



BENUE STATE OF NIGERIA

2020 NO:.....

**A LAW TO MAKE PROVISIONS FOR THE
FINANCING OF THE APPROPRIATION FOR
THE YEAR ENDING THE THIRTY-FIRST DAY
OF DECEMBER, TWO THOUSAND AND
TWENTY AND FOR PURPOSES
CONNECTED THEREWITH**



BENUE STATE OF NIGERIA

2020 NO:

A BILL FOR

**A LAW TO MAKE PROVISIONS FOR THE FINANCING OF
THE APPROPRIATION FOR THE YEAR ENDING THE
THIRTY-FIRST DAY OF DECEMBER TWO THOUSAND
AND TWENTY AND FOR PURPOSES CONNECTED
THEREWITH.**



BENUE STATE OF NIGERIA

A BILL FOR

A LAW TO MAKE PROVISIONS FOR THE FINANCING OF THE APPROPRIATIONS FOR THE YEAR ENDING THE THIRTY-FIRST DAY OF TWO THOUSAND AND TWENTY AND FOR PURPOSES CONNECTED THEREWITH

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Date of Commencement

ENACTED by the House of Assembly of Benue State of Nigeria as follows;

1. This law may be cited as the REVENUE LAW 2020 and shall be deemed to have come into force on 1st January, 2020.
2. [1] The Accountant-General may, when authorized by warrant under the hand of the Governor, source income for the Consolidated Revenue Fund of the State, during the year ending the 31st December, 2020, any sum not exceeding in the aggregate **₦ 189,483,511,025 [One Hundred and Eighty Nine Billion, Four Hundred and Eighty three Million, Five Hundred and Eleven Thousand, Twenty Five Naira]** only.
[2] The sum specified above shall be generated from the sources set forth in PARTS A and C of the SCHEDULE to this Law as Revenue for the State.
[3] The sum specified in sub-section (1) above shall be appropriated for the services set forth in PART B of the SCHEDULE to this Law.
3. Notwithstanding anything contained in any Law or Authority in force in the State, all revenue generated and collected by a Ministry, Department or Agency (MDA) otherwise known as Public Sector Entity (PSE) shall be paid into the Consolidated Revenue Fund of the State before expenditures are made therefrom.

Title and Commencement

Source of Income
₦ 189,483,511,025

Payment of Internally
Generated Revenue into
Consolidated Revenue
Fund

SCHEDULE (Section 2 (2) (3))

PART A: REVENUE SOURCES

S/NO	REVENUE SOURCES	AMOUNT (N)
1	Statutory Allocation	42,760,945,940
2	FAAC Special Allocations	1,944,224,508
3	Value Added Tax (VAT)	13,973,148,100
4	Internally Generated Revenue	31,885,665,929
5	Investment Income	
6	Excess Crude Oil	2,000,000,000
7	Budget Augmentation	
8	Transfer to Fund Recurrent	9,838,443,477
9	Gain on Foreign Exchange	2,140,253,677
10	Transfer To Fund Recurrent Expenditure	
11	PAYE (Commercial)	139,550,000
12	Revenue from Institutions and Boards	5,348,000,000
13	Domestic Aid and Grants	20,253,314,601.00
14	Foreign Aid and Grants	16,090,913,816.85
15	Domestic Loans / Deficit Financing	40,000,000,000
16	Extra Ordinary Items	3,109,050,976
	TOTAL	189,483,511,025

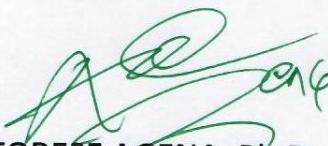
PART B: APPROPRIATION

S/NO	REVENUE SOURCES	
1	Recurrent Expenditure	114,548,525,887
2	Capital Expenditure	74,934,985,138
	TOTAL	189,483,511,025


PART C: DEFICIT FINANCING

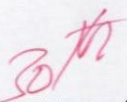
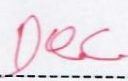
S/NO	REVENUE SOURCES	AMOUNT
1	Domestic Loans/ Deficit Financing	40,000,000,000
2	Extra Ordinary Items	3,109,050,976
	TOTAL	43,109,050,976

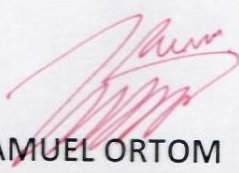
This Printed impression has been carefully compared by me with the Bill which passed the State Legislature and found to be a true and correctly printed copy of the said Bill.


