

HEAD	SUB-HEADS	SOURCES
		INTERNAL REVENUE SERVICE
		INTERNAL REVENUE SERVICE
22000800100	12010102	PAY AS YOU EARN
	12010104	DIRECT ASSESSMENT
	12010105	WITHHOLDING TAX
	12010106	MOTOR VEHICLE RESALE TAX
	12010108	CONSUMPTION TAX
	12010109	PROPERTY TAX
	12020102	ENHANCED NATIONAL DRIVERS LICENCE
	12020103	LEARNERS PERMIT
	12020114	MOTOR VEHICLE LICENCES
	12020401	STAMP DUTY FEES
	12020402	MOTOR VEHICLE REGISTRATION
	12020403	NEW NUMBER PLATE
	12020404	CERTIFICATES OF ROAD WORTHINESS
	12020405	TAX CLEARANCE CERTIFICATES
	12020407	2% DEVELOPMENT LEVY
	12020786	EARNING FROM TRUCKS HAULAGE OF INDUSTRIAL GOODS
	12021437	TAX AUDIT
	12021504	SOCIAL SERVICE CONTRIBUTION LEVY
	12021507	INFRASTRUCTURAL MAINTENANCE LEVY
	12021508	EMPLOYEE ECONOMIC DEVELOPMENT LEVY
		PARASTATALS AND BOARDS
HEAD	SUB-HEAD	NAME OF PARASTATALS
25300900100		TOWN PLANNING AND DEVELOPMENT BOARD
	12020118	BUILDING POST APPROVAL FEES
	12020119	DESIGN AND MAINTENANCE OF STREET NAMING
	12020431	BUILDING PLAN APPROVAL FEES
	12020432	SITE AND BUILDING INSPECTION FEES
	12020433	BUILDING PLAN REGISTRATION FEES
	12020435	SIGNAGE AND MOBILE ADVERTISEMENT
	12020438	BUILDING PLAN PROCESSING FEES
	12020501	PENALTY
	12020753	EARNINGS FROM TOWN PLANNING AND DEVELOPMENT BOARD
HEAD	SUB-HEADS	SOURCES
25210200100		KOGI STATE WATER BOARD
	12020484	WATER BOARD FORM FEES
	12020485	WATER RATE
	12020486	WATER CONNECTION FEES
	12020487	WATER RECONNECTION FEES
	12020754	EARNINGS FROM WATER BOARD
HEAD	SUB-HEADS	SOURCES
51300100200		KOGI STATE SPORTS COUNCIL
	12020756	EARNINGS FROM SPORTS COUNCIL
	12021412	STADIUM GATE TAKING
	12021413	RENT ON STADIUM
HEAD	SUB-HEADS	SOURCES
11100100400		KOGI STATE HAJJ COMMISSION
	12020637	SALES OF HAJJ REGISTRATION FORMS
	12020757	EARNINGS MUSLIMS PILGRIMS WELFARE BOARD
HEAD	SUB-HEADS	SOURCES
23600300100		COUNCIL FOR ART AND CULTURE
	12021102	TEXTILE AND CRAFT
	12021103	PRINTING AND GRAPHIC
	12021104	CULTURAL PERFORMANCE
	12021105	CRAFT, CERAMIC AND SCULPTURE
	12021106	MUSEUM , RESEARCH AND PUBLICATION
	12020121	REGISTRATION OF HERBALIST
HEAD	SUB-HEADS	SOURCES
11100100300		CHRISTIAN PILGRIMS COMMISSION
	12020636	SALES OF PILGRIMAGE APPLICATION FORMS
	12020759	EARNINGS FROM CHRISTIAN PILGRIMAGE WELFARE BOARD
HEAD	SUB-HEADS	SOURCES
51701900100		COLLEGE OF EDUCATION, ANKPA
	12020407	2% DEVELOPMENT LEVY
	12020409	TUITION FEES
	12020410	TRANSCRIPTS FEES
	12020411	POST UTME SCREENING FEES
	12020441	FEES FROM VOCATIONAL EDUCATION UNIT
	12020611	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT

	12020620	SALES OF DRUGS
	12020631	SALES OF ADMISSION FORMS
	12020632	SALES OF MANAGEMENT HAND BOOK
	12020633	SALES OF STUDENT I.D. CARD
	12020634	SALES OF SCRAPS
	12020760	EARNINGS FROM COLLEGE OF EDUCATION, ANKPA
	12020792	EARNINGS FROM DEMOSTRATION PRIMARY SCHOOL
	12020793	EARNINGS FROM DEMOSTRATION SECONDARY SCHOOL
	12020794	EARNINGS FROM KSCOE CONSULTANCY SERVICES
	12020801	RENT FROM STAFF QUARTERS (JUNIOR AND SENIOR)
	12021007	CAR LOAN REPAYMENT FROM CAR REFURBISHING LOAN (ONLY APPLICABLE IN 2013)
	13020321	1% SECURITY TRUST FUND
