

**BENUE STATE GOVERNMENT
2021 BUDGET REVENUE SUMMARY**




| S/No. | Head No. | Source of Revenue | Revenue Estimates January-December, 2021 |
|------------------------------------|----------|--------------------------|---|
| 1 | | Opening Balance | |
| 11 GOVERNMENT SHARE OF FAAC | | | |
| 2 | 11010101 | Statutory Allocation | 41,489,986,003 |
| 3 | 11010104 | FAAC Special Allocations | 4,253,264,465 |
| 4 | 11010201 | Share of VAT | 13,798,146,690 |
| 5 | 11010301 | Excess Crude | 1,000,000,000 |
| Sub-Total (FAAC): | | | 60,541,397,158 |
| 12 INDEPENDENT REVENUE | | | |
| 1201 TAX REVENUE | | | |
| 120101 PERSONAL TAXES | | | |
| 6 | 12010101 | Pay-As-You-Earn (PAYE) | 12,247,198,212 |
| 7 | 12010104 | Stamp Duty | 12,100,000 |
| 8 | 12010106 | Development Tax/Levy | 25,000,000 |
| 9 | 12010107 | Capital Gain Tax | 3,921,525 |
| 10 | 12010108 | Livestock Tax | 125,000,000 |
| 11 | 12010109 | Other Service Tax | 598,280,478 |
| Sub-Total (Tax Revenue): | | | 13,011,500,215 |

1202 NON-TAX REVENUE

| | | |
|----|-------------------------------------|----------------------|
| 12 | 120201 Licenses | 386,676,915 |
| 13 | 120204 Fees | 4,769,855,306 |
| 14 | 120205 Fine | 75,058,223 |
| 15 | 120206 Sales | 309,764,516 |
| 16 | 120207 Earnings | 966,743,591 |
| 17 | 120208 Rent on Govt. Buildings | 16,554,416 |
| 18 | 120209 Rent on Land & Others | 185,753,914 |
| 19 | 120213 INTEREST EARNED | 39,704,356 |
| | Sub-Total (Non-Tax Revenue): | 6,750,111,237 |

120211 INVESTMENT INCOME

| | | |
|----|---------------------------------------|----------|
| 20 | 12021103 Other Investment Income | |
| | Sub-Total (Investment Income): | - |

13 AID & GRANTS

| | | |
|----|--------------------------------------|-----------------------|
| 21 | 130101 Domestic Aid | 3,558,704,033 |
| 22 | 130102 Foreign Aid | 5,589,492,235 |
| 23 | 130203 Domestic Grants | 6,812,667,216 |
| 24 | 130204 Foreign Grants | 9,039,905,960 |
| | Sub-Total (Aid & Grants): | 25,000,769,444 |

14 CAPITAL DEV. FUND RECEIPTS

| | | |
|----|--|-----------------------|
| 25 | 140301 Domestic Loans/Borrowings Receipt | 20,000,000,000 |
| 26 | 150101 Transfer To Fund Recurent Expenditure | 8,837,954,459 |
| | Sub-Total (CDF Receipts): | 28,837,954,459 |

OTHER RECEIPTS/REVENUE

| | | |
|----|------------------------------------|------------------------|
| 27 | 140202 Other Capital Receipts | 233,033,799 |
| | Sub-Total (Other Receipts): | 233,033,799 |
| | TOTAL REVENUE: | 134,374,766,311 |