

QUESTIONNAIRE

STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

BENUE STATE

January 2018

THIS QUESTIONNAIRE WAS COMPLETED BY

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SURVEY ON STATE BUDGET TRANSPARENCY IN NIGERIA

Section One: Public Availability of Key Budget Documents

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Table 2: Key Budget Documents Used: Full Titles, Release Dates and Internet Links

- A. State Budget Call Circular
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- C. State Budget Appropriation Law
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- E. Implementation Reports: State Executive's Quarterly Report, State Mid-Year Review and State Accountant-General's Report (Year-End Report)
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Section Two: Public Participation in the Budget Process

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SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**TABLE 1 · BUDGET YEAR OF DOCUMENTS USED IN COMPLETING THE QUESTIONNAIRE**

Budget Documents Used in Completing the Questionnaire	
<i>Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
Budget Documents	Budget Year Used
1. State Budget Call Circular	2018
2. State Draft Budget Proposals	2018
<i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	2018-2020
3. State Budget Appropriation Law	2018
4. State Approved Budget Volumes	2018
5. State Citizens Budget	2018
6. State <i>Quarterly</i> Reports	2017Q4 or 2018Q1
7. State Mid-Year Review	2017
8. State Accountant General's Report	2016
9. State Auditor General's Report	2016
10. Public Accounts Committee (PAC) Report on Auditor General's Report	2015

TABLE 2 · KEY BUDGET DOCUMENTS USED: FULL TITLES, RELEASE DATES, INTERNET LINKS AND AVAILABILITY STATUS

Budget Document	For each document, please include: 1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.
State Budget Call Circular	1. Title: Benue State 2018 Budget Call Circular. 2. Date of Release: 5th July, 2017 3. Internet Link: Nil 4. Availability: Produced and Available on Request (PAR)
Pre-Budget Statement (Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP))	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
Executive Budget Proposal (State Draft Budget Estimates)	1. Title: Benue State Government Draft Budget of Rural Transformation Consolidation Budget 2. Date of Release: 14th December, 2017 3. Internet Link: Nil 4. Availability: Produced for internal use (PIU)
Enacted Budget (State Approved Budget)	1. Title: Benue State Government 2018 Approved Estimates 2. Date of Release: 4th April, 2018 3. Internet Link: Nil 4. Availability: Produced and publicly Available (PPA)
State Budget Appropriation Law	1. Title: Benue State Government 2018 Approved Estimates 2. Date of Release: 11th April, 2018 3. Internet Link: Nil 4. Availability: Produced for internal use (PIU)
State Citizens Budget	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
In-Year Report (State Quarterly Reports)	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)
State Mid-Year Review	1. Title: Nil 2. Date of Release: Nil 3. Internet Link: Nil 4. Availability: Not Produced (NP)

Budget Document	<p>For each document, please include:</p> <p>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</p>
End of Year Report (State Accountant General's Report)	<p>1. Title: Benue State of Nigeria Report Of The Accountant General with Financial Statement for the Year Ended 31st December, 2016</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Produced for internal use (PIU)</p>
State Auditor General's Report	<p>1. Title: Nil</p> <p>2. Date of Release: Nil</p> <p>3. Internet Link: Nil</p> <p>4. Availability: Not Produced (NP)</p>
Public Accounts Committee (PAC) Report on Auditor General's Report	<p>1. Title:</p> <p>2. Date of Release:</p> <p>3. Internet Link:</p> <p>4. Availability: Not Produced</p>

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced and Available on Request (PAR); (3) Produced for Internal Use (PIU); (4) Not Produced (NP)

SECTION ONE: PUBLIC AVAILABILITY OF KEY BUDGET DOCUMENTS**A. STATE BUDGET CALL CIRCULAR AND CALENDAR**

1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?
- A. **Yes, it is does.**
 B. No, it is does not
 C. Not applicable/other (please comment).

Citation: Benue State 2018 Budget Call Circular and Guidelines for the Preparation and submission of Proposals for the Year 2018 Budget. 5th July, 2017. Ref: BS/CBD/BCC/16/VOL.I/18 (Attached as Appendix 1).

Comment: Q.1: ANSWER (A). The budget call circular is produced. The Benue State Planning Commission produces the state budget call circular and sends to MDAs. Photocopy of the call circular is publicly available on the notice board of the State Secretariat, MDAs and by a radio notice.

Govt. Review: Yes, it does yearly

Ind. Review: I Agree.

2. How far in advance of the budget year is the State Budget Call Circular released?
- A. **It is released at least five months before the start of the budget year.**
 B. It is released at least four months before the start of the budget year.
 C. It is released at least three months before the start of the budget year.
 D. It is made publicly available released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.
 E. Not applicable/other (please comment).

Citation: Benue State Call Circular and Guidelines for the Preparation and Submission of Proposals for the Year 2018 Budget 5th July, 2017. Ref: BS/CBD/BCC/16/VOL.I/18 (Attached as Appendix 1)

Comment: Q.2: ANSWER (A). The budget call circular was produced in July five Months before the start of the Budget Year. The Benue State Planning Commission produces the state budget call circular and sends to MDAs. Photocopy of the call circular is publicly available on the notice board of the State Secretariat, MDAs and by a radio notice.

Govt. Review: It is always released before or five months before the commencement of the next fiscal year

Ind. Review: I Agree.

CIRDDOC: The evidence above supports the choice of option "A".

3. Is the State Budget Call Circular made available to the general public?
- A. **Yes, it is made available to the general public, in addition to being submitted to all key stakeholders**
 B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.
 C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.
 D. No, it is only submitted to heads of MDAs only.
 E. Not applicable/other (please comment).

Citation: Benue State Call Circular and Guidelines for the Preparation and Submission of Proposals for the Year 2018 Budget 5th July, 2017. Ref: BS/CBD/BCC/16/VOL.I/18 (Attached as Appendix 1)

Comment: Q.3: ANSWER (A). The attached Call circular is pasted on the Public Notice Board of the State Secretariat, Makurdi Benue State. In addition, the Budget Call Circular is photocopied and pasted at the Public Notice Boards of MDAs.

Govt. Review: Yes, it is made available to the public

Ind. Review: I Agree.

CIRDDOC: The evidence above supports the choice of option "A".

4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?

- A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.
- B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.
- C. Yes, the budget calendar is provided and less than two third of the dates are adhered to.
- D. No, a budget calendar is not provided or there is no adherence to a timetable.
- E. Not applicable /other (please explain).

Citation: No, a budget calendar is not produced and or there is no adherence to a timetable.

Comment: Q.4: ANSWER (D). If produced, the budget calendar is not adhere to as preparation and release dates are usually a function of how fast monies are made available. Attested to by the Director of Budget Mr Levah who can be contacted on 08022005554?

Govt. Review: No, it is publicly made available but not strictly adhered to

Ind. Review: I Agree. There is inconsistency in adhering to budget timetable.

CIRDDOC: The argument of Govt. and Independent Reviewers can only be considered if the budget calendar was publicly available. Once the publicly availability of the document is in doubt as is the case here because nobody provided a copy option "D" stands.

B. STATE DRAFT BUDGET ESTIMATES (EXECUTIVE'S BUDGET PROPOSAL)

5. Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?

- A. Yes, it does.
- B. No, it does not [Please specify whether the draft budget estimates are produced late, or not produced at all].
- C. Not applicable/other (please comment).

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.5: ANSWER (A): Document PRODUCED FOR INTERNAL USE. The Ministry of Finance produce the 2018 Benue State Draft Budget Estimate on the 14th December, 2017. (Copy of document obtained during interview with Mr Levah, (08022005554) Director of Budget Benue State.

Govt. Review: Yes, it does

Ind. Review: I Agree.

CIRDDOC: Option "A" stands as evidence was provided.

6. How far in advance of the budget year are the State Draft Budget Estimates made publicly available?
- They are made publicly available at least three months before the start of the budget year.
 - They are made publicly available at least six weeks, but less than three months before the start of the budget year.
 - They are made publicly available less than six weeks before the start of the budget year.
 - They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all.
 - Not applicable/other (please comment).

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.6: Answer (D): NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: For internal use only

Ind. Review: I Agree.

CIRDDOC: The Govt. Reviewer has summed it up that the document is produced for internal use in line with the first comment hence option "D" stands.

7. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?
- Yes, all expenditures are classified by administrative unit.
 - Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).
 - Yes, less than two thirds of the expenditures are classified by administrative unit.
 - No, expenditures are not presented by administrative unit.
 - Not applicable/other (please comment).

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.7: Answer (D). NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: Yes, all expenditures are classified by administrative unit in conformity with the amended National Chart of Accounts.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "D" stands. This is based on the logic that you cannot claim what you haven't seen.

8. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?
- Yes, expenditures are presented by functional classification
 - No, expenditures are not presented by functional classification

C. Not applicable/other (please comment)

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.8: Answer (B). NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: Yes, expenditures are presented by functional classification in conformity with the amended National Chart of Accounts.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "B" stands. This is based on the logic that you cannot claim what you haven't seen

9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?

A. Yes, expenditures are presented by economic classification

B. No, expenditures are not presented by economic classification

C. Not applicable/other (please comment)

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.9: Answer (B). NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: Yes, expenditures are presented by economic classification in conformity with the amended National Chart of Accounts.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "B" stands. This is based on the logic that you cannot claim what you haven't seen

10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.10: Answer (D): NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: No, yet to be complied with.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "D" stands. This is based on the logic that you cannot claim what you haven't seen.

11. Does the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?
- A. Yes, the draft budget presents all three types of information (gender, age, senatorial zone and LGA)
 - B. Yes, the draft budget presents three of the four types of information
 - C. Yes, the draft budget presents less than three of the four types of information
 - D. **No, such information is not presented**
 - E. Not applicable/other (please comment)

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.11: Answer (D): NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: No, such information not reflected

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "D" stands. This is based on the logic that you cannot claim what you haven't seen

12. Does the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account for the budget year?
- A. Yes, individual sources of revenue accounting for all revenue are presented.
 - B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
 - C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
 - D. **No, individual sources of revenue are not presented.**
 - E. Not applicable/other (please comment).

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.12: Answer (D): NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: Yes, all sources of revenue accounting for all revenue are presented.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "D" stands. This is based on the logic that you cannot claim what you haven't seen

13. Does the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?
- A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].
 - B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs

- C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)
- D. **No, non-financial data on results are not presented**
- E. Not applicable/other (please comment)

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.13: Answer (D): NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE

Govt. Review: No, non-financial data are presented.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "D" stands. This is based on the logic that you cannot claim what you haven't seen

14. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?

