

Benue State Government

2020 Citizens' Accountability Report on the implementation of the

2020 Budget: Budget of Advancement, Growth and
Development

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Table of Contents

Executive Summary	4
Section 1 Budget Outturn	5
Section 2 Revenue Outturn	8
Section 3 Expenditure Outturn.....	11
Section 4 Audit Findings	13
Section 5 Audited Financial Statements	14
Section 6 Top Sectoral Allocation	16
Section 7 Top Value Capital Projects.....	22
Section 8 Citizen-Nominated Projects - Implementation Status Report.....	24
Section 9 Public Consultations with Citizens presenting the Annual Financial Statements	26

About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Benue State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2020 and reports on State budget revenue and expenditure for 2020.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue*

collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.

Executive Summary

The 2020 Budget of Benue State, the Budget of Advancement, Growth and Development, was passed on the 30th December, 2019. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 27th July, 2020.

Aggregate revenue performance was 84.0% of the budgeted N108.82 billion in the final budget this is equivalent to N17.39 billion shortfalls – both Federation Account revenues and Internally generated revenue performing in the region of 80-85%. On the expenditure side, the actual total expenditure is about N85.44 billion (79.4%) less than the budgeted amount which was N108.82 billion.

Capital Expenditure took the brunt of the expenditure shortfall, with performance of 20.7% Much money went into recurrent expenditure to the extent performance is 135.4%.

Administration and Social Sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Transport received the proportion of capital expenditure.

Citizens projects were largely implemented as planned, albeit some minor carry over to 2021 as a result of funding short-falls.

Section 1 Budget Outturn

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

The revenue performance (outturn) which shows the aggregate revenue performance is about 84%; thus different from the anticipated revenue in the budget, this is equivalent to N17.40 billion naira. The critical causes of deviation include the budget financing target of N40 billion for which only N12 (30%) billion was realized.

On the expenditure side, the actual total expenditures about N22.4 billion less than the budgeted amount which was N108.8 billion. Out of the total Capital expenditure budgeted of N40.5 billion, the actual capital expenditure was N8.4 billion. This indicates that capital expenditure witnessed the least performance which is 20%. The inability of the state government to access the desired level of financing (loan from the world bank) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance of other recurrent expenditure which include overheads, grants, subsidies and subvention to parastatals was about 36% more than the budget target due to insecurity challenges in the state.

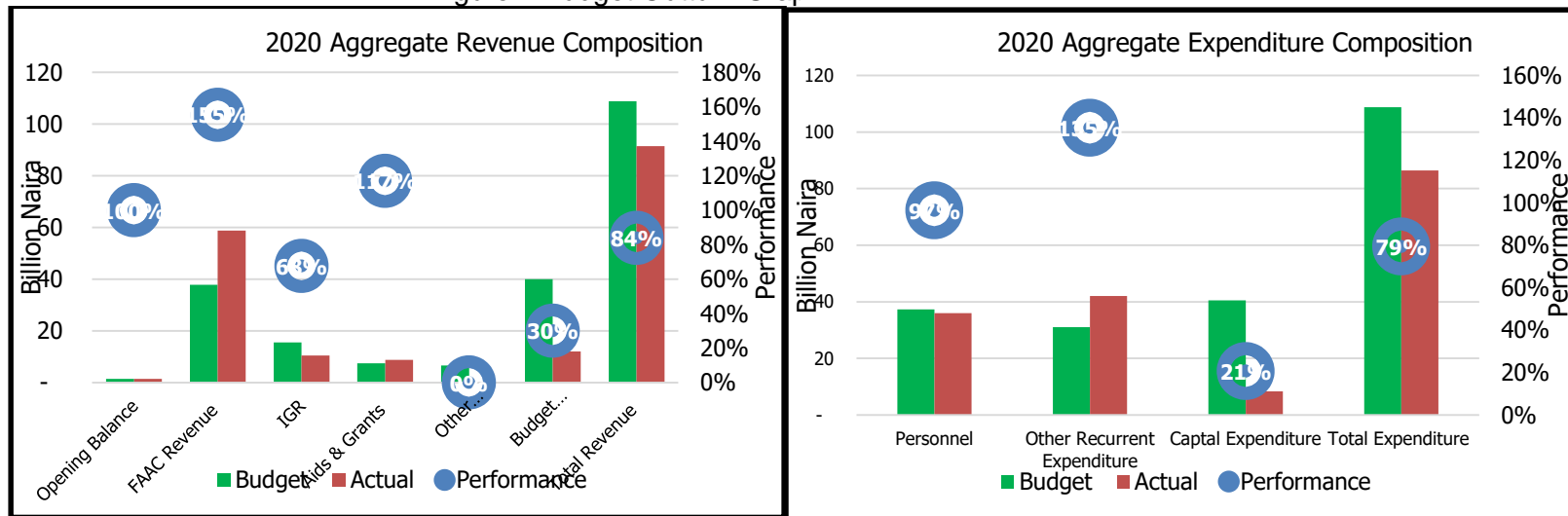
Table 1 Budget Outturn

State	Benue
Year	2020
Budget Title	Advancement, Growth and Development

Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	1,375,027,870	1,375,027,870	1,375,027,870	-	100.0%
FAAC Revenue	37,812,247,028	37,812,247,028	58,777,129,184	20,964,882,156	155.4%
IGR	15,474,442,573	15,474,442,573	10,463,674,281	- 5,010,768,292	67.6%
Aids & Grants	7,516,788,227	7,516,788,227	8,798,000,000	1,281,211,773	117.0%
Other Revenue/Receipts	6,644,177,483	6,644,177,483	-	- 6,644,177,483	0.0%
Budget Financing (Loans)	40,000,000,000	40,000,000,000	12,011,161,693	- 27,988,838,307	30.0%
Total Revenue	108,822,683,181	108,822,683,181	91,424,993,028	- 17,397,690,153	84.0%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	37,286,131,793	37,286,131,793	35,989,450,795	1,296,680,998	96.5%
Other Recurrent Expenditure	31,052,846,993	31,052,846,993	42,049,352,669	- 10,996,505,676	135.4%
Capital Expenditure	40,483,704,395	40,483,704,395	8,400,102,066	32,083,602,329	20.7%
Total Expenditure	108,822,683,181	108,822,683,181	86,438,905,530	22,383,777,651	79.4%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Figure 1 Budget Outturn Graph



Section 2 Revenue Outturn

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

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the state. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizen of the state.