	12021501	FEES FROM DAY CARE UNIT (HOMEC NUSERY)
	12020485	WATER RATE
HEAD	SUB-HEADS	SOURCES
12500500100		KOGI AGRO ALLIED COMPANY
	12020761	EARNINGS AGRO-ALLIED INVESTMENT COMPANY
HEAD	SUB-HEADS	SOURCES
12300300100		KOGI STATE BROADCASTING CORPORATION
	12020738	EARNINGS FROM RADIO ADVERTISEMENT
	12020762	EARNINGS FROM KOGI STATE BROADCASTING CORPORATION
HEAD	SUB-HEADS	SOURCES
12301300100		KOGI STATE NEWSPAPER CORPORATION
	12020635	SALES OF GRAPHICS NEWSPAPER
	22020758	ADVERTISEMENT
HEAD	SUB-HEADS	SOURCES
23605200100		HOTEL AND TOURISM BOARD
	12020764	EARNINGS FROM KOGI HOTEL AND TOURISM BOARD
	12021415	HOTEL REGISTRATION
	12020719	PACKAGE TOUR FEES
HEAD	SUB-HEADS	SOURCES
51705600100		STATE SCHOLARSHIP BOARD
	12020756	EARNINGS KOGI STATE SCHOLARSHIP BOARD
	12021411	STUDENT ONLINE REGISTRATION
HEAD	SUB-HEADS	SOURCES
51705400100		KOGI STATE TEACHING SERVICE COMMISSION
	12020767	EARNING FROM STATE TEACHING SERVICE COMMISSION
HEAD	SUB-HEADS	SOURCES
51705500100		SCIENCE TECHNICAL AND TECHNOLOGY EDUCATION BOARD
	12020768	EARNINGS FROM SCIENCE TECH. & TECH. EDUCATION BOARD
HEAD	SUB-HEADS	NIGERIA -KOREA FRIENDSHIP INSTITUTE
51706500100	12020409	TUITION FEES
	12020622	SALES OF APPLICTION FORM FOR VOCATIONAL INSTITUTE
	12020633	SALES OF STUDENT ID CARDS
	12020631	ACCEPTANCE OF OF ADMISSION LETTER
	12020424	REGISTRATION OF CONTRACTORS
	12020421	CONTRACT DOCUMENTS & NON REFUNDABLE
	12021423	LUBRICATION SERVICES
	12021424	GENERAL SERVICES
	12021425	WHEEL ALIGNMENT
	12021426	WHEEL BALANCING
	12021427	DIAGNOSIS
	12021428	FABRICATION OF IRON DOOR
	12021429	FABRICATION OF IRON GATE
	12021430	FABRICATION OF BUGLARY PROOF
	12021431	REFRIGERATOR REPAIRS
	12021432	AIR CONDITION REPAIRS
	12021433	ELECTRONIC REPAIR SERVICES
	12021434	COMPUTER MAINTENANCE
	12021435	NETWORKING SERVICES
	12021436	PRINTER/PHOTOCOPIER
	12021522	NON-REFUNDABLE CAUTION FEES
	12021444	EARNING FROM INTERNET SERVICES

	12021523	EXAMINATION FEES
	12021445	EARNING FROM STEERING OVERHAUL
	12021446	EARNING FROM BRAKE OVERHAUL
	12021447	EARNINGS FROM SUSPENSION OVERHAUL
	12021448	EARNING FROM VULCANIZING
	12021449	EARNING FROM ENGINE OVERHAUL
	12021450	EARNING FROM STARTER REPLACE
	12021451	EARNING FROM ALTERNATIVE REPLACE
	12021452	EARNING FROM BATTER REPLACE
	12021453	EARNING FROM PLUMBING SERVICE
	12021454	EARNING FROM DESK AND CHAIR
HEAD	SUB-HEADS	KOGI STATE UNIVERSITY TEACHING HOSPITAL , ANYIGBA
11100100400	12020491	SURGICAL OPERATION FEES
	12020493	SERVICES CHARGES (DRF)
	12020494	HOSPITAL BED CHARGES
	12020620	SALE OF DRUGS
	12020731	EARNINGS FROM HDRF(DRUGS REAGENTS & CONSUMABLES
	12020732	EARNINGS FROM OPHTHALMIC SERVICES
	12020734	EARNINGS FROM AMBULANCE SERVICES
	12020735	EARNINGS FROM X-RAY SERVICES
	12020736	EARNINGS FROM LABORATORY SERVICES
	12020737	EARNINGSS FROM MOTURARY SERVICES
	12020781	EARNINGS FROM NHIS
	12021502	STATIONERIES AND CONSULTATION FEES
		ROAD MAINTENANCE AGENCY
HEAD	SUB-HEAD	
22900300100	12020789	EARNINGS FROM PLANT HIRING
HEAD	SUB-HEADS	SOURCES
21500600100		KOGI LAND DEV. BOARD
	12020769	EARNINGS FROM KOGI LAND DEV. BOARD
HEAD	SUB-HEADS	SOURCES
