

Code	Description
<b><u>1</u></b>	<b><i>Revenue</i></b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>
<b>1201</b>	<b>TAX REVENUE</b>
<b>120101</b>	<b>PERSONAL TAXES</b>
12010101	PERSONAL INCOME TAX
12010102	PERSONAL INCOME TAX (PAYE)
12010103	PERSONAL INCOME TAXES (OTHERS)
12010104	DIRECT ASSESMENT TAX
12010105	TAX CLEARANCE CERTIFICATE
<b>120103</b>	<b>OTHER TAXES</b>
12010301	WITHOLDING TAX
12010302	MOTOR VEHICLE RESALE TAX
12010303	WITHHOLDING TAX(LGAs)
12010304	CONSUMPTION TAX
12010305	PROPERTY TAX
12010306	CAPITAL GAIN TAX
12010307	2% DEVELOPMENT LEVY
12010308	INFRASTRUCTURAL MAINTENANCE LEVY
12010309	ECONOMIC DEVELOPMENT LEVY
12010310	INDIVIDUAL DEVELOPMENTAL LEVY
12010311	EDUCATION DEVELOPMENT LEVY
12010312	ENVIRONMENTAL LEVY
12010313	TAX AUDIT
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)
12010316	1% PROJECT MONITORING FUND
12010317	STAMP DUTY
<b>1202</b>	<b>NON-TAX REVENUE</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>
12020101	REGISTRATION OF MARKET ASSOCIATION
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)
12020103	LEARNERS' PERMIT
12020104	PATIENT MEDICINE LICENSE
12020105	ANIMAL TRADE LICENSE
12020106	HIDES AND SKIN BUYER LICENSE
12020107	FISHING LICENSES / PERMIT
12020108	HUNTING LICENSE
12020109	AUCTIONEERS LICENSE
12020110	PETROL STATION SUBLEASE PERMIT
12020111	ANEMATOGRAPHY INSPECTION LICENCE
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING
12020113	BOREHOLE DRILLING LICENSE
12020114	MOTOR VEHICLE LICENCES
12020115	CHURCH MARRIAGE LICENCES
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS
12020117	CERTIFICATION OF PREMISE FOR HABITATION
12020118	ENVIRONMENTAL PERMIT

12020121	REGISTRATION OF HERBALIST
12020122	PERMIT TO FOOD VENDOR
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES
12020124	ACCREDITATION OF ALTERNATIVE MEDICAL PRATITIONERS (AMP)
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS
12020127	REGISTRATION OF BEAUTY PAGEANT
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC ANTENNAS/ ROOFTOP AN
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS
12020131	ANNUAL RENEWAL OF RIGHT OF WAY
12020133	REGISTRATION OF POWER SAW OPERATION
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES
12020135	REGISTRATION OF VETERINARY CLINICS
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT P
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FE
12020139	ANNUAL RENEWAL OF AUCTIONEER PERMIT
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES
12020141	REGISTRATION OF SAW MILLERS
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES
12020148	REGISTRATION AND RENEWAL OF CONTINUING EDUCATION CENTRES (NGO)
12020151	HACKNEY PERMIT
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSH
12020153	HOTEL REGISTRATION
12020154	REGISTRATION/ RENEWAL OF DRIVING SCHOOLS
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/ CANOPY /ROOFTOP
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING
12020157	PERMIT WALL DRAPES ADVERTISEMENT
12020158	PROJECTING SIGNS PER FACE
12020159	CONSTRUCTION SIGN
12020160	VEHICLE BRANDING PERMIT
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES
12020163	POLITICAL CAMPAIGN POSTER RATES
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE
12020166	CERTIFICATE FOR APPROVED SCHOOLS
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH SCIENCES AND TEC
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING SCIENCES
12020170	REGISTRATION OF CASHEW SUB BUYERS
12020171	REGISTRATION OF CASHEW MERCHANTS
12020172	CASHEW LICENCE BUYING AGENTS
12020173	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES
12020174	COOPERATIVE REGISTRATION