The total IGR performance in the last completed fiscal year was 69%. This poor performance has been blamed on the low level of voluntary compliance among the potential big tax payers in the state, the COVID – 19 impact on revenue generation as well as operational challenges in the state board of internal revenue (BIR). The IGR has two broad categories, namely the Tax Revenue and Non – Tax Revenue. The outturn for the tax and non- tax revenue was 82.8% and 44.3% respectively.

The critical source of tax Revenue for BENUE state include personal tax which recorded 89.3% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (89.3%) because it is generally deducted at source.as indicated in the Table 2 below, except for property tax, withholding Tax, fines general, fees general and earnings general, the actual realized fall short of the budgeted amount for all other revenue sources.

The state board of internal Revenue which is the highest revenue generating institution of the state had a budget of N9.3 billion but N8.2 billion, equivalent to 87.6%. strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIRS are the Benue state University which had a final budget in the tune of 2.1 billion while the actual realized was 468 million, representing 22.1% outturn; and the hospital management board with a budget of 290 million and 368 million as actual; implying 126.7% performance

This performance is presented in Table 3 below.

Table 2 Revenue Outturn by Item

State	Benue				
Year	2,020				
Budget Title	Advancement, Growth and Development				
Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	9,636,079,364	9,636,079,364	7,981,650,975	- 1,654,428,389	82.8%
Personal Taxes:	8,403,267,000	8,403,267,000	7,501,271,472	- 901,995,528	89.3%
Personal Income Tax (PAYE)	8,403,267,000	8,403,267,000	7,501,271,472	- 901,995,528	89.3%
Personnal Income Tax (Direct Assessment Taxes)				-	
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	1,232,812,364	1,232,812,364	480,379,503	- 752,432,861	39.0%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes	3,921,525	3,921,525	1,003,298	- 2,918,227	25.6%
Withholding Tax	559,494,697	559,494,697	435,114,285	- 124,380,412	77.8%
Other Taxes N.E.C	669,396,142	669,396,142	44,261,920	- 625,134,222	6.6%
Non-Tax Revenue:	5,599,084,825	5,599,084,825	2,482,023,306	- 3,117,061,519	44.3%
Licences General	121,687,796	121,687,796	282,143,291	160,455,495	231.9%
Fees – General	3,478,079,328	3,478,079,328	1,608,045,711	- 1,870,033,617	46.2%
Fines – General	49,746,637	49,746,637	40,471,301	- 9,275,336	81.4%
Sales – General	1,261,641,320	1,261,641,320	239,613,463	- 1,022,027,857	19.0%
Earnings – General	492,323,717	492,323,717	207,272,697	- 285,051,020	42.1%
Rent On Government Buildings – General	85,726,721	85,726,721	30,172,086	- 55,554,635	35.2%
Rent on Land and Others – General	59,304,153	59,304,153	69,641,997	10,337,844	117.4%
Repayments				-	
Investment Income	50,575,153	50,575,153	2,267,199	- 48,307,954	4.5%
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income			2,395,561	2,395,561	
Independent Revenue (IGR)	15,235,164,189	15,235,164,189	10,463,674,281	- 4,771,489,908	68.7%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue Services	9,331,344,173	9,331,344,173	8,171,502,532	- 1,159,841,641	87.6%
Benue State University	2,119,622,376	2,119,622,376	468,433,480	- 1,651,188,896	22.1%
Hospital Management Board	290,700,000	290,700,000	368,238,311	77,538,311	126.7%
Ministry of Agriculture and Natural Resources	1,766,500,000	1,766,500,000	243,469,240	- 1,523,030,760	13.8%
Benue State Examination Board	514,355,000	514,355,000	239,525,108	- 274,829,892	46.6%
Benue State Polytechnic Ugbokolo	435,020,000	435,020,000	179,708,142	- 255,311,858	41.3%
Ministry of Industries, Trade and Investment	4,391,218,800	4,391,218,800	127,825,644	- 4,263,393,156	2.9%
Benue State University Teaching Hospital	426,247,600	426,247,600	78,302,893	- 347,944,707	18.4%
College of Education K/Ala	423,127,000	423,127,000	72,609,250	- 350,517,750	17.2%
Ministry of Finance	21,555,000	21,555,000	62,380,813	40,825,813	289.4%
Other Revenue Collecting Agencies	- 4,484,525,759	- 4,484,525,760	451,678,869	4,936,204,629	-10.1%
Independent Revenue (IGR)	15,235,164,189	15,235,164,189	10,463,674,281	- 4,771,489,908	68.7%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 3 Expenditure Outturn

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

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got 40.48 billion 37.2% of the total budget size of N108.82 billion while recurrent expenditure was allocated N68.34 billion, equivalent to 62.8% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N86.44 billion was N8.4 billion representing 10% while the actual recurrent spending was allotted the remaining N78.04 billion which is (90%) approximately. However in terms of aggregate expenditure outturn, recurrent expenditure received about 14% more than its final budget size while the capital expenditure outturn was 20.7%, implying about 79.3% deviation or N 32.08 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N33.60 billion (38.9%); followed by overheads which got N31.02 billion 35.9% and public debt charges which received N 8.3 billion (9.6%).

Clearly, with the exception of social benefits which recorded 37.8% performance, all components of recurrent expenditure performed significantly more than the final budget size or had a 100% release (see Transfers in the table below). This over performance is due to creation of new MDAs, insecurities and the unrepresented rise in most recurrent costs which was not envisaged during the budget preparation. Interestingly, public debt charges received about 638.5% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