TORESE AGENA, PH.D
Clerk of the House.

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


RT. TITUS TYOAPINE UBA
Speaker
Benue State House of Assembly

I assent / withhold assent this  day of  2019.


SAMUEL ORTOM
Governor
Benue State of Nigeria.



BENUE STATE OF NIGERIA

2020 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 TWENTY AND
FOR PURPOSES CONNECTED THEREWITH**



BENUE STATE OF NIGERIA

2020 NO:

A BILL FOR

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



BENUE STATE OF NIGERIA

A BILL FOR

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

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Date of Commencement

ENACTED by the House of Assembly of Benue State of Nigeria as follows;

- | | | |
|----|---|---|
| 1. | This law may be cited as the Recurrent Expenditure Law 2020 and shall be deemed to have come into force on 1 st January, 2020. | Title and Commencement |
| 2. | [1] The Accountant-General may, when authorized by a warrant under the hand of the Governor, issue from the Consolidated Revenue Fund of the State, during the year ending the 31 st December, 2020 any sum not exceeding in the aggregate [One Hundred and Fourteen Billion, five hundred and Forty Eight Million, Five Hundred and Twenty Five Thousand, Eight Hundred and Eighty seven Naira] (₦ 114,548,525,887) only as Recurrent Expenditure.

[2] The sum specified above shall be appropriated to the Heads of Expenditure as set out in the SCHEDULE to this law. | Appropriation of
₦ 114,548,525,887

Payment of allowances
through Salary

Restriction of withdrawal
from Consolidated Revenue
Fund |
| 3. | All Allowances Approved in the Estimates, except Travelling allowances, shall be paid to the beneficiary through salary on monthly basis. | |
| 4. | No amount set out in the schedule to this Law or part thereof shall be withdrawn from the Consolidated Revenue Fund after the 31 st December, 2019. | |

SCHEDULE:

S/No	SECTORAL CODE	RECURRENT EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	022000700500	17,293,975,102	Debt Management Office
2	012400100100	12,168,560,642	Bureau of Internal Affairs and Special Services (BIASS)
3	022000100100	11,993,000,000	Ministry of Finance
4	012500100400	7,055,525,000	Bureau of Salaries and Pensions
5	051705400100	5,545,608,842	Benue State Teaching Service Board
6	014900100100	4,671,230,649	Benue State Pension Commission
7	052102700100	4,560,858,000	Benue State Primary Health Care Board
8	051702100100	4,386,702,129	Benue State University (BSU), Makurdi
9	022000700100	4,326,132,784	Office of the Accountant-General
10	011100100100	3,157,168,366	Government House Administration
11	011103500100	2,728,763,303	Local Government Pension Board
12	052100100100	2,611,390,307	Ministry of Health and Human Services
13	012500200400	2,226,000,000	Pension Transition Management Authority
14	011200100100	2,033,915,608	Benue State House of Assembly
15	052110200100	2,021,345,320	Hospital Management Board
16	052102600100	1,939,107,360	Benue State University Teaching Hospital (BSUTH)
17	011101300100	1,745,691,934	Office of the Secretary to State Government (SSG)
18	052100200100	1,736,000,000	Benue State Health Insurance Agency
19	031800700100	1,613,125,921	High Court of Justice
20	011100100200	1,495,819,384	Deputy Governor's Office
21	051701900100	1,468,121,934	College of Education, Katsina-Ala
22	022000800100	1,402,188,650	Benue State Internal Revenue Service (BIRS)
23	051702100100	1,343,732,804	College of Education Oju
24	051701800100	1,115,196,730	Benue State Polytechnic, Ugbokolo
25	051702100200	989,720,142	Benue State University College of Health Sciences

