

S/No	SECTORAL CODE	CAPITAL EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	025300200100	<b>34,199,227,385</b>	Bureau of Rural Development and Cooperatives
2	023400100100	<b>17,708,717,673</b>	Ministry of Works, Transport and Energy
3	022000100100	<b>10,638,250,000</b>	Ministry of Finance
4	021500100100	<b>6,256,000,000</b>	Ministry of Agriculture and Natural Resources
5	051700100100	<b>5,493,998,414</b>	Ministry of Education, Sciency & Technology
6	025200100100	<b>4,988,400,000</b>	Ministry of Water Resources and Environment
7	023800100100	<b>4,426,410,101</b>	Benue State Planning Commission
8	011100500100	<b>3,467,421,693</b>	Development Cooperations, Sustainable Development Goals (SDGs)
9	051700300100	<b>3,145,500,000</b>	Benue State Universal Basic Education Board (SUBEB)
10	053905100200	<b>1,791,642,221</b>	Bureau of Youth and Sports Development
11	052102700100	<b>1,539,008,500</b>	Benue State Primary Health Care Board
12	052100100100	<b>1,344,745,476</b>	Ministry of Health and Human Services
13	022200100100	<b>1,212,150,000</b>	Ministry of Industry, Trade and Investment
14	026000100100	<b>1,150,000,000</b>	Ministry of Lands, Survey and Solid Minerals
15	025300100100	<b>1,148,000,000</b>	Ministry of Housing and Urban Development
16	025210300100	<b>805,000,000</b>	Benue State Rural Water Supply and Sanitation Agency
17	011200100100	<b>635,012,643</b>	Benue State House of Assembly
18	023600100100	<b>580,000,000</b>	Ministry of Arts, Culture and Tourism
19	051702100100	<b>550,000,000</b>	Benue State University (BSU), Makurdi
20	052102600100	<b>463,700,000</b>	Benue State University Teaching Hospital (BSUTH)
21	012500100100	<b>450,000,000</b>	Office of the Head of Service (HOS)
22	022000700100	<b>432,500,000</b>	Office of the Accountant-General
23	021510200100	<b>420,000,000</b>	Benue State Agriculture and Rural Development Authority (BNARDA)
24	051400100100	<b>400,000,000</b>	Ministry of Women Affairs and Social Development
25	051702100100	<b>378,000,000</b>	College of Education Oju

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26	051705700100	<b>377,042,100</b>	Akawe Torkula College of Advanced and Professional Studies, Makurdi
27	025305600100	<b>359,000,000</b>	Benue State Urban Development Board
28	014800100100	<b>305,572,000</b>	Benue State Independent Electoral Commission (BSIEC)
29	012500500100	<b>301,885,000</b>	Bureau of Manpower Development and Training
30	055100100100	<b>270,000,000</b>	Bureau of Local Government and Chieftaincy Affairs
31	011100800100	<b>251,582,660</b>	Benue State Emergency Management Agency (BESEMA)
32	051705400100	<b>251,400,000</b>	Benue State Teaching Service Board
33	012300100100	<b>238,000,000</b>	Ministry of Information and Orientation
34	031800700100	<b>214,000,000</b>	High Court of Justice
35	031800400100	<b>195,500,000</b>	Ministry of Justice
36	021502100100	<b>182,480,000</b>	Akperan Orshi College of Agriculture, Yandev.
37	051701800100	<b>160,000,000</b>	Benue State Polytechnic, Ugbokolo
38	032600100100	<b>145,000,000</b>	Judicial Service Commission
39	051701900100	<b>133,150,000</b>	College of Education, Katsina-Ala
40	022000800100	<b>117,650,000</b>	Benue State Internal Revenue Service (BIRS)
41	011103700100	<b>115,000,000</b>	Muslim Pilgrims Welfare Board (MPWB)
42	011100100200	<b>100,000,000</b>	Deputy Governor's Office
43	051305300102	<b>100,000,000</b>	Benue State Rehabilitation Board, Apir
44	011100100100	<b>89,500,000</b>	Government House Administration
45	025210400100	<b>82,000,000</b>	Benue State Environmental Sanitation Authority
46	011101300100	<b>70,196,000</b>	Office of the Secretary to State Government (SSG)
47	012301300100	<b>60,250,000</b>	Benue Printing and Publishing Corporation (BPPC)
48	051702100200	<b>44,586,000</b>	Benue State University College of Health Sciences
49	051700800100	<b>41,415,000</b>	Benue State Library Board
50	021500100200	<b>40,500,000</b>	Benue State Tractor Hiring Agency (BENTHA)
51	031801100100	<b>35,000,000</b>	Customary Court of Appeal
52	012300400100	<b>28,000,000</b>	Radio Benue Corporation

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53	025210200100	20,000,000	Benue State Water Board
54	011101300200	19,800,000	Bureau of Political - SSG
55	011102100500	18,100,000	Bureau of Archives, Research and Documentation
56	023600400100	17,767,750	Benue State Council for Arts and Culture
57	014700100100	16,719,000	Benue State Civil Service Commission
58	011103800100	11,600,000	Christian Pilgrims Welfare Board (CPWB)
59	023605200100	10,720,000	Benue State Tourism Board
60	014700100200	10,360,000	Local Government Service Commission
61	012500100400	9,000,000	Bureau of Service Welfare
62	011102100300	8,500,000	Liaison Office Kaduna
63	011103500100	6,000,000	Local Government Pension Board
64	012500100400	2,150,000	Bureau of Pensions
65	014000100100	1,450,000	Office of the Auditor-General of the State
66	011101300300	1,000,000	Bureau of Research and Policy Analysis (REPA) - SSG
67	014000100100	938,000	Local Government Audit Department
68	052110200100	450,000	Hospital Management Board
69	011103300100		Benue State Aids Control Agency (BENSACA)
70	011100600100		Benue State Social Investment Programme
71	012500100200		Bureau of Establishment and Management Services
72	012305500100		Government Printing Department
73	012300300100		Benue State Television Corporation (BNTV)
74	012400100100		Bureau of Internal Affairs and Special Services (BIASS)
75	011101700100		Office of the Secretary to State Government - (EXCO)
76	011102100200		Liaison Office Lagos
77	011102100400		Liaison Office Abuja/Lodge
78	011200200100		Benue State House of Assembly Service Commission
79	022800100300		Business and Engineering Skills Training (BEST) Centre

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80	032600700100		Citizens Mediation Centre, Makurdi
81	051701000100		Agency for Adult and Non-Formal Education
82	051705600100		Benue State Scholarship Board
83	051700900100		Benue State Examinations Board
84	053905100100		Benue State Sports Council
85	051705500100		Benue State Science and Technical Education Board
86	051400100102		Benue State Community and Social Development Agency