Table 4 Expenditure Outturn

State	Benue
Year	2020
Budget Title	Advancement, Growth and Development

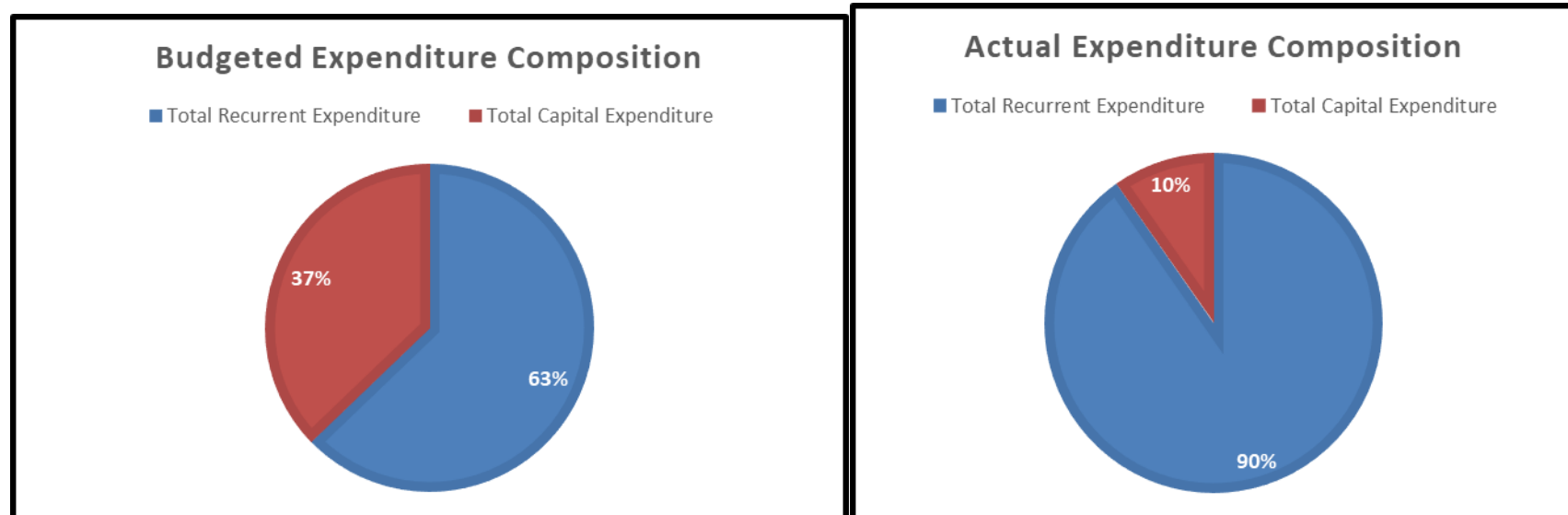
Expenditure: Where does the Money go?

Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)

Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	33,219,989,396	30.5%	33,597,337,871	38.9%	- 377,348,475	101.1%
Social Contribution	-	0.0%	856,498,179	1.0%	- 856,498,179	
Social Benefits	4,066,142,397	3.7%	1,535,614,745	1.8%	2,530,527,652	37.8%
Overheads	29,752,846,993	27.3%	31,019,379,772	35.9%	- 1,266,532,779	104.3%
Grants and Subsidies	-	0.0%	1,576,540,370	1.8%	- 1,576,540,370	
Public Debt Charges	1,300,000,000	1.2%	8,300,250,942	9.6%	- 7,000,250,942	638.5%
Transfers	-	0.0%	1,153,181,585	1.3%	- 1,153,181,585	
Total Recurrent Expenditure	68,338,978,786	62.8%	78,038,803,464	90.3%	- 9,699,824,678	114.2%
Total Capital Expenditure	40,483,704,395	37.2%	8,400,102,066	9.7%	32,083,602,329	20.7%
Total Expenditure	108,822,683,181	100.0%	86,438,905,530	100.0%	22,383,777,651	79.4%

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 2 Expenditure Composition



Section 4 Audit Findings

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

Table 5 Top Ten Audit Queries

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS: Within the period, the approved estimated expenditure by subheads when compared with actual showed an over expenditure in salaries of N4,981,136,043.19 and in overheads by N1,266,532,778.59. These expenditure were incurred by ministries and MDAs without due process of Appropriation Law.
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS: A comparison of the 2020 approved estimates for capital expenditure with actual showed an excess capital expenditure of N3,270,114,945 from some Ministries and MDAs.
C: SUMMARY OF QUERIED PAYMENT VOUCHERS: With the period the summary of queried Payment Vouchers is as shown in A & B above.
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER: Not applicable as the State is Still operating IPSAS Cash Basis.
E: BILLS PAYABLE: Same as above.
F: INVESTMENTS: The investments of the State have been static over years at N3,960,031,980.
G: AIDS AND GRANTS: Within the period under review the State accessed Aids and Grants of N8,798,000,000.00
H: CONTINGENT LIABILITIES ON BANK GUARANTEES : Not applicable.
I: PERFORMANCE GUARANTEES: Not applicable
I: ADHERENCE TO PROCUREMENT PROCEDURES: Satisfactory.

Section 5 Audited Financial Statements

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

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- *Statutory Allocation performed poorly due to the fall in crude oil and production in 2020(as a result of COVID – 19 and its wider global impacts)*
- *Foreign grants also performed poorly – this is due inability of state government to access grants from donor agencies as a result of global economic turn down restriction to free movement.*
- *The drawdown of loans was also significantly lower than budget, due to over ambitious provision in the budget.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2021 budget.*
- *Generally, expenditure was low due to low revenue performance – with cuts needing to be made across the board.*
- *The state still recorded a surplus on operating activities at the end of 2020.*
- *Total cash reserves as at the end of 2020 stood at N5 billion*

