



# **BENUE STATE OF NIGERIA**

**2019 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 NINETEEN AND  
FOR PURPOSES CONNECTED THEREWITH**





# **BENUE STATE OF NIGERIA**

**2019 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 NINETEEN AND  
FOR PURPOSES CONNECTED  
THEREWITH**





## BENUE STATE OF NIGERIA

**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**

( )

**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 1<sup>st</sup> January, 2019.
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 31<sup>st</sup> December, 2019, any sum not exceeding in the aggregate [**Ninety Billion, Four Hundred and Twelve Million, Fifty-Three Thousand, Seven Hundred and Ninety-Two Naira**] (**₦90,412,053,792**) only as Capital Expenditure.

**Title and Commencement**

**Appropriation of ₦90, 412,053,792**

[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 No amount set out or part thereof shall be withdrawn from the Consolidated Revenue Fund after the 31<sup>st</sup> December, 2019.

**Restriction of  
withdrawal  
from  
Consolidated  
Revenue Fund**

**SCHEDULE:**

S/NO	SECTORAL CODE	CAPITAL EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	023400100100	<b>23,459,929,361</b>	Ministry of Works, Transport and Energy
2	025300200100	<b>21,286,385,638</b>	Ministry of Rural Development and Cooperatives
3	051700300100	<b>6,586,331,381</b>	Benue State Universal Basic Education Board (SUBEB)
4	025200100100	<b>4,906,400,000</b>	Ministry of Water Resources and Environment
5	021500100100	<b>3,779,500,000</b>	Ministry of Agriculture and Natural Resources
6	023800100100	<b>3,456,600,101</b>	Benue State Planning Commission
7	011100500100	<b>3,180,000,000</b>	Development Cooperations, Sustainable Development Goals (SDGs)
8	051700100100	<b>2,812,258,414</b>	Ministry of Education, Science & Technology
9	052100100100	<b>1,876,131,607</b>	Ministry of Health and Human Services
10	052102700100	<b>1,567,726,500</b>	Benue State Primary Health Care Board
11	053905100200	<b>1,445,283,372</b>	Bureau of Youth and Sports Development
12	026000100100	<b>1,150,000,000</b>	Ministry of Lands, Survey and Solid Minerals
13	025300100100	<b>1,148,780,000</b>	Ministry of Housing and Urban Development
14	055100100100	<b>1,012,360,000</b>	Bureau of Local Government and Chieftaincy Affairs
15	011200100100	<b>1,005,000,000</b>	Benue State House of Assembly
16	022000100100	<b>941,250,000</b>	Ministry of Finance
17	025210300100		Benue State Rural Water Supply and



		<b>700,243,000</b>	Sanitation Agency
18	022200100100	<b>682,150,000</b>	Ministry of Industry, Trade and Investment
19	051702100100	<b>664,500,000</b>	Benue State University (BSU), Makurdi
20	023600100100	<b>580,000,000</b>	Ministry of Arts, Culture and Tourism
21	011100100100	<b>529,500,000</b>	Government House Administration
22	031800700100	<b>523,800,000</b>	High Court of Justice
23	052102600100	<b>499,700,000</b>	Benue State University Teaching Hospital (BSUTH)
24	051701900100	<b>445,609,569</b>	College of Education, Katsina-Ala
25	021510200100	<b>420,000,000</b>	Benue State Agriculture and Rural Development Authority (BNARDA)
26	012500100400	<b>409,050,000</b>	Bureau of Service Welfare
27	051400100100	<b>400,850,000</b>	Ministry of Women Affairs and Social Development
28	014800100100	<b>381,372,000</b>	Benue State Independent Electoral Commission (BSIEC)
29	051705700100	<b>377,045,100</b>	Akawe Torkula College of Advanced and Professional Studies, Makurdi
30	025305600100	<b>359,000,000</b>	Benue State Urban Development Board
31	012300100100	<b>347,500,000</b>	Ministry of Information and Orientation
32	011100800100	<b>330,000,000</b>	Benue State Emergency Management Agency (BESEMA)
33	012500500100	<b>301,885,000</b>	Bureau of Manpower Development and Training
34	011100100200	<b>300,000,000</b>	Deputy Governor's Office
35	031801100100	<b>260,411,000</b>	Customary Court of Appeal
36	051702100100	<b>217,000,000</b>	College of Education Oju
37	031800400100	<b>197,000,000</b>	Ministry of Justice
38	021502100100		AkperanOrshi College of Agriculture,



