



# BENUE STATE OF NIGERIA

## 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-FIVE AND FOR PURPOSES CONNECTED THEREWITH

(1<sup>st</sup> JANUARY, 2025)

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 and shall be deemed to have come into force on 1<sup>st</sup> January, 2025.

**Title and Commencement**
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, 2025, any sum not exceeding in the aggregate **₦550,112,988,930.45 [Five Hundred and Fifty Billion, One Hundred and Twelve Million, Nine Hundred & Eighty-Eight Thousand, Nine Hundred and Thirty Naira Forty-Five Kobo]** only.

**Source of Income**  
**₦550,112,988,930.45**

[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.

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

#### **EXPLANATORY NOTE:**

***(This note does not form part of this Law)***

The purpose of this Law is to comply with section 121 (4) of the Constitution of the Federal Republic of Nigeria.

## SCHEDULE (Section 2 (2) (3))

### PART A: REVENUE SOURCES

<b>S/NO</b>	<b>REVENUE SOURCES</b>	<b>AMOUNT (N)</b>
1	Statutory Allocation	201,606,229,071.33
2	Other FAAC Revenues	154,842,047,845.31
3	Value Added Tax (VAT)	73,885,099,564.98
4	Internally Generated Revenue	35,569,068,783.83
6	Other Capital Receipts to CDF	558,537,077.40
7	Domestic Aid and Grants	12,465,116,672.61
8	Foreign Aid and Grants	14,006,812,918.33
9	Domestic Loans/ Borrowing Receipt/ Deficit Financing	57,180,076,996.66
	<b>TOTAL</b>	<b>550,112,988,930.45</b>

### PART B: APPROPRIATION

<b>S/NO</b>	<b>REVENUE SOURCES</b>	
1	Recurrent Expenditure	192,502,342,724.56
2	Capital Expenditure	357,610,646,205.89
	<b>TOTAL</b>	<b>550,112,988,930.45</b>

### PART C: DEFICIT FINANCING

<b>S/NO</b>	<b>REVENUE SOURCES</b>	<b>AMOUNT</b>
1	Domestic Loans/ Deficit Financing	57,180,076,996.66
	<b>TOTAL</b>	<b>57,180,076,996.66</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.

Clerk of the House.

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

**RT. HON. HYACINTH AONDONA DAJO**

*Speaker*

Benue State House of Assembly

I assent / withhold assent this ----- day of ----- 2025.

**REV.FR. DR. HYACINTH IORMEM ALIA**

*Executive Governor*

Benue State of Nigeria.



# 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-FIVE AND FOR PURPOSES CONNECTED THEREWITH

(1<sup>st</sup> JANUARY, 2025)

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 2025 and shall be deemed to have come into force on 1 <sup>st</sup> January, 2025.   | 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, 2025 any sum not exceeding in the aggregate <b>[One Hundred and Ninety-Two Billion, Five Hundred and Two Million, Three Hundred &amp; Forty-Two Thousand, Seven Hundred and Twenty-Four-Naira, Fifty-Six Kobo]</b> ( <del>₦192,502,342,724.56</del> ) only as Recurrent Expenditure.<br>(2). The sum specified above shall be appropriated to the Heads of Expenditure as set out in the SCHEDULE to this law.<br>(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. | Appropriation of ₦192,502,342,724.56                     |
| 3. | All Allowances Approved in the Estimates, except travelling allowances, shall be paid to the beneficiary through salary on monthly basis.   | Payment of allowances through Salary                     |
| 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, 2025.  | Restriction of withdrawal from Consolidated Revenue Fund |

