

# BENUE STATE OF NIGERIA

## BENUE STATE BUDGET AND ECONOMIC PLANNING COMMISSION (BSBEPC) OFFICE OF THE GOVERNOR

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*Director General's Office*

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Makurdi, Benue State

Date: 15<sup>th</sup> October, 2026

All Communications should be addressed to  
the Office of the Director-General

**The Permanent Secretary**

Government House Administration  
Makurdi.

**The Permanent Secretary**

Office of the Deputy Governor  
Makurdi.

**The Clerk of the House**

Benue State House of Assembly  
Makurdi.

**The Chief Registrar**

High Court of Justice  
Makurdi.

**The Chief Registrar**

Customary Court of Appeal  
Makurdi.

**The Secretary to the State Government**

Cabinet Secretariat  
Makurdi.

**The Head of Civil Service**

Civil Service Secretariat  
Makurdi

**The Chief of Staff to the Governor**

Government House  
Makurdi.

**All Commissioners**

**All Permanent Secretaries**

**Auditor-General State**

**The Accountant-General**

**All Heads of Statutory Commissions**

**All Chief Executives of Government Parastatals; and**

**All Heads of Extra-Ministerial Departments**

**All Chief Executives of Government Owned Enterprises**

# **2027 BUDGET CALL CIRCULAR**

## **1.0 INTRODUCTION**

1.1 The 2027 Budget Call Circular sets out the requirements and instructions that must be satisfied and followed in the preparation of the 2027 Benue State Government (BNSG) Budget Proposal. Thus, all Honorable Commissioners/Chief Executives/ Accounting Officers and other officers responsible for budget preparation are advised to read this Budget Call Circular carefully. All are also enjoined to strictly adhere to these guidelines and instructions including, but not limited to, the revenue and cost optimization measures indicated herein.

1.2 The preparation of the budget estimates for Ministries, Departments and Agencies (MDAs) should take into consideration the policies/strategies contained in the 2027 – 2029 Medium Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP), which is the BNSG's pre-budget statement. The MTEF/FSP outlines the development priorities of the BNSG for the period covered. The BNSG's annual budget shall be prepared in line with the government's policy thrust, as articulated in the Benue State Development Plan (BSDP 2025-2034), as well as other relevant documents, which can be downloaded from the Benue State Budget and Economic Planning Commission (BSBEPC) website - <https://www.Planning.benuestate.gov.ng>

1.3 All MDAs are to carefully scrutinize and justify their projects and programs for which resources are to be allocated in line with the immediate needs of the state as well as government's development priorities that aligns with the policy direction of the Governor Alia's administration, which hinges on these thematic areas to include Infrastructure Development, Job Creation, Poverty Alleviation, Security of Lives and Property, Agriculture Revitalization, Rural Development, Commerce and Industry, Human Capital and Social Development, Information & Communications Technology (ICT), and Environmental Conservation.

1.4 The State Government has keyed into the Human Capital Opportunities for Prosperity and Equity (HOPE) Program of the Federal Government; therefore, prominence should be accorded to the Human Capital Development, specifically, Health, Education, Early Childhood Development (ECD), WASH and Social Protection, in resource allocation.

## 2.0 REVIEW OF 2026 BUDGET

The key underlying assumptions of the 2026 budget include:

- National Inflationary (CPI) rate of 23.00%;
- National Real GDP Growth Rate of 3.20%;
- Oil Price Actual 60.00;
- Oil Price of US \$55/b bench mark;
- Oil Production Bench mark 1.70M (BPD)
- Exchange rate ₦1,500/US\$
- Mineral Ratio 20%
- VAT at 7.5%
- Anticipated increase in Internally Generated Revenue (IGR) and sustained efforts to block revenue leakages.
- Sustained increase in FAAC inflows following the removal of fuel subsidy.
- Sustenance and improvement of Official Development Assistance (ODA) sources.
- Sustenance of the amortization plan.