- A. Yes, performance targets are used for all non-financial data
- B. Yes, performance targets are used for most non-financial data
- C. Yes, performance targets are used for some non-financial data
- D. **No, performance targets are not used**
- E. Not applicable/other (please comment)

Citation: Benue State 2018 Draft Budget Proposal (Attached as Appendix 3)

Comment: Q.14: Answer (D): NOT PUBLICLY AVAILABLE. PRODUCED FOR INTERNAL USE FOR INTERNAL USE.

Govt. Review: No, performance targets are not used.

Ind. Review: I Agree.

CIRDDOC: The methodology of the survey suggests that once any document is not publicly available, option "D" for 5 options or "B" for 3 options is chosen hence option "D" stands. This is based on the logic that you cannot claim what you haven't seen

C. STATE BUDGET APPROPRIATION LAW (ENACTED BUDGET)

15. For the fiscal year under consideration, when was the State Budget Appropriation Law enacted?

- A. The State Budget Appropriation Law was enacted before the start of the fiscal year.
- B. The State Budget Appropriation Law was enacted within the first month of the next fiscal year.
- C. The State Budget Appropriation Law was enacted before the end of the first quarter of the next fiscal year but not within the first month.
- D. **The State Budget Appropriation Law was not enacted before the end of the first quarter of the next fiscal year, or it was not produced at all.**
- E. Not applicable/other (please comment).

Citation: Benue State Approved Budget 2018 (Enacted on the 11th April 2018 Appendix 4)

Comment: Q.15: Answer (D). This document was after the first quarter of the fiscal year. It was produced on 11th April, 2018.

Govt. Review: Enacted after the first quarter of the fiscal year.

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey

1.

16. For the fiscal year under consideration, when is the State Budget Appropriation Law made publicly available?

- A. The State Budget Appropriation Law is made publicly available immediately after enactment.
- B. The State Budget Appropriation Law is made publicly available within less than six weeks after enactment.
- C. The State Budget Appropriation Law is made publicly available within 3 months after enactment (but more than 6 weeks after enactment).
- D. The State Budget Appropriation Law is made publicly available more than 3 months after enactment, or it is not made publicly available.
- E. Not applicable/other (please comment).

Citation: Benue State Approved Budget, 2018. (Enacted on the 11th December, 2018, Appendix 4)

Comment: Q.16: Answer (D): The Appropriation Law was made Publicly available on 11th April, 2018 that is four Months after the commencement of the fiscal year which runs from 1st January-31st December, 2018

Govt. Review: After 3 months of enactment.

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey

Citation: Produced after the first quarter. Benue State Approved Budget, 2018. (Enacted 11th April 2018, Appendix 4)

Comment: Q.17: Answer (D). Considered as D as approved estimates are only produced after the first quarter of the 2018 fiscal year which is from 1st January – 31st December, 2018

Govt. Review: Yes, all expenditures are classified by administrative unit in conformity with the amended National Chart of Accounts.

Ind. Review: I Agree. Attested to by appendix 4

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey methodology hence option “D” stands.

18. Does the State Approved Budget present expenditures for the budget year classified using functional classification?
- A. Yes, expenditures are presented by functional classification
 - B. No, expenditures are not presented by functional classification
 - C. Not applicable/other (please comment)

Citation: Benue State Approved Budget, 2018. (Enacted 11th April 2018, Appendix 4)

Comment:Q.18:Answer (B): Considered as B as approved estimates are only produced after the first quarter of the 2018 fiscal year which is regimed from 1st January – 31st December, 2018

Govt. Review: Yes, all expenditures are classified using functional unit in conformity with the amended National Chart of Accounts

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by

19. Does the State Approved Budget present expenditures for the budget year classified using economic classification?
- A. Yes, expenditures are presented by economic classification
 - B. No, expenditures are not presented by economic classification
 - C. Not applicable/other (please comment)

Citation: Benue State Approved Budget, 2018. (Enacted on the 11th April 2018, Appendix 4)

Comment:Q.19: Answer (B): Considered as B as approved estimates are only produced after the first quarter of the 2018 fiscal year which is regimed from 1st January – 31st December, 2018

Govt. Review: Yes, expenditures are presented by economic classification in conformity with the amended National Chart of Accounts.

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey methodology hence option “B” stands.

20. Does the State Approved Budget presents expenditures for individual programs (items) for the budget year?
- A. Yes, programs accounting for all expenditures are presented.
 - B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Citation:

Comment:Q.20:Answer (D): Considered as D as approved estimates are only produced after the first quarter of the 2018 fiscal year which is regimed from 1st January – 31st December, 2018

Govt. Review:

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey methodology hence option “D” stands.

21. Do line items in the State Approved Estimates IPSAS compliant?
- A. Yes, all line items appeared with different codes across all MDAs
 - B. Yes, all line items appeared with different codes but not for more than 75 percent of the MDAs
 - C. Yes, all line items appeared with different codes but not for more than 50 percent of the MDAs
 - D. Yes, all line items appeared with different codes but for less than 25 percent of the MDAs or not publicly available
 - E. Not applicable (please comment)

Citation: Benue State Approved Budget, 2018. (Enacted on the 11th April 2018)

Comment:Q.21:Answer (D): Considered as D as approved estimates are only produced after the first quarter of the 2018 fiscal year which is regimed from 1st January – 31st December, 2018 besides been IPSAS non compliant

Govt. Review: Yes, all line items appeared with different codes across MDAs only 25 percent of the MDAs.

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey

22. How many MDAs in the State Approved Budget have their budget lumped in a single or few items?
- A. None of the State MDAs budget line items were lumped in single or few items
 - B. Between 1 and 3 of the State MDAs have their Budget lumped into single of few items
 - C. Between 4 and 6 of the State MDAs have their Budget lumped into single of few items
 - D. More than 6 of the State MDAs have their Budget lumped into single of few items or not publicly available
 - E. Not applicable (please comment)

Citation: Benue State Approved Budget, 2018. (Enacted on the 11th April 2018)

Comment:Q.22:Considered as D as approved estimates are only produced after the first quarter of the 2018 fiscal year, which is from 1st January – 31st December, 2018

Govt. Review: More than 6 MDAs

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey

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revenues such as VAT, or stamp duties and transfers from the federal government) for the budget year?

- A. Yes, individual sources of revenue accounting for all revenue are presented.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.
- D. **No, individual sources of revenue are not presented or not publicly available**
- E. Not applicable/other (please comment).

Citation: Benue State Approved Budget, 2018. (Enacted on the 11th April 2018

D. STATE CITIZENS BUDGET

24. If produced, what information is provided in the State Citizens Budgets?

Please note that “core elements” must include: 1) information on the budget process; 2) revenue collection; 3) priority spending allocation; 4) sector specific information and targeted programs; 5) contact information for follow-up by citizens.

Comment:Q.23:Considered as D as approved estimates are only produced after the first quarter of the 2018 fiscal year, which is from 1st January – 31st December, 2018

Govt. Review: Yes, it does.

Ind. Review: I Agree.

CIRDDOC: The international best practice in line with the constitution which the survey adopted expects that the state should approve the budget before the end of the first quarter. Any budget not approved and signed within this period is considered not publicly available by the survey methodology hence option “D” stands.

Citation:

Comment: Q.24: ANSWER (D). Not Produced

Govt. Review: Not produced.

Ind. Review: I Agree.

CIRDDOC: The arguments above suggest that the State does not produce a Citizens’ Budget hence option “D” stands.

25. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, street theatre, etc.).
- B. A Citizens Budget is disseminated by using at least two of the mechanisms described above.
- C. A State Citizens Budget is disseminated by using at least one of the mechanisms described above.
- D. A State Citizens Budget is not produced.
- E. Not applicable/other (please comment).

Citation:

Comment: Q.25: ANSWER (D). Not Produced.

Govt. Review: Not produced

Ind. Review: I Agree.

CIRDDOC: The arguments above suggest that the State does not produce a Citizens' Budget hence option "D" stands.

E. STATE QUARTERLY EXECUTION REPORTS, STATE MID-YEAR REVIEW & THE STATE ACCOUNTANT-GENERAL REPORT

26. Does the state produce and release budget quarterly reports to the public?

- A. Yes, the state produces and release budget quarterly reports to the public
- B. Yes, the state produces but do not release budget quarterly reports to the public
- C. No, the state does not produce quarterly report
- D. Not applicable (please comment)

Citation:

Comment: Q.26: Answer (C): Not Produced.

Govt. Review: No, it does not

Ind. Review: I Agree.

CIRDDOC: The arguments above suggest that the State does not produce a Quarterly Budget Report hence option "D" stands.

27. For quarterly reports released to the public by the state executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g. are quarterly reports released less than four weeks after the end of the quarter)?

- A. Quarterly Reports are released one month or less after the end of the period.
- B. Quarterly Reports are released two months or less (but more than one month) after the end of the period.

- C. Quarterly Reports are released more than two months (but less than three months) after the end of the period.
- D. Quarterly reports are released after three months or they are not released to the public.
- E. Not applicable/other (please comment).

Citation:

Comment: Q.27: Answer (D): Not Produced.

Govt. Review: Not produced

Ind. Review: I Agree.

CIRDDOC: The arguments above suggest that the State does not produce a Quarterly Budget Report hence option "D" stands.

28. Does the state executive release to the public a Mid-Year Review of the budget?

- A. A Mid-Year Review is released one month or less after the end of the first six months of the budget year.
- B. A Mid-Year Review is released two months or less (but more than one month) after the first six months of the budget year.
- C. A Mid-Year Review is released more than two months (but less than three months) after the first six months of the budget year.
- D. A Mid-Year Review is released more than three months after the first six months of the budget year, or it is not produced at all.
- E. Not applicable/other (please comment).

Citation:

Comment: Q.28: Answer (D): Not Produced.

Govt. Review: No

Ind. Review: I Agree.

CIRDDOC: The arguments above suggest that the State does not produce a Mid-Year Review of the Budget hence option "D" stands.

29. How long after the end of the budget year does the State Executive release to the public the Accountant General's Report that discusses the budget's actual outcome for the year?