**SCHEDULE:**

<b>S/No</b>	<b>SECTORAL CODE</b>	<b>RECURRENT EXPENDITURE</b>	<b>PUBLIC SECTOR ENTITIES (PSEs)</b>
1	011104500100	18,620,089,508.91	Benue State Pension Commission
2	011200300100	17,550,000,000.00	Benue State House of Assembly
3	022000700500	16,875,776,477.89	Debt Management Office
4	012400100100	16,646,395,866.82	Bureau of Internal Affairs and Special Services (BIASS)
5	022000100100	13,819,457,479.58	Ministry of Finance
6	051702100300	9,552,441,104.42	Benue State University (BSU), Makurdi
7	052102600100	9,364,569,723.43	Benue State University Teaching Hospital (BSUTH)
8	051705400100	6,326,185,435.86	Benue State Teaching Service Board
9	011100800100	6,152,170,028.70	Benue State Emergency Management Agency (BENSEMA)
10	031805100100	5,944,039,315.91	High Court of Justice
11	016100100100	5,863,550,430.54	Office of the Secretary to the State Government (SSG)
12	011100100100	4,765,496,265.57	Governor's Office
13	011102000100	4,551,743,521.06	Benue State Social Investment Programme
14	032600100100	3,873,776,069.19	Ministry of Justice and Public Order
15	022000800100	2,642,258,248.76	Benue State Internal Revenue Service (BIRS)
16	052100200100	2,610,330,285.24	Benue State Health Insurance Agency
17	052110200100	2,587,068,247.36	Hospital Management Board
18	051702100200	2,225,144,806.65	Benue State University College of Health Sciences
19	031805200100	2,164,814,074.35	Customary Court of Appeal
20	051701900100	1,888,131,578.09	College of Education, Katsina-Ala
21	053905100100	1,837,613,460.54	Benue State Sports Council
22	011101200100	1,710,331,827.89	Benue Investment Promotion Agency
23	011113200100	1,673,067,276.74	Bureau for International Cooperation & Development
24	051701800100	1,665,919,933.24	Benue State Polytechnic, Ugbokolo
25	052100100100	1,612,928,143.91	Ministry of Health and Human Services
26	051702100100	1,578,020,078.28	College of Education Oju
27	021502100100	1,401,027,089.11	Akperan Orshi Polytechnic, Yandev.
28	051701200100	1,219,295,678.25	Bureau for Education Quality Assurance
29	023800100100	1,209,035,283.98	Benue State Budget and Economic Planning Commission
30	021510200100	1,157,126,181.69	Bureau of Agricultural Development & Mechanization (BADM)
31	014800100100	1,062,708,191.02	Benue State Independent Electoral Commission (BSIEC)
32	051405200100	1,035,037,986.68	Benue State Community and Social Development Agency
33	051705700100	996,275,037.46	Akawe Torkula Polytechnic, Makurdi
34	022700600100	832,878,606.25	Benue State Bureau of Entrepreneurship & Wealth Creation
35	023100100100	735,483,006.40	Ministry of Power, Renewable Energy and Transport
36	015600100100	730,685,515.42	Ministry of Communications and Digital Economy
37	051700900100	713,640,574.62	Benue State Examinations Board
38	011200400100	700,000,000.00	Benue State House of Assembly Service Commission
39	025200100100	698,395,325.94	Ministry of Water Resources, Environment and Climate Change
40	051700300100	678,057,942.74	Benue State Universal Basic Education Board (SUBEB)
41	027000100100	648,531,931.54	Ministry of Industry, Trade and Investment
42	051400100100	642,967,744.96	Ministry of Women Affairs and Social Welfare

