

S/No	SECTORAL CODE	RECURRENT EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	022000700100	<b>11,011,503,704</b>	Office of the Accountant-General
2	051705400100	<b>7,521,024,203</b>	Benue State Teaching Service Board
3	052102700100	<b>7,206,428,000</b>	Benue State Primary Health Care Board
4	051702100100	<b>6,768,073,089</b>	Benue State University (BSU), Makurdi
5	012500100400	<b>4,133,649,633</b>	Bureau of Pensions
6	052110200100	<b>3,257,955,203</b>	Hospital Management Board
7	011100100100	<b>2,927,307,874</b>	Government House Administration
8	052102600100	<b>2,906,462,750</b>	Benue State University Teaching Hospital (BSUTH)
9	051702100100	<b>2,262,866,585</b>	College of Education Oju
10	051701900100	<b>2,165,375,566</b>	College of Education, Katsina-Ala
11	011103500100	<b>2,126,344,600</b>	Local Government Pension Board
12	052100100100	<b>1,941,319,323</b>	Ministry of Health and Human Services
13	051701800100	<b>1,930,873,838</b>	Benue State Polytechnic, Ugbokolo
14	031800700100	<b>1,810,637,585</b>	High Court of Justice
15	011200100100	<b>1,773,859,158</b>	Benue State House of Assembly
16	021502100100	<b>1,509,107,233</b>	Akperan Orshi College of Agriculture, Yandev.
17	022000100100	<b>1,462,300,837</b>	Ministry of Finance
18	051702100200	<b>1,356,043,408</b>	Benue State University College of Health Sciences
19	011100100200	<b>1,297,395,000</b>	Deputy Governor's Office
20	051700300100	<b>1,187,763,222</b>	Benue State Universal Basic Education Board (SUBEB)
21	011101300100	<b>1,152,838,562</b>	Office of the Secretary to State Government (SSG)
22	021500100100	<b>1,062,684,643</b>	Ministry of Agriculture and Natural Resources
23	022000800100	<b>913,814,850</b>	Benue State Internal Revenue Service (BIRS)
24	051700100100	<b>825,791,112</b>	Ministry of Education, Sciency & Technology
25	051705500100	<b>606,516,242</b>	Benue State Science and Technical Education Board

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26	051705600100	<b>548,845,140</b>	Benue State Scholarship Board
27	053905100200	<b>548,711,119</b>	Bureau of Youth and Sports Development
28	051705700100	<b>541,565,143</b>	Akawe Torkula College of Advanced and Professional Studies, Makurdi
29	012500100100	<b>536,176,930</b>	Office of the Head of Service (HOS)
30	053905100100	<b>525,743,376</b>	Benue State Sports Council
31	011200200100	<b>466,527,847</b>	Benue State House of Assembly Service Commission
32	031800400100	<b>416,717,741</b>	Ministry of Justice
33	023800100100	<b>389,898,704</b>	Benue State Planning Commission
34	012500100200	<b>373,805,119</b>	Bureau of Establishment and Management Services
35	021510200100	<b>363,823,152</b>	Benue State Agriculture and Rural Development Authority (BNARDA)
36	012300400100	<b>355,610,684</b>	Radio Benue Corporation
37	025200100100	<b>326,027,500</b>	Ministry of Water Resources and Environment
38	031801100100	<b>304,692,007</b>	Customary Court of Appeal
39	014800100100	<b>302,751,199</b>	Benue State Independent Electoral Commission (BSIEC)
40	012300100100	<b>274,265,576</b>	Ministry of Information and Orientation
41	025210200100	<b>270,607,784</b>	Benue State Water Board
42	051701000100	<b>268,676,368</b>	Agency for Adult and Non-Formal Education
43	014000100100	<b>214,301,614</b>	Office of the Auditor-General of the State
44	051400100102	<b>209,042,530</b>	Benue State Community and Social Development Agency
45	025300200100	<b>204,586,399</b>	Bureau of Rural Development and Cooperatives
46	025210400100	<b>203,299,464</b>	Benue State Environmental Sanitation Authority
47	012400100100	<b>189,754,733</b>	Bureau of Internal Affairs and Special Services (BIASS)
48	026000100100	<b>183,752,448</b>	Ministry of Lands, Survey and Solid Minerals
49	055100100100	<b>174,200,000</b>	Bureau of Local Government and Chieftaincy Affairs
50	012301300100	<b>170,950,000</b>	Benue Printing and Publishing Corporation (BPPC)
51	023600100100	<b>168,335,259</b>	Ministry of Arts, Culture and Tourism
52	011103300100	<b>153,305,520</b>	Benue State Aids Control Agency (BENSACA)

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53	022200100100	<b>151,928,368</b>	Ministry of Industry, Trade and Investment
54	011102100400	<b>145,200,000</b>	Liaison Office Abuja/Lodge
55	051400100100	<b>138,734,271</b>	Ministry of Women Affairs and Social Development
56	051700900100	<b>133,670,000</b>	Benue State Examinations Board
57	023400100100	<b>123,082,520</b>	Ministry of Works, Transport and Energy
58	023600400100	<b>119,509,097</b>	Benue State Council for Arts and Culture
59	025300100100	<b>112,835,623</b>	Ministry of Housing and Urban Development
60	032600100100	<b>99,591,380</b>	Judicial Service Commission
61	014000100100	<b>91,602,000</b>	Local Government Audit Department
62	012300300100	<b>87,640,473</b>	Benue State Television Corporation (BNTV)
63	025210300100	<b>82,758,977</b>	Benue State Rural Water Supply and Sanitation Agency
64	025305600100	<b>61,531,142</b>	Benue State Urban Development Board
65	051305300102	<b>61,135,554</b>	Benue State Rehabilitation Board, Apir
66	012500500100	<b>56,325,500</b>	Bureau of Manpower Development and Training
67	012500100400	<b>55,547,800</b>	Bureau of Service Welfare
68	011100500100	<b>45,847,900</b>	Development Cooperations, Sustainable Development Goals (SDGs)
69	051700800100	<b>39,928,569</b>	Benue State Library Board
70	014700100100	<b>34,142,910</b>	Benue State Civil Service Commission
71	011102100500	<b>33,680,087</b>	Bureau of Archives, Research and Documentation
72	021500100200	<b>32,805,000</b>	Benue State Tractor Hiring Agency (BENTHA)
73	014700100200	<b>32,630,987</b>	Local Government Service Commission
74	011101700100	<b>28,727,000</b>	Office of the Secretary to State Government - (EXCO)
75	011103800100	<b>27,279,400</b>	Christian Pilgrims Welfare Board (CPWB)
76	011103700100	<b>21,945,980</b>	Muslim Pilgrims Welfare Board (MPWB)
77	023605200100	<b>15,106,000</b>	Benue State Tourism Board
78	011102100200	<b>13,095,800</b>	Liaison Office Lagos
79	012305500100	<b>12,813,054</b>	Government Printing Department

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80	032600700100	<b>12,082,840</b>	Citizens Mediation Centre, Makurdi
81	011102100300	<b>11,929,000</b>	Liaison Office Kaduna
82	011101300200	<b>10,464,300</b>	Bureau of Political - SSG
83	011101300300	<b>5,004,500</b>	Bureau of Research and Policy Analysis (REPA) - SSG
84	011100800100	<b>3,842,894</b>	Benue State Emergency Management Agency (BESEMA)
85	022800100300	<b>1,800,000</b>	Business and Engineering Skills Training (BEST) Centre
86	011100600100	-	Benue State Social Investment Programme