- A. The report is released six months or less after the end of the fiscal year.
- B. The report is released nine months or less (but more than six months) after the end of the fiscal year.
- C. The report is released 12 months or less (but more than 9 months) after the end of the fiscal year.
- D. The executive does not release an Accountant General's Report, or releases it too late (more than 12 months).
- E. Not applicable/other (please comment)

Citation: Benue State of Nigeria Report of the Accountant General with Financial Statement for the Year Ended 31st December 2016

Comment: Q.29: Answer (D): Produced for Internal Use

Govt. Review: Internal use only

Ind. Review: I Agree.

CIRDDOC: Since the Accountant General's Report was produced for Internal Use option "D" stands.

F. STATE AUDITOR GENERAL'S REPORT

30. How long after the end of the budget year are the final annual expenditures of State MDAs audited and released to the public by the Auditor General?
- A. Final audited accounts are released to the public 9 months or less after the end of the fiscal year.
 - B. Final audited accounts are released 12 months or less (but more than nine months) after the end of the fiscal year.
 - C. Final audit accounts are released more than 12 months, but within 18 months of the end of the fiscal year.
 - D. Final audited accounts are not completed within 18 months after the end of the fiscal year or they are not released to the public.
 - E. Not applicable/other (please comment).

Citation:

1.

31. When did the State House of Assembly (SHoA) receive the last Auditor General's report?
- A. The SHoA receives copies of the Auditor General report before the end of the next fiscal year
 - B. The SHoA receives copies of the Auditor General report more than 12 months but less than 18 months after the fiscal year
 - C. The SHoA receives copies of the Auditor General report more than 18 months but less than 24 months after the fiscal year
 - D. No, the SHoA has not receive the copy of the Auditor General report, or such report is yet to be produced.
 - E. Not applicable/other (please comment).

Citation:

C	<p>Comment: Q.31: Answer (D): Not Produced. The Auditor General's office has refused giving out the document in spite of all attempts even when it is public knowledge that the document is produced.</p> <p>Govt. Review:</p> <p>Ind. Review: I Agree.</p> <p>CIRDDOC: There was no evidence to show that the State Auditor General's Report has been submitted to the State House of Assembly hence option "D" stands.</p>
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Comment: Q.32: (C) No law mandate the Executive to engage the Public in Budget Formulation however, informal procedures exist. This is attested to by Barr. Justin Gbagir of Justice Rights Initiative (07038473765) and Bem Abunde, a Staff of Benue State House of Assembly (08066049329)

Govt. Review: Yes, budget preparation process demands that.

Ind. Review: I Agree.

CIRDDOC: Although the Govt. Reviewer believe that budget preparation demands engagement of the people but the source failed to support the existence of either a formal or informal

32. Is the executive formally required to engage citizens during the budget formulation process?

- A. Yes, a law, regulation, or formal procedure obliges the executive to engage with a wide variety of citizens (civil society, trade unions, vulnerable groups, private sector, etc.) during the budget formulation process.
- B. Yes, a law, regulation, or formal procedure obliges the executive to engage with certain citizens during the budget formulation process.
- C. **No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process, but informal procedures exist to enable the public to engage with budget formulation.**
- D. No, no formal requirement exists requiring the executive to engage with the public during the budget formulation process.
- E. Not applicable/other (please comment).

Citation: No formal law exist requiring the government to engage the citizens

33. Has the state executive established practical mechanisms to identify the public's perspective on budgets?

- A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; these mechanisms are accessible and widely used by the public.
- B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D. **No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.**
- E. Not applicable/other (please comment).

Citation:

Comment: Q.34: Answer (D) The Executive does not hold consultation with the public on specific plans targeted at the Vulnerable during Budget Formulation. Mr Adeyi Onah of Albino Foundation (07035591920) and Mrs Theresa Atser of Centre for the Old and Parental Care attested to this during my interview with them on the 10th July, 2018

Ind. Review: I Agree.

CIRDDOC: It is clear from all responses that no mechanism exist hence option "D" stands.

34

s in

the upcoming budget?

Please note that by "core set of constituencies" it is meant the following: 1. women's groups, 2. youth, 3. People living with disability and 4. Elderly

- A. Yes, the executive holds extensive consultations with a core set of constituencies *and* others (Please specify).
- B. Yes, the executive holds consultations with a core set of constituencies.
- C. Yes, the executive holds very limited consultations, involving only a few of the groups listed in the "core set of constituencies".
- D. **No, the executive does not consult with the vulnerable groups as part of the budget preparation process.**
- E. Not applicable/other (please comment).

Citation: Vulnerable Groups are not consulted

35. Does the state executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation process?

- A. Yes, the executive articulates its purpose for engaging the public, clearly and in a timely manner.
- B. Yes, the executive articulates its purpose for engaging the public in a timely manner, but some of the objectives are unclear/vague.
- C. Yes, the executive articulates its purpose for engaging with the public, but not in a timely manner, and with vague/unclear description of its objectives.
- D. **No, the executive does not articulate its purpose for engaging the public during the budget formulation process, or does not engage with the public.**
- E. Not applicable/other (please comment).

Citation: A few elites are contacted

Comment:Q.35: Answer (D) The Executive does not. However, a few Elite often Heads of Government Agencies, Co-operations are contacted My Aondowase (07063700490) of the Ministry of Finance attested to this. Same with Mr Terlumun Martins Kaanher (08027476024) of Accountant Generals Office and Mr Johnson (07035589701) of commissioner of Finance Office

Govt. Review: It does but not well articulated

Ind. Review: I disagree. Heads of agencies, members of the Academia and leadership of the CSOs are usually contacted for inputs.

CIRDDOC: The evidence in question 32 suggests that citizens' engagement isn't the norm in the state hence the issue of articulating purpose for engaging them should not be considered. Option "D" stands.

- B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- C. Yes, the executive reports on the inputs it received from the public, but these reports provide no feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to develop the State Draft Budget Estimates.
- E. Not applicable/other (please comment).

Citation: No such medium exist

Comment:Q.36: Answer (D) The Executive does not provide any form of feedback to the Public on how the Public Inputs Impacted the Development of State Draft Estimates.

Govt. Review: No

Ind. Review: I Agree.

CIRDDOC: Feedback can only be provided if there were consultation hence option "D" stands.

B. Public Engagement during Budget Discussion by State House of Assembly

37. Does the state assembly [appropriations] committee hold public hearings on the individual budgets of state government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive is heard?
- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
 - B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
 - C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
 - D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
 - E. Not applicable/other (please comment).

Citation: Forwarding of Schedule for Defence of Proposals by Public Sector Entities (PSEs)/MDAs in the Preparation of 2018 Budget Estimates.

Ref:BS/CBD/ICBP/17/VOL. 1/40 (Attached as Appendix 2)

Comment: Q.37: Answer (A) The State Assembly hold Public Hearing (Budget Defence) where representative of MDAs are invited to defend their Budget base on Administrative Units

Govt. Review: Yes, public hearings are held.

Ind. Review: I Agree.

CIRDDOC: from the above arguments, option "A" stands.

2.

38. Do legislative committees hold public hearings on the individual budgets of State government administrative units (i.e., MDAs) in which testimony from the public are heard?
- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
 - B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
 - C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
 - D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
 - E. Not applicable/other (please comment).

Citation:

Comment:Q.38: Answer (D) The BSHA does not specifically invite the Public to the hearing in which testimonies from the Public are heard on administrative Units.

Govt. Review: No

Ind. Review: I Agree.

CIRDDOC: From the above responses option “D” stands.

39. Do the state assembly committees that hold public hearings release reports to the public on these hearings?
- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
 - B. Yes, the committees release reports, which include most testimony presented at the hearings.
 - C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
 - D. No, the committees do not release reports, or do not hold public hearings.
 - e. Not applicable/other (please comment).

Citation: No Reports are Released

Comment:Q.39: Answer (D) The Benue State House of Assembly (BSHA) does not release reports of Hearings to the Public. Attested to by Bem Abunde (08066049329) staff of the BSHA

Govt. Review: For internal use only

Ind. Review: I Agree.

CIRDDOC: Although there is evidence of public hearing at the State House of Assembly, there is no evidence of releasing such reports to the public hence option “D” stands.

C. Public Engagement during Budget Execution

40. Does the state executive publish a list of beneficiaries of projects, subsidies, social plans and other targeted spending from MDAs?
- A. Yes, a complete list of beneficiaries is published for all targeted spending.
 - B. The government publishes the list of beneficiaries for only some portions of targeted spending.
 - C. Information on beneficiaries is very limited.
 - D. There is no information on beneficiaries of targeted spending.
 - E. Not applicable/other (please comment).

Citation: Benue State Approved Budget, 2018. (Enacted on the 11th April 2018, Appendix 4)

Comment:Q.40: Answer (B) Government Publishes a list of some of the Beneficiaries of Targeted Spending as seen on pages 55 of the 2018 EXPENDITURE ESTIMATES. Though the budget is produced after the first quarter of the fiscal year

Govt. Review: It does but not comprehensive.

Ind. Review: I Agree.

CIRDDOC: The list of beneficiaries isn't comprehensive according to the Govt. Reviewer and evidence fits perfectly with option "C" and not "B". Option "C" is the correct option.

41. Has the state executive established practical mechanisms to identify the public's perspective on budget execution?
- A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: these mechanisms are accessible and widely used by the public.
 - B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution: while these mechanisms are accessible, they are not widely used by the public.
 - C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
 - D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
 - E. Not applicable/other (please comment).

Citation: No practical mechanism exist

Comment:Q.41: Answer (D) The State does not have in place any Formal Mechanism to Identify the Public Perspective on Budget Execution

Govt. Review: Not yet.

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses points to absence of such mechanism hence option "D" is retained.

42. Does the state executive provide formal feedback to the public on how their inputs have been used to improve budget execution?
- A. Yes, the executive reports on the inputs it received from the public, and provides detailed feedback on how these inputs have been used to improve budget execution.
 - B. Yes, the executive reports on the inputs it received from the public, and provides *limited* feedback on how these inputs have been used to improve budget execution.
 - C. Yes, the executive reports on the inputs it received from the public, but provides no feedback on how these inputs have been used to improve budget execution.
 - D. No, the executive does not report on the inputs it received from the public or provide any feedback on how these inputs have been used to improve budget execution.
 - E. Not applicable/other (please comment).

