

S/NO	RECURRENT EXPENDITURE	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)
1	8,946,719,690	051705400100	Benue State Teaching Service Board
2	7,038,123,704	022000700100	Office of the Accountant-General
3	5,536,469,781	051702100100	Benue State University (BSU), Makurdi
4	4,123,649,633	012500100400	Bureau of Pensions
5	3,246,255,803	052110200100	Hospital Management Board
6	2,488,565,800	052102600100	Benue State University Teaching Hospital (BSUTH)
7	2,378,037,712	051701900100	College of Education, Katsina-Ala
8	2,365,576,874	011100100100	Government House Administration
9	1,987,468,502	051702100100	College of Education Oju
10	1,870,888,577	031800700100	High Court of Justice
11	1,773,859,159	011200100100	Benue State House of Assembly
12	1,711,351,338	051701800100	Benue State Polytechnic, Ugbokolo
13	1,538,730,064	022000100100	Ministry of Finance
14	1,525,867,784	021502100100	Akperan Orshi College of Agriculture, Yandev.
15	1,360,258,896	052100100100	Ministry of Health and Human Services
16	1,320,341,408	051702100200	Benue State University College of Health Sciences
17	954,551,612	051700100100	Ministry of Education, Sciency & Technology
18	942,678,000	011100100200	Deputy Governor's Office
19	841,768,090	051705500100	Benue State Science and Technical Education Board
20	769,845,601	022000800100	Benue State Internal Revenue Service (BIRS)
21	746,808,562	011101300100	Office of the Secretary to State Government (SSG)
22	677,069,121	051700300100	Benue State Universal Basic Education Board (SUBEB)
23	664,834,480	012400100100	Bureau of Internal Affairs and Special Services (BIASS)
24	622,515,652	021500100100	Ministry of Agriculture and Natural Resources
25	606,843,564	053905100200	Ministry of Youth and Sports Development
26	602,101,062	051705700100	Akawe Torkula College of Advanced and Professional Studies, Makurdi
27	536,969,930	012500100100	Office of the Head of Service (HOS)
28	499,781,386	031800400100	Ministry of Justice
29	466,527,847	011200200100	Benue State House of Assembly Service Commission
30	454,645,301	051705600100	Benue State Scholarship Board
31	415,281,606	012300400100	Radio Benue Corporation
32	389,898,705	023800100100	Benue State Planning Commission
33	373,775,119	012500100200	Bureau of Establishment and Management Services
34	366,197,353	021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)
35	333,992,641	051701000100	Agency for Adult and Non-Formal Education
36	315,627,024	023400100100	Ministry of Works, Transport and Energy
37	310,167,800	012500100400	Bureau of Service Welfare
38	305,658,851	051700900100	Benue State Examinations Board
39	302,751,199	014800100100	Benue State Independent Electoral Commission (BSIEC)
40	298,930,948	026000100100	Ministry of Lands, Survey and Solid Minerals
41	295,347,007	031801100100	Customary Court of Appeal
42	291,595,622	012300100100	Ministry of Information and Orientation
43	270,370,840	025210200100	Benue State Water Board
44	268,435,948	025300100100	Ministry of Housing and Urban Development

45	254,124,883	025200100100	Ministry of Water Resources and Environment
46	225,168,391	012301300100	Benue Printing and Publishing Corporation (BPPC)
47	223,830,811	023600100100	Ministry of Arts, Culture and Tourism
48	211,686,399	025300200100	Bureau of Rural Development and Cooperatives
49	209,059,015	014000100100	Office of the Auditor-General of the State
50	203,576,165	055100100100	Bureau of Local Government and Chieftaincy Affairs
51	202,626,864	025210400100	Benue State Environmental Sanitation Authority
52	166,823,625	051400100100	Ministry of Women Affairs and Social Development
53	164,252,067	053905100100	Benue State Sports Council
54	163,624,615	052102700100	Benue State Primary Health Care Board
55	142,464,266	023600400100	Benue State Council for Arts and Culture
56	134,349,600	011103300100	Benue State Aids Control Agency (BENSACA)
57	133,275,494	032600100100	Judicial Service Commission
58	122,274,892	022200100100	Ministry of Industry, Trade and Investment
59	100,849,811	014000100100	Local Government Audit Department
60	98,195,666	012300300100	Benue State Television Corporation (BNTV)
61	87,472,783	051700800100	Benue State Library Board
62	69,803,811	011100500100	Development Cooperations, Sustainable Development Goals (SDGs)
63	68,920,730	051400100102	Benue State Community and Social Development Agency
64	68,075,867	025210300100	Benue State Rural Water Supply and Sanitation Agency
65	61,531,141	025305600100	Benue State Urban Development Board
66	61,212,100	011102100400	Liaison Office Abuja/Lodge
67	56,325,500	012500500100	Bureau of Manpower Development and Training
68	34,930,554	051305300102	Benue State Rehabilitation Board, Apir
69	33,680,087	011102100500	Bureau of Archives, Research and Documentation
70	32,145,365	021500100200	Benue State Tractor Hiring Agency (BENTHA)
71	31,612,910	014700100100	Benue State Civil Service Commission
72	31,377,600	011103500100	Local Government Pension Board
73	30,623,986	014700100200	Local Government Service Commission
74	27,279,400	011103800100	Christian Pilgrims Welfare Board (CPWB)
75	27,027,000	011101700100	Office of the Secretary to State Government - (EXCO)
76	21,695,929	011103700100	Muslim Pilgrims Welfare Board (MPWB)
77	14,568,400	011102100300	Liaison Office Kaduna
78	13,465,054	012305500100	Government Printing Department
79	12,082,840	032600700100	Citizens Mediation Centre, Makurdi
80	10,464,300	011101300200	Bureau of Political - SSG
81	9,732,800	011102100200	Liaison Office Lagos
82	7,189,456	011100800100	Benue State Emergency Management Agency (BESEMA)
83	5,834,290	022800100300	Business and Engineering Skills Training (BEST) Centre
84	4,966,500	011101300300	Bureau of Research and Policy Analysis (REPA) - SSG
85	-	011100600100	Benue State Social Investment Programme
86	-	023605200100	Benue State Tourism Board