

S/NO	SECTORAL CODE	CAPITAL EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	023400100100	23,459,929,361	Ministry of Works, Transport and Energy
2	025300200100	21,286,385,638	Ministry of Rural Development and Cooperatives
3	051700300100	6,586,331,381	Benue State Universal Basic Education Board (SUBEB)
4	025200100100	4,906,400,000	Ministry of Water Resources and Environment
5	021500100100	3,779,500,000	Ministry of Agriculture and Natural Resources
6	023800100100	3,456,600,101	Benue State Planning Commission
7	011100500100	3,180,000,000	Development Cooperations, Sustainable Development Goals (SDGs)
8	051700100100	2,812,258,414	Ministry of Education, Science & Technology
9	052100100100	1,876,131,607	Ministry of Health and Human Services
10	052102700100	1,567,726,500	Benue State Primary Health Care Board
11	053905100200	1,445,283,372	Bureau of Youth and Sports Development
12	026000100100	1,150,000,000	Ministry of Lands, Survey and Solid Minerals
13	025300100100	1,148,780,000	Ministry of Housing and Urban Development
14	055100100100	1,012,360,000	Bureau of Local Government and Chieftaincy Affairs
15	011200100100	1,005,000,000	Benue State House of Assembly
16	022000100100	941,250,000	Ministry of Finance
17	025210300100	700,243,000	Benue State Rural Water Supply and Sanitation Agency
18	022200100100	682,150,000	Ministry of Industry, Trade and Investment
19	051702100100	664,500,000	Benue State University (BSU), Makurdi
20	023600100100	580,000,000	Ministry of Arts, Culture and Tourism
21	011100100100	529,500,000	Government House Administration
22	031800700100	523,800,000	High Court of Justice

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23	052102600100	499,700,000	Benue State University Teaching Hospital (BSUTH)
24	051701900100	445,609,569	College of Education, Katsina-Ala
25	021510200100	420,000,000	Benue State Agriculture and Rural Development Authority (BNARDA)
26	012500100400	409,050,000	Bureau of Service Welfare
27	051400100100	400,850,000	Ministry of Women Affairs and Social Development
28	014800100100	381,372,000	Benue State Independent Electoral Commission (BSIEC)
29	051705700100	377,045,100	Akawe Torkula College of Advanced and Professional Studies Makurdi
30	025305600100	359,000,000	Benue State Urban Development Board
31	012300100100	347,500,000	Ministry of Information and Orientation
32	011100800100	330,000,000	Benue State Emergency Management Agency (BESEMA)
33	012500500100	301,885,000	Bureau of Manpower Development and Training
34	011100100200	300,000,000	Deputy Governor's Office
35	031801100100	260,411,000	Customary Court of Appeal
36	051702100100	217,000,000	College of Education Oju
37	031800400100	197,000,000	Ministry of Justice
38	021502100100	184,280,000	Akperan Orshi College of Agriculture, Yandev.
39	051701800100	170,000,000	Benue State Polytechnic, Ugbokolo
40	012301300100	160,250,000	Benue Printing and Publishing Corporation (BPPC)
41	032600100100	145,000,000	Judicial Service Commission
42	022000700100	136,500,000	Office of the Accountant-General
43	011200200100	131,270,000	Benue State House of Assembly Service Commission
44	022000800100	125,950,000	Benue State Internal Revenue Service (BIRS)
45	011103700100	125,000,000	Muslim Pilgrims Welfare Board (MPWB)
46	051305300102	114,000,000	Benue State Rehabilitation Board, Apir
47	011103800100	105,000,000	Christian Pilgrims Welfare Board (CPWB)
48	051702100200	94,573,000	Benue State University College of Health Sciences
49	011101300100	70,196,000	Office of the Secretary to State Government (SSG)

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50	025210400100	54,000,000	Benue State Environmental Sanitation Authority
51	051705400100	50,000,000	Benue State Teaching Service Board
52	051700800100	41,415,000	Benue State Library Board
53	012300400100	28,000,000	Radio Benue Corporation
54	025210200100	20,000,000	Benue State Water Board
55	011101300200	19,800,000	Bureau of Political - SSG
56	011102100500	18,100,000	Bureau of Archives, Research and Documentation
57	023600400100	17,767,750	Benue State Council for Arts and Culture
58	014700100100	16,719,000	Benue State Civil Service Commission
59	023605200100	10,720,000	Benue State Tourism Board
60	014700100200	10,360,000	Local Government Service Commission
61	011102100300	8,500,000	Liaison Office Kaduna
62	011103500100	6,000,000	Local Government Pension Board
63	012500100400	2,150,000	Bureau of Salarie and Pensions
64	051705500100	2,113,000	Benue State Science and Technical Education Board
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	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)

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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