Citation: No feedback mechanisms in place

Comment:Q.42: Answer (D) There is No Formal Feedback Mechanism to the Public Except during the Annual Budget Forum which is usually a once in a year during the proposal of the next budget draft to the BSHA. This is not in tandem with the spirit of this research.

Govt. Review: No

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses points to absence of such mechanism hence option “D” is retained.

D Comment:Q.43:Answer (D) NOT PRODUCED

Govt. Review:

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses points to absence of such mechanism hence option “D” is retained.

- b. Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process. While these mechanisms are accessible, they are not widely used by the public.
- c. Yes, the state General Auditor's office has established formal mechanisms through which the public can participate in the audit process, but these mechanisms are not accessible.
- d. No, the state General Auditor's office does not maintain any formal mechanisms through which the public can participate in the audit process.
- e. Not applicable.

Citation:

1.

44. Are the state assembly meetings that discuss the Auditor General's Report open to the public?

- A. Yes, the meetings discussing the audit report are open to the public.
- B. No, the meetings discussing the audit report are not open to the public.
- C. Not applicable /other (please explain).

Citation:

Comment:Q.44: Answer (B) None

Govt. Review:

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses points to absence of public hearing on Auditor General's Report hence option “B” is retained.

SECTION THREE: TRANSPARENCY IN THE PROCUREMENT SYSTEM

45. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?

- A. Yes, there is a Public Procurement Law that is publicly available.
- B. There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.
- C. There is a legal framework or an established process regulating procurement, but that is not available to the public.
- D. No, there is no legal framework or process regulating procurement.
- E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.45: ANS C. Document could be cited at the shelf however the officer in charge refused given out the document hence, the document is NOT PUBLICLY AVAILABLE

Govt. Review: Yet to be domesticated

Ind. Review: I Agree.

CIRDDOC: Option "C" stands because the PPL isn't available to the public

46. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?

- A. Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement
- B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement
- C. The State uses the Tenders Board for all public procurement
- D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board
- E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.46: ANS C. A State Tenders Board office exist and is housed at the Benue State Secretariat however, information on Public Procurement Bureau/Office that implement the PPL is shredded in secrecy. No information on PPL is sourced after more than three visits to the office.

Govt. Review: No, use tenders board

Ind. Review: I Agree.

CIRDDOC: Option "C" stands based on all submissions

47. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members

- A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members
- B. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with only one member from either Private sector or Civil Society as members

- C. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with no representation from either Private sector or Civil Society as members
- D. **No, the State has not inaugurated a Public Procurement Council in line with the provision of the PPL**
- E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.47: ANS D. No the State does not have such Council in place.

Govt. Review: Not yet

Ind. Review: I Agree. However certain agencies such as BERWASSA adhere to the provision wherein the CSO and ICPC are invited in line with the PPL during tenders.

CIRDDOC: Evidence from all responses points to absence Public Procurement Council hence option "D" is retained.

48. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?
- A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.
 - B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.
 - C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs
 - D. **No information of public tenders is available within the state.**
 - E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.48: ANS D. A State Tenders Board exist and is housed at the State Secretariat but the staff have refused to give out any information regarding public procurement.

Govt. Review: No.

Ind. Review: I disagree. The state runs a tender board where announcements of open procurement tender are made publicly through newspaper publications such as 'The Voice Newspaper'.

CIRDDOC: Evidence from all responses points to absence of information on public tender hence option "D" is retained.

49. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?
- A. The MDAs in the state invite CSOs and other stakeholders' representatives regularly during bid openings
 - B. **The MDAs in the state invite CSOs and other stakeholders' representatives sometimes during bid openings**
 - C. The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings
 - D. Not applicable (please comment)

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment:Q.49: ANS B. The Benue Rural Water Sanitation Agency (BERWASSA) invited our organization and others during the opening of tendered bids for the construction of Hand Dug Boreholes and Motorized Boreholes.

Govt. Review:

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses confirm CSOs invitation during bid openings hence option "B" is retained.

50. If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?

- A. The Public Procurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes *all* guidance documentation
- B. The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes *all* guidance documentation.
- C. The Public Procurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not makes all guidance documentation available to everyone in a single place.
- D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.
- E. Not applicable/other (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment:Q.50: ANS B. One publication is cited in the Voice Local Newspaper based in Makurdi.

This is also attested to by Mr Boniface Akpella a contractor based in Benue. He can be reached on 08034125773

Govt. Review:

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses supports that the state uses only one publication method hence option "B" is retained.

51. Following the closing date for bid submission, are tenders opened publicly?

- A. Yes, tenders are opened publicly immediately following the closing date for bid submission.
- B. Yes, tenders are opened publicly, but there is a delay in opening some of them
- C. Yes, tenders are opened publicly, but there is always a delay in opening them
- D. Tenders are not opened publicly at all.
- E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment:Q.51: ANS B. Tenders are publicly opened in the instant case at BERWASSA that we witnessed in March of 2018 when CSOs where invited to witness the process.

Govt. Review:

Ind. Review: I Agree.

CIRDDOC: Evidence from all responses suggest that tenders are opened publicly though there is acknowledgement of delay in opening some hence option "B" is retained.

52. Are procurement decisions published?

- A. All procurement decisions are publicly posted on a government website or another easily accessible place.
- B. All procurement decisions are posted in a somewhat restricted access media (e.g. the official gazette of limited circulation).
- C. Publication of procurement decisions is not mandatory, and is left to the discretion of the review bodies making access difficult.
- D. Procurement decisions are never published.
- E. Not applicable (please comment)

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment:Q.52: ANS C. It is at the discretion of the Tenders Board to publish results. The board is not bonded by law.

Govt. Review:

Ind. Review: I agree, (but it is not mandatory)

53. Is the justification for awarding the contract to the selected contractor published?

- A. Yes, the justification for awarding the contract to the selected contractor is published.
- B. No, the justification for awarding the contract to the selected contractor is not published.
- C. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment:Q.53: ANS B. Justifications as to why contracts were given to a particular contractor is not published

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Evidence from responses support that justification for awarding contracts isn't published hence option "B" is retained.

54. Is there an external procurement complaints review body?

- A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well
- B. Yes, there is an external procurement complaints review body; individuals how to submit complaints; but the review body does not work well.

- C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.
- D. No, there is no external procurement complaints review body.
- E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.54: ANS D. No such review body exists in the state.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Evidence from all responses suggest there is no external procurement complaints review body hence option "D" is retained.

- 55.** Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?
- A. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.
- B. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does *not* work well
- C. Yes, there is an Alternative Dispute Resolution (ADR) mechanism, but: individual generally do *not* know how it works and the mechanism does *not* work well.
- D. No, there is no Alternative Dispute Resolution (ADR) mechanism
- E. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.55: ANS D. No such Alternative Dispute Resolution Mechanisms exist.

Govt. Review:

- 56.** Does the State have Procurement Complaints Review body that look at disputes over procurement processes?
- A. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes and they meet at regular intervals
- B. Yes, the State has a Procurement Complaints Review body that look at disputes over procurement processes but meet at irregular intervals
- C. No, the State has no Procurement Complaints Review body that look at disputes over procurement processes
- D. Not applicable (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.56: ANS C. No Procurement Complaints Review Body exists to look at disputes arising from procurement processes.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Going by the responses in question 56 option "C" is retained.

57. Are the decisions of the procurement complaints review body regarding disputes over procurement processes made available on a timely basis to the citizens?
- A. All the decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days.
 - B. Most decisions of the procurement complaints review body are made publicly available at a known source of information, within 30 days, but a minority of decisions are publicized in different places.
 - C. There is no single pre-established source for the publication of the decisions of the procurement complaints review body but all such decisions can be accessed from the procuring entities within 30 days.
 - D. **Decisions of the procurement complaints review body are not made publicly available, or they are communicated more than 30 days after their adjudication, or no external procurement complaints review body exists.**
 - E. Not applicable/other (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.57: ANS D. Procurement Complaints Review Body does not exist hence, the issue of publishing decisions does not arise.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Going by the responses in question 56 option "D" is retained

58. What percentage of all capital projects in the state were initiated through open and competitive tender as against the special and restricted methods of public procurement?
- A. Above 75 percent of the capital projects initiated through open and competitive tender
 - B. Between 50 -74 percent of the capital projects initiated through open and competitive tender
 - C. Between 25-49 percent of the capital projects initiated through open and competitive tender
 - D. **Less than 24 percent of the capital projects initiated through open and competitive tender**
 - E. Not applicable

Citation: Mr Kwaghzan, Secretary Tenders Board Mobile 08036097591

Comment: Q.58: ANS D. No such information is available. The staff at the Tenders Board are oblivious of this information.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: since there is no dispute among responses, option "D" stands.

59. Does the state executive publish information on awarded contracts for community projects on a regular basis?
- A. The state publishes: 1) a list of all awarded contracts, 2) the amount of payment made to each contractor, and 3) the corresponding percentage of payment made to each contractor (out of the total amount).
 - B. The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.
 - C. **The state only publishes a list of awarded contracts.**

- D.The state does not publish any information on contracts for community projects.
E.Not applicable/other (please comment).

Citation: Mr Kwaghzan, Secretary Tenders Board, Mobile 08036097591

Comment:Q.59: ANS C. The State does produce a list of some of the awarded contracts. This can be seen on pages 64-116 of the state approved estimates.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: There is no dispute among responses hence option “C” stands.

SECTION FOUR: LEGAL FRAMEWORK: ACCESS TO INFORMATION AND FISCAL RESPONSIBILITY

60. Is there a State Freedom of Information Law?

- A. Yes, there is a State Freedom of Information Law with concrete Access to Information mechanisms.
- B. Yes, there is a State Freedom of Information Law with vague Access to Information mechanisms.
- C. No, there is no State Freedom of Information Law, but there is another provision ensuring Access to Information.
- D. **No, there is no State Freedom of Information Law.**
- E. Not applicable (please comment).

Citation: Mr Denen Dennis Ayom, Benue State Ministry of Information, Mobile 0803 228 3570

Comment:Q.60: ANS D. Benue as a state does NOT have in place a state Freedom of Information Act. However, the Federal FOI act can be used as “Laws covering the Field” to obtain information. on

Govt. Review: No

Ind. Review: I agree.

CIRDDOC: Option “D” stands.