Table 6 Statement of Income and Expenditure

State	Benue
Year	2020
Budget Title	Advancement, Growth and Development

Statement of Income and Expenditure							
Item	Previous Actual (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	- 1,221,282,108	1,375,027,870		1,375,027,870.00	1,375,027,870	-	100.0%
Statutory Allocation	46,178,383,946	26,841,499,359		26,841,499,359.00	38,013,445,353	11,171,945,994.00	141.6%
13% Derivation				-	-	-	
State Government Share of VAT	13,143,410,864	7,581,203,670		7,581,203,670.00	15,968,828,907	8,387,625,237.00	210.6%
Other Federation Account Distributions	3,864,303,443	3,389,543,999		3,389,543,999.00	4,794,854,924	1,405,310,925.00	141.5%
Independent Tax Revenue	13,296,474,564	9,875,357,748		9,875,357,748.00	7,981,650,975	- 1,893,706,773.00	80.8%
Independent Non-Tax Revenue	3,883,163,630	5,599,084,825		5,599,084,825.00	2,482,023,306	- 3,117,061,519.00	44.3%
Foreign Grants		1,820,394,715		1,820,394,715.00	-	- 1,820,394,715.00	0.0%
Domestic Grants	557,906,521	5,696,393,512		5,696,393,512.00	8,798,000,000	3,101,606,488.00	154.4%
Foreign Loans				-	-	-	
Domestic Loans	7,998,486,845	40,000,000,000		40,000,000,000.00	12,011,161,693	- 27,988,838,307.00	30.0%
Other Revenues	5,258,410	6,644,177,483		6,644,177,483.00	-	- 6,644,177,483.00	0.0%
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	87,706,106,115.00	108,822,683,181.00	-	108,822,683,181.00	91,424,993,028.00	- 17,397,690,153.00	84.0%
Expenditure:							
Salaries, Wages and Allowances	31,060,118,592.00	33,219,989,396.00		33,219,989,396.00	33,597,337,871.00	- 377,348,475.00	101.1%
CRF Charges (Salary)				-	-	-	
Social Contributions	675,658,029.00			-	856,498,179.00	- 856,498,179.00	
Social Benefits	5,293,273,827.00	4,066,142,397.00		4,066,142,397.00	1,535,614,745.00	- 2,530,527,652.00	37.8%
Overheads	30,502,612,764.00	29,752,846,993.00		29,752,846,993.00	31,019,379,772.00	- 1,266,532,779.00	104.3%
Grants & Contributions	1,022,662,358.00			-	1,576,540,370.00	- 1,576,540,370.00	
Public Debt Charges	9,511,022,259.00	1,300,000,000.00		1,300,000,000.00	8,300,250,942.00	- 7,000,250,942.00	638.5%
Transfers	1,309,547,752.00			-	1,153,181,585.00	- 1,153,181,585.00	
Capital Expenditure	6,956,182,664.00	40,483,704,395.00		40,483,704,395.00	8,400,102,066.00	- 32,083,602,329.00	20.7%
Total Expenditure (b)	86,331,078,245.00	108,822,683,181.00	-	108,822,683,181.00	86,438,905,530.00	22,383,777,651.00	79.4%
Surplus/Deficit from Operating Activities c = (a-b)	1,375,027,870.00	-	-	-	4,986,087,498.00	- 39,781,467,804.00	
Gains/Loss on Disposal of Asset				-	-	-	
Gain/Loss on Foreign Exchange Transaction				-	-	-	
Total Non-Operating Revenue/(Expenses)				-	-	-	
Surplus/(Deficit) from Ordinary Activities				-	-	-	
Net Surplus/ (Deficit) for the Period				-	-	-	

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Table 7 Statement of Changes in Net Assets

Section 6 Top Sectoral Allocation

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

Recurrent Expenditure – Presented in the Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were more than budget. The level of performance is 114.6% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Education got the highest share of 15%, health and information, culture & Tourism received 12%, Gender & Social Development/Youth & Sports got 8% while infrastructure received 6%

Capital Expenditure - Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Ministry of Information, Culture & Tourism received actual capital expenditure more than the amount budgeted. All the other MDAs listed had actual expenditure less than their respective budget size. As indicated in the table 9, infrastructure got the highest actual expenditure which is about N15.49 billion or 29% of the total capital expenditure (53.4 billion). Education received N8.0 billion, equivalent to 15% while trade, Commerce & Industry got N6.4 billion (12%). However, Information, Culture & Tourism recorded the highest performance which was 15.1% more than its budget but was actual expenditure 8% of the total fiscal year actual capital expenditure. Due to the pressure exerted by COVID – 19 on the health sector recurrent spending needs, the sector received one of the lowest capital expenditure which was about N1.07 billion (2%) and as low as 23% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/ sectors, Women, Youth & Social Development received the highest total actual expenditure which is about N17.6 billion (18.3%) of the total actual expenditure N96.45 billion, followed by education which got N14.5 billion (15%), Information, Culture & Tourism N9.44 billion (10%) while Trade, Commerce & Industry got 8.13 billion (8%) while the health sector had an actual expenditure of 6.23 billion (6.5%). The performance shows that only Information, Culture & Tourism had actual total expenditure more than budgeted figure while all other MDAs had a positive variance (actual expenditure less than the budgeted).

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

State	Benue
Year	2020
Budget Title	Advancement, Growth and Development

Expenditure: Where does the Money go?**Top Ten Recurrent Allocation by Sectors**

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
			-		0.0%	0.0%
Bureau Internal Affairs& Special Services/Admin	12,113,869,242	11,136,112,799	977,756,443	91.9%	17.7%	16.0%
Teaching Service Board/ Social Sector	7,176,619,433	6,405,496,302	771,123,131	89.3%	10.5%	9.2%
Ministry of Finance/ Economic Sector	5,542,267,084	5,307,986,931	234,280,153	95.8%	8.1%	7.6%
Benue State University/ Social Sector	4,408,633,663	4,205,769,124	202,864,539	95.4%	6.5%	6.0%
Primary Health Care Board/ Social Sector	2,051,452,850	3,767,687,128	- 1,716,234,278	183.7%	3.0%	5.4%
Hospital Management Board/ Social Sector	2,992,819,844	2,997,852,690	- 5,032,846	100.2%	4.4%	4.3%
College of Educatgion K/Ala / Social Sector	1,040,171,159	2,014,838,792	- 974,667,633	193.7%	1.5%	2.9%
Benue State House of Assembly/ Admin Sector	1,261,994,869	1,616,843,592	- 354,848,723	128.1%	1.8%	2.3%
Board of Internal Revenue/ Economic Sector	564,495,850	1,578,675,969	- 1,014,180,119	279.7%	0.8%	2.3%
Other MDA Expenditure	31,186,654,792	30,707,289,195	479,365,597	98.5%	45.6%	44.0%
Total (Except Other MDA Expenditure)	37,152,323,994	39,031,263,327	- 1,878,939,333	105.1%	54.4%	56.0%
Total Budgeted Expenditure	68,338,978,786	69,738,552,522	- 1,399,573,736	102.0%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Table 9 Top Ten Capital Expenditure Sectors / MDAs**Top Ten Capital Allocation by Sectors**