2.2 Based on the above assumptions, a total budget of **₦695,011,237,687.27** was approved for the state, broken down into Capital Expenditure of **₦381,912,363,003.95** (54.95%), and Recurrent Expenditure of **₦313,098,874,683.32** (45.05%). An aggregate revenue of **₦466,985,466,464.0** was approved for the 2026 budget. This implies a deficit of **₦228,025,771,223.08** which is to be financed mainly by borrowings.

2.3 It is worthy of note that for the first time in history of Benue State, Government Business Enterprises (GBEs) were captured on the 2026 Budget. Out of the total budget sum of **₦695,011,237,687.27**, the MDAs had a total sum of **₦630,506,764,066.16 (90.8%)** and the GBEs had a total sum of **₦64,504,473,621.11 (9.2%)**.

## 3.0 THE BENUE STATE ECONOMIC SITUATION

3.1. The Benue State Government expects that its income from traditional sources, notably the transfers from the Federal Accounts Allocation Committee (FAAC) and the IGR, which will continue to improve given the fuel subsidy removal by the federal government. The sustained close-up of revenue leakages, and other efforts at Benue Internal Revenue Services (BIRS), has led to increase in revenue generation in the state.

3.2. Though, our economy is confronted with high rate of inflation following the removal of fuel subsidy, and exchange rate volatility, and the high level of insecurity facing our populace, the Government of Benue State under the

leadership of His Excellency, Rev. Fr. Dr. Hyacinth Iormem Alia is not unaware of these challenges, and he is committed to improving the living standard of the Benue citizenry, as well as securing their lives and properties.

#### **4.0 THE 2027 BUDGET FRAMEWORK**

4.1 In line with the global and domestic economic outlook, the key parameters as well as other macroeconomic projections driving the Medium-Term Revenue and Expenditure Framework are indicative of gradually rebounding activities in both the national and local economy. The key macroeconomic assumptions underlying the 2027 BNSG Budget proposal are presented below:

- National Inflationary (CPI) rate of 15.90%;
- National Real GDP Growth Rate of 4.30%;
- Oil Price Actual \$65.00;
- Oil Price of US \$60 bench mark;
- Oil Production Bench mark 1.70M (BPD)
- Exchange rate ₦1,400/US\$
- Mineral Ratio 20%
- VAT at 7.5%
- Anticipated increase in Internally Generated Revenue (IGR) and sustained efforts to block revenue leakages.
- Sustained increase in FAAC inflows following the removal of fuel subsidy.
- Sustenance and improvement of Official Development Assistance (ODA) sources.
- Sustenance of the amortization plan.

#### **5.0 GUIDELINES FOR BUDGET PREPARATION**

**5.1 General Instructions:** The Benue State Government remains committed to improving the efficiency and quality of its spending. State expenditure will continue to be properly scrutinized to allow only essential spending and ensure value for money. We will also continue to strengthen the budget formulation, implementation, monitoring & evaluation processes, and look ahead for reforms that will overhaul the budgeting process.

5.2 Based on the foregoing, the Commission request the preparation budget proposals for the Financial Year 2027, which should be accompanied by the following requirements:

- i) All Public Sector Entities (PSEs) should keep their 2027 budget proposals within the stipulated presumed ceilings deduced from historical analysis as per attached details;