51701800100		KOGI STATE POLYTECHNIC, LOKOJA
	12020409	TUITION FEES
	12020410	TRANSCRIPTS FEES
	12020424	REGISTRATION OF CONTRACTORS
	12020607	SALES OF FORM
	12020633	SALES OF STUDENT I.D. CARD
	12020644	SALE OF REGISTRATION FORMS
	12020770	EARNINGS FROM KOGI STATE POLYTECHNIC
HEAD	SUB-HEADS	SOURCES
51700900100		ADULT & NON-FORMAL EDUCATION BOARD
	12020771	EARNINGS FROM AGENCY FOR ADULT AND NON-FORMAL EDUCATION
	12020441	FEES FROM VOCATIONAL IMPROVEMENT
	12021505	EVENING CLASSES /EXTRAL MURAL CENTRE/CLASSES (AANFE)
	12021506	REGISTRATION AND RENEWAL OF CONTINUING EDUCATION CENTRES (NGO)
	12021507	REGISTRATION OF POST LITERACY CLASSES (EXAM)
	12021508	FEES FROM BASIC LITERACY EXAMINATION
HEAD	SUB-HEADS	SOURCES
53501600100		KOGI STATE ENVIRONMENTAL PROTECTION AGENCY
	12020482	ENVIRONMENTAL IMPACT ASSESSMENT FEES
	12020506	ENVIRONMENTAL LEVY
	12020772	OTHER EARNINGS FROM KOGI STATE ENVIRONMENTAL PROTECTION BOARD
HEAD	SUB-HEADS	SOURCES
22001100100		KOGI STATE INVESTMENT & PROPERTIES LTD
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020740	EARNINGS FROM SHOP RENTAGE
	12020749	EARNINGS FROM KOGI INVESTMENT AND PROPERTIES
	12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENT
HEAD	SUB-HEADS	SOURCES
52110200100		KOGI STATE HOSPITAL MANAGEMENT BOARD
	12020491	SURGICAL OPERATION FEES
	12020494	HOSPITAL BED CHARGES
	12020628	SALES OF OPD CARDS
	12020755	EARNINGS FROM HOSPITAL MANAGEMENT
	12020734	EARNINGS FROM AMBULANCE SERVICES (HIRING)

	12020737	EARNINGS FROM MORTUARY SERVICES
HEAD	SUB-HEADS	SOURCES
51700800100		KOGI STATE LIBRARY BOARD
	12020775	EARNINGS FROM KOGI STATE LIBRARY BOARD
HEAD	SUB-HEADS	SOURCES
51702100100		KOGI STATE UNIVERSITY, ANYIGBA
	12020409	TUITION FEES
	12020410	TRANSCRIPTS FEES
	12020411	POST UTME SCREENING FEES
	12020607	SALES OF FORM
	12020633	SALES OF STUDENTS I.D.CARD
	12020779	OTHER EARNINGS
	12021503	ACCOMODATION
	12021504	DEVELOPMENT LEVY
	12021505	GAMES
	12021506	CONTRACT/TENDER FEES
HEAD	SUB-HEADS	SOURCES
51700200100		KOGI STATE UNIVERSAL BASIC EDUCATION BOARD
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020778	EARNINGS FROM KOGI STATE UNIVERSAL BASIC EDUCATION BOARD
HEAD	SUB-HEADS	SOURCES
12400200100		KOGI STATE FIRE AGENCY
	12020751	EARNINGS FROM FIRE AGENCY
HEAD	SUB-HEADS	SOURCES
5170200100		COLLEGE OF EDUCATION TECHNICAL, KABBA
	12020407	2% DEVELOPMENT LEVY
	12020409	TUITION FEES
	12020424	REGISTRATION OF CONTRACTORS
	12020631	SALES OF ADMISSION FORMS
	12020633	SALES OF STUDENT I.D. CARDS
	12020780	EARNINGS FROM COLLEGE OF EDUCATION (TECHNICAL), KABBA
	12021503	ACCOMODATION FEE
	12021514	ACCEPTANCE OF ADMISSION LETTER
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020607	SALES OF FORMS
HEAD	SUB-HEADS	SOURCES
52102700100		KOGI STATE SPECIALIST HOSPITAL, LOKOJA
	12020491	SURGICAL OPERATION FEES
	12020493	SERVICE CHARGES (DRF)
	12020494	HOSPITAL BED CHARGES
	12020620	SALE OF DRUGS
	12020628	SALES OF OPD CARDS
	12020731	EARNINGS FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)
	12020732	EARNINGS FROM OPHTHALMIC SERVICES
	12020734	EARNINGS FROM AMBULANCE SERVICES (HIRING)