<b>120202</b>	<b>MINING RENTS</b>
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE
<b>120204</b>	<b>FEES - GENERAL</b>
12020401	BRANDING OF PRIVATE VEHICLES FEE
12020402	BUILDING POST APPROVAL FEES
12020403	NEW NUMBER PLATE RATE
12020404	CERTIFICATE OF ROAD WORTHINESS
12020405	DESIGN AND MAINTENANCE OF STREET NAMING
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)
12020409	TUITION FEES/ SDC TUITION FEES
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)
12020412	TRANSCRIPT FEES
12020413	PILGRIMS SERVICE CHARGE
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES
12020415	CONTRACT REGISTRATION/ RENEWAL FEES
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)
12020417	CONTRACT IDENTITY CARD
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION
12020419	CONVERSION FEES
12020420	SURVEY VERIFICATION
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES
12020422	COURT FEE
12020423	ACCEPTANCE OF ADMISSION LETTER
12020424	FIRST SCHOOL LEAVING CERTIFICATE
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)
12020428	ADMINISTRATIVE CHARGES
12020429	CHANGE OF OWNERSHIP
12020430	DRIVERS THEORY TEST (DTT) FEE
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES
12020432	APPLICATION FEES FOR PLOT ALLOCATION
12020433	EXAMINATION FEES
12020434	LIBRARY FEES
12020435	RECERTIFICATION & CONFIRMATION
12020436	PROBATE FEE
12020437	LOCAL TRADE FAIR FEE IN THE STATE
12020438	APPEAL FEE
12020439	PRODUCE GRADING FEES
12020440	CHANGE OF LAND USE
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES
12020443	CLINICAL TREATMENT CHARGES (VET)
12020444	CHRISTIAN PILGRIMS/ HAJJ FEES

12020445	BUILDING PLAN APPROVAL
12020446	PROJECT IMPLEMENTATION COMMITTEE /PROJECT MANAGEMENT AND ADMINISTRATI
12020447	SITE AND BUILDING INSPECTION
12020448	POST UTME SCREENING FEES
12020449	NON- REFUNDABLE CAUTION FEES
12020450	SCHOOL APPROVAL ASSESSMENT
12020451	BUILDING PLAN REGISTRATION
12020452	BUILDING PLAN PROCESSING
12020453	NOTICE OF MARRIAGE FEE
12020454	BILL BOARD/ SINGAGE FEES
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020456	FEES FOR REGISTRATION OF PUPILS INTO MINISTRY'S NUR/PRIMARY SCHOOL, GADU
12020457	STATIONERIES AND CONSULTATION FEE
12020458	ACCOMMODATION FEE
12020459	INSTRUMENT FEES
12020460	TRANSPORTATION FEES
12020461	ENVIRONMENTAL CLEANING FEE
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMEN
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES FEE
12020464	PROCESSING OF PRIVATE LAYOUT
12020465	SITE ANALYSIS
12020466	DOCUMENT REG AND SEARCH
12020467	RENTAL VALUATION FEES
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING FEES
12020469	TRADE TEST CHARGES
12020470	STUDENTS ONLINE REGISTRATION
12020471	RADIO ADVERTISEMENT FEE
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE
12020473	DENTAL SERVICES FEE
12020474	AFFIDAVIT FEES/ OATH FEE
12020475	AMBULANCE SERVICES (HIRING) FEE
12020476	CHARGES FROM SEMINARS AND WORKSHOPS
12020477	TELEVISION ADVERTISEMENT FEE
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE
12020479	LABORATING SERVICES FEE
12020480	PREMISES INSPECTION AND CERTIFICATION
12020481	DUMPSITE USERS CHARGE FEE
12020482	MORTUARY SERVICES FEE
12020483	PACKAGE TOURS FEE
12020484	NHIS/ HMO FEE
12020485	HAULAGE FEE
12020486	HYPERBARIC OXYGEN SERVICES FEE
12020487	ORIGINAL CERTIFICATE FEE
12020488	COLLECTION OF STATEMENT OF RESULT FEE
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE
12020490	FERRY (BARGE) FEE
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES
12020492	MEDICAL CERTIFICATE

