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## ADVANCEMENT, GROWTH AND DEVELOPMENT

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Prepared by Benue State Government

**Benue State Budget 2020**



Benue State  
Budget 2020

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# Introduction

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## 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.**



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# 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



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Budget 2020

## 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



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Budget 2020

# Budget Glossary

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**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.

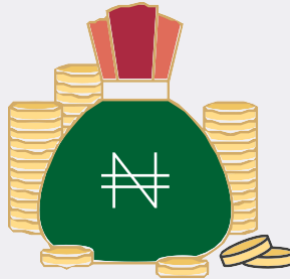
**With technical support from  
World Bank,  
Open Government Partnership Secretariat  
and BudGIT Foundation.**



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# General Framework

BUDGET SUMMARY



# N190.9bn

Total Budget Expenditure

## N110.9bn

Total Budget  
Revenue & Grants

## N79.9bn

Budget Deficit





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Budget 2019

# Where will the Money come from?

## REVENUE SUMMARY



**N33.3bn**

Internally Generated Revenue

**N16.9bn**

Grants



**N42.8bn**  
Statutory Allocation

**N13.9bn**

Value Added Tax



**N3.9bn**  
Other Statutory Revenue

**N.bn**  
Opening Balance

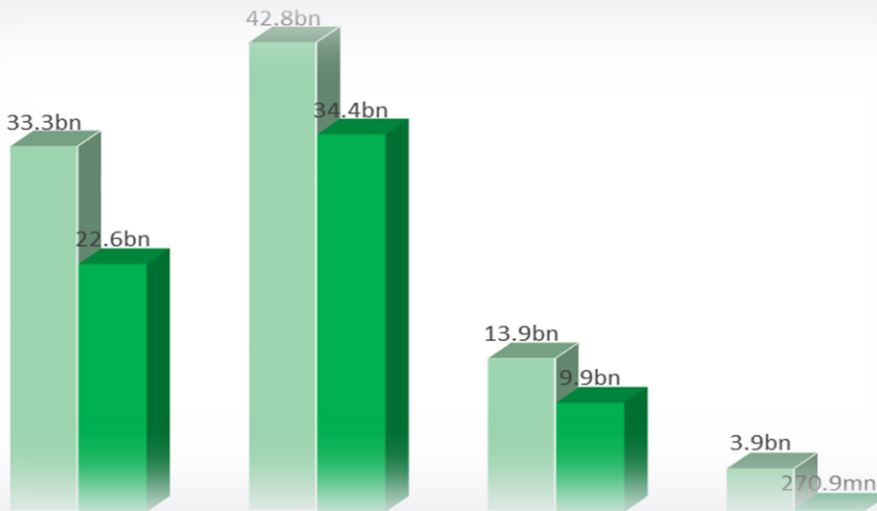


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Budget 2020

# Revenue Breakdown

## REVENUE PERFORMANCE

- 2020 Budget Target
- 2019 Budget Actual



**Internally Generated Revenue**



**Statutory Allocation**



**Value Added Tax**



**Other Statutory Revenue**

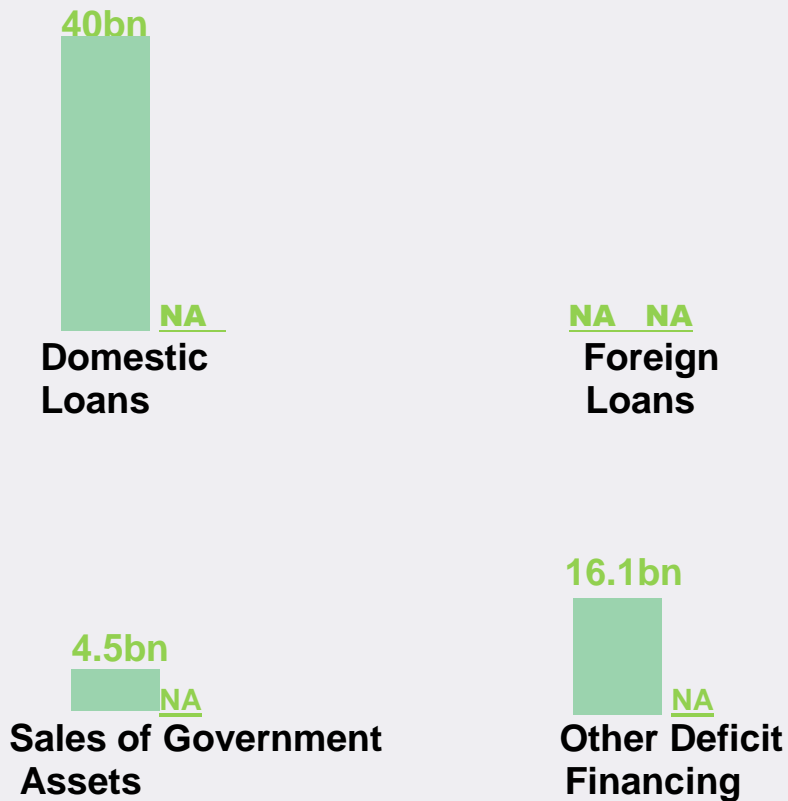




# Deficit Financing

## BUDGET DEFICIT FINANCING

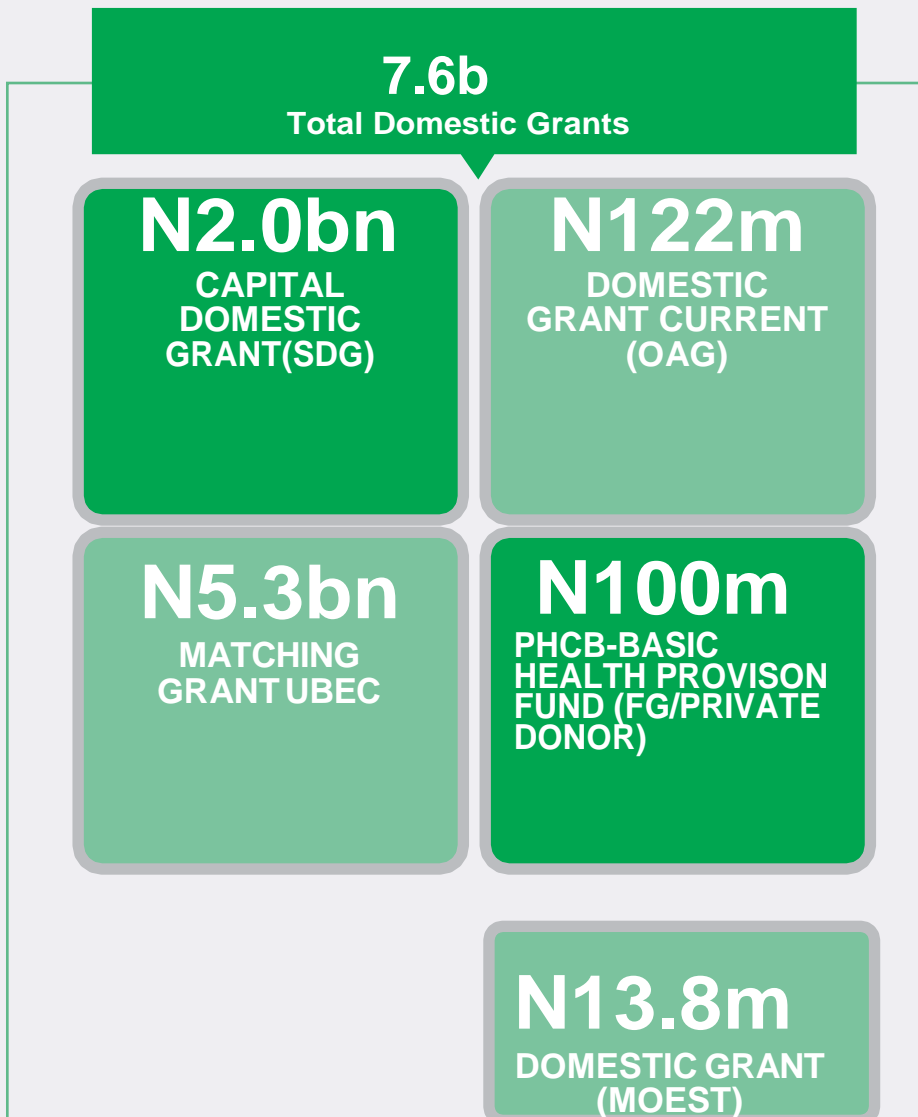
- 2020 Budget Target
- 2019 Budget Actual





# How will Government source the grants?

## DOMESTIC GRANTS





# How will Government source the grants?

## FOREIGN GRANTS

# N9.4bn

### Total Foreign Grants

## N500mn

BNARDA-  
FOREIGN GRANTS:  
FADAMAIII

## N500mn

BANRDA-IFAD/VCDP

## 6.1BN

OAGS-FOREIGN GRANTS:  
WORLD BANK SFTAS)

## 1.05bn

BSPC-World Bank, SFTAS,  
WOFEE

## 500mn

SUBEB FOREIGN GRANT: GCCE

# How will Government source the grants?

FOREIGN GRANTS



**178.7MN**

PHCB-FOREIGN GRANTS:

**500MN**

BSCSDA-FOREIGN  
GRANTS:INTERNATIONAL  
DEVELOPMENT ASSOCIATION

# How will Government source the loans?



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## DOMESTIC LOANS



**N40bn**  
Domestic Loans

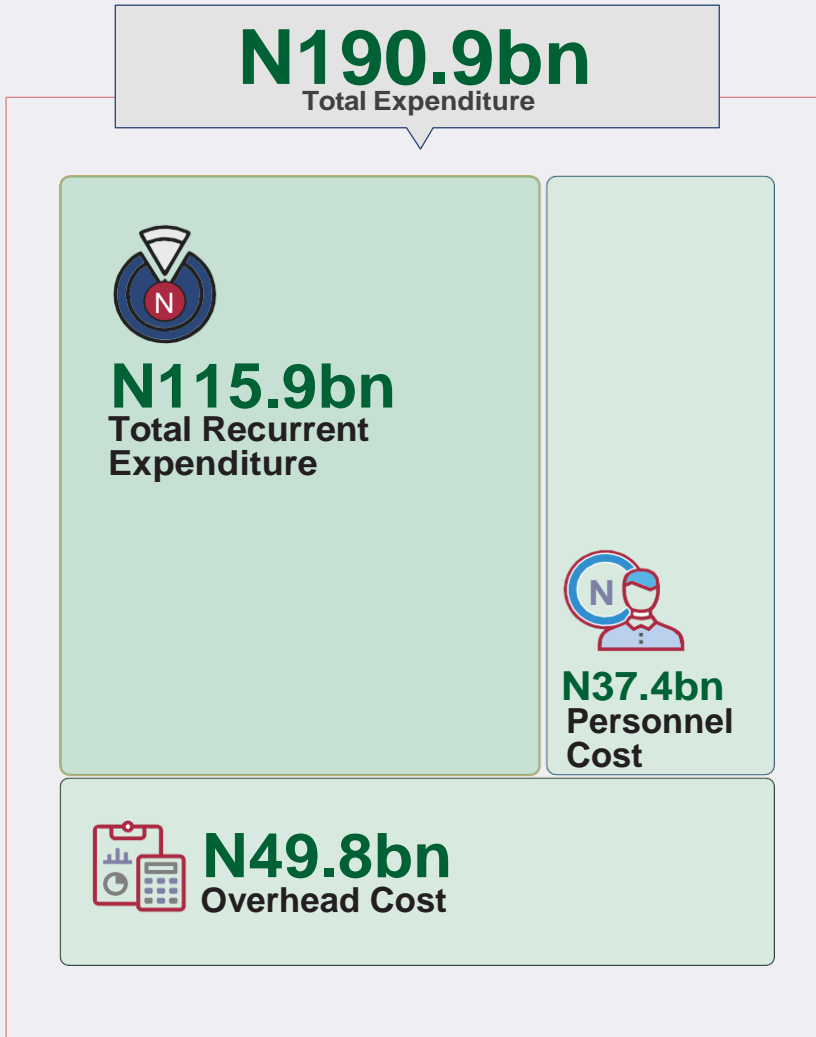
**N40bn**  
BORROWING FROM  
FINANCIAL  
INSTITUTIONS  
(OAG)