	12020735	EARNING FROM X-RAY SERVICES
	12020736	EARNINGS FROM LABORATING SERVICES
	12020737	EARNINGS FROM MORTUARY SERVICES
	12020796	EARNINGS FROM NHIS
	12020781	OTHER EARNINGS FROM KOGI STATE SPECIALIST HOSPITAL
HEAD	SUB-HEADS	SOURCES
1100100500		STATE SECURITY TRUST FUND
	12020752	EARNINGS FROM STATE SECURITY TRUST FUND
HEAD	SUB-HEADS	SOURCES
52110400100		COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE
	12020409	TUITION FEES
	12020410	TRANSCRIPTS FEES
	12020424	REGISTRATION OF CONTRACTORS
	12020617	SALES OF APPLICATION/EMPLOYMENT FORMS
	12020633	SALES OF STUDENT I.D. CARDS
	12020644	SALE OF REGISTRATION FORMS
	12020797	OTHER EARNINGS FROM STATE COLLEGE OF NURSING
HEAD	SUB-HEADS	SOURCES
53505300100		SANITATION AND WASTE MANAGEMENT BOARD
	12020750	EARNINGS FROM SANITATION AND WASTE MANAGEMENT BOARD
	12021401	SEPTIC TANK EMPTIER

	12021402	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES
	12021403	DUMPSITE USER CHARGE
	12021404	DOCUMENTATION/RENEWAL OF REGULATED PREMISES I.E SCHOOLS, RESTAURANTS, HOTELS , PURE WATER FACTORIES , BAKERIES ETC
	12021405	REGISTRATION OF PRIVATE SEERVICES PROVIDERS UNDER PUBLIC PRIVATE INITIATIVE (PPP)
	12021406	PROCEED FROM AUCTION SALES OF CONFISCATED/SEIZED ITEMS IN ENFORCEMENT OF STREET CONTROL REGULATION
	12021407	AUCTION SALES / RELEASE OF ARRESTED STRAY ANIMALS
	12021408	ENFORCEMENT &PROSECUTION OF SANITARY DEFAULTERS
	12021409	FUNMIGATION SERVICES BY THE BOARD
	12021526	CERTIFICATION OF PREMISES FOR HABITATION
	12020744	EARNINGS FROM TRACTORS HIRING
	12020122	PERMIT TO FOOD VENDORS
	12021527	REGISTRATION OF SCAVENGERS FOR WASTE RECOVERY
HEAD	SUB-HEADS	SOURCES
		COLLEGE OF HEALTH TECHNOLOGY IDAH
		EARNINGS FROM COLLEGE OF HEALTH TECHNOLOGY IDAH
		MINISTRIES
HEAD	SUB HEAD	NAME OF MINISTRIES
21500100100		MINISTRY OF AGRICULTURE
	12020105	ANIMAL TRADE LICENSE
	12020106	HIDES AND SKIN BUYER LICENSE
	12020107	FISHING LICENSES/PERMIT
	12020108	HUNTING LICENSE
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020439	PRODUCE GRADING FEES
	12020443	CLINICAL TREATMENT CHARGES (VET)
	12020444	REGISTRATION OF SLAUGHTER SLABS/MEAT
	12020601	SALES OF FISH
	12020602	SALES OF FINGERLINGS
	12020603	SALES OF CHEMICAL
	12020604	SALES OF GRAINS
	12020606	SALES OF FERTILIZER
	12020605	SALES OF VEGETABLES
	12020712	PEST CONTROL SERVICES
	12020713	FOOD, SNACKS AND DRINKS
	12020714	CLOTHING LABORATORY
	12020715	LAND DEVELOPMENT SCHEME/OPERATION
	12020716	IRRIGATION WATER RATE
	12021439	NEW TRACTOR BULLDOZER HIRING
	12020761	SALE OF PALM OIL(FRESH FRUIT BUNCHES)
	13020312	CASSAVA ETHANOL PROJECT
	13020320	SPECIAL PROGRAMME FOOD SECURITY(SPSF)
	14030102	COMMERCIAL AGRICULTURAL LOAN SCHEME
	14030201	ADB(ROOT TUBER EXPANSION PROGRAMME (MULTILATERAL)
	14030208	NATIONAL FADAMA DEVELOPMENT PROJECT III(NFDP) ADB) (MULTILATERAL)
	14030215	NATIONAL PROGRAMME OF FOOD SECURITY NPFS(FAO/FGN)
	13020303	NATIONAL LEPROSY AND TUBERCULOSIS CONTROL PROGRAMME
	13020322	ECOWAS FUND FOR ARTISANAL
	14030112	ANCHOR BORROWERS SCHEME BY CBN
	14030113	LOAN FACILITY FROM CACS
		VOCATIONAL UNIT