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Works and Transport/ Economic Sector	9,000,000,000	4,530,874,005	4,469,125,995	50.3%	32.4%	53.9%
Rural Development and Corporatives/Economic	4,147,525,822	2,375,056,357	1,772,469,465	57.3%	14.9%	28.3%
Health and Human Services/ Social Sector	4,911,606,083	517,403,681	4,394,202,402	10.5%	17.7%	6.2%
Water Resources and Enviroment/ Economic Sector	4,000,415,395	272,681,827	3,727,733,568	6.8%	14.4%	3.2%
Housing and Urban Development/ Economic Sector	545,550,000	269,543,513	276,006,487	49.4%	2.0%	3.2%
Ministry of Agriculture & Nat. Resources/ Economic	2,163,448,000	258,892,834	1,904,555,166	12.0%	7.8%	3.1%
Ministry of Finance/ Economic Sector	118,052,200	68,556,480	49,495,720	58.1%	0.4%	0.8%
Ministry of Education/ Social Sector	668,221,280	55,154,869	613,066,411	8.3%	2.4%	0.7%
Sustainable Development Goals	1,843,013,688	29,334,000	1,813,679,688	1.6%	6.6%	0.3%
Lands and Survey/ Economic Sector	398,466,812	22,604,500	375,862,312	5.7%	1.4%	0.3%
Other MDA Expenditure			-		0.0%	0.0%
Total (Except Other MDA Expenditure)	27,796,299,280	8,400,102,066	19,396,197,214	30.2%	100.0%	100.0%
Total Budgeted Expenditure	27,796,299,280	8,400,102,066	19,396,197,214	30.2%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Bureau Internal Affairs&Special Services/ Admin	12,113,869,242	11,136,112,799	977,756,443	91.9%	11.1%	14.3%
Teaching Service Board/ Social Sector	7,176,619,433	6,405,496,302	771,123,131	89.3%	6.6%	8.2%
Ministry of Finance/ Economic Sector	5,660,319,284	5,376,543,411	283,775,873	95.0%	5.2%	6.9%
Ministry of Works and Transport/ Economic Sector	9,114,799,223	4,670,090,079	4,444,709,144	51.2%	8.4%	6.0%
Benue State University/ Social Sector	4,408,633,663	4,205,769,124	202,864,539	95.4%	4.1%	5.4%
Primary Health Care Board/ Social Sector	2,051,452,850	3,767,687,128	- 1,716,234,278	183.7%	1.9%	4.8%
Hospital Management Board/ Social Sector	2,992,818,844	2,997,852,690	- 5,033,846	100.2%	2.8%	3.8%
Rural Development and Coporatives/ Economic	4,266,200,003	2,498,034,598	1,768,165,405	58.6%	3.9%	3.2%
College of Education K/Ala / Social Sector	1,040,171,159	2,014,838,792	- 974,667,633	193.7%	1.0%	2.6%
Benue State House of Assembly/ Admin Sector	1,307,151,687	1,646,805,092	- 339,653,405	126.0%	1.2%	2.1%
Other MDA Expenditure	58,690,647,793	33,419,424,573	25,271,223,220	56.9%	53.9%	42.8%
Total (Except Other MDA Expenditure)	50,132,035,388	44,719,230,015	5,412,805,373	89.2%	46.1%	57.2%
Total Budgeted Expenditure	108,822,683,181	78,138,654,588	30,684,028,593	71.8%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph

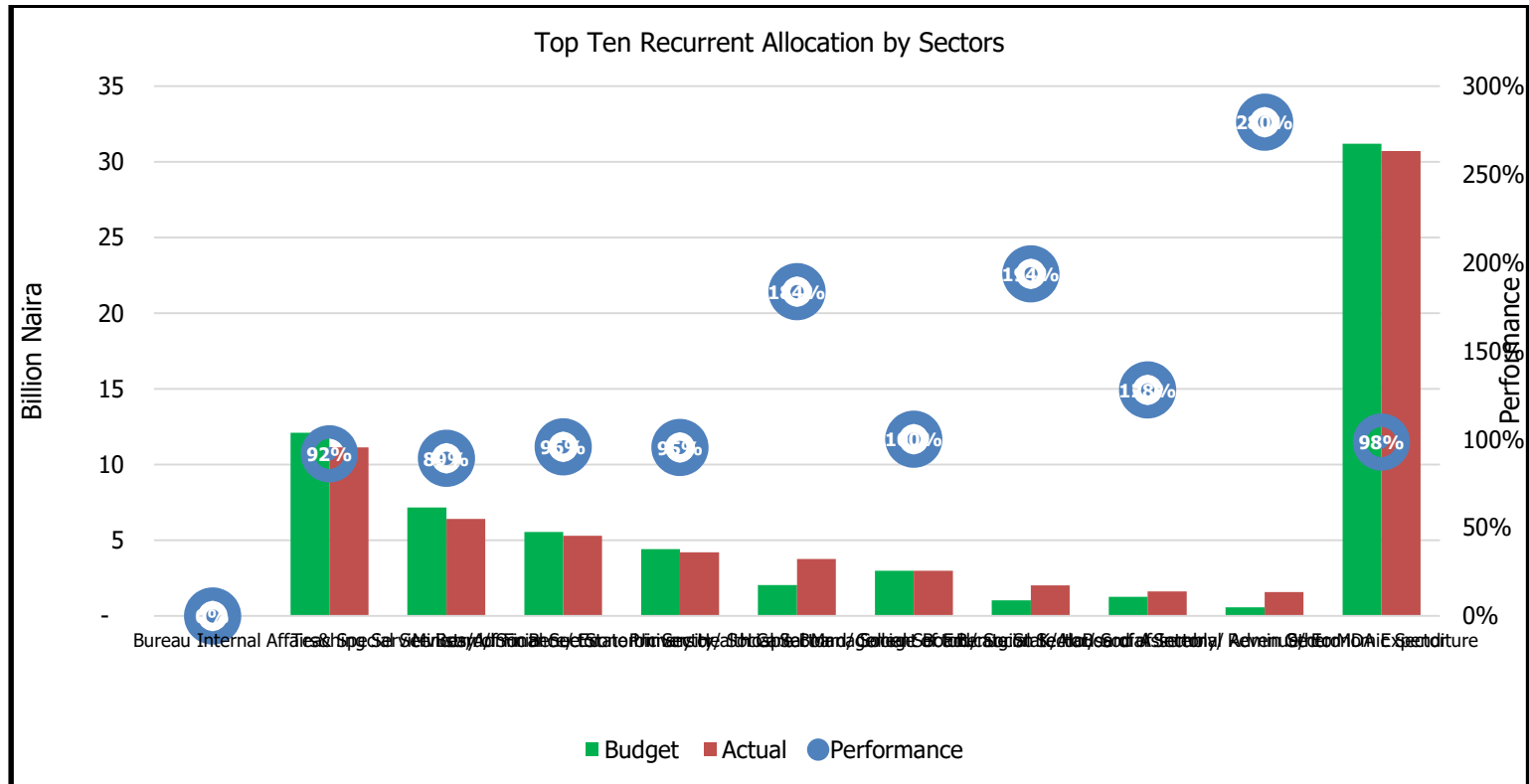


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

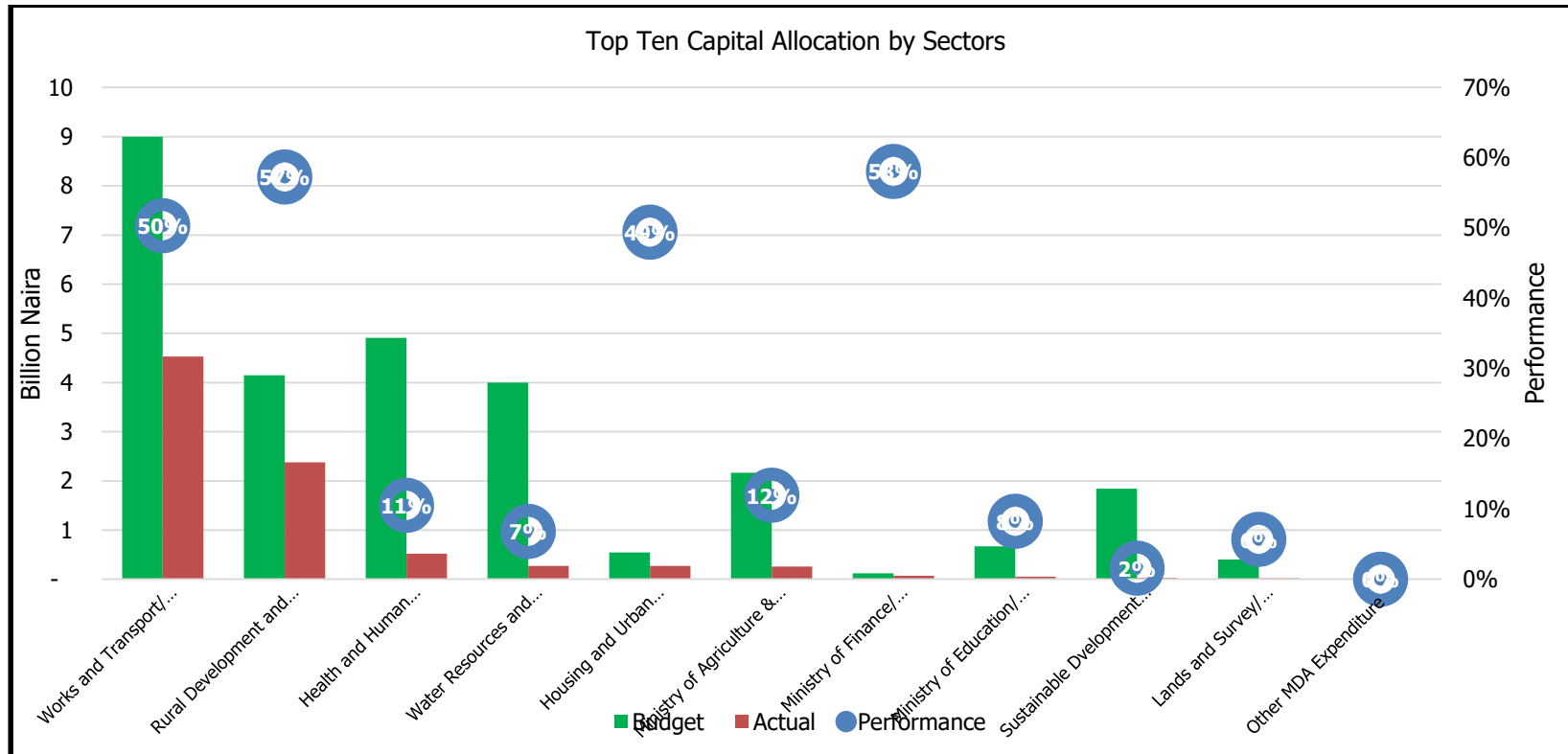
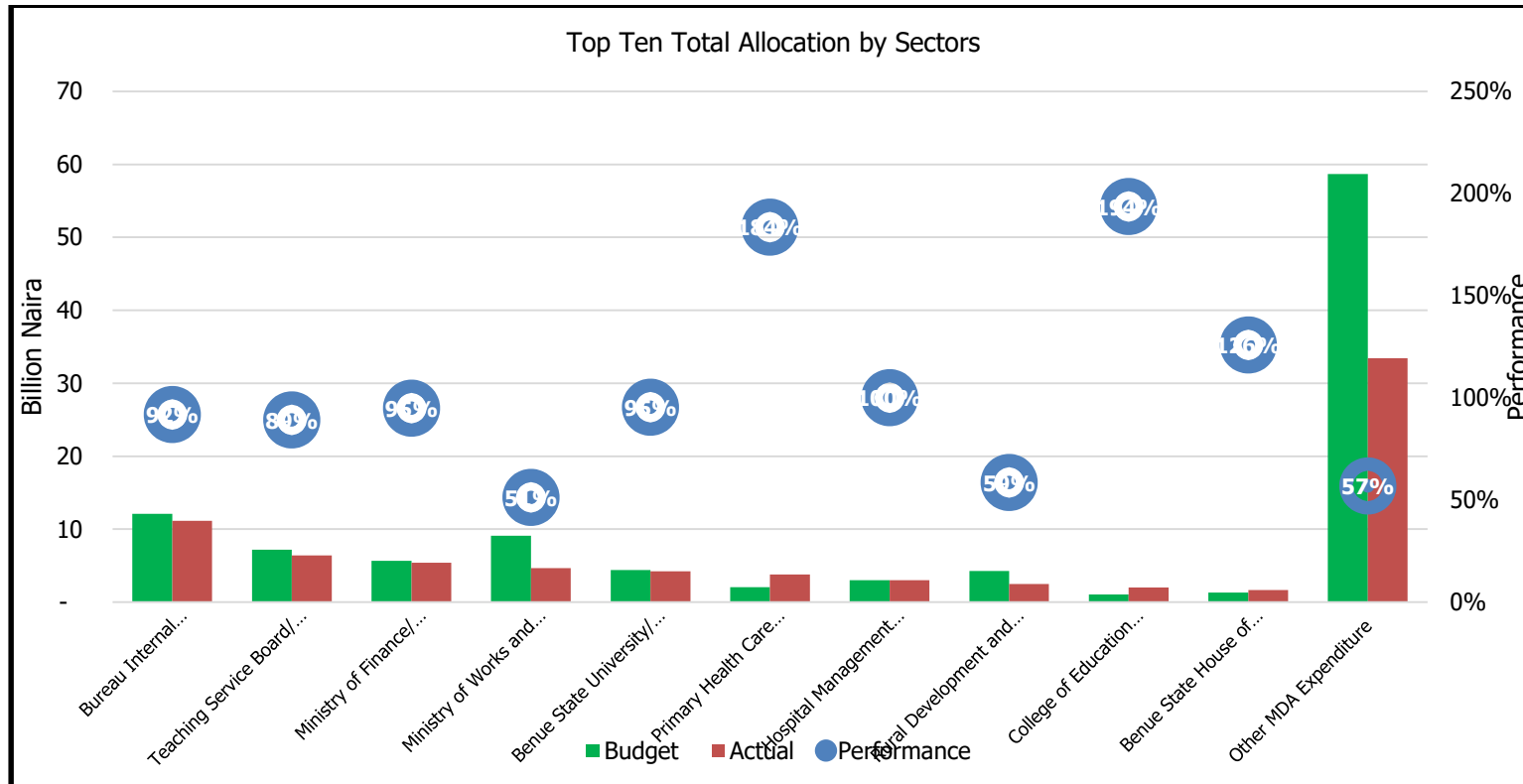