		<b>184,280,000</b>	Yandev.
39	051701800100	<b>170,000,000</b>	Benue State Polytechnic, Ugbokolo
40	012301300100	<b>160,250,000</b>	Benue Printing and Publishing Corporation (BPPC)
41	032600100100	<b>145,000,000</b>	Judicial Service Commission
42	022000700100	<b>136,500,000</b>	Office of the Accountant-General
43	011200200100	<b>131,270,000</b>	Benue State House of Assembly Service Commission
44	022000800100	<b>125,950,000</b>	Benue State Internal Revenue Service (BIRS)
45	011103700100	<b>125,000,000</b>	Muslim Pilgrims Welfare Board (MPWB)
46	051305300102	<b>114,000,000</b>	Benue State Rehabilitation Board, Apir
47	011103800100	<b>105,000,000</b>	Christian Pilgrims Welfare Board (CPWB)
48	051702100200	<b>94,573,000</b>	Benue State University College of Health Sciences
49	011101300100	<b>70,196,000</b>	Office of the Secretary to State Government (SSG)
50	025210400100	<b>54,000,000</b>	Benue State Environmental Sanitation Authority
51	051705400100	<b>50,000,000</b>	Benue State Teaching Service Board
52	051700800100	<b>41,415,000</b>	Benue State Library Board
53	012300400100	<b>28,000,000</b>	Radio Benue Corporation
54	025210200100	<b>20,000,000</b>	Benue State Water Board
55	011101300200	<b>19,800,000</b>	Bureau of Political – SSG
56	011102100500	<b>18,100,000</b>	Bureau of Archives, Research and Documentation
57	023600400100	<b>17,767,750</b>	Benue State Council for Arts and Culture
58	014700100100	<b>16,719,000</b>	Benue State Civil Service Commission
59	023605200100	<b>10,720,000</b>	Benue State Tourism Board



60	014700100200	<b>10,360,000</b>	Local Government Service Commission
61	011102100300	<b>8,500,000</b>	Liaison Office Kaduna
62	011103500100	<b>6,000,000</b>	Local Government Pension Board
63	012500100400	<b>2,150,000</b>	Bureau of Salaries and Pensions
64	051705500100	<b>2,113,000</b>	Benue State Science and Technical Education Board
65	014000100100	<b>1,450,000</b>	Office of the Auditor-General of the State
66	011101300300	<b>1,000,000</b>	Bureau of Research and Policy Analysis (REPA) - SSG
67	014000100100	<b>938,000</b>	Local Government Audit Department
68	052110200100	<b>450,000</b>	Hospital Management Board
69	011103300100		Benue State Aids Control Agency (BENSACA)
70	011100600100		Benue State Social Investment Programme
71	012500100100		Office of the Head of Service (HOS)
72	012500100200		Bureau of Establishment and Management Services
73	012305500100		Government Printing Department
74	012300300100		Benue State Television Corporation (BNTV)
75	012400100100		Bureau of Internal Affairs and Special Services (BIASS)
76	011101700100		Office of the Secretary to State Government - (EXCO)
77	011102100200		Liaison Office Lagos
78	011102100400		Liaison Office Abuja/Lodge
79	021500100200		Benue State Tractor Hiring Agency (BENTHA)
80	022800100300		Business and Engineering Skills Training (BEST) Centre
81	032600700100		Citizens Mediation Centre, Makurdi
82	051701000100		Agency for Adult and Non-Formal Education
83	051705600100		Benue State Scholarship Board



84	051700900100		Benue State Examinations Board
85	053905100100		Benue State Sports Council
86	051400100102		Benue State Community and Social Development Agency

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.



**HON. TITUS TYOAPINE UBA**  
*Speaker*  
Benue State House of Assembly

I assent / withhold assent this 29<sup>th</sup> day of March 2019.



**SAMUEL ORTOM**  
*Governor*  
Benue State of Nigeria.





**BENUE STATE OF NIGERIA**

2019 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 NINETEEN AND  
FOR PURPOSES CONNECTED THEREWITH.**





## BENUE STATE OF NIGERIA

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

( )

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 2019 and shall be deemed to have come into force on 1<sup>st</sup> January, 2019. **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<sup>st</sup> December, 2019 any sum not exceeding in the aggregate **[One Hundred and Nine Billion, Three Hundred and Thirty-Two Million, Nine Hundred and Ninety Thousand, One Hundred and Eighteen Naira](N109,332,990,118)** only as Recurrent Expenditure. **Appropriation of N109,332,990,118**



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

Payment of allowances through Salary

3. All Allowances Approved in the Estimates, except Travelling allowances, shall be paid to the beneficiary through salary on monthly basis.

Restriction of withdrawal from Consolidated Revenue Fund

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<sup>st</sup> December, 2019.