61. Is there a State Access to Information Agency that ensures access to Information?

- A.Yes, there is a State Access to Information Agency with the authority and mechanisms to enforce information requests from citizens.
- B.Yes, there is a State Access to Information Agency but it does not have the authority or mechanisms to enforce information requests from citizens.
- C.**No, there is no State Access to Information Agency, but citizens can use the courts as an enforcement mechanism.**
- D.No, there is no State Access to Information Agency.
- E.Not applicable (please comment).

Citation: Mr Denen Dennis Ayom, Benue State Ministry of Information, Mobile 0803 228 3570

Comment:Q.61: ANS C. There is no State Freedom of Information Act and no such Agency in the state with the Authority to ensure the application of the State Information Act. There is however, State Ministry of Information where citizens can access general and sundry information.

Govt. Review: Yes, Ministry of information and orientation

Ind. Review: I agree.

CIRDDOC: Option “C” stands.

62. Are there any specific legal provisions ensuring the public availability of budget documents?

- A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.
- B. No, there are no specific provisions ensuring the publication of budget documents.
- C. Not applicable (please comment).

Citation: Mr Agada, Director of Budget, Benue State Secretariat, Mobile 07038904239

Comment: Q.62: ANS B. There are no specific legal documents mandating the government to make publicly available budget document. However, approved budget estimates are printed and sold to the general public.

Govt. Review: No

Ind. Review: I agree.

CIRDDOC: Option "B" stands.

63. Is there a State Fiscal Responsibility Law?

- A. Yes, there is a State Fiscal Responsibility Law.
- B. No, there is no State Fiscal Responsibility Law.
- C. Not applicable (please comment).

Citation: Barr Benedict, Chapter Chairperson Nigerian Union of Journalist, Mobile 08032610086

Comment: Q.63: ANS B. Benue state does not have a Fiscal Responsibility Law. However, the federal Fiscal Responsibility Act can be used as "Laws covering the Field" to obtain

64. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?

- A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
- B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)
- C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)
- D. The State does not prepare an MTEF and FSP
- E. Not applicable

Citation: Mr Agada, Director of Budget, Benue State Secretariat, Mobile 07038904239

Comment: Q.64: ANS D. NOT PRODUCED

Govt. Review: No

Ind. Review: I agree.

CIRDDOC: Option "D" stands.

65. Is there evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP?
- A. There is evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP
 - B. There is no evidence of public (including Civil Society/Non-Governmental Organisations, organised labour, professional associations and organised private sector working in the sector) consultation during the preparation of the MTEF and FSP
 - C. Not applicable (please comment)

Citation: Mr Agada, Director of Budget, Benue State Secretariat, Mobile 07038904239

Comment: Q.65: ANS B. NOT PRODUCED

Govt. Review: No.

Ind. Review: I agree.

CIRDDOC: Option "B" stands.

66. Does the State have a Modern Audit Law?
- A. Yes, the State Audit Law is less than 5 years old
 - B. Yes, the State Audit law is less than 10 years old
 - C. Yes, the State Audit law is more than 10 years but less than 20 years
 - D. No, the state Audit law is more than 20 years or there is no such law.
 - E. Not applicable (please comment)

Citation: The Deputy Auditor General, Mobile 07061114758

Comment: Q.66: ANS D. The Benue State Audit Law was published in 1981 as BENUE STATE AUDIT LAW 1981. This information was gathered at the Office of the Auditor General room 11 (Secret Registry) Benue State Secretariat.

67. Is there a legal framework requiring the Auditor General to submit its report to the State House of Assembly?
- A. Yes, there is such a legal framework.
 - B. No, there is no legal framework.
 - C. Not applicable (please comment).

Citation: The Benue State Audit Law 1981, section 11 & 12, Sub-section 1 & 2 and Section 125, sub-section 2 of Nigerian 1999 constitution

Comment: Q.67: ANS A. Benue State Audit Law 1981, section 11 & 12, Sub-section 1 & 2 and Section 125, sub-section 2 of 1999 constitution. These section warrants the Auditor General to present the budget to the State House of Assembly.

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Option "A" stands.

68. Does the Public Accounts Committee (PAC) of the State House of Assembly produce a report based on their findings from the Auditor General's Report?

- A. Yes, the Public Accounts Committee (PAC) produces a report based on their findings from the Auditor General's Report
- B. No, the Public Accounts Committee (PAC) do not produce any report based on their findings from the Auditor General's Report.
- C. Not applicable (please comment).

Citation: The Deputy Auditor General, Mobile 07061114758

Comment: Q.68: ANS B. NOT PRODUCED

Govt. Review:

Ind. Review: I agree.

CIRDDOC: Option "B" stands.

69. When was the last report on Auditor General's report produced by the Public Accounts Committee (PAC) of the State House of Assembly
- A. The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them.
- B. The Public Accounts Committee (PAC) have reports for all Auditor General's report submitted to them with the exception of the last fiscal year which they are still working on
- C. The Public Accounts Committee (PAC) have reports for up to 50 percent of the Auditor General's report submitted to them
- D. The Public Accounts Committee (PAC) have no reports from the Auditor General's report submitted to them
- E. Not applicable (please comment)

Citation: The Deputy Auditor General, Mobile 07061114758

Comment: Q.69: ANS D. NOT PRODUCED

Govt. Review:

Ind. Review: I agree.

70. When last was the State Financial Regulations/Instructions reviewed?
- A. The State Financial Regulations/Instructions was reviewed within the last 5 years
- B. The State Financial Regulations/Instructions was reviewed within the last 10 years but more than 5 years.
- C. The State Financial Regulations/Instructions was reviewed more than 10 years ago but less than 15 years
- D. The State Financial Regulations/Instructions was reviewed more than 15 years ago or there is no such law.
- E. Not applicable (please comment).

Citation: Mr Agada, Director of Budget, Benue State Secretariat, Mobile 07038904239

Comment: Q.70: Ans D.

Govt. Review:

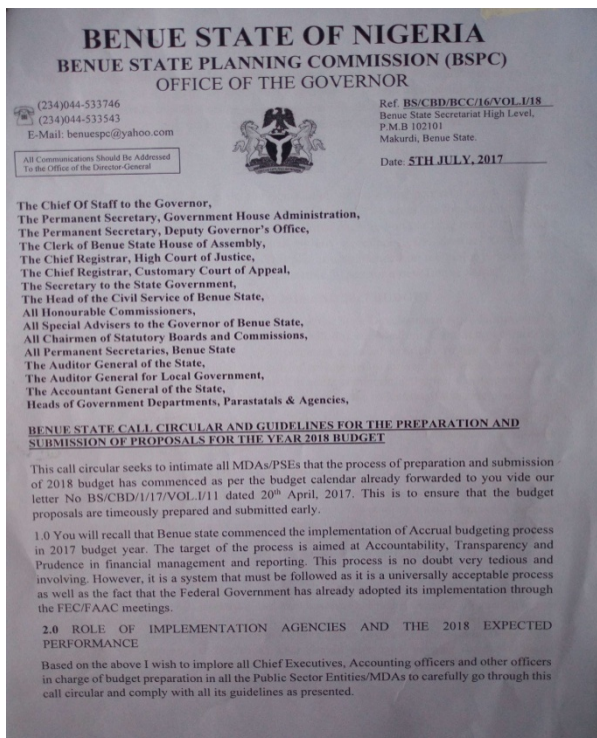
Ind. Review: I agree.

CIRDDOC: Option "D" stands.

4.

5.

APPENDIX 1 CALL CIRCULAR



APPENDIX 2 SCHEDULE FOR DEFENCE

BS/CBD/ICBP/17/VOL.1/40

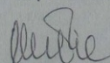
14TH SEPTEMBER, 2017

ALL PUBLIC SECTOR ENTITIES (PSEs/MDAs),
BENUE STATE,
MAKURDI.

FORWARDING OF SCHEDULE FOR DEFENSE OF PROPOSALS BY PUBLIC SECTOR ENTITIES (PSEs)/MDAs IN THE PREPARATION OF 2018 BUDGET ESTIMATES.

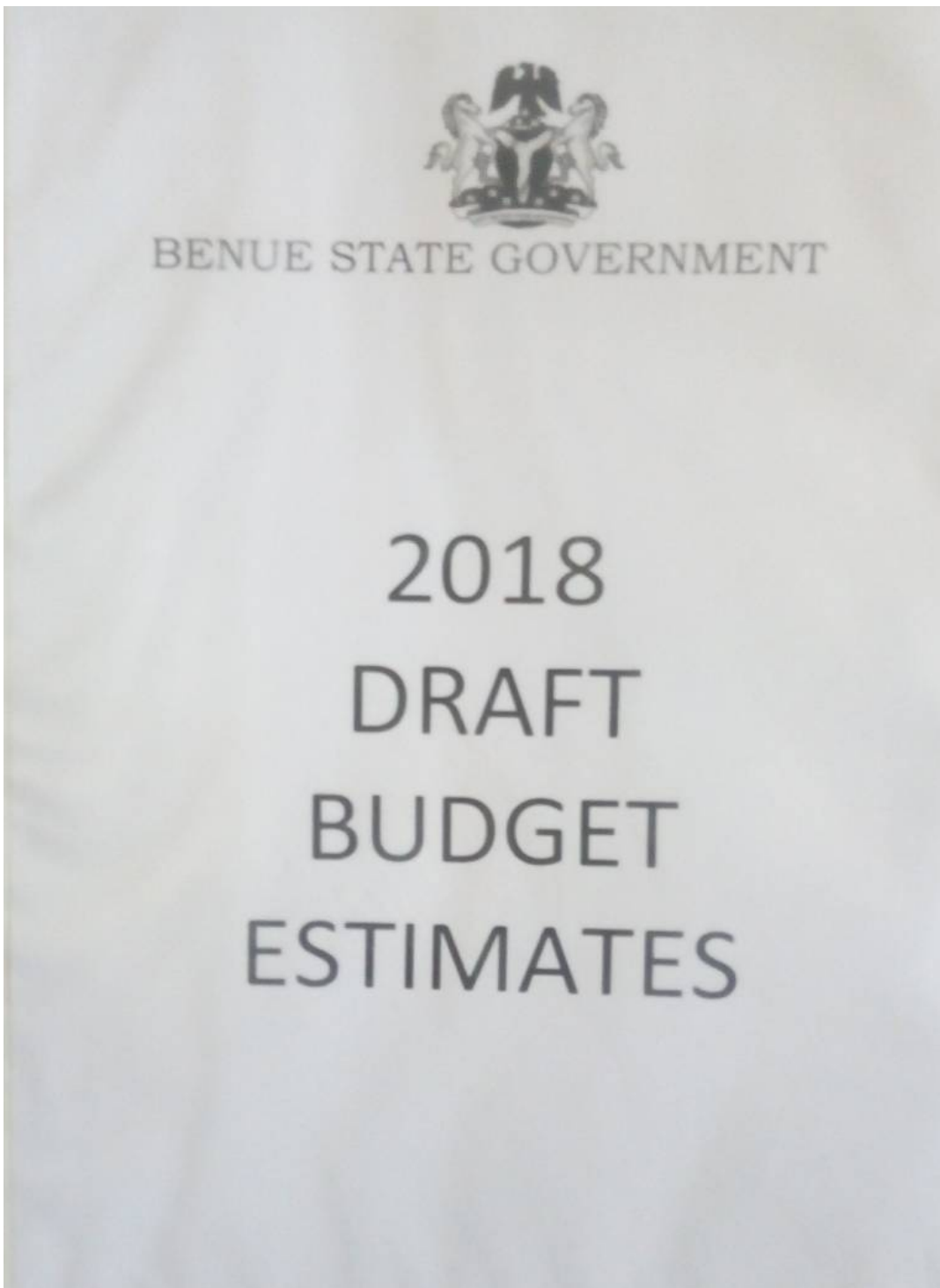
We wish to draw your attention to two of our earlier correspondences all of which are related to the preparation of the 2018 budget estimates: Viz:-

