126,657,503	125
Benue State Water Board	100,487,331	82,223,421	182,710,752	5,000,000	187,710,752	0	125,811,760	-	-
Benue State Rural Water Supply and Sanitation Agency	43,341,671	32,639,067	75,980,739	316,874,334	392,855,073	0	42,086,183	77,890,808	185
Ministry of Works, Transport and Energy	125,265,180	16,011,589	141,276,768	7,380,391,179	7,521,667,947	6	114,799,223	139,216,074	121
Ministry of Housing and Urban Development	50,228,904	20,821,500	71,050,404	2,976,344,080	3,047,394,484	2	66,145,551	60,273,349	91
Benue State Urban Development Board	55,074,992	15,498,137	70,573,128	282,130,000	352,703,128	0	32,309,340	-	-
Business and Engineering Skills Training (BEST) Centre	-	1,161,300	1,161,300	-	1,161,300	0	580,800	-	-
Ministry of Rural Development and Cooperatives	109,388,172	17,986,420	127,374,592	3,798,592,112	3,925,966,704	3	118,674,181	122,978,241	104
Ministry of Lands, Survey and Solid Minerals	112,981,648	47,608,151	160,589,799	3,068,316,800	3,228,906,599	2	134,358,812	156,859,847	117
Ministry of Energy, Science and Technology	59,667,480	67,458,450	127,125,930	732,625,507	859,751,437	1	82,668,450	83,445,638	101
Debt Management Office	-	9,016,865,000	9,016,865,000	2,990,000	9,019,855,000	7	1,314,250,000	6,007,247,006	457
Fiscal Responsibility Commission	-	36,020,000	36,020,000	3,510,000	39,530,000	0	-	-	#DIV/0!

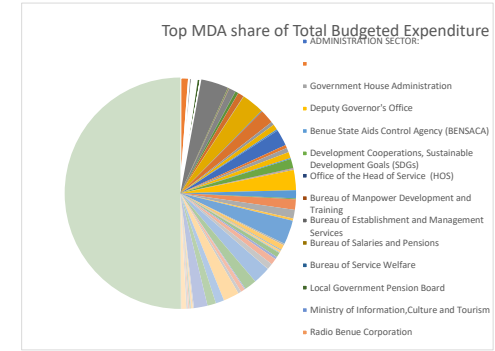
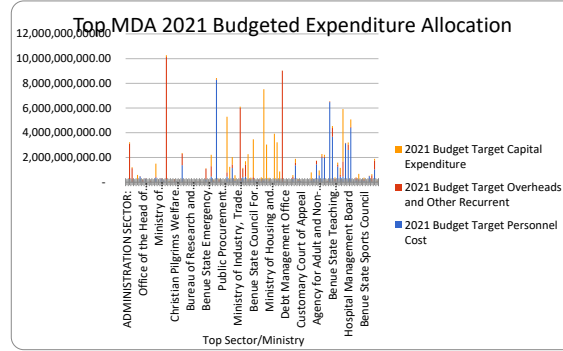
LAW & JUSTICE SECTOR:

Ministry of Justice	260,364,898	168,162,458	428,527,356	142,845,400	571,372,756	0	374,324,875	579,402,539	155
High Court of Justice	1,360,705,586	196,860,065	1,557,565,651	325,870,000	1,883,435,651	1	1,536,645,921	1,735,497,417	113
Customary Court of Appeal	92,400,000	67,191,535	159,591,535	113,726,460	273,317,995	0	139,770,768	47,791,460	34
Judicial Service Commission	78,064,973	13,554,429	91,619,402	20,000,000	111,619,402	0	86,330,912	90,286,431	105
Citizens Mediation Centre, Makurdi		1,275,948	1,275,948		1,275,948	0	2,551,896		-

SOCIAL SECTOR:

Ministry of Education	111,084,700	52,565,667	163,650,368	624,998,940	788,649,308	1	100,180,943	181,637,468	181
Agency for Adult and Non-Formal Education	252,959,004	8,416,044	261,375,048		261,375,048	0	197,622,375	276,234,023	140
Benue State Polytechnic, Ugbokolo	1,451,663,619	263,182,995	1,714,846,614	29,240,000	1,744,086,614	1	878,425,530	1,426,901,024	162
Akawe Torkula Polytechnic, Makurdi	549,634,742	26,986,855	576,621,597	379,703,514	956,325,112	1	372,371,141	297,642,644	80
College of Education, Katsina-Ala	1,976,399,345	116,443,814	2,092,843,159	186,660,000	2,279,503,159	2	1,040,171,159	2,014,838,792	194
College of Education Oju	1,977,263,880	76,645,868	2,053,909,748	160,982,575	2,214,892,323	2	1,183,844,932	1,798,013,428	152
Benue State Scholarship Board	13,950,732	56,300,000	70,250,732		70,250,732	0	57,847,907	83,325,611	144
Benue State Teaching Service Board	6,478,435,255	48,917,034	6,527,352,289	11,620,000	6,538,972,289	5	7,176,619,433	6,405,496,302	89
Benue State University (BSU), Makurdi	3,675,521,562	709,991,808	4,385,513,370	152,001,659	4,537,515,029	3	4,408,633,663	4,205,769,124	95
Benue State Examinations Board	51,938,220	229,817,645	281,755,865	94,747,620	376,503,485	0	115,151,911	305,291,118	265
Benue State University College of Health Sciences	1,258,294,692	138,474,421	1,396,769,112	186,867,970	1,583,637,082	1	854,788,308	1,032,485,368	121
Benue State Universal Basic Education Board (SUBEB)	441,473,434	164,581,945	606,055,379	552,800,000	1,158,855,379	1	478,589,641		-
Ministry of Health and Human Services	468,668,803	1,198,112,447	1,666,781,249	4,246,131,882	5,912,913,131	4	1,755,737,998	796,998,616	45
Hospital Management Board	3,144,751,752	20,569,883	3,165,321,635	1,500,000	3,166,821,635	2	2,992,819,844	2,997,852,690	100
Benue State University Teaching Hospital (BSUTH)	2,609,138,745	434,307,398	3,043,446,143	167,064,800	3,210,510,943	2	2,349,481,517	2,239,939,599	95
Benue State Primary Health Care Board	4,403,538,221	74,814,987	4,478,353,208	596,000,000	5,074,353,208	4	2,051,452,850	3,767,687,128	184
Benue State Library Board	20,941,580	8,297,408	29,238,988	-	29,238,988	0	26,332,752	24,769,845	94
Bureau of Local Government and Chieftaincy Affairs	138,780,936	216,538,460	355,319,396	40,150,000	395,469,396	0	279,946,337	303,206,245	108
Ministry of Youth and Sports Development	67,302,108	120,695,769	187,997,877	481,462,299	669,460,176	0	79,585,758	100,400,203	126
Benue State Sports Council	131,765,911	56,548,201	188,314,112	-	188,314,112	0	105,953,328		-
Ministry of Women Affairs and Social Development	86,498,092	141,571,425	228,069,517	136,691,300	364,760,817	0	429,171,861	119,706,901	28
Benue State Rehabilitation Board, Apir	9,503,244	28,443,833	37,947,077	22,016,000	59,963,077	0	14,944,963	30,351,377	203
Benue State Science and Technical Education Board	488,983,703	7,282,200	496,265,903	23,244,800	519,510,703	0	379,849,310	122,378,481	32
Benue State Community and Social Development Agency	38,146,500	506,739,398	544,885,898	100,000,000	644,885,898	0	52,165,658	4,147,699	8
Benue State Health Insurance Agency	1,036,000,000	700,000,000	1,736,000,000	153,600,000	1,889,600,000	1	243,000,000		-
Benue State Sports Marketing and Lottery Board	13,084,909	22,077,270	35,162,179	88,550,000	123,712,179	0	1,919,128	14,571,715	759
Total	49,150,408,656	41,692,893,913	90,843,302,569	43,531,463,742	134,374,766,311	100.0	68,338,978,786	70,154,842,240	103
Other MDA Expenditure				Other MDA Expenditure	0	-			
Total Budgeted Expenditure				Total Budgeted Expenditure	134,374,766,311	100.0			