**SCHEDULE:**

S/No	SECTORAL CODE	RECURRENT EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	012400100100	15,187,719,733	Bureau of Internal Affairs and Special Services (BIASS)
2	012500100400	12,475,301,513	Bureau of Salaries and Pensions
3	022000700100	9,810,720,921	Office of the Accountant-General
4	051705400100	7,521,024,203	Benue State Teaching Service Board
5	022000100100	7,055,351,200	Ministry of Finance
6	051702100100	6,241,567,465	Benue State University (BSU), Makurdi
7	011103500100	4,024,183,317	Local Government Pension Board
8	052100100100	3,581,598,599	Ministry of Health and Human Services
9	011100100100	3,026,500,178	Government House Administration
10	052110200100	2,721,267,819	Hospital Management Board



11	052102600100	2,604,881,800	Benue State University Teaching Hospital (BSUTH)
12	031800700100	2,363,235,023	High Court of Justice
13	011101300100	2,312,075,093	Office of the Secretary to State Government (SSG)
14	011200100100	2,287,563,828	Benue State House of Assembly
15	051701900100	2,198,168,942	College of Education, Katsina-Ala
16	051702100100	1,929,817,389	College of Education Oju
17	014800100100	1,786,385,505	Benue State Independent Electoral Commission (BSIEC)
18	051701800100	1,722,740,185	Benue State Polytechnic, Ugbokolo
19	011100100200	1,489,299,384	Deputy Governor's Office
20	051702100200	1,385,477,728	Benue State University College of Health Sciences
21	021502100100	1,327,801,168	AkperanOrshi College of Agriculture, Yandev.
22	051700300100	1,208,250,934	Benue State Universal Basic Education Board (SUBEB)
23	022000800100	1,084,013,041	Benue State Internal Revenue Service (BIRS)
24	021500100100	804,449,000	Ministry of Agriculture and Natural Resources
25	031800400100	779,143,615	Ministry of Justice
26	051700100100	755,760,593	Ministry of Education, Science & Technology
27	052102700100	750,974,000	Benue State Primary Health Care Board



28	055100100100	658,739,775	Bureau of Local Government and Chieftaincy Affairs
29	051705700100	587,126,232	Akawe Torkula College of Advanced and Professional Studies, Makurdi
30	012500100100	561,865,000	Office of the Head of Service (HOS)
31	051705500100	527,597,352	Benue State Science and Technical Education Board
32	011200200100	503,404,162	Benue State House of Assembly Service Commission
33	051701000100	459,632,222	Agency for Adult and Non-Formal Education
34	053905100100	454,223,407	Benue State Sports Council
35	023800100100	389,706,204	Benue State Planning Commission
36	012300400100	378,745,762	Radio Benue Corporation
37	012500100200	375,805,119	Bureau of Establishment and Management Services
38	053905100200	362,711,119	Bureau of Youth and Sports Development
39	031801100100	360,828,706	Customary Court of Appeal
40	021510200100	333,470,530	Benue State Agriculture and Rural Development Authority (BNARDA)
41	051705600100	327,115,000	Benue State Scholarship Board
42	025200100100	326,027,500	Ministry of Water Resources and Environment
43	051700900100	322,344,637	Benue State Examinations Board
44	023400100100	308,994,561	Ministry of Works, Transport and Energy



45	012300100100	<b>278,515,576</b>	Ministry of Information and Orientation
46	025300200100	<b>260,276,399</b>	Ministry of Rural Development and Cooperatives
47	025210200100	<b>248,407,784</b>	Benue State Water Board
48	051400100102	<b>234,892,530</b>	Benue State Community and Social Development Agency
49	014000100100	<b>214,801,614</b>	Office of the Auditor-General of the State
50	026000100100	<b>183,752,448</b>	Ministry of Lands, Survey and Solid Minerals
51	011102100400	<b>176,100,000</b>	Liaison Office Abuja/Lodge
52	023600100100	<b>174,806,910</b>	Ministry of Arts, Culture and Tourism
53	012301300100	<b>167,250,000</b>	Benue Printing and Publishing Corporation (BPPC)
54	011103300100	<b>166,888,520</b>	Benue State Aids Control Agency (BENSACA)
55	051400100100	<b>152,810,271</b>	Ministry of Women Affairs and Social Development
56	022200100100	<b>151,828,368</b>	Ministry of Industry, Trade and Investment
57	025210400100	<b>137,779,218</b>	Benue State Environmental Sanitation Authority
58	023600400100	<b>130,453,097</b>	Benue State Council for Arts and Culture
59	032600100100	<b>118,240,952</b>	Judicial Service Commission
60	025300100100	<b>96,630,623</b>	Ministry of Housing and Urban Development
61	014000100100	<b>89,962,000</b>	Local Government Audit Department