	13020421	AGRO PROCESSING PRODUCTIVIT ENHANCING AND LIVELIHOOD SUPPORT(APPEAL) WORLD BANK SUPPORT
	12020407	2% DEVELOPMENT LEVY
	12020447	REGISTRATION OF VETERINARY CLINIC
	12021441	EARNING FROM RICE FARMING/MILLING
	12021442	EARNING FROM FISHFARMING
HEAD	SUB-HEADS	SOURCES
53500100100		MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
	12020465	ENVIRONMENTAL PERMIT FEES
	12020474	REGISTRATION FEES FROM SOLID MINERALS OPERATION
	12020475	SURFACE MINERAL (CHARGES) FROM QUARRY LEASE, MINING LEASE
	12020476	CHARGES FROM SEMINARS AND WORKSHOPS
	12020477	HAULAGE FEES ON SOLID MOINERALS
	12020478	CHARGES FROM SOLID MINERALS CONSULTANCY SERVICES
	12020623	SALES OF FOREST PRODUCTS
	12020723	EARNINGS FROM TREE FELLING OPERATIONS
	13020306	NATIONAL FORESTRY DEVELOPMENT PROJECTS
	13020318	GRANT FROM FGN ON ECOLOGICAL /FLOOD
	13020418	NEW MAP
	13020213	WORLD BANK ASSISTED PROGRAMME ON EROSION AND WATERSHED MANAGEMENT(MULTILATERAL)
	12020623	CHARGES FROM CONSULTANCY SALES OF FOREST PRODUCT AND TASK FORCE
	12020424	REGISTRATION/RENEWAL OF TIMBER CONTRACTORS
	12021524	REGISTRATION OF POWER SAW OPERATION
	12021525	REGISTRATION OF SAW MILLERS

HEAD	SUB-HEADS	SOURCES
22200100100		MINISTRY OF COMMERCE AND INDUSTRY
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020437	FEES FOR LOCAL FAIR IN THE STATE
	12020459	REGISTRATION OF BUSINESS PREMISES FEES
	12020460	COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION FEES
	12020627	SALES OF VOLUMETRIC MEASURES
	12020718	EARNINGS FROM POOLS, BETTING AND GAMING MACHINE
	12020789	EARNINGS FROM TRUCKS HAULAGE OF INDUSTRIAL GOODS
	12020319	CBN SME SCHEME
	12021010	LOAN REPAYMENT GENERAL
HEAD	SUB-HEADS	SOURCES
32605300100		SHARIA COURT OF APPEAL
	12020430	APPEAL FEES
	12020461	OATH/AFFIDAVIT FEES
HEAD	SUB-HEADS	CUSTOMARY COURT OF APPEAL
32605200100	12020422	COURT FEES
HEAD	SUB-HEADS	OFFICE OF THE ACCOUNTANT GENERAL
22000700100	11010101	STATUTORY ALLOCATION
	11010201	SHARE OF VAT
	11010303	EXCESS CRUDE
	11010401	STATE SHARE OF SURE -P-FUND
	11010402	REFUND FROM FEDERAL GOVERNMENT
	11010403	BUDGET AUGMENTATION
	12021007	CAR LOAN REPAYMENT FROM CAR REFURBLISHING LOAN (ONLY APPLICABLE IN 2013)
	12021001	MOTOR VEHICLE REPAYMENT
	11010404	EXCHANGE DIFFERENCE
HEAD	SUB-HEADS	SOURCES
51700100100		MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
	12020407	2% DEVELOPMENT LEVY
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020440	RENEWAL FEES FOR PRIVATE INSTITUTION
	12020466	JSS EXAMINATION FEES
	12020467	COMMON ENTRANCE EXAM FEES
	12020468	ESTABLISHMENT OF NURSERY/PRIMARY SCHOOL PROCESSING FEES
	12020469	REGISTRATION OF PRIVATE INSTITUTION
	12020470	TRANSITION EXAM FEES
	12020471	2% EDUCATION DEVELOPMENT LEVY
	13020305	SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING (UBEC)
	13020307	TERTIARY EDUCATION TRUST FUND (TETF)
	13020407	BASIC EDUCATION AND GENDER (UNICEF)
	12020650	SALE OF IMPROVED PLANTLETS AND SEEDS TO FARMERS AND INDUSTRIES MAKING JUICES(DISEASES AND PEST FREE)
	12020651	SALE OF FISH , FINGERLING , SNAIL, GRASS CUTTER, YOGHURT AND HONEY IN COMMERCIAL QUANTITIES