- ii) The 2027 budget proposals of PSEs should be submitted alongside the 2026 performance report, up to the month of September, 2026;
- iii) All PSEs should indicate their staff strength as at September, 2026 showing the staff disposition as per attached pro forma;
- iv) All PSEs responsible for collection of all forms of revenue must indicate their performance for 2026, and projections for the financial year 2027;
- v) All PSEs should seek inputs from the appropriate constituencies of the citizenry on all budgetary items being proposed;
- vi) All PSEs that have dealings with development partners intervening in any area covered by the budget, should link such development partner(s) to Benue State Budget and Economic Planning Commission for proper documentation and coordination, and should clearly state the description of the program for which the assistance is being proposed (items of Expenditure on which such assistance is to be expended), whether the assistance is being offered as a grant, counterpart fund or loan;
- vii) Counterpart funds will be made available to only MDAs that justify the projects/programs and make necessary provisions in their budget proposals;
- viii) All donor and counterpart funded programs/projects MUST submit their 2027 annual work plans to their mother MDAs for onward transmission to Benue State Budget and Economic Planning Commission. It is against their annual work plans that such programs/projects will be benchmarked.
- ix) It is important to note that public funds in whatever guise - donations, grants, credits, loans, and counterpart fund MUST be properly reported and accounted for through the instrumentality of Budget. Anything short of full disclosure is a disservice to the state, and can attract sanctions;
- x) In line with Medium-Term Sectoral Strategy (MTSS), all sectors should outline their projects and programs that will be carried out in the sector over a three-year period, and answer questions as: how much each project and program will cost; where the funding for the projects will come from; Who will execute the projects; and when to execute the projects or programs to completion (as per attached template). This will encourage allocation of votes to other deserving areas, and avoid wasting of resources and duplication of efforts for the same items and purposes. Similarly, this will encourage complementary roles and sector coordination for the overall growth of the sector, and the state.
- xi) Each Commissioner/Chief Executive/Accounting Officer shall, upon receipt of this Call Circular, make copies thereof available to the heads of all departments under his/her authority for strict compliance. It is important to note that budget is participatory.

- xii) Therefore, in preparing MDAs proposals, all departments within the PSE should meet for the consideration of same, and also ensure that relevant stakeholders fully participate in the preparation of proposals for submission;
- xiii) All PSEs should ensure that all capital projects are clearly and properly described as follows:
  - for road projects, specify the kilometers,
  - for purchases, mention exact number of items, and product brand;
  - for building construction, specify type & number of units with specification of applicable geo-code (council ward and local government areas) where such projects are either ongoing, or new projects; and the bill of quantity should be submitted for guidance, especially where such projects are new (see template attached);
- xiii) All PSEs should faithfully follow the codes on the template and, where there is any confusion, they should contact the Director of Budget in the Benue State Budget & Economic Planning Commission for clarity or guidance;
- xi) All budget submissions should be in conformity with the six segments of the Chart of Accounts:
  1. Administrative Segment (Organizational Code)
  2. Economic Code
  3. Function Code
  4. Program code
  5. Fund code
  6. Geo code

## **6.0 REVENUE PROJECTIONS.**

6.1 We have two major sources of revenue that needs to be properly reported in order to assist our budgeting process, viz: -

- i) Federation Accounts Allocation Committee (FAAC) Transfers and;
- ii) Independent Revenue which is generated internally.

6.2 The State Accountant-General will report on all the **Statutory FAAC Transfers**. Any other PSE that receives direct funds from the **Federation Account** and or the Federal Government should also ensure that such revenues are duly recorded and reported.

6.3 On the basis of the state Revenue Law, all PSEs should ensure that they submit reports on both revenues collected by them as well as those contracted out by Benue Internal Revenue Service.

6.4 All actual Revenue Receipts, Recurrent and Capital Expenditure Performance Reports for the year 2026 should cover the period **January to September 2026**. In addition, PSEs should make use of the performance template for Revenue, Recurrent and Capital Expenditures to submit their performances month by month up to September, 2026.

6.5 The Benue State Internal Revenue Service through the revenue consultant – Softnet Nigeria Limited has assured us of real time revenue reportage. Therefore, all revenue generating MDAs should close ranks with BIRS for up-to-date reportage of same.

## **7.0 EXPENDITURE ESTIMATES.**

7.1 **Personnel Cost:** All PSEs should use the approved minimum wage chart from **Jan to September, 2026 salary figures** and **staff strength** for year 2027 budget preparation. Any situation that may cause additional increment to salary figure beyond the Jan to September, 2026 salary amounts should be separately computed and submitted for defense.

7.2 **Over Head Cost:** The approved 2026 budget figures for overheads should be used as reference by PSEs giving attention to priorities to avoid extra budgetary expenditure on some heads. The perceived sub-heads frequently used should be given priority.

7.3 **Capital Expenditure:** The Proposed 2027 capital budget estimates should take cognizance of on-going projects in year 2026 that might likely roll over. New projects with Bills of Quantity should replace the ones with less priority, and should be in line with the state's Medium-Term Expenditure Framework (MTEF), and Medium-Term Sectoral Strategy.