- I) Circulation of budget calendar Ref.No.BS/CBD/ICBD/17/VOL.1/11 Dated 20TH/4/2017.
 - II) Benue state call circular and guidelines for preparation and submission of proposals for the 2018 year budget Ref.BS/CBD/BCC/16/VOL.1/18 Dated 5/7/2017.
2. The former conveyed the time table that provided stage by stage activities to be followed in the preparation of the 2018 budget estimates. While the later gives guidelines on how the 2018 budget estimates should be prepared including the deadline in the submission of proposals.
3. For purpose of reminder ,you will recall that the proposals were expected to get to the budget office not later than 30th of July 2017.This was later extended to 20th August 2017.we do not therefore expect to have any excuse as some PSEs/MDAs have not yet submitted their proposals.
4. The main import of this letter is to forward a schedule for defense of the proposals of the 2018 budget estimates submitted by all PSEs/MDAs.
5. You will therefore find attached the schedule for your defense and ensure that your PSE/MDA avails itself without fail to give explanation to your submission, please.

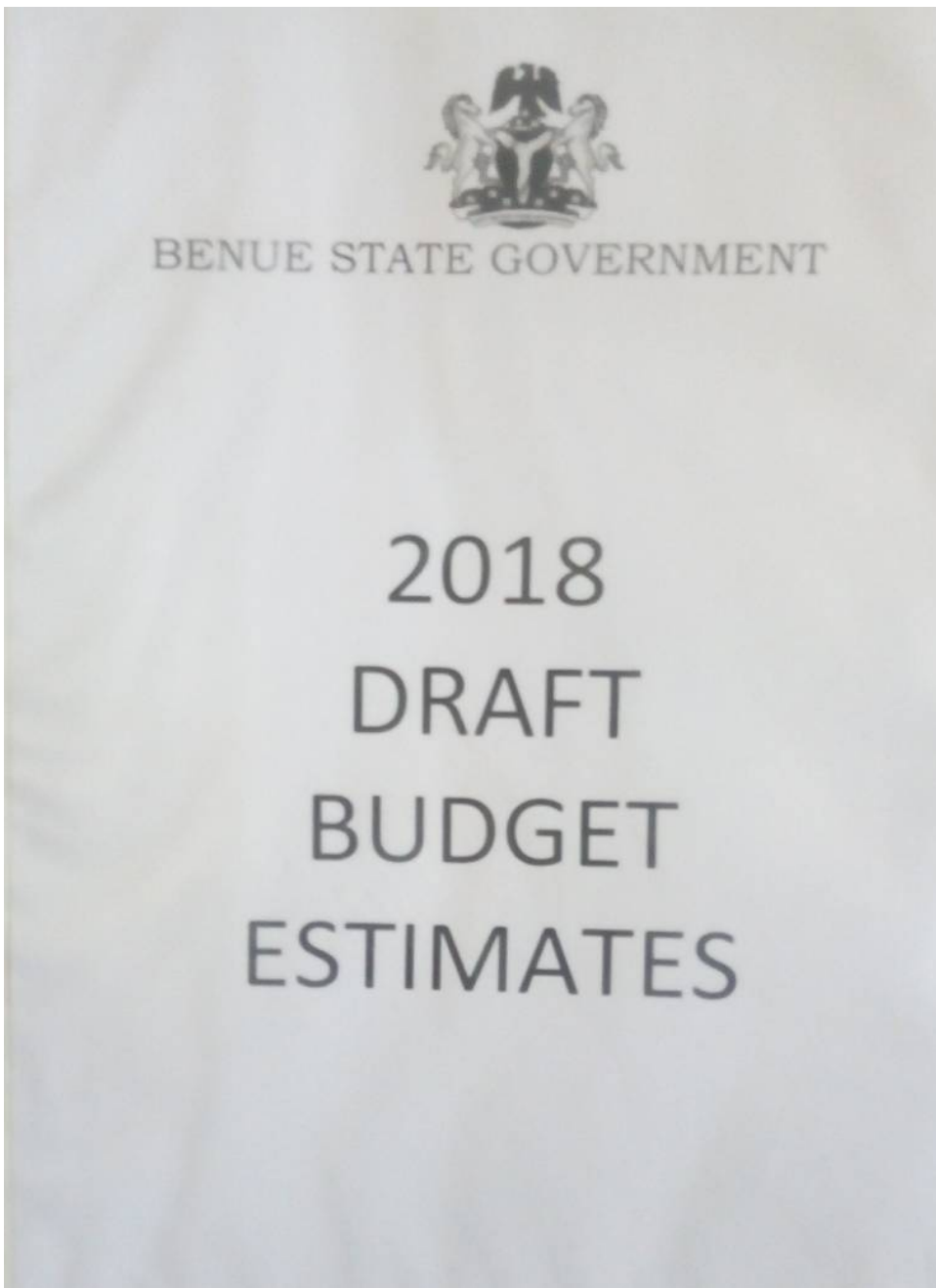


Elizabeth Ede
Permanent Secretary
Benue State Planning Commission

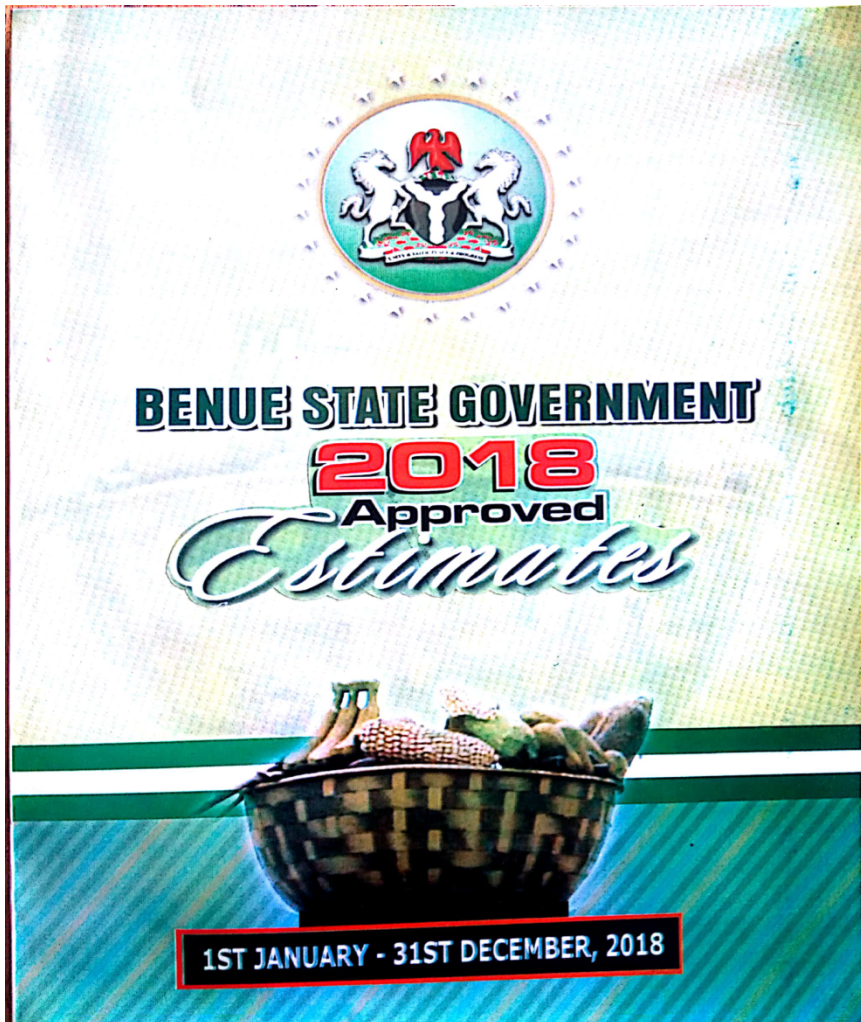
APPENDIX 3: STATE DRAFT BUDGET PROPOSAL



APPENDIX 3: STATE DRAFT BUDGET PROPOSAL ESTIMATES

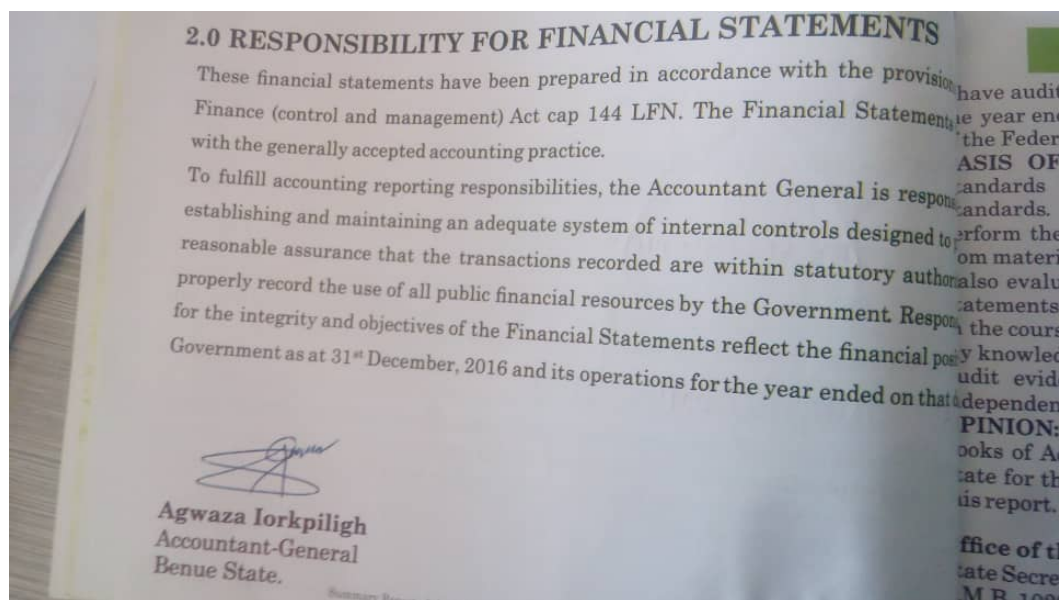


APPENDIX 4 BUDGET APPROVED ESTIMATES





APPENDIX 5B



APPENDIX 1A: PRE-BUDGET MEETING



APENDIX 2A: BUDGET DEFENCE SCHEDULE 1

VENUE FOR THE DEFENSE CONFERENCE HALL OF THE DIRECTOR-GENERAL, BENUE STATE PLANNING COMMISSION		
DATE	PUBLIC SECTOR ENTITIES /MDA	TIME
DAY I		
21st September, 2017	Christian pilgrims Welfare Board	10:00am - 11:00am
21st September, 2017	Muslim Pilgrims Welfare Board	11:00am - 12:00pm
21st September, 2017	Benue State Television Corporation	12:00pm - 1:00pm
21st September, 2017	Council For Arts and Culture	1:00pm - 2:00pm
BREAK		
21st September, 2017	Ministry of Finance	2:00pm - 3:00pm
21st September, 2017	Urban Development Board	3:00pm - 4:00pm
21st September, 2017	Deputy Governor's Office	4:00 pm - 5:00pm
21st September, 2017		5:00pm - 6:00 pm
DAY II		
22nd September, 2017	Ministry of Education Science and Technology	10:00am - 11:00am
22nd September, 2017	Science and Technical Education Board	11:00am - 12:00pm
22nd September, 2017	Akawe Torkula college of Advance & Professional Studies	12:00pm - 1:00pm
22nd September, 2017	Business and Engineering Skills Training Centre	1:00pm - 2:00pm
BREAK		
22nd September, 2017	House of Assembly	2:00pm - 3:00pm
22nd September, 2017	House of Assembly Service Commission	3:00pm - 4:00pm
22nd September, 2017	Benue State Environmental Sanitation Authority	4:00 pm - 5:00pm
22nd September, 2017		5:00pm - 6:00 pm
DAY III		
25th September, 2017	Benue State University Teaching Hospital	10:00am - 11:00am
25th September, 2017	Benue State College of Health Sciences	11:00am - 12:00pm
25th September, 2017	Liaison Office kaduna	12:00pm - 1:00pm
25th September, 2017	Liaison Office Lagos	1:00pm - 2:00pm
BREAK		
25th September, 2017	Local Government Service Commission	2:00pm - 3:00pm
25th September, 2017	Bureau of Establishment and Management Services	3:00pm - 4:00pm
25th September, 2017	High Court of Justice	4:00 pm - 5:00pm
25th September, 2017		5:00pm - 6:00 pm
DAY IV		
26th September, 2017	Ministry of Agriculture & Natural Resources	10:00am - 11:00am
26th September, 2017	Benue State Agriculture and Rural Development Authority	11:00am - 12:00pm
26th September, 2017	Benue State Tractor Hiring Agency	12:00pm - 1:00pm
26th September, 2017	Akperan Orsh College of Education, Yandev	1:00pm - 2:00pm
BREAK		
26th September, 2017	Ministry of Industry Trade and Investment	2:00pm - 3:00pm
26th September, 2017	Ministry of Arts Culture & Tourism	3:00pm - 4:00pm
26th September, 2017	Office of the Accountant- General	4:00 pm - 5:00pm
26th September, 2017		5:00pm - 6:00 pm
DAY V		
27th September, 2017	Benue State Internal Revenue Service, BIRS	10:00am - 11:00am
27th September, 2017	Benue State Planning Commission	11:00am - 12:00pm
27th September, 2017	Ministry of Water Resources & Environment	12:00pm - 1:00pm
27th September, 2017	Benue State Water Board	1:00pm - 2:00pm
BREAK		
27th September, 2017	Benue State Rural Water Supply & Sanitation Agency	2:00pm - 3:00pm
27th September, 2017	Ministry of Works, Transport and Energy	3:00pm - 4:00pm
27th September, 2017	Ministry of Housing and Urban Development	4:00 pm - 5:00pm
27th September, 2017		5:00pm - 6:00 pm
DAY VI		