	12020652	SALE OF HAND WASH AND SANITIZERS TO GOVERNMENT HOSPITALS AND SCHOOLS IN THE STATE BEYOND
	12020799	CAREER GUIDE AND CONSEQUENCES OF EXAMINATION MALPRACTICE
HEAD	SUB-HEADS	SOURCES
32605100100		JUDICIARY (HIGH COURT OF JUSTICE)
	12020422	COURT FEES
	12020423	PROBATE FEES
	12020503	COURT FINES
	12020619	SALES OF EXHIBIT
HEAD	SUB-HEADS	SOURCES
25300100100		MINISTRY OF WORKS
	12020407	2% DEVELOPMENT LEVY
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020428	CONTRACT IDENTITY CARD
	12020505	TRADE TEST CHARGES
	12020726	EARNING FROM REPAIR AT WORKSHOP
HEAD	SUB-HEADS	SOURCES

25300100100		KOGI STATE LANDS AND HOUSING SERVICES BUREAU
	12020412	SURVEY FEES
	12020413	PROCESSING OF PRIVATE LAYOUT FEES
	12020414	SITE ANALYSIS FEE
	12020415	DOCUMENT REG AND RESEARCH FEE, PREPARATION OF C OF O, REG OF C OF O
	12020416	RENTAL VALUATION
	12020417	GROUND RENTS/RE-CERTIFICATION FEES
	12020418	APPLICATION FEES/ PROCESSING FEE
	12020420	CHANGE OF LAND USE
	12020421	CONTRACT DOCUMENT, NON REFUNDABLE TENDER FEES
	12020482	ENVIRONMENTAL IMPACT ASSESSMENT
	12020742	EARNING ON PREMIUM FROM PLOT ALLOCATION
	12020745	GIS FEES/EARNING FROM RESEARCH AND DOCUMENTATION
	12020788	EARNINGS FROM ADMINISTRATIVE CHARGES FOR CONVERSION OF TITLE
	12020419	RE-CERTIFICATION AND CONFIRMATION FEE
	12021515	PROCESSING FEE WITH R OF O
	12021516	PROCESSING FEE WITH C OF O
	12021517	CHARTING FEE FOR C OF O
	12021518	SURVEY BILL FEE FOR C OF O
	12021519	SURVEY DEPOSIT FEE FOR C OF O
	12021520	CHARTING FEE FOR R OF O
	12021521	DEPOSIT FEE FOR R OF O
HEAD	12020742	SOURCES
15300100100		MINISTRY OF YOUTH AND SPORTS
	12020457	FEES ON REGISTRATION OF YOUTHS CLUBS AND ORGANISATION
	12020458	FEES ON APPLICATION AND RENEWAL FORMS FOR REGISTRATION OF YOUTHS ORGANISATION
	12021414	USE OF STADIUM (RELIGION AND POLITICAL RALLIES)
52100100100		MINISTRY OF HEALTH
	12020116	LICENSE OF HOSPITAL AND CLINICS
	12020407	2% DEVELOPMENT LEVY
	12020409	TUITION FEES
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020448	REGISTRATION OF PRIVATE CLINICS
	12020449	REGISTRATION/RENEWAL OF PATENT MEDICINE STORE
	12020617	SALES OF APPLICATION/EMPLOYMENT FORMS
	13020302	NATIONAL PROGRAMME ON IMMUNIZATION AND CONTROL OF DIARRHEA DISEASES
	13020303	NATIONAL LEPROSY AND TUBERCULOSIS CONTROL PROGRAMME
	13020401	WHO ACUTE FLACCID PARALYSIS
	13020405	ONCHOCERCIASIS (RIVER BLINDNESS)
	13020408	HEALTH AND NUTRITION CARE (UNICEF)
	13020410	CHILD PROTECTION (UNICEF)
	13020412	HIV/AIDS PROJECT (UNICEF)
	12021410	SAVE ONE MILLION LIVES (PROGRAMME FOR RESULT)
	12021455	EARNINGS FROM DIAGNOSTIC AND COMPREHENSIVE IMAGE CENTRE LOKOJA
HEAD	SUB-HEADS	SOURCES
51400100100		MINISTRY OF WOMEN AFFAIR AND SOCIAL DEVELOPMENT
	12020451	FEES FOR REGISTRATION OF VOLUNTARY ADULT CLUBS/ASSOCIATION
	12020452	FEES FOR APPLICATION FORM FOR REGISTRATION AND RENEWAL OF REGISTRATION
	12020453	FEES FOR APPLICATION FORM FOR REGISTRATION OF DAY CARE CENTRES
	12020454	FEES FOR REGISTRATION OF ORPHAN HOMES/RENEWAL
	12020455	FEES FOR APPLICATION FORM FOR CERTIFICATE OF REG. FOR ADOPTION/FOSTERING
	12020456	FEES FOR REGISTRATION OF PUPILS INTO MINISTRY'S NUR/PRI SCHOOL, GADUMO