# How will Government spend the money?



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Budget 2019

## EXPENDITURE SUMMARY



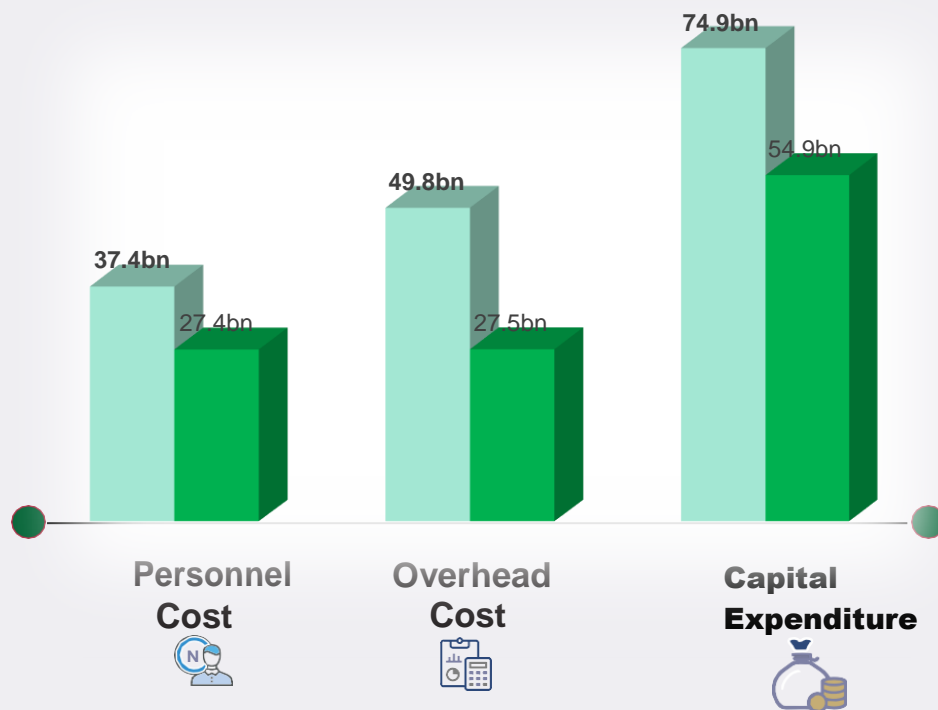




# How will Government spend the money?

## EXPENDITURE SUMMARY

- 2020 Budget Target
- 2019 Budget Actual





Benue State  
Budget 2020

# Expenditure: Where does the money go?

RECURRENT EXPENDITURE



Administrative Sector

**N40.9bn**



Economic Sector  
N21.5bn



Social Sector  
N49.9bn



Law & Justice Sector  
N2.3bn



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Budget 2020

# Expenditure: Where does the money go?

## CAPITAL EXPENDITURE



Economic  
Sector  
**N7.4bn**



Social Sector  
**N14.8bn**



Administrative  
Sector  
**N7.49bn**



**N478.4mn**  
Law & Justice  
Sector



Benue State  
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# Expenditure: Where does the money go?

## TRACK CAPITAL PROJECTS WITH US

Project	Line Ministry/Agency	Location	Amount
SERVICE CONCESSION ASSETS (PPP): SDGs Conditional Grants Scheme	DEVELOPMENT COOPERATIONS,SUSTAINABLE DEVELOPMENT GOALS (SDG)	makurdi	1,909,499,999
BROADCAST & COMMUNICATION EQUIPMENTS:Reactivation and overhaul of Radio Benue television	ministry of information,culture and tourism	makurdi	1,100,000,000
LAND & BUILDINGS-ADMINISTRATIVE: Land Dev. Scheme	ministry of agriculture and natural resources	makurdi	1,000,000,000
ROADS & BRIDGES: Feudal Roads-Rural Access & Agricultural Marketing Projects 3(RAAMP)	ministry of agriculture and natural resources	makurdi	2,000,000,000
BOREHOLES & OTHER WATER FACILITIES: DEEDS Programme-sinking of bore holes in council wards in the state	benue state planning commission	makurdi	1,446,400,000
SERVICE CONCESSION ASSETS (PPP) - Government Counterpart Cash Contribution:UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care,etc.	benue state planning commission	makurdi	1,612,000,000
ROADS & BRIDGES: Construction of Origbo-Imade Akpu-Gbajimba Road.	Ministry of Works and Transport	makurdi	451,840,000
ROADS & BRIDGES: Construction of Makurdi Outer Ring Road (Mobile Police Road Junction-Police Barracks-Welfare Qtrs-Yaikyo-Apir).	Ministry of Works and Transport	makurdi	576,000,000
ROADS & BRIDGES: Construction of Otukpo Icho-Odudaje-Aondona Road.	Ministry of Works and Transport	makurdi	512,000,000



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# Expenditure: Where does the money go?

## TRACK CAPITAL PROJECTS WITH US

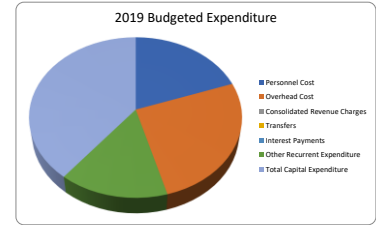
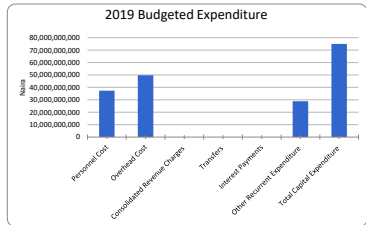
AIRPORTS: Construction of Airport (PPP).	Ministry of Works and Transport	makurdi	11,000,000,000
ROADS & BRIDGES: Construction of Awajir-Oju Road (52.0km)	Ministry of Works and Transport	makurdi	608,000,000
ROADS & BRIDGES: CONSTRUCTION OF GBAJIMBA - TSE UPEV - TSE AKAAHENA - NASSARAWA BORDER HIGHWAY, 28KM LONG. GUMA LGA	ministry of rural development cooperative	makurdi	1,396,205,036
RESEARCH & DEVELOPMENT: Benue State Geographic Information System	MINISTRY OF LANDS, SURVEY AND SOLID MINERALS	makurdi	2,960,000,000
SEWAGE/ DRAINAGE NETWORK: Ecological projects	mmnistry of water resources and environment	makurdi	1,200,000,000
LAND & BUILDINGS - OFFICE	state universal basic education board	makurdi	4,716,265,105
COMPUTERS: E-governance, Digitization and ICT infrastructure for the State	ministry of energy science and technology	makurdi	400,000,000