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



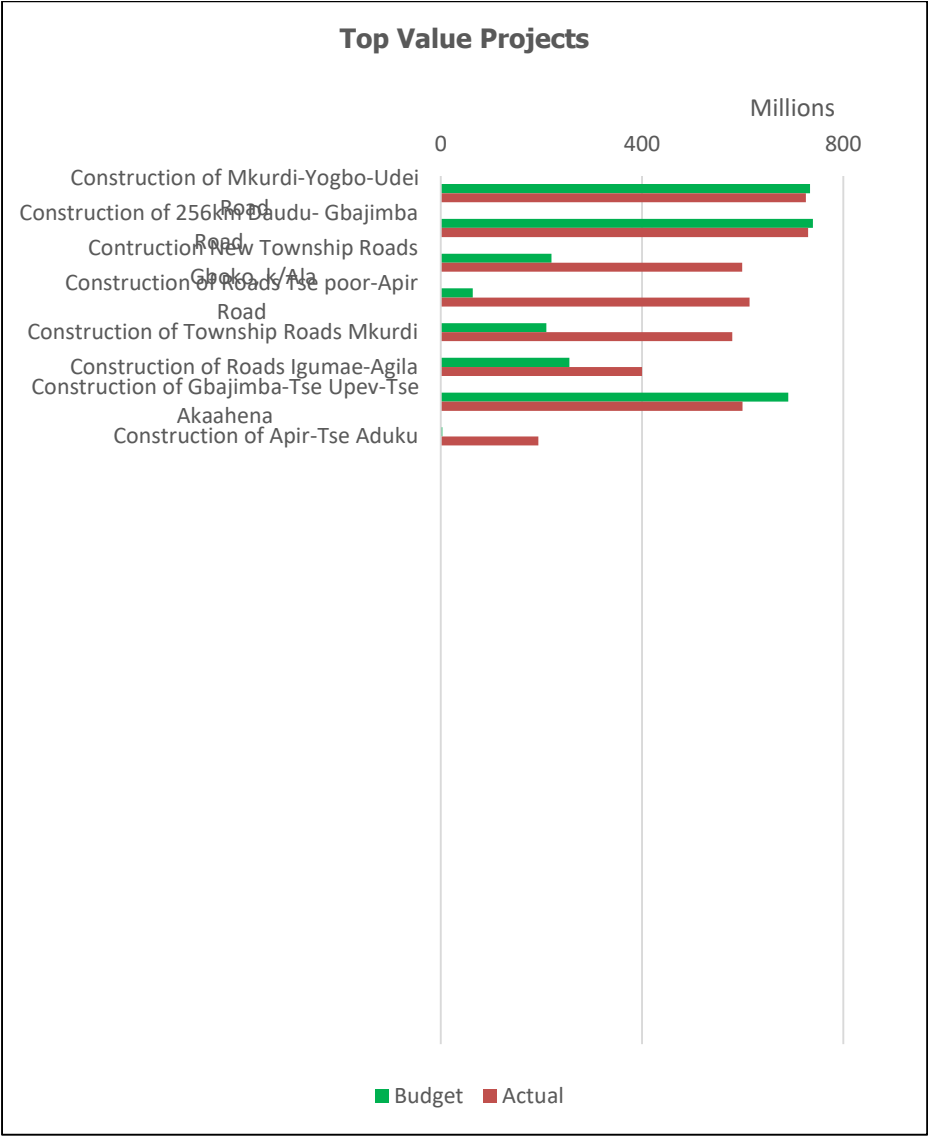
Section 7 Top Value Capital Projects

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

Table 11 Largest Projects

Top Value Projects							
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Construction of Mkurdi-Yogbo-Udei Road	Makurdi		Ministry of Works	734,000,000	725,960,650	8,039,350	98.9%
Construction of 256km Daudu- Gbajimba Road	Gbajimba		Ministry of Works	740,000,000	730,000,000	10,000,000	98.6%
Construction New Township Roads Gboko, k/Ala	Makurdi		Ministry of Works	220,000,000	599,348,341	- 379,348,341	272.4%
Construction of Roads Tse poor-Apir Road	Apir		Ministry of Works	64,000,000	613,846,838	- 549,846,838	959.1%
Construction of Township Roads Mkurdi	Makurdi		Ministry of Works	210,000,000	579,254,886	- 369,254,886	275.8%
Construction of Roads Igumae-Agila	Igumale		Ministry of Works	256,000,000	400,000,000	- 144,000,000	156.3%
Construction of Gbajimba-Tse Upev-Tse Akaahena	Guma		Rural Dev. & Coop	690,752,518	600,000,000	90,752,518	86.9%
Construction of Apir-Tse Aduku	Makurdi		Rural Dev. & Coop	3,590,000	194,211,846	- 190,621,846	5409.8%
						-	
						-	
						-	