43	011100500100	636,822,924.85	Sustainable Development Goals (SDGs)
44	021500100100	631,422,770.07	Ministry of Agriculture & Food Security
45	012500100100	629,906,880.74	Office of the Head of Service (HOS)
46	051705500100	562,757,213.98	Benue State Science and Technical Education Board
47	055100100100	553,313,883.13	Bureau of Local Government and Chieftaincy Affairs
48	022000700100	542,120,120.73	Office of the Accountant-General
49	012300100100	539,639,678.47	Ministry of Information, Culture and Tourism
50	011100100200	536,950,240.81	Deputy Governor's Office
51	031801100100	459,955,203.77	Benue State Judicial Service Commission
52	012500100200	447,013,847.24	Bureau of Establishment and Management Services
53	054400100100	444,505,977.71	Ministry of Humanitarian Affairs and Disaster Management
54	011100600100	431,880,967.95	Benue State Commission for Peace and Reconciliation
55	011101600100	421,501,749.34	Benue State Council on Climate Change
56	012500600100	414,254,221.53	Benue Public Service Institute
57	012300400100	370,562,990.54	Radio Benue Corporation
58	025210400100	365,875,403.45	Benue State Environmental Sanitation Authority
59	053900100100	362,322,618.41	Ministry of Youth, Sports and Creativity
60	051700100100	349,089,231.28	Ministry of Education and Knowledge Management
61	051405100100	325,191,264.56	Benue State Rehabilitation Board, Apir
62	051701000100	309,925,373.50	Agency for Adult and Non-Formal Education
63	011113700100	283,441,031.53	Bureau of Homeland Security
64	025400100100	276,893,199.50	Ministry of Cooperatives and Rural Development
65	012500100500	259,338,883.22	Bureau of Service Welfare
66	023600400100	254,921,500.24	Benue State Council For Arts and Culture
67	025210200100	232,509,877.61	Benue State Water Board
68	023400100100	230,913,277.55	Ministry of Works, Housing and Urban Development
69	012500500100	217,413,159.92	Bureau of Manpower Development and Training
70	022800100100	208,271,065.67	Ministry of Science, Technology & Innovation
71	014900100100	174,622,241.86	Local Government Service Commission
72	051705600100	173,583,042.51	Benue State Scholarship Board
73	012300300100	171,634,435.19	Benue State Television Corporation
74	025400200100	171,340,930.75	Benue State Urban Development Board
75	014000100100	167,923,157.74	Office of the Auditor-General of the State
76	026000100100	162,983,478.83	Ministry of Lands, Survey and Solid Minerals
77	012301300100	159,626,843.36	Benue Printing and Publishing Corporation (BPPC)
78	027000200100	146,362,848.82	Directorate for Diaspora Linkages and Investment
79	011103300100	122,772,316.43	Benue State Aids Control Agency (BENSACA)
80	011110100100	119,012,767.16	Bureau of Special Projects & Infrastructure
81	025000100100	103,652,812.65	Fiscal Responsibility Commission
82	052102700100	102,485,389.66	Benue State Primary Health Care Board
83	016100700100	101,150,730.15	Liaison Office Abuja/Lodge
84	023800400100	89,471,210.73	Benue State Bureau of Statistics
85	014000200100	87,263,747.48	Local Government Audit Department
86	025210300100	74,905,020.46	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)
87	011101000100	74,126,169.71	Public Procurement Commission
88	015600200100	70,880,121.76	Benue State Digital Infrastructure Services Management Enforcement Agency (BENDISMEA)

89	011102100500	46,741,866.53	Bureau of Archives, Research and Documentation
90	016100400100	46,442,709.99	Office of the Secretary to State Government - (EXCO)
91	053905400100	38,525,676.75	Benue State Sports Marketing and Lottery Board
92	014700100100	37,432,228.52	Benue State Civil Service Commission
93	051700800100	36,468,659.37	Benue State Library Board
94	016100600100	30,677,575.60	Liaison Office Kaduna
95	016100500100	26,592,931.98	Liaison Office Lagos
96	016100200100	24,770,737.29	Bureau of Political – SSG
97	011103700100	24,355,956.07	Muslim Pilgrims Welfare Board (MPWB)
98	011103800100	22,119,017.21	Christian Pilgrims Welfare Board (CPWB)
99	012305500100	18,955,038.25	Government Printing Department
100	022800100300	6,192,323.87	Business and Engineering Skills Training (BEST) Centre
101	032600700100	4,893,296.17	Citizens Mediation Centre, Makurdi
102	016100300100	3,197,599.48	Bureau of Research and Policy Analysis (REPA) - SSG
		<b><u>192,502,342,724.56</u></b>	<b><u>Total Recurrent Expenditure</u></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.

**Clerk of the House.**

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

**RT. HON. HYACINTH AONDONA DAJO**

*Speaker*

Benue State House of Assembly

I assent / withhold assent this ----- day of ----- 2025.

**REV.FR. DR. HYACINTH IORMEM ALIA**

*Executive Governor*

Benue State of Nigeria.