**BENUE STATE BUDGET 2020**  
**Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT**  
**Expenditure: Where does the Money go?**

Expenditure	2020 Budget Target	2020 Percentage of Total Budgeted Expenditure	2019 Budget Target	2019 Actual (Jan.-Sept.)
<b>Recurrent Expenditure</b>				
Personnel Cost	37,356,244,756	19.6	55,181,659,889.05	27,438,187,269.00
Overhead Cost	49,763,931,494	26.1	40,535,458,234.40	27,471,020,000.00
Consolidated Revenue Charges		0.0	1,000,000,000	
Transfers		0.0	7,293,184,160	
Interest Payments		0.0		
Other Recurrent Expenditure	28,831,449,637	15.1	5,322,687,834	
<b>Total Recurrent Expenditure</b>	<b>115,951,625,887</b>	<b>60.7</b>	<b>109,332,990,118</b>	<b>54,909,207,269</b>
<b>Total Capital Expenditure</b>	<b>74,934,985,138</b>	<b>39.3</b>	<b>90,412,053,792</b>	<b>7,369,254,506</b>
<b>Total Expenditure</b>	<b>190,886,611,025</b>	<b>100.0</b>	<b>199,745,043,910</b>	<b>62,278,461,775</b>

**NOTES**  
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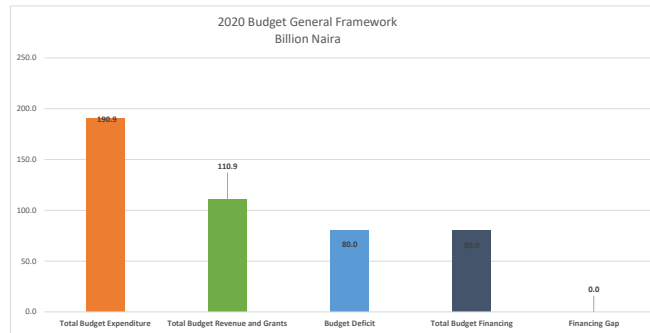


**BENUE STATE BUDGET 2020**  
**Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT**

**General Framework**

Budget Line Item	2020 Approved Budget Naira	2020 Approved Budget Billion Naira	Previous Year Actual (Jan.-Sept.,2019)	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	190,886,611,025	190.9	62,278,461,775	199,745,043,910	3.207289297
Total Budget Revenue and Grants	110,889,742,370	110.9	67,147,071,071	127,861,951,981	1.904207435
Budget Deficit	79,996,868,655	80.0	4,868,609,296	71,883,091,929	14.76460475
Total Budget Financing	79,996,868,655	80.0	-	71,883,091,929	#DIV/0!
Financing Gap	0	0.0	4,868,609,296	0	

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<b>BENUE STATE BUDGET 2020</b>		
<b>Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT</b>		
<b>How will the Government source the grants</b>		
<b>Domestic Grants</b>	<b>2020 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
SDGs-CAPITAL DOMESTIC GRANTS:UNDP	2,000,000,000	2.00
OAGS-DOMESTIC GRANTS(CURRENT)	122,000,000	0.12
SUBEB-CAPITAL DOMESTIC GRANTS: UBEC/Matching Grant	5,328,161,093	5.33
PHCB-BASIC HEALTH PROVISION FUND(FG/PRIVATE DONOR)	100,000,000	0.10
MOEST-DOMESTIC GRANTS: Grants from 23 LGC for development of Science & Technology in the state (50,000 x 23 x 12)	13,800,000	0.01
		0.00
<b>Total Domestic Grants</b>	<b>7,563,961,093</b>	<b>7.56</b>
<b>Foreign Grants</b>	<b>2020 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
BNARDA-FOREIGN GRANTS:FADAMAIII	500,000,000	0.50
BNARDA-IFAD/VCDP	500,000,000	0.50
OAGS-FOREIGN GRANTS:WORLD BANK SFTAS	6,130,000,000	6.13
BSPC-FOREIGN GRANTS: World Bank STFAS ,WOFEE	1,050,000,000	1.05
SUBEB-FOREIGN GRANTS:GCCE	500,000,000	0.50
PHCB-FOREIGN GRANTS:	178,696,800	0.18

BSCSDA-FOREIGN GRANTS:INTERNATIONAL DEVELOPMENT ASSOCIATION	500,000,000	0.50
<b>Total Foreign Grants</b>	<b>9,358,696,800</b>	<b>9.36</b>

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<b>BENUE STATE BUDGET 2020</b>		
<b>Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT</b>		
<b>How will the Government source the loans:</b>		
<b>Domestic Loans</b>		
		<b>2020 Budget Target</b>
<b>Project/Institution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
BORROWING FROM FINANCIAL INSTITUTIONS (OAG)	40,000,000,000	40,000.00
		0.00
<b>Total Domestic Loans</b>	<b>40,000,000,000</b>	<b>40,000.00</b>
<b>Foreign Loans</b>		
		<b>2020 Budget Target</b>
<b>Project/Insitution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
<b>Total Foreign Loans</b>	<b>-</b>	<b>0.00</b>

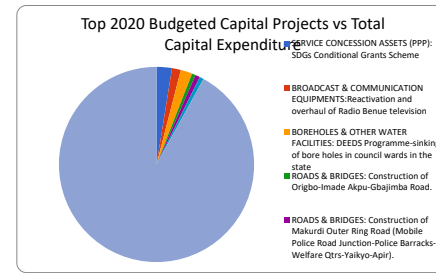
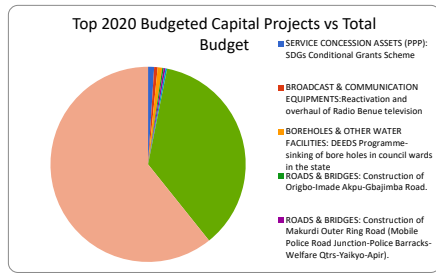
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<b>BENUE STATE BUDGET 2020</b>
<b>Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT</b>