62	025210300100	<b>87,643,477</b>	Benue State Rural Water Supply and Sanitation Agency
63	012500100400	<b>62,647,800</b>	Bureau of Service Welfare
64	051305300102	<b>62,397,645</b>	Benue State Rehabilitation Board, Apir
65	025305600100	<b>61,530,642</b>	Benue State Urban Development Board
66	011100500100	<b>46,847,900</b>	Development Cooperations, Sustainable Development Goals (SDGs)
67	012500500100	<b>45,972,000</b>	Bureau of Manpower Development and Training
68	051700800100	<b>39,928,569</b>	Benue State Library Board
69	014700100200	<b>34,080,891</b>	Local Government Service Commission
70	011102100500	<b>33,680,087</b>	Bureau of Archives, Research and Documentation
71	014700100100	<b>33,513,104</b>	Benue State Civil Service Commission
72	011103800100	<b>29,080,667</b>	Christian Pilgrims Welfare Board (CPWB)
73	011101700100	<b>28,726,000</b>	Office of the Secretary to State Government - (EXCO)
74	011103700100	<b>20,673,280</b>	Muslim Pilgrims Welfare Board (MPWB)
75	011102100200	<b>18,158,800</b>	Liaison Office Lagos
76	023605200100	<b>15,106,000</b>	Benue State Tourism Board
77	012305500100	<b>13,173,408</b>	Government Printing Department
78	011102100300	<b>11,929,000</b>	Liaison Office Kaduna



79	011101300200	10,464,300	Bureau of Political - SSG
80	032600700100	9,666,272	Citizens Mediation Centre, Makurdi
81	011101300300	5,004,500	Bureau of Research and Policy Analysis (REPA) - SSG
82	011100800100	3,960,000	Benue State Emergency Management Agency (BESEMA)
83	022800100300	1,800,000	Business and Engineering Skills Training (BEST) Centre
84	011100600100	-	Benue State Social Investment Programme
85	012300300100	-	Benue State Television Corporation (BNTV)
86	021500100200	-	Benue State Tractor Hiring Agency (BENTHA)
		109,332,990,118	TOTAL

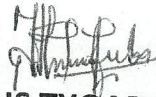


This Printed impression has been carefully compared by me with the Bill which passed the State Legislature and found to be a true and correctly printed copy of the said Bill.



**TORESE AGENA, Ph.D.**  
Clerk of the House.

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



**HON. TITUS TYOAPINE UBA**  
*Speaker*  
Benue State House of Assembly

I assent / withhold assent this 29<sup>th</sup> day of March 2019.



**SAMUEL ORTOM**  
*Governor*  
Benue State of Nigeria.





**BENUE STATE OF NIGERIA**

**2019 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 NINETEEN  
AND FOR PURPOSES CONNECTED THEREWITH.**





## BENUE STATE OF NIGERIA

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

( )

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 2019 and shall be deemed to have come into force on 1<sup>st</sup> January, 2019.
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 31<sup>st</sup> December, 2019, any sum not exceeding in the aggregate **₦199,745,043,910.00 [One Hundred and Ninety-Nine Billion, Seven Hundred and Forty-Five Million, Forty-Three Thousand, Nine Hundred and Ten 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.

Title and Commencement

Source of Income  
**₦199,745,043,910.00**



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.

**Payment of Internally  
Generated Revenue  
into Consolidated  
Revenue Fund**

**SCHEDULE (Section 2 (2) (3))**

**PART A: REVENUE SOURCES**

<b>S/NO</b>	<b>REVENUE SOURCES</b>	<b>AMOUNT (N)</b>
1	Statutory Allocation	58,124,843,615
2	FAAC Special Allocations	2,567,827,265
3	Value Added Tax (VAT)	14,964,829,171
4	Internally Generated Revenue	35,245,451,930
5	Investment Income	-
6	Excess Crude Oil	3,000,000,000
7	Budget Augmentation	-
8	Subsidy Savings	-
9	Gain on Foreign Exchange	2,790,380,807
10	PAYE (Commercial)	5,131,558,631
11	Revenue from Institutions and Boards	1,426,000,000
12	Domestic Aid and Grants	16,815,116,339
13	Foreign Aid and Grants	18,933,009,728
14	Domestic Loans / Deficit Financing	39,898,067,474
15	Extra Ordinary Items	756,958,950
	<b>TOTAL</b>	<b>199,745,043,910</b>



**PART B: APPROPRIATION**

<b>S/NO</b>	<b>REVENUE SOURCES</b>	
1	Recurrent Expenditure	109,332,990,118
2	Capital Expenditure	90,412,053,792
	<b>TOTAL</b>	<b>199,745,043,910</b>

**PART C: DEFICIT FINANCING**

<b>S/NO</b>	<b>REVENUE SOURCES</b>	<b>AMOUNT</b>
1	Domestic Loans/ Deficit Financing	39,898,067,474
2	Extra Ordinary Items	756,958,950
	<b>TOTAL</b>	<b>40,655,026,424</b>



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.



**HON. TITUS TYOAPINE UBA**  
*Speaker*  
Benue State House of Assembly

I assent / withhold assent this 29<sup>th</sup> day of March 2019.



**SAMUEL ORTOM**  
*Governor*  
Benue State of Nigeria.