26	055100100100	914,484,033	Bureau of Local Government and Chieftaincy Affairs
27	021502100100	906,846,108	Akperan Orshi College of Agriculture, Yandev.
28	051700300100	676,985,341	Benue State Universal Basic Education Board (SUBEB)
29	051400100102	627,529,530	Benue State Community and Social Development Agency
30	012500100100	548,855,000	Office of the Head of Service (HOS)
31	012300100100	490,052,864	Ministry of Information, culture and tourism
32	051705700100	449,651,113	Akawe Torkula College of Advanced and Professional Studies, Makurdi
33	014800100100	434,427,298	Benue State Independent Electoral Commission (BSIEC)
34	014700100200	418,093,317	Local Government Service Commission
35	021500100100	408,402,500	Ministry of Agriculture and Natural Resources
36	031800400100	406,686,875	Ministry of Justice
37	026000100100	398,486,812	Ministry of Lands, Survey and Solid Minerals
38	051705500100	383,323,040	Benue State Science and Technical Education Board
39	012300400100	356,131,482	Radio Benue Corporation
40	023800100100	334,724,351	Benue State Planning Commission
41	051705600100	322,116,318	Benue State Scholarship Board
42	053905100200	293,546,228	Ministry of Youth and Sports Development
43	051700900100	292,256,492	Benue State Examinations Board
44	025200100100	287,730,800	Ministry of Water Resources and Environment
45	021510200100	248,980,778	Benue State Agriculture and Rural Development Authority (BNARDA)
46	012500100200	231,353,448	Bureau of Establishment and Management Services
47	025300200100	226,027,925	Ministry of Rural Development and Cooperatives
48	053905100100	220,254,528	Benue State Sports Council

49	051701000100	213,757,615	Agency for Adult and Non-Formal Education
50	025210200100	209,171,760	Benue State Water Board
51	031801100100	197,476,554	Customary Court of Appeal
52	023400100100	195,929,495	Ministry of Works and Transport
53	014000100100	176,113,194	Office of the Auditor-General of the State
54	051700100100	166,650,943	Ministry of Education
55	011102100400	159,800,000	Liaison Office Abuja/Lodge
56	011200200100	144,521,192	Benue State House of Assembly Service Commission
57	012301300100	141,240,118	Benue Printing and Publishing Corporation (BPPC)
58	022200100100	125,381,972	Ministry of Industry, Trade and Investment
59	025210400100	118,081,441	Benue State Environmental Sanitation Authority
60	051400100100	113,143,361	Ministry of Women Affairs and Social Development
61	023600400100	98,054,732	Benue State Council For Arts and Culture
62	032600100100	96,071,140	Judicial Service Commission
63	012500500100	95,472,000	Bureau of Manpower Development and Training
64	022800100100	91,645,000	Ministry of Energy, Science and Technology
65	025300100100	77,774,351	Ministry of Housing and Urban Development
66	012500100400	71,418,800	Bureau of Service Welfare
67	011103300100	69,127,520	Benue State Aids Control Agency (BENSACA)
68	014000100100	65,241,800	Local Government Audit Department
69	025210300100	61,365,703	Benue State Rural Water Supply and Sanitation Agency
70	025305600100	44,068,412	Benue State Urban Development Board
71	051305300102	39,856,763	Benue State Rehabilitation Board, Apir
72	051700800100	32,978,341	Benue State Library Board
73	014700100100	31,892,726	Benue State Civil Service Commission
74	011103800100	31,162,324	Christian Pilgrims Welfare Board (CPWB)

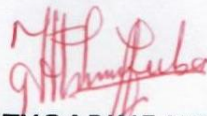
75	011101700100	29,726,000	Office of the Secretary to State Government - (EXCO)
76	011102100500	28,841,332	Bureau of Archives, Research and Documentation
77	011100500100	19,502,100	Development Cooperations, Sustainable Development Goals (SDGs)
78	011102100200	18,412,400	Liaison Office Lagos
79	023605200100	14,065,480	Benue State Tourism Board
80	011103700100	12,600,827	Muslim Pilgrims Welfare Board (MPWB)
81	011102100300	10,962,000	Liaison Office Kaduna
82	012305500100	10,794,482	Government Printing Department
83	032600700100	9,666,272	Citizens Mediation Centre, Makurdi
84	011101300200	7,729,000	Bureau of Political - SSG
85		6,110,644	Benue State Sports Marketing and Lottery Board
86	011100800100	3,414,000	Benue State Emergency Management Agency (BESEMA)
87	022800100300	2,200,000	Business and Engineering Skills Training (BEST) Centre
88	011101300300	1,277,000	Bureau of Research and Policy Analysis (REPA) - SSG
	TOTAL	114,548,525,887	

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.



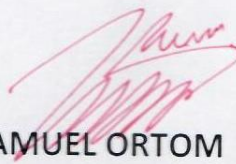
TORESE AGENA, PH.D
Clerk of the House.