<b>Top Capital Projects : 2020 Proposed Budget</b>			
<b>Project</b>	<b>Line Ministry/Agency</b>	<b>Location</b>	<b>Amount</b>
SERVICE CONCESSION ASSETS (PPP): SDGs Conditional Grants Scheme	DEVELOPMENT COOPERATIONS,SUSTAINABLE DEVELOPMENT GOALS (SDG)	makurdi	1,909,499,999
BROADCAST & COMMUNICATION EQUIPMENTS:Reactivation and overhaul of Radio Benue television	ministry of information,culture and tourism	makurdi	1,100,000,000
LAND & BUILDINGS- ADMINISTRATIVE: Land Dev. Scheme	ministry of agriculture and natural resources	makurdi	1,000,000,000
ROADS & BRIDGES: Feudal Roads-Rural Access & Agricultural Marketing Projects 3(RAAMP)	ministry of agriculture and natural resources	makurdi	2,000,000,000
BOREHOLES & OTHER WATER FACILITIES: DEEDS Programme-sinking of bore holes in council wards in the state	benue state planning commission	makurdi	1,446,400,000
SERVICE CONCESSION ASSETS (PPP) - Government Counterpart Cash Contribution:UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care, etc.	benue state planning commission	makurdi	1,612,000,000
ROADS & BRIDGES: Construction of Origbo-Imade Akpu-Gbajimba Road.	Ministry of Works and Transport	makurdi	451,840,000
ROADS & BRIDGES: Construction of Makurdi Outer Ring Road (Mobile Police Road Junction-Police Barracks-Welfare Qtrs-Yaikyo-Apir).	Ministry of Works and Transport	makurdi	576,000,000
ROADS & BRIDGES: Construction of Otukpo Icho-Odudaje-Aondona Road.	Ministry of Works and Transport	makurdi	512,000,000
AIRPORTS: Construction of Airport (PPP).	Ministry of Works and Transport	makurdi	11,000,000,000
ROADS & BRIDGES: Construction of Awajir-Oju Road (52.0km)	Ministry of Works and Transport	makurdi	608,000,000
ROADS & BRIDGES: CONSTRUCTION OF GBAJIMBA - TSE UPEV - TSE AKAHENA - NASSARAWA BORDER HIGHWAY, 28KM LONG. GUMA LGA	ministry of rural development cooperative	makurdi	1,396,205,036
RESEARCH & DEVELOPMENT:Benue State Geographic Information System	MINISTRY OF LANDS,SURVEY AND SOLID MINERALS	makurdi	2,960,000,000
SEWAGE/ DRAINAGE NETWORK: Ecological projects	mmnistry of water resources and environment	makurdi	1,200,000,000
LAND & BUILDINGS - OFFICE	state universal basic education board	makurdi	4,716,265,105
COMPUTERS:E-governance, Digitization and ICT infrastructure for the State	ministry of energy science and technology	makurdi	400,000,000
<b>Total Top Capital Projects 2020</b>			<b>32,888,210,140</b>
<b>Total Budget 2020</b>			<b>190,886,611,025</b>
<b>% share of total top capital projects vs. total budget for 2020</b>			<b>17.2</b>

<b>Top Capital Projects : 2020 Proposed Budget</b>	
SERVICE CONCESSION ASSETS (PPP): SDGs Conditional Grants Scheme	1,909,499,999
BROADCAST & COMMUNICATION EQUIPMENTS:Reactivation and overhaul of Radio Benue television	1,100,000,000
BOREHOLES & OTHER WATER FACILITIES: DEEDS Programme-sinking of bore holes in council wards in the state	1,446,400,000
ROADS & BRIDGES: Construction of Origbo-Imade Akpu-Gbajimba Road.	451,840,000
ROADS & BRIDGES: Construction of Makurdi Outer Ring Road (Mobile Police Road Junction-Police Barracks-Welfare Qtrs-Yaikyo-Apir).	576,000,000
ROADS & BRIDGES: Construction of Otukpo Icho-Odudaje-Aondona Road.	512,000,000
<b>Capital Projects over</b>	<b>5,995,739,999</b>
<b>Other Capital Projects</b>	<b>68,939,245,139</b>
<b>Total Capital</b>	<b>74,934,985,138</b>
<b>Total Recurrent</b>	<b>115,951,625,887</b>
<b>Total Expenditure</b>	<b>190,886,611,025</b>

<b>NOTES</b>
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**BENUE STATE BUDGET 2020**

**Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT**

Where will the money come from?

Budget Resource Envelope (Source of Funds)		2020 Budget Target	2020 Percentage of Total Sources of Funds	2019 Budget Target	2019 Actual (Jan.-Sept.)
<b>Revenue</b>	Internally Generated Revenue	33,288,765,929	17	35,245,451,930	22,562,365,808
	Statutory Allocation	42,760,945,940	22	58,124,843,615	34,382,707,972
	Value Added Tax	13,973,148,100	7	14,964,829,171	9,931,001,667
	Other Statutory Revenue	3,944,224,508	2	5,567,827,265	270,995,624
<b>Grant</b>	Domestic Grants	7,563,961,093	4	4,429,000,000	-
	Foreign Grants	9,358,696,800	5	9,530,000,000	-
<b>Opening Balance</b>	Opening Balance		-		
<b>Total Revenue, Grant (including Opening Balance)</b>		<b>110,889,742,370</b>	<b>58</b>	<b>127,861,951,981</b>	<b>67,147,071,071</b>
<b>Budget Financing</b>	Domestic Loans	40,000,000,000	21	39,989,067,474	
	Foreign Loans		-		
	Domestic Aid	12,689,353,508	7	12,386,116,339	
	Foreign Aid	6,732,217,017	4	9,403,009,728	
	Sales of Government Assets	4,514,712,850	2	7,896,798,000	
	Other Deficit Financing Items	16,060,585,280	8	2,208,100,388	
<b>Total Budget Financing</b>		<b>79,996,868,655</b>	<b>42</b>	<b>71,883,091,929</b>	<b>-</b>
<b>Total Budget Revenue and Financing</b>		<b>190,886,611,025</b>	<b>100</b>	<b>199,745,043,910</b>	<b>67,147,071,071</b>

**NOTES**

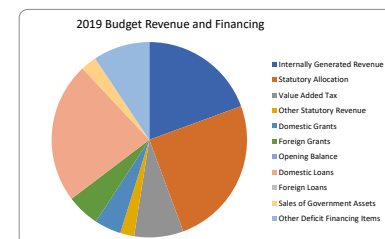
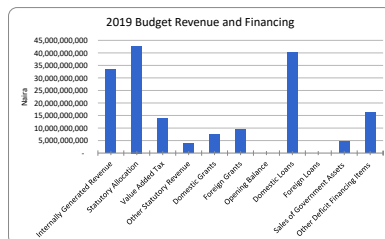
All numbers must be rounded to the nearest number