7.4 **Capital Receipts:** All PSEs should state in details the kind of support to be received, from whom and for what purpose, whether they are:

- Loans: foreign or domestic
- Grants: foreign or domestic
- Counterpart: foreign or domestic
- What Expenditure line items on their budget the support is to be expended upon in Recurrent & Capital Expenditure.

## **8.0 BUDGET OF GOVERNMENT BUSINESS ENTERPRISES**

8.1 To sustain the gains of budgeting for Government Business Enterprises (GBEs), all Honorable Commissioners are kindly requested to ensure that GBEs

under their supervision (including those not funded directly from the state budget) should submit their 3-year revenue and expenditure estimates, and detailed 2027 budgets, in compliance with Benue State's Fiscal Responsibility Law (FRL) 2020. The Supervising Commissioner is required to ensure that the GBEs' budgets are submitted along with the Ministry's own budget to the Benue State Budget and Economic Planning Commission. These would be screened and revised if necessary, for consistency with the government's overall strategic thrust and subsequently presented to the State House of Assembly by the Governor, along with the BNSG Annual Budget.

## **9.0 SECTORAL COORDINATION AND STRATEGIES**

In order to promote sectoral coordination, MDAs are requested to revert back to their sectors, review their sectoral strategies in line with the BSDP 2025-2034, and the economic realities of the day to cause preparation of their budget proposals. This should be done in order to avoid duplication of efforts and waste of scarce resources.

## **10.0 NUTRITION SPECIFIC & SENSITIVE PROGRAMS**

One of the pillars of the HOPE Program is Food and Nutrition. Therefore, MDAs that implement nutrition specific & sensitive programs are requested to make budgetary provisions and allocations to nutrition expenditure. Budgetary provisions and allocations should be tagged using the "Nutrition Budget Tagging Reference and Guidance Manual". Such provisions must be consistent with state priorities contained in the Benue State Multisectoral Plan of Action for Food & Nutrition (BSMPFAN) 2025-2028.

## **11.0 BI-LATERAL BUDGET DISCUSSIONS**

Upon submission of MDAs' proposals, they would be reviewed for consistency and compliance with this Circular, as well as other relevant guidelines. Subsequently, bilateral meetings will hold as stated in this circular. The objective is to critically evaluate the submissions and finalize MDAs' 2027 budgets. Please note that all Ministries are required to come to the bi-lateral discussions with their relevant officials, and the officers that are directly involved in the preparation of their Budgets. Each MDA is to be led to the bilateral meetings by its Chief Executive and/or Accounting Officer.

## **12.0 TECHNICAL SUPPORT**

MDAs should note that their assigned Sector Officers will be available to provide required technical support towards preparing their 2027 Budgets. Nevertheless, it is hereby emphasized, for avoidance of doubt that the Chief Executive/Accounting Officer of each MDA takes responsibility for proper preparation and prompt submission of its budget.

## **13.0 SUBMISSION GUIDE.**

13.1 All proposals should be submitted in two (2) hard copies and two (2) soft copies (flash drive) using the attached IPSAS Templates on Revenue; Recurrent and Capital estimates.

13.2 All submissions should be made to the office of the **Director of Budget** in the Benue State Budget and Economic Planning Commission, and should be checked on submission by the officer covering such MDAs in the presence of the officer making the submission.

## **14.0. DEADLINE FOR SUBMISSION OF PROPOSALS**

All proposals should reach the **Director of Budget** in the Benue State Budget and Economic Planning Commission, on or before Friday **30<sup>th</sup> October, 2026**. Please note that Pre-Budget Meeting will be held on **Tuesday 3<sup>rd</sup> November, 2026**, while Ministerial Budget Defense by PSEs will commence on **Tuesday 10<sup>th</sup> November, 2026**.

Accept the assurances of my warm regards as we anticipate your compliance with the content of this circular, please.



**Prof. Jerome Andohol**  
Director-General/CEO