NOTES
 All numbers must be rounded to the nearest number
 All input cells are coloured pink
 All calculation cells are coloured yellow
 All linked cells are coloured blue



BENUE STATE BUDGET 2021

Budget Title: Budget of Resilience

Top Capital Projects : 2021 Approved Budget			
Project	Line Ministry/Agency	Location	Amount
CONSTRUCTION OF ICT INFRASTRUCTURES: Benue State Geographic Information System	MINISTRY OF LANDS,SURVEY AND SOLID MINERAL	makurdi	3,000,000,000
Government Counterpart Cash Contribution to UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care,etc.	BENUE STATE PLANNING COMMISSION,BSPC	makurdi	1,714,348,521
PURCHASE OF AGRICULTURAL EQUIPMENT: 60Nos. John Deerie Farm Tractors (80Hp)	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	makurdi	1,650,000,000
EROSION & FLOOD CONTROL: Ecological Projects	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	makurdi	1,210,000,000
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Land Clearing & Dev. Scheme	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	makurdi	1,000,000,000
CONSTRUCTION / PROVISION OF WATER FACILITIES:Operation and Maintenance of Katsina- Ala and Otobi-Otukpo Water Works	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	Katsina-Ala	965,000,000
CONSTRUCTION OF ICT INFRASTRUCTURES: Reactivation and overhaul of Radio Benue television	MINISTRY OF INFORMATION,CULTURE AND TOURISM	makurdi	500,000,000
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RENOVATION OF FENCE/GATE	BENUE STATE HOUSE OF ASSEMBLY	makurdi	500,000,000
PURCHASE OF AGRICULTURAL CHEMICALS: Fertilizer procurement & distribution	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	makurdi	500,000,000
CONSTRUCTION / PROVISION OF ROADS: Construction of Tse Poor-Tsehembe-Apir Road (9.40km) im Mkd town.	MINISTRY OF WORKS AND TRANSPORT	makurdi	500,000,000
CONSTRUCTION / PROVISION OF ROADS: Construction of Ikpayongo-Agema-Ayar-Paka- Tomatar-Aondona Road (47.0km) in G/East-G/West LGAs.	MINISTRY OF WORKS AND TRANSPORT	Gwer East	500,000,000
CONSTRUCTION / PROVISION OF ROADS: Construction of Daudu-Gbajimba (47.27km) in Guma LGA.	MINISTRY OF WORKS AND TRANSPORT	Guma	500,000,000
Total Top Capital Projects 2021			12,539,348,521
Total Budget 2021			134,374,766,311
% share of total top capital projects vs. total budget for 2021			9.3

Top Capital Projects : 2021 Proposed Budget	
CONSTRUCTION OF ICT INFRASTRUCTURES: Benue State Geographic Information System	3,000,000,000
Government Counterpart Cash Contribution to UNHCR, UNICEF, UNFPA, UNDP, Social Inv. Prog. (SOCU) Maternal and child health care, etc.	1,714,348,521
PURCHASE OF AGRICULTURAL EQUIPMENT: 60Nos. John Deerie Farm Tractors (80Hp)	1,650,000,000
EROSION & FLOOD CONTROL: Ecological Projects	1,210,000,000
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Land Clearing & Dev. Scheme	1,000,000,000
CONSTRUCTION / PROVISION OF WATER FACILITIES: Operation and Maintenance of Katsina-Ala and Otobi-Otukpo Water Works	965,000,000
Capital Projects over	9,539,348,521
Other Capital Projects	33,992,115,221
Total Capital	43,531,463,742
Total Recurrent	90,843,302,569
Total Expenditure	134,374,766,311

NOTES
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