Figure 6 Largest Projects Graph



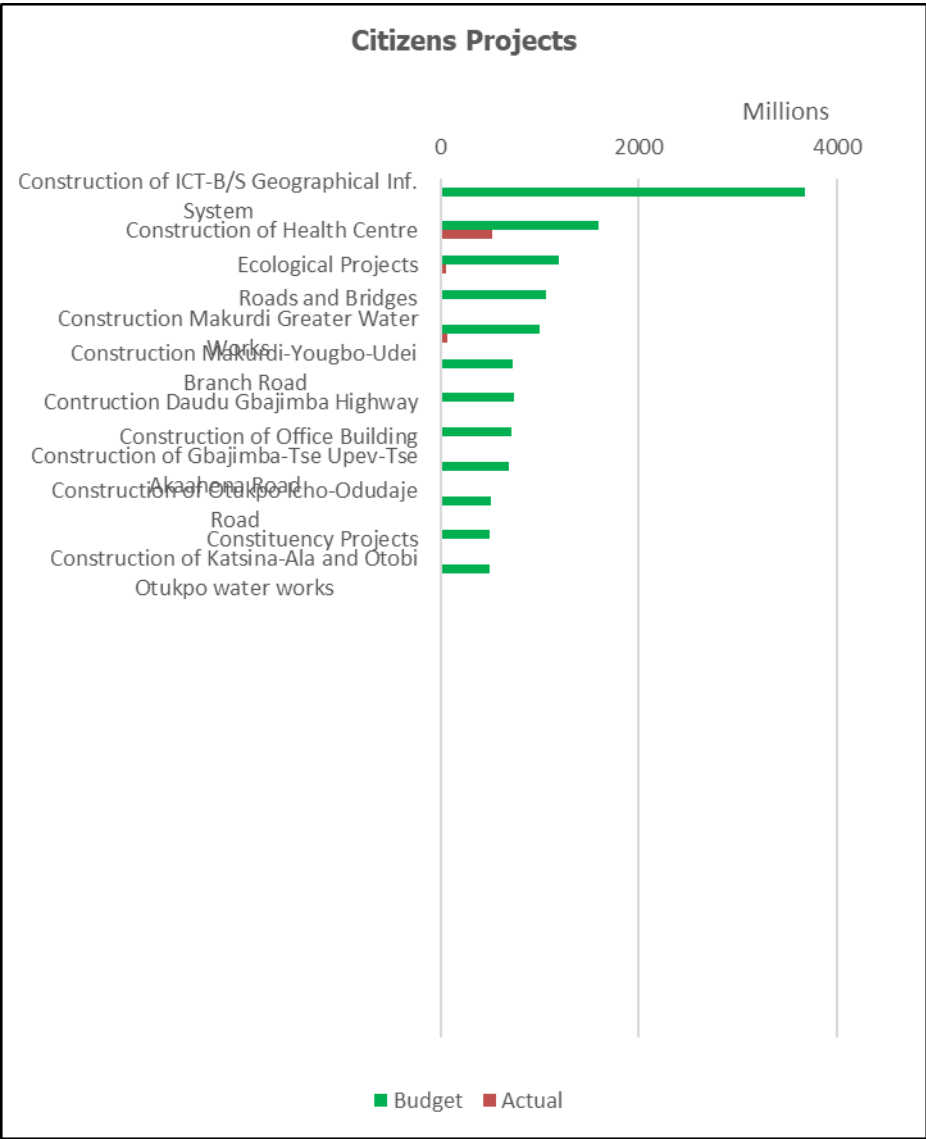
Section 8 Citizen-Nominated Projects - Implementation Status Report

*This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.
In the table below are the projects which were nominated by citizen.*

Table 12 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of ICT-B/S Geographical Inf. System	Makurdi		Min. of Lands & Survey	3,682,510,280	22,604,500	3,659,905,780	0.6%	
Construction of Health Centre	Gboko		Min. of Health	1,600,000,000	517,403,681	1,082,596,319	32.3%	
Ecological Projects	Makurdi		Min. of Water Resources	1,200,000,000	62,815,404	1,137,184,596	5.2%	
Roads and Bridges	Makurdi		Min. of Agriculture	1,060,000,000		1,060,000,000	0.0%	
Construction Makurdi Greater Water Works	Makurdi		Min. of Water Resources	1,000,000,000	74,244,600	925,755,400	7.4%	
Construction Makurdi-Youngbo-Udei Branch Road	Makurdi		Min. of Works and Transport	734,000,000		734,000,000	0.0%	
Construction Daudu Gbajimba Highway	Daudu-Gbajimba		Min. of Works & Transport	740,000,000		740,000,000	0.0%	
Construction of Office Building	Makurdi		State Uni. Basic Edu. Board	716,265,105		716,265,105	0.0%	
Construction of Gbajimba-Tse Upev-Tse Akaahena Road	Guma LGA		Rural Development & Cooperation	690,752,518		690,752,518	0.0%	
Construction of Otukpo Icho-Odudaje Road	Otukpo		Min. of Works & Transport	512,000,000		512,000,000	0.0%	
Constituency Projects	Makurdi		House of Assembly	500,000,000		500,000,000	0.0%	
Construction of Katsina-Ala and Otobi Otukpo water works	Katsina-Ala/ Otukpo		Min. of Water Resources	500,000,000		500,000,000	0.0%	
						-		
						-		

Figure 7 Citizens Nominated Projects Graph



Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Financial Statement for Benue state can be found on the state Government Website, at the following specific address: www.mofep.be.ng

Benue state Government published the Audited Annual Financial Statements on the 19th July 2021. Subsequently, two town hall consultations were held on the 30th July and 16th August 2021 to present the financial statements. The events were also broadcast via zoom with the details for the physical and virtual events.

Citizens comments were minuted and minutes of the meetings are also available at the above web address