12020493	SERVICE CHARGE (DRF)
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES
12020495	WATER RATE FEE
12020496	WATER CONNECTION FEE
12020497	MARKET TOLL COLLECTIONS
12020498	DEMONSTRATION PRIMARY SCHOOL/ SECONDARY SCHOOL FEE
12020499	GAMES/ SPORT FEES
<b>120205</b>	<b>FINES - GENERAL</b>
12020501	PENALTY
12020502	CUTTING OF ROADS FINES
12020503	COURT FINES
12020504	CLAMPING SERVICES
12020505	ROAD TRAFFIC OFFENCES
12020506	WATER RECONNECTION FINE
12020507	KOTRAMA REVENUE GENERATION
12020508	PENALTY OF FILE
12020509	PENALTY ON MEDICAL MALPRACTICES
12020510	PENALTY FOR UNREGISTERED SCHOOLS
12020511	SANITATION DAY EXERCISE FINE
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS
12020513	RELEASE OF ARRESTED STRAY ANIMALS
<b>120206</b>	<b>SALES - GENERAL</b>
12020602	SALES OF FINGERLINGS
12020603	SALES OF CHEMICAL
12020604	SALES OF GRAINS
12020605	SALES OF VEGETABLES
12020606	SALES OF FERTILIZER
12020607	SALES OF FORMS
12020610	SALES OF PHOTOGRAPHS
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED
12020612	SALES OF STATISTICAL YEAR BOOK
12020614	SALES OF SCHOLARSHIP FORMS
12020615	SALES OF LAW BOOKS
12020617	SALES OF APPLICATION / EMPLOYMENT FORM
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS
12020620	SALES OF DRUGS /PHARMACY SERVICES
12020621	AUCTION SALES
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION
12020623	SALES OF FOREST PRODUCTS
12020624	SALES OF INDIGENE FORM
12020625	SALES OF BUSINESS DIRECTORY
12020627	SALES OF VOLUMETRIC MEASURES
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION
12020631	SALES OF ADMISSION FORMS
12020632	SALES OF MANAGEMENT HAND BOOK
12020633	SALES OF STUDENT I.D. CARDS
12020635	SALES OF GRAPHICS NEWSPAPER
12020636	SALES OF PILGRIMAGE APPLICATION FORMS

12020638	SALES OF ARTS & CULTURE JOURNALS
12020639	SALES OF GAZETTES, CSC ANNUAL REPORTS & APER FORM
12020642	SALES OF APER & PROMOTION FORMS
12020644	SALE OF REGISTRATION FORMS
12020645	SALES OF STAFF DEVELOPMENT CENTRE ADMISSION FORMS
12020649	SALES OF CUSTOMIZED (ITEMS) MATERIALS
12020653	SALES OF PALM OIL (FRESH FRUIT BUNCHES)
12020654	SALES OF OXYGEN IN CYLINDER
12020657	SALES OF BROILER
12020658	SALES OF AGROCHEMICALS
12020659	SALES OF SEED/SEEDLING
12020660	SALES OF KNAPSACK SPRAYERS
12020661	SALES OF WATER PUMPS
12020662	SALES OF STATUTES (KOGI STATE LAWS)
12020663	SALES OF APPLICATION FORM FOR CERTIFICATE OF REGISTRATION FOR ADOPTION
12020664	SALES OF TRANSFER AND RETIREMENT FORM
12020665	SALES WATER BOARD FORM
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)
12020667	SALES FROM PURE WATER FACTORY
12020668	SALES CRAFTS CERAMICS AND SCULPTURE
12020669	2% MARK-UP RETENTION ON SALES /PROCESSING FROM PARTNERS
<b>120207</b>	<b>EARNINGS -GENERAL</b>
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME
12020702	EARNINGS FROM SEPTIC TANK EMPTIER
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOL
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION
12020709	EARNINGS FROM TREE FELLING OPERATION
12020711	FUMIGATION SERVICES BY THE BOARD
12020712	PEST CONTROL SERVICES
12020720	EARNINGS FROM STADIUM GATE TAKING
12020721	EARNING FROM TRICYCLES AND MOTOR BIKES
12020723	EARNINGS FROM CATERING SERVICES /FOOD, SNACKS AND DRINKS
12020724	EARNING FROM LOKOJA MEGA TERMINAL
12020725	EARNINGS FROM LUBRICATION SERVICES
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION
12020732	EARNING FROM GRAPHIC DESIGN
12020734	EARNING FROM RICE FARMING/ MILLING
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELIERS)
12020740	EARNINGS FROM SHOP RENTAGE
12020741	EARNINGS FROM TRACTOR HIRING
12020744	EARNINGS FROM PLANT HIRING SERVICES
12020746	EARNING FROM HIRE OF DESK AND CHAIR
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIE
12020750	EARNING FROM MOTOR PARKS
12020751	EARNING FROM MASS TRANSIT BUSES
12020752	EARNING FROM INTERCITY BUS SERVICES
12020756	EARNING FROM PRINTING SERVICES
12020762	EARNINGS FROM CULTURAL NIGHT SHOWS

