

**BENUE STATE GOVERNMENT
2019 BUDGET REVENUE SUMMARY**



| S/No. | Head No. | Source of Revenue | Revenue Estimates |
|--------------------------------------|----------|-----------------------------------|---------------------------|
| | | | January-December, 2019 |
| 11 GOVERNMENT SHARE OF FAAC | | | |
| 1 | 11010101 | Statutory Allocation | 58,124,843,615 |
| 2 | 11010104 | FAAC Special Allocations | 2,567,827,265 |
| 3 | 11010201 | Share of VAT | 14,964,829,171 |
| 4 | 11010301 | Excess Crude | 3,000,000,000 |
| Sub-Total (FAAC): | | | 78,657,500,051 |
| 12 INDEPENDENT REVENUE | | | |
| 1201 TAX REVENUE | | | |
| 120101 PERSONAL TAXES | | | |
| 4 | 12010101 | Pay-As-You-Earn (PAYE) | 9,888,252,798 |
| 5 | 12010104 | Stamp Duty | 7,000,000 |
| 6 | 12010105 | Pool Betting Tax | |
| 7 | 12010106 | Development Tax/Levy | 25,000,000 |
| 8 | 12010107 | Capital Gain Tax | 7,000,000 |
| 9 | 12010108 | Livestock Tax | 700,000,000 |
| 10 | 12010109 | Other Service Tax | 1,005,000,000 |
| Sub-Total (Tax Revenue): | | | 11,632,252,798 |
| 1202 NON-TAX REVENUE | | | |
| 11 | 120201 | Licenses | 1,975,554,214 |
| 12 | 120204 | Fees | 6,734,988,086 |
| 13 | 120205 | Fine | 114,845,000 |
| 14 | 120206 | Sales | 11,955,730,492 |
| 15 | 120207 | Earnings | 1,959,790,075 |
| 16 | 120208 | Rent on Govt. Buildings | 182,582,477 |
| 17 | 120209 | Rent on Land & Others | 522,528,387 |
| 18 | 120210 | Repayment | |
| 19 | 120213 | Interest Earned | 167,180,400 |
| Sub-Total (Non-Tax Revenue): | | | 23,613,199,132 |
| 120211 INVESTMENT INCOME | | | |
| 20 | 12021103 | Other Investment Income | |
| Sub-Total (Investment Income) | | | - |
| 13 AID & GRANTS | | | |
| 21 | 130101 | Domestic Aid & Grants | 16,815,116,339 |
| 22 | 130102 | Foreign Aid & Grants | 18,933,009,728 |
| Sub-Total (Aid & Grants): | | | 35,748,126,067 |
| 14 CAPITAL DEV. FUND RECEIPTS | | | |
| 23 | 140301 | Domestic Loans/Borrowings Receipt | 40,000,000,000 |
| 24 | 140701 | Extra Ordinary Items | 756,958,950 |
| 25 | 141001 | Gain on Foreign Exchange | 2,790,380,807 |
| Sub-Total (CDF Receipts): | | | 43,547,339,757 |
| OTHER RECEIPTS/REVENUE | | | |
| 27 | | Other Capital Receipts | 1,426,000,000 |
| 28 | | PAYE (Commercial) | 5,131,558,631 |
| Sub-Total (Other Receipts): | | | 6,557,558,631 |
| TOTAL REVENUE | | | 199,755,976,436 |