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



RT. TITUS TYOAPINE UBA
Speaker
Benue State House of Assembly

I assent / withhold assent this 30th day of Dec 2019.



SAMUEL ORTOM
Governor
Benue State of Nigeria.



BENUE STATE OF NIGERIA

2020 NO:.....

**A LAW TO MAKE PROVISIONS FOR
THE APPROPRIATION OF CAPITAL
EXPENDITURE FOR THE YEAR ENDING
THE THIRTY-FIRST DAY OF DECEMBER,
TWO THOUSAND AND TWENTY AND
FOR PURPOSES CONNECTED
THEREWITH**



BENUE STATE OF NIGERIA

2019 NO:

A BILL FOR

**A LAW TO MAKE PROVISIONS FOR THE
APPROPRIATION OF CAPITAL EXPENDITURE FOR THE
YEAR ENDING THE THIRTY-FIRST DAY OF DECEMBER
TWO THOUSAND AND NINETEEN AND FOR PURPOSES
CONNECTED THEREWITH**



BENUUE STATE OF NIGERIA

A BILL FOR

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

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Date of Commencement

ENACTED by the House of Assembly of Benue State of Nigeria as follows;

1. This law may be cited as the Capital Expenditure Law 2019 and shall be deemed to have come into force on 1st January, 2019. **Title and Commencement**

2. [1] The Accountant-General may, when authorized by warrant under the hand of the Governor, issue from the Consolidated Revenue Fund of the State, during the year ending the 31st December, 2019, any sum not exceeding in the aggregate **[Seventy Four Billion, Nine Hundred and Thirty Four Million, Nine Hundred and Eighty Five Thousand, One Hundred and Thirty Eight Naira] (₦74, 934,985,138)** only as Capital Expenditure. **Appropriation of ₦74, 934,985,138,**

[2] The sum specified above shall be appropriated to the Heads of Expenditure as set out in the SCHEDULE to this law.

3. No amount set out or part thereof shall be withdrawn from the Consolidated Revenue Fund after the 31st December, 2019. **Restriction of withdrawal from Consolidated Revenue Fund**

SCHEDULE:

S/No	SECTORAL CODE	RECURRENT EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	023400100100	22,738,647,061	Ministry of Works and Transport
2	025300200100	8,287,051,644	Ministry of Rural Development and Cooperatives
3	023800100100	6,751,680,081	Benue State Planning Commission
4	051700300100	5,269,065,105	Benue State Universal Basic Education Board (SUBEB)
5	021500100100	4,421,600,000	Ministry of Agriculture and Natural Resources
6	025200100100	3,438,000,000	Ministry of Water Resources and Environment
7	026000100100	3,394,560,000	Ministry of Lands, Survey and Solid Minerals
8	011100500100	2,872,467,999	Development Cooperations, Sustainable Development Goals (SDGs)
9	051700100100	2,047,696,000	Ministry of Education
10	052100100100	1,915,040,000	Ministry of Health and Human Services
11	012300100100	1,764,284,231	Ministry of Information, culture and tourism
12	052102700100	1,238,181,200	Benue State Primary Health Care Board
13	025300100100	1,135,000,000	Ministry of Housing and Urban Development
14	053905100200	1,014,209,319	Ministry of Youth and Sports Development
15	022800100100	936,000,000	Ministry of Energy, Science and Technology

16	011200100100	924,000,000	Benue State House of Assembly
17	022200100100	533,720,000	Ministry of Industry, Trade and Investment
18	021510200100	423,257,600	Benue State Agriculture and Rural Development Authority (BNARDA)
19	012400100100	400,000,000	Bureau of Internal Affairs and Special Services (BIASS)
20	052102600100	398,160,000	Benue State University Teaching Hospital (BSUTH)
21	051701900100	385,368,000	College of Education, Katsina-Ala
22	025210300100	356,000,000	Benue State Rural Water Supply and Sanitation Agency
23	022000800100	315,800,000	Benue State Internal Revenue Service (BIRS)
24	051400100100	307,240,000	Ministry of Women Affairs and Social Development
25	051705700100	301,636,080	Akawe Torkula College of Advanced and Professional Studies, Makurdi
26	051702100100	286,400,000	College of Education Oju
27	011100100100	270,800,000	Government House Administration
28	051702100100	250,000,000	Benue State University (BSU), Makurdi
29	012500100400	246,700,000	Bureau of Service Welfare
30	022000100100	222,740,000	Ministry of Finance