12020763	EARNINGS FROM CULTURAL PERFORMANCES
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION
12020778	REVENUE FROM KOGI HOTELS LTD
12020779	REVENUE FROM CONFLUENCE BEACH HOTEL
12020780	EARNINGS FROM RENT ON STADIUM
12020786	MATRICULATION/ MATRICULATION GOWN
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE
12020791	EARNING FROM SHARED FACILITY HUBS
12020797	EARNING FROM AMUSEMENT PARKS
12020798	EARNINGS FROM MOUNT PATTI
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>
12020801	RENT FROM STAFF QUARTERS (JUNIOR AND SENIOR)
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE
12020804	RENT ON SHOP AND WAREHOUSES
12020805	RENT FROM TRADE FAIR COMPLEX
12020806	RENT FROM LEASE OF OLUSEGUN OBASANJO SQUARE
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>
12020901	PREMIUM ON LAND ALLOCATION
12020902	PREMIUM ON CERTIFICATE OF OCCUPANCY
12020903	RENT FROM KOFAP PREPARED LAND
12020904	PROPERTY OWNER EXPRESS (SPECIAL PROGRAMME)
12020906	GROUND RENTS
12020907	EARNINGS FROM RENT ON STADIUM
<b>120210</b>	<b>REPAYMENT - GENERAL</b>
12021001	MOTOR VEHICLE LOAN REPAYMENT
12021002	MOTOR CYCLE/ BICYCLE LOAN REPAYMENT
12021005	MASS TRANSIT LOAN REPAYMENT FROM KOGI TRANSPORT COMPANY
12021006	TRACTOR LOAN REPAYMENT
12021008	SALARY REFUND FROM MDAs/ INDIVIDUALS
12021009	OTHER GENERAL REFUNDS FROM MDAs AND INDIVIDUALS
12021010	OTHER LOANS REPAYMENT GENERAL
<b>120211</b>	<b>INVESTMENT INCOME</b>
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS
12021102	TEXTILE AND CRAFT
12021113	RETURN ON INVESTMENT FROM KOGI TRANSPORT COMPANY
12021114	RETURN ON INVESTMENT FROM CONSUMER SHOP
<b>120212</b>	<b>INTEREST EARNED</b>
12021201	MOTOR VEHICLE ADVANCES (INTEREST)
12021202	BICYCLE ADVANCES (INTEREST)
<b>120213</b>	<b>RE -IMBURSEMENT GENERAL</b>
12021301	RE -IMBURSEMENT FROM FEDERAL GOVERNMENT ON PENSION AND GRATUITIES
12021302	AUDIT FEES
12021303	OTHER RE -IMBURSEMENT













.S, RESTAURANTS, HOTELS, BAKERIES ETC