28th September, 2017	Ministry Of Lands, Survey & Solid Mineral	10:00am - 11:00am
28th September, 2017	Ministry of Justice	11:00am - 12:00pm
28th September, 2017	Customs Court of Appeal	12:00pm - 1:00pm
28th September, 2017	Judicial Service Commission	1:00pm - 2:00pm
BREAK		
28th September, 2017	Radio Benue Corporation	2:00pm - 3:00pm
28th September, 2017	Benue Printing and Publishing Corporation	3:00pm - 4:00pm
28th September, 2017	Local Government Audit	4:00 pm - 5:00pm
28th September, 2017		5:00pm - 6:00 pm
DAY VII		
29th September, 2017	Office of the Secretary to The State Government-SSG	10:00am - 11:00am
29th September, 2017	Bureau of political -SSG	11:00am - 12:00pm
29th September, 2017	Bureau of Research and Policy Analysis, REPA - SSG	12:00pm - 1:00pm
29th September, 2017	Benue State Executive Council, EXCO	1:00pm - 2:00pm

BREAK			2:00pm - 3:00pm
29th September, 2017	Liaison office Abuja/Lodge		3:00pm - 4:00pm
29th September, 2017	Bureau of Archives Research and Documentation		4:00 pm - 5:00pm
29th September, 2017	Benue State Emergency Management Agency, BENSEMA		5:00pm - 6:00 pm
DAY I			
BUDGET PROPOSALS DEFENSE SCHEDULE			
DATE	PUBLIC SECTOR ENTITIES /MDA	TIME	
16th October, 2017	Government House Administration		10:00am - 11:00am
16th October, 2017	Office of the Head of Service		11:00am - 12:00pm
16th October, 2017	Bureau of Manpower Development & Training		12:00pm - 1:00pm
16th October, 2017	Bureau of Pension		1:00pm - 2:00pm
BREAK			2:00pm - 3:00pm
16th October, 2017	Bureau of Service Welfare		3:00pm - 4:00pm
16th October, 2017	Bureau of Internal Affairs and Special Services		4:00 pm - 5:00pm
16th October, 2017	Local Government Pension Board		5:00pm - 6:00 pm
DAY I			
17th October, 2017	Judicial Service Commission		9:00am-9:30am
17th October, 2017	Benue State Emergency Management Agency, BENSEMA		9:30am - 10:00am
17th October, 2017	Ministry of Information and Orientation		10:00am - 11:00am
17th October, 2017	Government Printing Department		11:00am - 12:00pm
17th October, 2017	Benue State Independent Electoral Commission		12:00pm - 1:00pm
17th October, 2017	Benue State Civil Service Commission		1:00pm - 2:00pm
BREAK			2:00pm - 3:00pm
17th October, 2017	Development Cooperations, Sustainable Development Goals		3:00pm - 4:00pm
17th October, 2017	Benue State Aids Control Agency, BENSACA		4:00 pm - 5:00pm
17th October, 2017	Office of the Auditor General of the State		5:00pm - 6:00 pm
DAY II			
18th October, 2017	Ministry of Women Affairs & Social Development		9:00am-9:30am
18th October, 2017	Benue State Water Board		9:30am - 10:00am
18th October, 2017	Agency for Adult and Non-Formal Education		10:00am - 11:00am
18th October, 2017	Benue State Scholarship Board		11:00am - 12:00pm
18th October, 2017	Benue State Polytechnic, Ugbokolo		12:00pm - 1:00pm
18th October, 2017	College of Education Katsina - Ala		1:00pm - 2:00pm
BREAK			2:00pm - 3:00pm
18th October, 2017	College of Education, Oju		3:00pm - 4:00pm
18th October, 2017	Benue State Teaching Service Board		4:00 pm - 5:00pm
18th October, 2017	Bureau of Rural Development Cooperatives		5:00pm - 6:00 pm
DAY III			
19th October, 2017	Ministry of Agriculture & Natural Resources		9:00am-9:30am
19th October, 2017	Benue State Tractor Hiring Agency		9:30am - 10:00am
19th October, 2017	Benue State Examinations Board		10:00am - 11:00am
19th October, 2017	Benue State University BSU		11:00am - 12:00pm
19th October, 2017	Benue State Universal Education Board, SUBEB		12:00pm - 1:00pm
19th October, 2017	Ministry of Health and Human services		1:00pm - 2:00pm
BREAK			2:00pm - 3:00pm
19th October, 2017	Hospital management Board		3:00pm - 4:00pm
19th October, 2017	Benue State Primary Health Care Board		4:00 pm - 5:00pm
19th October, 2017	Benue State Library Board		5:00pm - 6:00 pm
DAY IV			
20th October, 2017	Muslim Pilgrims Welfare Board		9:00am-9:30am
20th October, 2017	Benue State Planning Commission		9:30am - 10:00am
20th October, 2017	Bureau of local Government and Chieftaincy Affairs		10:00am - 11:00am
20th October, 2017	Bureau of Youths and Sports Development		11:00am - 12:00pm
BREAK			12:00pm - 1:00pm
20th October, 2017	Office of the Secretary to The State Government-SSG, Bureau of political - SSG, Bureau of Research and Policy Analysis, REPA - SSG, Benue State Executive Council, EXCO Liaison office Abuja/Lodge.		
20th October, 2017	Benue State Rehabilitation Board, Apir		1:00pm - 2:00pm
BREAK			2:00pm - 3:00pm
20th October, 2017	Benue State Social Development Agency		3:00pm - 4:00pm
20th October, 2017	Benue State Tourism Board		4:00 pm - 5:00pm
20th October, 2017	Benue State Sports Council		5:00pm - 6:00 pm