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All calculation cells are coloured yellow

All linked cells are coloured blue

Source of Funds Composition	2020 Budget Target	2020 Percentage of Total Sources of Funds
Internally Generated Revenue	33,288,765,929	17
Statutory Allocation	42,760,945,940	22
Value Added Tax	13,973,148,100	7
Other Statutory Revenue	3,944,224,508	2
Domestic Grants	7,563,961,093	4
Foreign Grants	9,358,696,800	5
Opening Balance	-	-
Domestic Loans	40,000,000,000	21
Foreign Loans	-	-
Sales of Government Assets	4,514,712,850	2
Other Deficit Financing Items	16,060,585,280	8

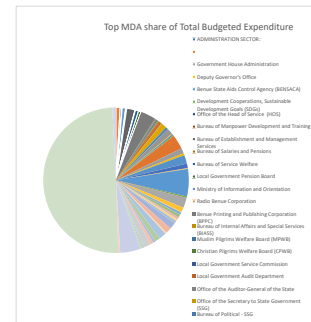
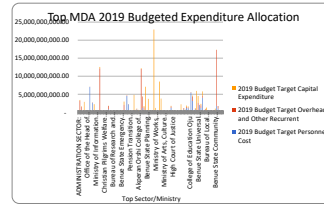


**BENUE STATE BUDGET 2020**  
**Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT**

Top Sector/Ministry	2019 Budget Target					Percentage of Total Budgeted Expenditure	2019 Budget Target Total Expenditure	2019 Actual Total Expenditure	2019 Actual %Performance
	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure				
<b>ADMINISTRATION SECTOR:</b>									
Government House Administration	134,600,366	3,022,568,000	3,157,168,366	270,800,000	3,427,968,366	1.8	3,556,000,178	1,616,518,737	45
Deputy Governor's Office	8,224,384	1,487,595,000	1,495,819,384	173,600,000	1,669,419,384	0.9	1,789,299,384	623,743,205	35
Benue State Aids Control Agency (BENSACA)		69,127,520	69,127,520		69,127,520	0.0	166,888,520	10,000,000	6
Development Cooperations, Sustainable Development Goals (SDGs)		19,502,100	19,502,100	2,872,467,999	2,891,970,099	1.5	3,226,847,900	139,426,063	4
Office of the Head of Service (HOS)	494,000,000	54,855,000	548,855,000		548,855,000	0.3	561,865,000	275,022,214	
Bureau of Manpower Development and Training		95,472,000	95,472,000	1,508,000	96,980,000	0.1	347,857,000	750,000	0
Bureau of Establishment and Management Services	221,884,448	9,469,000	231,353,448		231,353,448	0.1	375,805,119	143,380,873	38
Bureau of Salaries and Pensions	7,030,000,000	25,525,000	7,055,525,000	4,580,000	7,060,105,000	3.7	12,477,451,513	2,972,039,944	24
Bureau of Service Welfare		71,418,800	71,418,800	246,700,000	318,118,800	0.2	471,697,800	53,365,831	11
Local Government Pension Board	2,662,363,303	66,400,000	2,728,763,303	4,000,000	2,732,763,303	1.4	4,030,183,317	1,192,911,916	30
Ministry of Information and Orientation	369,057,864	120,995,000	490,052,864	1,764,284,231	2,254,337,095	1.2	626,015,576	359,220,082	57
Government Printing Department	4,794,482	6,000,000	10,794,482		10,794,482	0.0	13,173,408	2,425,668	18
Radio Benue Corporation	313,429,382	42,702,100	356,131,482		356,131,482	0.2	406,745,762	162,484,639	40
Benue Printing and Publishing Corporation (BPPC)	134,040,118	7,200,000	141,240,118		141,240,118	0.1	327,500,000	67,386,859	21
Bureau of Internal Affairs and Special Services (BIASS)	54,031,642	12,114,529,000	12,168,560,642	400,000,000	12,568,560,642	6.6	15,187,719,733	5,218,121,923	34
Muslim Pilgrims Welfare Board (MPWB)	4,708,827	7,892,000	12,600,827	96,000,000	108,600,827	0.1	145,673,280	3,171,586	2
Christian Pilgrims Welfare Board (CPWB)	4,036,824	27,125,500	31,162,324	88,000,000	119,162,324	0.1	134,080,667	2,987,633	2
Local Government Service Commission	14,350,815	403,742,502	418,093,317	26,065,088	444,158,405	0.2	44,440,891	183,350,084	413
Local Government Audit Department	58,386,000	6,855,800	65,241,800	5,440,000	70,681,800	0.0	90,900,000	39,107,325	43
Office of the Auditor-General of the State	110,113,194	66,000,000	176,113,194	1,160,000	177,273,194	0.1	216,251,614	78,281,176	36
Office of the Secretary to State Government (SSG)	805,957,934	939,734,000	1,745,691,934	72,956,800	1,818,648,734	1.0	2,382,271,093	1,241,064,152	52
Bureau of Political - SSG		7,729,000	7,729,000	14,240,000	21,969,000	0.0	<b>30,264,300</b>	<b>400,000</b>	<b>1</b>
Bureau of Research and Policy Analysis (REPA) - SSG		1,277,000	1,277,000	800,000	2,077,000	0.0	6,004,500	390,000	6
Office of the Secretary to State Government - (EXCO)		29,726,000	29,726,000		29,726,000	0.0	28,726,000	7,297,700	25
Liaison Office Lagos		18,412,400	18,412,400		18,412,400	0.0	18,158,800	6,788,153	37
Liaison Office Kaduna		10,962,000	10,962,000	6,800,000	17,762,000	0.0	20,429,000	4,476,458	22
Liaison Office Abuja/Lodge		159,800,000	159,800,000		159,800,000	0.1	176,100,000	48,453,732	28
Bureau of Archives, Research and Documentation	13,333,532	15,507,800	28,841,332	28,580,000	57,421,332	0.0	51,780,087	12,055,474	23
Benue State Emergency Management Agency (BESEMA)	1,564,000	1,860,000	3,414,000	48,000,000	51,414,000	0.0	333,960,000	866,644	0
Benue State Independent Electoral Commission (BSIEC)	146,824,298	287,603,000	434,427,298	166,832,000	601,259,298	0.3	2,167,757,505	107,701,418	5
Benue State Civil Service Commission	3,187,346	28,705,380	31,892,726	51,600,000	83,492,726	0.0	50,232,104	8,638,409	17
Benue State House of Assembly	433,996,727	1,599,918,881	2,033,915,608	924,000,000	2,957,915,608	1.5	3,292,563,828	775,846,365	24
Benue State House of Assembly Service Commission	41,721,190	102,800,002	144,521,192	105,016,000	249,537,192	0.1	634,674,162		-
Benue State Pension Commission	4,532,038,649	139,192,000	4,671,230,649		4,671,230,649	2.4			#DIV/0!
Pension Transition Management Authority	2,220,000,000	6,000,000	2,226,000,000	13,736,000	2,239,736,000	1.2			#DIV/0!
<b>ECONOMIC SECTOR:</b>									
Ministry of Agriculture and Natural Resources	333,000,000	75,402,500	408,402,500	4,421,600,000	4,830,002,500	3	4,583,949,000	516,829,140	11
Benue State Agriculture and Rural Development Authority (BNARDA)	237,624,678	11,356,100	248,980,778	423,257,600	672,238,378	0	753,470,530	403,200,550	54
Akperan Orshi College of Agriculture, Yandev.	769,636,908	137,209,200	906,846,108	139,820,640	1,046,666,748	1	1,512,081,168	577,274,404	38
Ministry of Industry, Trade and Investment	65,308,972	60,073,000	125,381,972	533,720,000	659,101,972	0	833,978,368	60,810,674	7
Benue State Tourism Board	2,961,480	11,104,000	14,065,480	7,376,000	21,441,480	0	25,826,000		-
Ministry of Finance	481,000,000	11,512,000,000	11,993,000,000	222,740,000	12,215,740,000	6	7,996,601,200	1,029,667,420	13
Office of the Accountant-General	1,184,283,484	3,141,849,300	4,326,132,784	95,624,064	4,421,756,848	2	9,947,220,921	4,344,757,090	44
Benue State Internal Revenue Service (BIRS)	333,638,650	1,068,550,000	1,402,188,650	315,800,000	1,717,988,650	1	1,209,963,041	597,628,859	49
Benue State Planning Commission	55,448,351	279,276,000	334,724,351	6,751,680,081	7,086,404,432	4	3,846,306,305	54,381,363	1
Benue State Council For Arts and Culture	92,210,732	5,844,000	98,054,732		98,054,732	0	148,220,847	60,684,690	41
Ministry of Water Resources and Environment	101,320,800	186,410,000	287,730,800	3,438,000,000	3,725,730,800	2	5,232,427,500	224,919,184	4
Benue State Environmental Sanitation Authority	84,524,441	33,557,000	118,081,441	43,200,000	161,281,441	0	191,779,218	60,259,910	31
Benue State Water Board	111,671,760	97,500,000	209,171,760	8,000,000	217,171,760	0	268,407,784	87,062,062	32
Benue State Rural Water Supply and Sanitation Agency	35,170,703	26,195,000	61,365,703	356,000,000	417,365,703	0	787,886,477	155,343,001	20
Ministry of Works, Transport and Energy	98,377,495	97,552,000	195,929,495	22,738,647,061	22,934,576,556	12	23,768,923,922	2,158,338,401	9
Ministry of Housing and Urban Development	61,974,351	15,800,000	77,774,351	1,135,000,000	1,212,774,351	1	1,245,410,623	123,642,961	10
Benue State Urban Development Board	28,091,412	15,977,000	44,068,412		44,068,412	0	420,530,642	30,984,014	7
Business and Engineering Skills Training (BEST) Centre		2,200,000	2,200,000		2,200,000	0	1,800,000	336,000	19
Ministry of Rural Development and Cooperatives	97,476,425	128,551,500	226,027,925	8,287,051,644	8,513,079,569	4	21,546,662,037	355,778,943	2
Ministry of Lands, Survey and Solid Minerals	125,986,812	272,500,000	398,486,812	3,394,560,000	3,793,046,812	2	1,333,752,448	64,958,901	5
Ministry of Arts, Culture and Tourism						-	754,806,910	91,988,361	12
						-			#DIV/0!