31	031800700100	178,960,000	High Court of Justice
32	011100100200	173,600,000	Deputy Governor's Office
33	014800100100	166,832,000	Benue State Independent Electoral Commission (BSIEC)
34	051702100200	147,141,427	Benue State University College of Health Sciences
35	031800400100	141,600,000	Ministry of Justice
36	021502100100	139,820,640	Akperan Orshi College of Agriculture, Yandev.
37	031801100100	117,880,000	Customary Court of Appeal
38	011200200100	105,016,000	Benue State House of Assembly Service Commission
39	011103700100	96,000,000	Muslim Pilgrims Welfare Board (MPWB)
40	022000700100	95,624,064	Office of the Accountant-General
41	011103800100	88,000,000	Christian Pilgrims Welfare Board (CPWB)
42	055100100100	87,720,000	Bureau of Local Government and Chieftaincy Affairs
43	011101300100	72,956,800	Office of the Secretary to State Government (SSG)
44	051701800100	68,000,000	Benue State Polytechnic, Ugbokolo
45	014700100100	51,600,000	Benue State Civil Service Commission
46	051305300102	51,200,000	Benue State Rehabilitation Board, Apir

47	011100800100	48,000,000	Benue State Emergency Management Agency (BESEMA)
48	025210400100	43,200,000	Benue State Environmental Sanitation Authority
49	032600100100	40,000,000	Judicial Service Commission
50	022000700500	30,600,000	Debt Management Office
51	011102100500	28,580,000	Bureau of Archives, Research and Documentation
52	014700100200	26,065,088	Local Government Service Commission
53	051705400100	21,120,000	Benue State Teaching Service Board
54	011101300200	14,240,000	Bureau of Political - SSG
55	012500200400	13,736,000	Pension Transition Management Authority
56	025210200100	8,000,000	Benue State Water Board
57	023605200100	7,376,000	Benue State Tourism Board
58	011102100300	6,800,000	Liaison Office Kaduna
59	014000100100	5,440,000	Local Government Audit Department
60	012500100400	4,580,000	Bureau of Salaries and Pensions
61	011103500100	4,000,000	Local Government Pension Board
62	051705500100	2,244,800	Benue State Science and Technical Education Board

63	012500500100	1,508,000	Bureau of Manpower Development and Training
64	014000100100	1,160,000	Office of the Auditor-General of the State
65	011101300300	800,000	Bureau of Research and Policy Analysis (REPA) - SSG
66	052110200100	280,000	Hospital Management Board
67	011103300100	-	Benue State Aids Control Agency (BENSACA)
68	012500100100	-	Office of the Head of Service (HOS)
69	012500100200	-	Bureau of Establishment and Management Services
70	012305500100	-	Government Printing Department
71	012300400100	-	Radio Benue Corporation
72	012301300100	-	Benue Printing and Publishing Corporation (BPPC)
73	011101700100	-	Office of the Secretary to State Government - (EXCO)
74	011102100200	-	Liaison Office Lagos
75	011102100400	-	Liaison Office Abuja/Lodge
76	014900100100	-	Benue State Pension Commission
77	025305600100	-	Benue State Urban Development Board

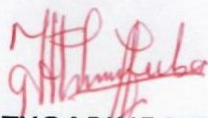
78	022800100300	-	Business and Engineering Skills Training (BEST) Centre
79	032600700100	-	Citizens Mediation Centre, Makurdi
80	051701000100	-	Agency for Adult and Non-Formal Education
81	051705600100	-	Benue State Scholarship Board
82	051700900100	-	Benue State Examinations Board
83	051700800100	-	Benue State Library Board
84	053905100100	-	Benue State Sports Council
85	051400100102	-	Benue State Community and Social Development Agency
86	052100200100	-	Benue State Health Insurance Agency
87		-	Benue State Sports Marketing and Lottery Board
88	023600400100		Benue State Council For Arts and Culture
		74,934,985,138	TOTAL

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.



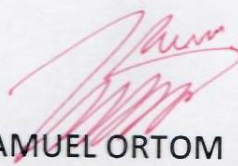
TORESE AGENA, PH.D
Clerk of the House.

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



RT. TITUS TYOAPINE UBA
Speaker
Benue State House of Assembly

I assent / withhold assent this 30th day of Dec 2019.



SAMUEL ORTOM
Governor
Benue State of Nigeria.