# BENUE 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 TWENTY-FIVE AND FOR PURPOSES CONNECTED THEREWITH

(1<sup>st</sup> JANUARY, 2025)

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 2025 and shall be deemed to have come into force on 1<sup>st</sup> January, 2025.

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 31<sup>st</sup> December, 2025, any sum not exceeding in the aggregate **[Three Hundred and Fifty-Seven Billion, Six Hundred and Ten Million, Six Hundred and Forty-Six Thousand, Two Hundred and Five Naira, Eighty-Nine Kobo] (N357,610,646,205.89)** only as Capital Expenditure.

Appropriation of  
~~N~~**357,610,646,205.89**

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

Restriction of  
withdrawal from  
Consolidated  
Revenue Fund

3. No amount set out or part thereof shall be withdrawn from the Consolidated Revenue Fund after the 31<sup>st</sup> December, 2025.

**SCHEDULE:**

<b>S/No</b>	<b>SECTORAL CODE</b>	<b>CAPITAL EXPENDITURE</b>	<b>PUBLIC SECTOR ENTITIES (PSEs)</b>
1	011110100100	69,888,570,998.08	Bureau of Special Projects & Infrastructure
2	027000100100	38,026,707,049.39	Ministry of Industry, Trade and Investment
3	023400100100	34,516,517,105.15	Ministry of Works, Housing and Urban Development
4	022000100100	30,022,294,152.14	Ministry of Finance
5	052100100100	23,329,619,043.57	Ministry of Health and Human Services
6	051700100100	20,283,070,041.19	Ministry of Education and Knowledge Management
7	021500100100	16,020,981,039.31	Ministry of Agriculture & Food Security
8	023800100100	14,731,897,124.29	Benue State Budget and Economic Planning Commission
9	031805100100	12,817,780,896.26	High Court of Justice
10	021510200100	9,460,926,091.68	Bureau of Agricultural Development & Mechanization (BADM)
11	015600100100	8,733,763,505.95	Ministry of Communications and Digital Economy
12	023100100100	8,203,001,720.54	Ministry of Power, Renewable Energy and Transport
13	052102600100	7,839,877,795.44	Benue State University Teaching Hospital (BSUTH)
14	025200100100	5,224,900,828.86	Ministry of Water Resources, Environment and Climate Change
15	022800100100	5,069,626,327.25	Ministry of Science, Technology & Innovation
16	011101200100	4,936,561,202.75	Benue Investment Promotion Agency
17	051700300100	4,444,340,385.37	Benue State Universal Basic Education Board (SUBEB)
18	025400100100	4,381,864,497.73	Ministry of Cooperatives and Rural Development
19	011101600100	3,344,847,693.59	Benue State Council on Climate Change
20	053900100100	3,050,839,856.81	Ministry of Youth, Sports and Creativity
21	032600100100	2,976,577,019.22	Ministry of Justice and Public Order
22	011100800100	2,378,820,217.55	Benue State Emergency Management Agency (BENSEMA)
23	011100100100	2,067,331,664.92	Governor's Office
24	051705700100	1,933,552,706.92	Akawe Torkula Polytechnic, Makurdi
25	025210300100	1,909,401,909.00	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)
26	051701200100	1,574,503,075.08	Bureau for Education Quality Assurance
27	011113700100	1,461,554,893.42	Bureau of Homeland Security
28	022700600100	1,244,863,266.51	Benue State Bureau of Entrepreneurship & Wealth Creation
29	012500600100	1,186,212,509.30	Benue Public Service Institute
30	051701800100	1,138,122,551.09	Benue State Polytechnic, Ugbokolo
31	051702100200	1,054,010,181.31	Benue State University College of Health Sciences
32	011100500100	1,037,409,635.08	Sustainable Development Goals (SDGs)
33	051702100100	1,009,512,852.09	College of Education Oju