<b>LAW &amp; JUSTICE SECTOR:</b>										
Ministry of Justice	221,876,875	184,810,000	406,686,875	141,600,000	548,286,875	0	976,143,615			-
High Court of Justice	1,230,725,921	382,400,000	1,613,125,921	178,960,000	1,792,085,921	1	2,887,035,023	678,382,097		23
Customary Court of Appeal	121,957,554	75,519,000	197,476,554	117,880,000	315,356,554	0	621,239,706	68,795,428		11
Judicial Service Commission	78,070,000	18,001,140	96,071,140	40,000,000	136,071,140	0	263,240,952	45,611,254		17
Citizens Mediation Centre, Makurdi		9,666,272	9,666,272		9,666,272	0	9,666,272			-
<b>SOCIAL SECTOR:</b>										
Ministry of Education	76,338,443	90,312,500	166,650,943	2,047,696,000	2,214,346,943	1	3,568,019,007	83,333,562		2
Agency for Adult and Non-Formal Education	192,417,615	21,340,000	213,757,615		213,757,615	0	459,632,222	136,896,714		30
Benue State Polytechnic, Ugbokolo	793,496,730	321,700,000	1,115,196,730	68,000,000	1,183,196,730	1	1,892,740,185	566,117,100		30
Akawe Torkula College of Advanced and Professional Studies, Makurdi	372,857,673	76,793,440	449,651,113	301,636,080	751,287,193	0	964,171,332	281,262,798		29
College of Education, Katsina-Ala	1,186,655,796	281,466,138	1,468,121,934	385,368,000	1,853,489,934	1	2,643,778,511	1,589,626,681		60
College of Education Oju	1,133,830,804	209,902,000	1,343,732,804	286,400,000	1,630,132,804	1	2,146,817,389	925,874,619		43
Benue State Scholarship Board	14,227,019	307,889,299	322,116,318		322,116,318	0	327,115,000	7,736,145		2
Benue State Teaching Service Board	5,456,873,233	88,735,609	5,545,608,842	21,120,000	5,566,728,842	3	7,571,024,203	3,558,396,766		47
Benue State University (BSU), Makurdi	3,139,402,129	1,247,300,000	4,386,702,129	250,000,000	4,636,702,129	2	6,906,067,465	2,401,496,305		35
Benue State Examinations Board	50,541,492	241,715,000	292,256,492		292,256,492	0	322,344,637	176,347,966		55
Benue State University College of Health Sciences	805,563,142	184,157,000	989,720,142	147,141,427	1,136,861,568	1	1,480,050,728	449,242,242		30
Benue State Universal Basic Education Board (SUBEB)	326,690,341	350,295,000	676,985,341	5,269,065,105	5,946,050,446	3	7,794,582,315	227,272,528		3
Ministry of Health and Human Services	508,836,886	2,102,553,421	2,611,390,307	1,915,040,000	4,526,430,307	2	5,457,730,206	507,279,643		9
Hospital Management Board	1,982,413,320	38,932,000	2,021,345,320	280,000	2,021,625,320	1	2,721,717,819	1,562,642,851		57
Benue State University Teaching Hospital (BSUTH)	1,217,810,600	721,296,760	1,939,107,360	398,160,000	2,337,267,360	1	3,104,581,800	1,218,297,340		39
Benue State Primary Health Care Board	4,022,800,000	538,058,000	4,560,858,000	1,238,181,200	5,799,039,200	3	2,318,700,500	1,330,551,592		57
Benue State Library Board	23,908,341	9,070,000	32,978,341	-	32,978,341	0	81,343,569	12,114,648		15
Bureau of Local Government and Chieftaincy Affairs	101,254,033	813,230,000	914,484,033	87,720,000	1,002,204,033	1	1,671,099,775	228,136,489		14
Ministry of Youth and Sports Development	54,546,228	239,000,000	293,546,228	1,014,209,319	1,307,755,547	1	1,807,994,491	40,380,180		2
Benue State Sports Council	64,254,528	156,000,000	220,254,528	-	-		454,223,407	72,173,058		16
Ministry of Women Affairs and Social Development	67,143,361	46,000,000	113,143,361	307,240,000	307,240,000		553,660,271	68,739,637		12
Benue State Rehabilitation Board, Apir	5,856,763	34,000,000	39,856,763	51,200,000	51,200,000		176,397,645	12,183,577		7
Benue State Science and Technical Education Board	378,582,040	4,741,000	383,323,040	2,244,800	2,244,800		529,710,352	247,725,803		47
Benue State Community and Social Development Agency	35,187,000	592,342,530	627,529,530				234,892,530	130,804,340		56
Ministry of Energy, Science and Technology	44,400,000	47,245,000	91,645,000	936,000,000	1,027,645,000	1				#DIV/0!
Debt Management Office	1,776,000,000	15,517,975,102	17,293,975,102	30,600,000	17,324,575,102	9				#DIV/0!
Benue State Health Insurance Agency	1,036,000,000	700,000,000	1,736,000,000		1,736,000,000	1				#DIV/0!
Benue State Sports Marketing and Lottery Board	390,000	5,720,644	6,110,644	-	6,110,644	0				#DIV/0!
			-		-					#DIV/0!
			-		-					#DIV/0!
<b>Total</b>	<b>50,637,250,646</b>	<b>63,911,275,240</b>	<b>114,548,525,887</b>	<b>74,934,985,138</b>	<b>187,738,719,003</b>	<b>98.4</b>	<b>199,745,043,910</b>	<b>42,983,941,555</b>		<b>22</b>
<b>Other MDA Expenditure</b>				<b>Other MDA Expenditure</b>	<b>3,147,892,022</b>	<b>1.6</b>				
<b>Total Budgeted Expenditure</b>				<b>Total Budgeted Expenditure</b>	<b>190,886,611,025</b>	<b>100.0</b>				

