

S/NO	SECTORAL CODE	RECURRENT EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	012400100100	<b>15,187,719,733</b>	Bureau of Internal Affairs and Special Services (BIASS)
2	012500100400	<b>12,475,301,513</b>	Bureau of Salaries and Pensions
3	022000700100	<b>9,810,720,921</b>	Office of the Accountant-General
4	051705400100	<b>7,521,024,203</b>	Benue State Teaching Service Board
5	022000100100	<b>7,055,351,200</b>	Ministry of Finance
6	051702100100	<b>6,241,567,465</b>	Benue State University (BSU), Makurdi
7	011103500100	<b>4,024,183,317</b>	Local Government Pension Board
8	052100100100	<b>3,581,598,599</b>	Ministry of Health and Human Services
9	011100100100	<b>3,026,500,178</b>	Government House Administration
10	052110200100	<b>2,721,267,819</b>	Hospital Management Board
11	052102600100	<b>2,604,881,800</b>	Benue State University Teaching Hospital (BSUTH)
12	031800700100	<b>2,363,235,023</b>	High Court of Justice
13	011101300100	<b>2,312,075,093</b>	Office of the Secretary to State Government (SSG)
14	011200100100	<b>2,287,563,828</b>	Benue State House of Assembly
15	051701900100	<b>2,198,168,942</b>	College of Education, Katsina-Ala
16	051702100100	<b>1,929,817,389</b>	College of Education Oju
17	014800100100	<b>1,786,385,505</b>	Benue State Independent Electoral Commission (BSIEC)
18	051701800100	<b>1,722,740,185</b>	Benue State Polytechnic, Ugbokolo
19	011100100200	<b>1,489,299,384</b>	Deputy Governor's Office
20	051702100200	<b>1,385,477,728</b>	Benue State University College of Health Sciences
21	021502100100	<b>1,327,801,168</b>	Akperan Orshi College of Agriculture, Yandev.
22	051700300100	<b>1,208,250,934</b>	Benue State Universal Basic Education Board (SUBEB)

23	022000800100	<b>1,084,013,041</b>	Benue State Internal Revenue Service (BIRS)
24	021500100100	<b>804,449,000</b>	Ministry of Agriculture and Natural Resources
25	031800400100	<b>779,143,615</b>	Ministry of Justice
26	051700100100	<b>755,760,593</b>	Ministry of Education, Science & Technology
27	052102700100	<b>750,974,000</b>	Benue State Primary Health Care Board
28	055100100100	<b>658,739,775</b>	Bureau of Local Government and Chieftaincy Affairs
29	051705700100	<b>587,126,232</b>	Akawe Torkula College of Advanced and Professional Studies, Makurdi
30	012500100100	<b>561,865,000</b>	Office of the Head of Service (HOS)
31	051705500100	<b>527,597,352</b>	Benue State Science and Technical Education Board
32	011200200100	<b>503,404,162</b>	Benue State House of Assembly Service Commission
33	051701000100	<b>459,632,222</b>	Agency for Adult and Non-Formal Education
34	053905100100	<b>454,223,407</b>	Benue State Sports Council
35	023800100100	<b>389,706,204</b>	Benue State Planning Commission
36	012300400100	<b>378,745,762</b>	Radio Benue Corporation
37	012500100200	<b>375,805,119</b>	Bureau of Establishment and Management Services
38	053905100200	<b>362,711,119</b>	Bureau of Youth and Sports Development
39	031801100100	<b>360,828,706</b>	Customary Court of Appeal
40	021510200100	<b>333,470,530</b>	Benue State Agriculture and Rural Development Authority (BNARDA)
41	051705600100	<b>327,115,000</b>	Benue State Scholarship Board
42	025200100100	<b>326,027,500</b>	Ministry of Water Resources and Environment
43	051700900100	<b>322,344,637</b>	Benue State Examinations Board
44	023400100100	<b>308,994,561</b>	Ministry of Works, Transport and Energy
45	012300100100	<b>278,515,576</b>	Ministry of Information and Orientation
46	025300200100	<b>260,276,399</b>	Ministry of Rural Development and Cooperatives
47	025210200100	<b>248,407,784</b>	Benue State Water Board
48	051400100102	<b>234,892,530</b>	Benue State Community and Social Development Agency
49	014000100100	<b>214,801,614</b>	Office of the Auditor-General of the State

50	026000100100	<b>183,752,448</b>	Ministry of Lands, Survey and Solid Minerals
51	011102100400	<b>176,100,000</b>	Liaison Office Abuja/Lodge
52	023600100100	<b>174,806,910</b>	Ministry of Arts, Culture and Tourism
53	012301300100	<b>167,250,000</b>	Benue Printing and Publishing Corporation (BPPC)
54	011103300100	<b>166,888,520</b>	Benue State Aids Control Agency (BENSACA)
55	051400100100	<b>152,810,271</b>	Ministry of Women Affairs and Social Development
56	022200100100	<b>151,828,368</b>	Ministry of Industry, Trade and Investment
57	025210400100	<b>137,779,218</b>	Benue State Environmental Sanitation Authority
58	023600400100	<b>130,453,097</b>	Benue State Council for Arts and Culture
59	032600100100	<b>118,240,952</b>	Judicial Service Commission
60	025300100100	<b>96,630,623</b>	Ministry of Housing and Urban Development
61	014000100100	<b>89,962,000</b>	Local Government Audit Department
62	025210300100	<b>87,643,477</b>	Benue State Rural Water Supply and Sanitation Agency
63	012500100400	<b>62,647,800</b>	Bureau of Service Welfare
64	051305300102	<b>62,397,645</b>	Benue State Rehabilitation Board, Apir
65	025305600100	<b>61,530,642</b>	Benue State Urban Development Board
66	011100500100	<b>46,847,900</b>	Development Cooperations, Sustainable Development Goals (SDGs)
67	012500500100	<b>45,972,000</b>	Bureau of Manpower Development and Training
68	051700800100	<b>39,928,569</b>	Benue State Library Board
69	014700100200	<b>34,080,891</b>	Local Government Service Commission
70	011102100500	<b>33,680,087</b>	Bureau of Archives, Research and Documentation
71	014700100100	<b>33,513,104</b>	Benue State Civil Service Commission
72	011103800100	<b>29,080,667</b>	Christian Pilgrims Welfare Board (CPWB)
73	011101700100	<b>28,726,000</b>	Office of the Secretary to State Government - (EXCO)
74	011103700100	<b>20,673,280</b>	Muslim Pilgrims Welfare Board (MPWB)
75	011102100200	<b>18,158,800</b>	Liaison Office Lagos
76	023605200100	<b>15,106,000</b>	Benue State Tourism Board

77	012305500100	<b>13,173,408</b>	Government Printing Department
78	011102100300	<b>11,929,000</b>	Liaison Office Kaduna
79	011101300200	<b>10,464,300</b>	Bureau of Political - SSG
80	032600700100	<b>9,666,272</b>	Citizens Mediation Centre, Makurdi
81	011101300300	<b>5,004,500</b>	Bureau of Research and Policy Analysis (REPA) - SSG
82	011100800100	<b>3,960,000</b>	Benue State Emergency Management Agency (BESEMA)
83	022800100300	<b>1,800,000</b>	Business and Engineering Skills Training (BEST) Centre
84	011100600100		- Benue State Social Investment Programme
85	012300300100		- Benue State Television Corporation (BNTV)
86	021500100200		- Benue State Tractor Hiring Agency (BENTHA)
		<b>109,332,990,118</b>	