	13020309	WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFEE) FGN CONTRIBUTION
	12020707	NOTICE OF MARRIAGE
	12020708	MARRIAGE CLEARANCE
	12020709	REGISTRY CLEARANCE
	12020115	MARRIAGE CHURCH LICENCES
	12021443	EARNINGS FROM AMUSEMENT PARKS
HEAD	SUB-HEADS	SOURCES
15000100100		LOCAL GOVERNMENT SERVICE COMMISSION
	12020490	CONSULTANCY REGISTRATION FEES
	12020642	SALES OF APER FORMS
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020489	1% SEMINAR APPLICATION PROCESSING FEES
	12020452	SALES OF APPLICATION/EMPLOYMENT FORM
HEAD	SUB-HEADS	SOURCES
25200100100		MINISTRY OF WATER RESOURCES
	12020407	2% DEVELOPMENT LEVY
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES

	12020424	REGISTRATION OF CONTRACTORS
14000100100		OFFICE OF THE STATE AUDITOR GENERAL
	12020472	REGISTRATION/RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS
HEAD	SUB-HEADS	SOURCES
14000100200		OFFICE OF THE LOCAL GOVT. AUDITOR GENERAL
	12020472	REGISTRATION/RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS
	12021440	1% DEDUCTION FROM LOCAL GOVERNMENT ALLOCATION FOR AUDIT EXPENDITURE
	12020496	REGISTRATION/RENEWAL FEES FOR ACCOUNTING FIRM FOR LOCAL GOVT. ACCOUNT
HEAD	SUB-HEADS	SOURCES
14700100100		CIVIL SERVICE COMMISSION
	12020617	SALES OF APPLICATION/EMPLOYMENT FORM
	12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS
	12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS
HEAD	SUB-HEADS	SOURCES
12500100100		OFFICE OF THE HEAD OF SERVICE
	12020409	TUITION FEES
	12020495	CIVIL SERVICE EXAM FEES
	12020631	SALES OF ADMISSION FORMS
	12020802	RENTAL CHARGES FOR THE SECRETARIAT CONFERENCE HALL
	12020803	RENT FROM SECRETARIAT OPEN SPACE
	12020801	RENT FROM STAFF QUARTERS (JUNIOR AND SECONDARY)
HEAD	SUB-HEADS	SOURCES
12300100100		BUREAU FOR INFORMATION AND GRASSROOTS MOBILIZATION
	12020609	SALES OF GOVERNMENT PUBLICATIONS/BIDDINGS
	12020701	EARNINGS FROM COMMERCIAL PRINTING
	12020702	EARNINGS FROM GRAPHIC DESIGN
	12020703	EARNINGS FROM PRINTING SERVICES
	12020704	EARNINGS FROM SNOOKER SERVICES
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
HEAD	SUB-HEADS	SOURCES
23600100100		MINISTRY OF CULTURE AND TOURISM
	12020436	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES
	12020630	SALES OF COLOURED POST CARDS OF VARIOUS TOURISTS ATTRACTION
	12020719	EARNINGS FROM PACKAGE TOURS
	12020720	EARNINGS FROM CULTURAL NIGHT SHOWS
	12020721	EARNINGS FROM WORKSHOPS AND SEMINARS ON MGT OF HOTEL RELATED ESTABLISHMENT
	12020764	EARNINGS FROM KOGI HOTELS AND TOURISM BOARD
	12020808	REVENUE FROM CONFLUENCE BEACH HOTEL
	12020806	PROCEEDS FROM LEASE OF OLUSEGUN OBASANJO SQUARE
	12021416	REVENUE FROM MOUNT PATTI
HEAD	SUB-HEADS	SOURCES
11100300100		OFFICE OF THE SSG
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020488	CITIZENSHIP FEES
HEAD	SUB-HEADS	SOURCES
22000100100		MINISTRY OF FINANCE
	12020109	AUCTIONEERS LICENSE
	12020425	ADMIN FEES FOR UNSERVICEABLE PLANT VEHICLES AND MATERIALS
	12020427	ANNUAL RENEWAL OF AUCTIONEER PERMIT
	12020611	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT
	12020801	DEDUCTION OF OWNER OCCUPIER HOUSING PROGRAMME (JUNIOR AND SECONDARY)
	12021007	CAR LOAN REPAYMENT FROM CAR REFURBISHING LOAN
	13020301	SPECIAL GRANTS/DONATIONS TO STATE GOVERNMENT/REFUNDS
	14030104	COMMERCIAL BANK FACILITIES TO KOGI STATE GOVERNMENT
	14030103	BONDS FROM DOMESTIC CAPITAL MARKET
	14030107	LOAN FROM EXCESS CRUDE
	14030108	ACCOUNTS/INFRASTRUCTURE DEVELOPMENT
	14030110	STABILIZATION FUND
	14030110	BUDGET SUPPORT FACILITY
	14030111	BAILOUT FACILITY TO STATES
HEAD	SUB-HEADS	SOURCES
22900100100		MINISTRY OF TRANSPORT
	12020790	EARNINGS FROM REGISTRATION/RENEWAL OF DRIVING SCHOOLS

	12020407	2% DEVELOPMENT LEVY
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020421	CONTRACT DOCUMENTATION NON-REFUNDABLE TENDER FEES
	12020428	CONTRACT INDENTITY CARD
	12020504	CLAMPING SERVICES
	12020505	TRADE TEST CHARGES
	12020608	SALES OF SPECIAL FORMS(ML9,23,25&40)
	12020783	EARNINGS FROM MOW FILLING STATION ANKPA
	12020406	ROAD TRAFFIC OFFENCES
	12020102	ENHANCED NATIONAL DRIVERS LICENSE (ENDL)
	12020102	CERTIFICATE OF ROAD WORTHINESS
	12020786	EARNING FROM TRUCKS/HAULAGE
	12021417	EARNING FROM TRICYCLE AND MOTOR BIKES
	12021418	EARNINGFROM LOKOJA MEGA TERMINAL /MOTOR PARKS
	12021419	EARNING FROM MASS TRANSIT BUSES/INTERCITY BUS SERVICES
	12021420	LEVY FROM NIGERIAN AUTOMOBILE TECHNICIANS ASSOCIATION
	12021421	LEVY FROM BRANDING OF PRIVATE VEHICLES
	12021422	LEVY FROM PRIVATE MOTOR PARKS
		AUTO DATA/REGISTRATION OF VEHICLES
		COMPUTERISED VEHICLE TESTING SERVICES
HEAD	SUB-HEADS	SOURCES
55100100100		BUREAU OF LOCAL GOVT AND CHIETANCY AFFAIRS
	12020117	CONTRACT PROCESSING FEE
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020421	CONTRACT DOCUMENTATION NON-REFUNDABLE TENDER FEES
	12020644	SALE OF REGISTARTION FORMS
	12020649	SALES OF CUSTOMIZED (ITEMS) MATERIALS
HEAD	SUB-HEADS	SOURCES
23800100100		MINISTRY OF BUDGET AND PLANNING
	12020407	2% DEVELOPMENT LEVY
	12020421	CONTRACT DOCUMENTATION NON-REFUNDABLE TENDER FEES
	12020612	SALES OF STATISTICAL YEAR BOOK
	13020311	FGN CONDITIONAL GRANTS SCHEME(MDGS)
	13020315	TRANSFORMING THE RURAL AREA IN NIGERIA (TRAN)
	13020403	AIDS CONTROL (UNICEF/FGN/WORLD BANK)
	13020411	SOCIAL POLICY ON ADVOCACY AND COMMUNICATION (UNICEF)
	13020413	OVERSEAS DEVELOPMENT ASSISTANCE (ODA) FROM INTERNAL FIRST AID SOCIETY (IFAS)
	13020414	UNDP GRANTS FOR UNDP SOCIAL DEVELOPMENT PROJECTS
	13020420	TRINIDAD AND TOBAGO MEDICAL CO-OPERATION (MBP)
	14030204	WORLD BANK ASSISTED COMMUNITY AND SOCIAL DEVELOPMENT (MULTILATERAL)
	14030210	KOGI STATE PUBLIC SECTOR GOVERNANCE REFORM AND DEVELOPMENT PROJECT
	14030211	WORLD BANK PROGRAMME ON HIV/AIDS (KOSACA) (MULTILATERAL)
	14030212	YESSO NET (MULTILATERAL)
HEAD	SUB-HEADS	SOURCES
26100100100		MINISTRY OF RURAL DEVELOPMENT
	12020407	2% DEVELOPMENT LEVY
	12020408	CONTRACT REGISTRATION/RENEWAL FEES
	12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
	12020424	REGISTRATION OF CONTRACTORS
	13020409	WATER SANITATION AND HYGIENE(UNICEF)
HEAD	SUB-HEADS	SOURCES
31801100100		KOGI STATE JUDICIAL SERVICE COMMISSION
	12020617	SALES OF APPLICATION/EMPLOYMENT FORM