**NOTES**  
 All numbers must be rounded to the nearest number  
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 All linked cells are coloured blue





<b>BENUE STATE BUDGET 2020</b>		
<b>Budget Title: BUDGET OF ADVANCEMENT GROWTH AND DEVELOPMENT</b>		
<b>How will the Government source the loans:</b>		
<b>Domestic Aid</b>	<b>2020 Budget Target</b>	
<b>Project/Institution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
OAGS-DOMESTIC AID(CURRENT):Budget Support	9,000,000,000	9,000.00
OAGS-DOMESTIC AID:CAPITAL	1,235,000,000	1,235.00
BSPC-CAPITAL DOMESTIC AIDS :MANR	100,000,000	100.00
COE K/ALA-DOMESTIC AID	600,000,000	600.00
COE OJU-DOMESTIC AID: TETFUND & OTHERS	350,000,000	350.00
MH&HS-DOMESTIC AID:Saving one Million Lives	1,404,353,508	1,404.35
<b>Total Domestic Loans</b>	<b>12,689,353,508</b>	<b>12,689.35</b>
<b>Foreign Aid</b>	<b>2020 Budget Target</b>	
<b>Project/Insitution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
BENSACA-FOREIGN AID:HIV&AIDS PROJECT III	1,000,000,000	1.00
BSPC-FOREIGN AID:UNFPA - BSPC, Min. of Health, Info.,youth & Sports etc.	188,161,505	0.19
BSPC-FOREIGN AID:FAO - MANR	313,602,509	0.31
BSPC-FOREIGN AID:UNDP - Capacity Building (State - Wide)	313,602,509	0.31
BSPC-FOREIGN AID:UNIDO - Min. of Industry, Trade & Investment/Min. of Agric. RAAMP3 PROJECT	2,890,764,913	2.89
BSPC-FOREIGN AID:IFAD - BNARDA,MANR (Value chain development programme)	313,602,509	0.31
BSPC-UNICEF - BERWASA/HEALTH - (WASH) women issues	627,205,018	0.63
BSPC-FOREIGN AID:FADAMA III - BNARDA,MANR	250,882,007	0.25
BSPC-FOREIGN AID:BILL & GATES FOUNDATION - Value Chain (MANR)	50,176,401	0.05
BSPC-FOREIGN AID:CSDA/World Bank - (BSPC)	61,152,489	0.06
BENPOLY-FOREIGN AID :TETFUND/SWISS	723,067,157	0.72
		0.00
<b>Total Foreign Loans</b>	<b>6,732,217,017</b>	<b>6,732.22</b>

#### **NOTES**

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