CONTINUATION OF BUDGET DEFENSE SCHEDULE AFTER STRIKE ACTION		
DATE	PUBLIC SECTOR ENTITIES /MDA	TIME
DAY I		
17th October, 2017	Government House Administration	9:00am - 9:30am
17th October, 2017	Judicial Service Commission	9:30am - 9:45am
17th October, 2017	Benue State Emergency Management Agency, BENSEMA	9:45am - 10:00am
17th October, 2017	Ministry of Information and Orientation	10:00am - 10:15am
17th October, 2017	Office of the Head of Service and All the Bureau	10:15am - 11:15am
17th October, 2017	Benue State Independent Electoral Commission	11:15am - 11:30am
17th October, 2017	Bureau of Internal Affairs and Special Services	11:30am - 11:45am
17th October, 2017	Benue State Universal Education Board, SUBEB	11:45am - 12:15pm
17th October, 2017	Bureau of local Government and Chieftaincy Affairs	12:15pm - 12:30pm
17th October, 2017	Benue State Sports Council	12:30pm - 12:45pm
17th October, 2017	Muslim Pilgrims Welfare Board	12:45pm - 1:00pm
17th October, 2017	Office of the Auditor General of the State	1:00pm - 1:30pm
17th October, 2017	Benue State Aids Control Agency, BENSACA	1:30pm - 2:00pm
BREAK		
17th October, 2017	Benue State Planning Commission	2:00pm - 3:00pm
17th October, 2017	Agency For Adult and Non-Formal Education	3:00pm - 3:30pm
DAY II		
18th October, 2017	Local Government Pension Board	9:30am - 10:00am
18th October, 2017	Benue State Polytechnic, Ugbokolo	10:00am - 10:30am
18th October, 2017	College of Education Katsina - Ala	10:30am - 11:00am
18th October, 2017	Development Cooperations, Sustainable Development Goals	11:00am - 11:30am
18th October, 2017	Ministry of Health and Human services	11:30am - 12:30pm
18th October, 2017	Bureau of Youths and Sports Development	12:30pm - 1:00pm
18th October, 2017	Hospital management Board	1:00pm - 1:30pm
18th October, 2017	Benue State Examinations Board	1:30pm - 2:00pm
BREAK		
18th October, 2017	College of Education, Oju	2:00pm - 3:00pm
DAY III		
19th October, 2017	Benue State Tractor Hiring Agency	9:30am - 10:00am
19th October, 2017	Government Printing Department	10am - 10:30am
19th October, 2017	Benue State Water Board	10:30am - 11:00am
19th October, 2017	Benue State Library Board	11:00am - 11:30am
19th October, 2017	Benue State Civil Service Commission	11:30am - 12:00pm
19th October, 2017	Benue State Scholarship Board	12:00pm - 12:30pm
19th October, 2017	Benue State University BSU	12:30pm - 1:30pm
19th October, 2017	Benue State Social Development Agency	1:30pm - 2:00pm
BREAK		
20th October, 2017	Benue State Rehabilitation Board, Apir	2:00pm - 3:00pm
20th October, 2017	Benue State Primary Health Care Board	3:00pm - 3:30pm
DAY IV		
20th October, 2017	Ministry of Agriculture & Natural Resources	9:00am - 10:00am
20th October, 2017	Office of the Secretary to The State Government -SSG, Bureau of political - SSG, Bureau of Research and Policy Analysis, REPA - SSG, Benue State Executive Council, EXCO, Liaison office Abuja/Lodge.	10:00am - 12:00pm
20th October, 2017	Ministry of Women Affairs & Social Development	12:00pm - 1:00pm
20th October, 2017	Benue State Teaching Service Board	1:00pm - 1:30pm
20th October, 2017	Ministry of Works, Transport and Energy	1:30pm - 2:00pm
BREAK		
20th October, 2017	Bureau of Rural Development & Cooperatives	2:00pm - 3:00pm
		3:00pm - 4:00pm

APPENDIX 2D BUDGET DEFENCE SCHEDULE 4

VENUE FOR THE DEFENSE CONFERENCE HALL OF THE DIRECTOR-GENERAL, BENUE STATE PLANNING COMMISSION		
DATE	PUBLIC SECTOR ENTITIES /MDA	TIME
DAY I		
21st September, 2017	Christian pilgrims Welfare Board	10:00am - 11:00am
21st September, 2017	Muslim Pilgrims Welfare Board	11:00am - 12:00pm
21st September, 2017	Benue State Television Corporation	12:00pm - 1:00pm
21st September, 2017	Council For Arts and Culture	1:00pm - 2:00pm
BREAK		
21st September, 2017	Ministry of Finance	2:00pm - 3:00pm
21st September, 2017	urban Development Board	3:00pm - 4:00pm
21st September, 2017	Deputy Governor's Office	4:00 pm - 5:00pm
DAY II		
22nd September, 2017	ministry of Education Science and Technology	10:00am - 11:00am
22nd September, 2017	Science and Technical Education Board	11:00am - 12:00pm
22nd September, 2017	Akawe Torkula college of Advance & Professional Studies	12:00pm - 1:00pm
22nd September, 2017	Business and Engineering Skills Training Centre	1:00pm - 2:00pm
BREAK		
22nd September, 2017	House of Assembly	2:00pm - 3:00pm
22nd September, 2017	House of Assembly Service Commission	3:00pm - 4:00pm
22nd September, 2017	Benue State Environmental Sanitation Authority	4:00 pm - 5:00pm
DAY III		
25th September, 2017	Benue State University Teaching Hospital	10:00am - 11:00am
25th September, 2017	Benue State College of Health Sciences	11:00am - 12:00pm
25th September, 2017	Liaison Office kaduna	12:00pm - 1:00pm
25th September, 2017	Liaison Office Lagos	1:00pm - 2:00pm
BREAK		
25th September, 2017	Local Government Service Commission	2:00pm - 3:00pm
25th September, 2017	Bureau of Establishment and Management Services	3:00pm - 4:00pm
25th September, 2017	High Court of Justice	4:00 pm - 5:00pm
DAY IV		
26th September, 2017	Ministry of Agriculture & Natural Resources	10:00am - 11:00am
26th September, 2017	Benue State Agriculture and Rural Development Authority	11:00am - 12:00pm
26th September, 2017	Benue State Tractor Hiring Agency	12:00pm - 1:00pm
26th September, 2017	Akperan Orshi College of Education, Yandev	1:00pm - 2:00pm
BREAK		
26th September, 2017	Ministry of Industry Trade and Investment	2:00pm - 3:00pm
26th September, 2017	Ministry of Arts Culture & Tourism	3:00pm - 4:00pm
26th September, 2017	Office of the Accountant- General	4:00 pm - 5:00pm
DAY V		
27th September, 2017	Benue State Internal Revenue Service, BIRS	10:00am - 11:00am
27th September, 2017	Benue State Planning Commission	11:00am - 12:00pm
27th September, 2017	Ministry of Water Resources & Environment	12:00pm - 1:00pm
27th September, 2017	Benue State Water Board	1:00pm - 2:00pm
BREAK		
27th September, 2017	Benue State Rural Water Supply & Sanitation Agency	2:00pm - 3:00pm
27th September, 2017	Ministry of Works, Transport and Energy	3:00pm - 4:00pm
27th September, 2017	Ministry of Housing and Urban Development	4:00 pm - 5:00pm
DAY VI		
28th September, 2017	Ministry Of Lands, Survey & Solid Mineral	10:00am - 11:00am
28th September, 2017	Ministry of Justice	11:00am - 12:00pm
28th September, 2017	Customs Court of Appeal	12:00pm - 1:00pm
28th September, 2017	Judicial Service Commission	1:00pm - 2:00pm
BREAK		
28th September, 2017	Radio Benue Corporation	2:00pm - 3:00pm
28th September, 2017	Benue Printing and Publishing Corporation	3:00pm - 4:00pm
28th September, 2017	Local Government Audit	4:00 pm - 5:00pm
DAY VII		
29th September, 2017	Office of the Secretary to The State Government-SSG	10:00am - 11:00am
29th September, 2017	Bureau of political-SSG	11:00am - 12:00pm
29th September, 2017	Bureau of Research and Policy Analysis, REPA - SSG	12:00pm - 1:00pm
29th September, 2017	Benue State Executive Council, EXCO	1:00pm - 2:00pm

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SPEECH BY

HIS EXCELLENCY, SAMUEL ORTOM

THE EXECUTIVE GOVERNOR OF BENUE STATE,

AT THE PRESENTATION OF THE 2018 "RURAL

TRANSFORMATION CONSOLIDATION BUDGET "

HOLDING AT

THE BENUE STATE HOUSE OF ASSEMBLY

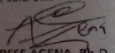
14TH DECEMBER, 2017.

APPENDIX 4C

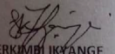
PART B: APPROPRIATION		
S/NO	REVENUE SOURCES	
1	Recurrent Expenditure	81,943,128,501
2	Capital Expenditure	108,086,947,616
	TOTAL	190,030,076,117

PART C: DEFICIT FINANCING		
S/NO	REVENUE SOURCES	AMOUNT
1	Domestic Loans/ Deficit Financing	33,390,150,510
2	Extra Ordinary Items	1,786,058,000
	TOTAL	35,176,208,510


This Printed impression has been carefully compared by me with the Bill which passed the State Legislature and found to be a true and correctly printed copy of the said Bill.



TORESE AGENA, Ph.D.
 Clerk of the House

This printed impression has been endorsed by me to be correct.


RT. HON. TERKUAN IKVANGE
 Speaker
 Benue State House of Assembly

I assent / withhold assent this 11th day of April 2018.


SAMUEL ORTOM
 Governor
 Benue State of Nigeria.


BENUE STATE OF NIGERIA

2018 NO:

A LAW TO MAKE PROVISIONS FOR THE APPROPRIATION OF RECURRENT EXPENDITURE FOR THE YEAR ENDING THE THIRTY-FIRST DAY OF DECEMBER TWO THOUSAND AND EIGHTEEN AND FOR PURPOSES CONNECTED THEREWITH.

APPENDIX 4D

**BENUE STATE GOVERNMENT
2018 BUDGET**

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