34	026000100100	975,069,189.46	Ministry of Lands, Survey and Solid Minerals
35	012300100100	790,830,009.45	Ministry of Information, Culture and Tourism
36	012400100100	788,193,379.76	Bureau of Internal Affairs and Special Services (BIASS)
37	016100600100	691,844,250.64	Liaison Office Kaduna
38	031805200100	632,747,605.29	Customary Court of Appeal
39	054400100100	628,872,948.65	Ministry of Humanitarian Affairs and Disaster Management
40	021502100100	581,453,116.42	Akperan Orshi Polytechnic, Yandev.
41	051400100100	505,317,614.44	Ministry of Women Affairs and Social Welfare
42	016100100100	490,534,918.26	Office of the Secretary to the State Government (SSG)
43	025400200100	489,329,617.05	Benue State Urban Development Board
44	055100100100	481,491,283.31	Bureau of Local Government and Chieftaincy Affairs
45	051702100300	457,507,658.01	Benue State University (BSU), Makurdi
46	022000800100	431,191,444.73	Benue State Internal Revenue Service (BIRS)
47	014900100100	386,138,055.06	Local Government Service Commission
48	051405100100	335,598,190.92	Benue State Rehabilitation Board, Apir
49	012500100500	317,048,188.32	Bureau of Service Welfare
50	052100200100	272,633,339.09	Benue State Health Insurance Agency
51	031801100100	259,656,282.33	Benue State Judicial Service Commission
52	011100600100	255,925,054.83	Benue State Commission for Peace and Reconciliation
53	027000200100	221,419,713.78	Directorate for Diaspora Linkages and Investment
54	025210400100	211,629,633.15	Benue State Environmental Sanitation Authority
55	014000100100	193,793,907.74	Office of the Auditor-General of the State
56	011101000100	150,190,278.50	Public Procurement Commission
57	051700900100	145,345,430.81	Benue State Examinations Board
58	012305500100	144,328,012.79	Government Printing Department
59	051705500100	129,841,918.19	Benue State Science and Technical Education Board
60	011102000100	129,841,918.19	Benue State Social Investment Programme
61	023600400100	117,632,902.00	Benue State Council For Arts and Culture
62	051701900100	114,631,034.37	College of Education, Katsina-Ala
63	051705400100	92,501,171.77	Benue State Teaching Service Board
64	016100700100	91,325,379.02	Liaison Office Abuja/Lodge
65	023800400100	89,145,197.56	Benue State Bureau of Statistics
66	011103700100	87,000,000.00	Muslim Pilgrims Welfare Board (MPWB)
67	011103300100	77,517,563.10	Benue State Aids Control Agency (BENSACA)
68	014700100100	67,827,867.71	Benue State Civil Service Commission
69	051701000100	66,858,898.17	Agency for Adult and Non-Formal Education
70	022000700100	63,286,307.48	Office of the Accountant-General
71	011104500100	51,305,444.14	Benue State Pension Commission
72	051405200100	50,870,900.78	Benue State Community and Social Development Agency
73	011100100200	49,921,310.63	Deputy Governor's Office
74	016100200100	39,727,751.09	Bureau of Political – SSG

75	052102700100	37,789,812.01	Benue State Primary Health Care Board
76	011103800100	25,000,000.00	Christian Pilgrims Welfare Board (CPWB)
77	053905400100	18,995,114.71	Benue State Sports Marketing and Lottery Board
78	012300300100	18,822,233.29	Benue State Television Corporation
79	011113200100	14,534,543.08	Bureau for International Cooperation & Development
80	014800100100	8,962,968.23	Benue State Independent Electoral Commission (BSIEC)
81	025000100100	8,308,913.79	Fiscal Responsibility Commission
82	052110200100	8,236,241.08	Hospital Management Board
83	016100300100	6,000,000.00	Bureau of Research and Policy Analysis (REPA) – SSG
84	011102100500	4,195,638.10	Bureau of Archives, Research and Documentation
85	051705600100	2,422,423.85	Benue State Scholarship Board
86	014000200100	193,793.91	Local Government Audit Department
		<b><u>357,610,646,205.89</u></b>	<b><i>Total Capital Expenditure</i></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.

**Clerk of the House.**

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

**RT. HON. HYACINTH AONDONA DAJO**

*Speaker*

Benue State House of Assembly

I assent / withhold assent this ----- day of ----- 2025.

**REV.FR. DR. HYACINTH IORMEM ALIA**

*Executive Governor*

Benue State of Nigeria.