

Adamawa State Government of Nigeria



Consolidated State and Local Government Revenue Codes



Adamawa State Board of Internal Revenue

Volume 1, December 2019

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1. MESSAGE FROM THE BOARD

The Adamawa State Board Internal Revenue has developed a set of Consolidated State and Local Government Revenue Codes into a chart of accounts to meet up with global best practice in Treasury Single Account (TSA) operational system. The Chart of Accounts will be used in the preparations of Budget, Assessment, Accounting and Reporting Systems of the State and Local Government Revenue profile.

In line with the provisions of section 13 (3) of Adamawa State Revenue Administration Law 2020, the chart of accounts will provide basement for integrated tax administration system across the State and Local Governments.

In this chart, each MDA is given organizational code for reporting compliances in accordance with IPSAS Standard and global financial best practices. This is geared to enhance efficiency, accountability and transparency in Revenue budgeting and reporting by both tier of Governments (State and Local Governments).

The Revenue Codes on the Chart of Account are designed to simplified automatic retrieval referencing view on each Revenue Item/Title of the State Integrated portals linked to the TSA system. It gives the user liberty and comfort to view and query each remittance on the revenue profile process flow online, end to end simultaneously and seamlessly

In other words, the Revenue codes will perfect eagle eye viewing process on forensic revenue reporting.

2. MDAs CLASSIFICATION BY SECTOR

01 - Administration Sector	
Code	Organization Name
11001001	Government House - Office of the Governor
11001002	Government House - Office of the Deputy Governor
11003001	Agency for Museum and Monument
11010001	Bureau for Public Procurement
11013001	Office of the Secretary to the State Government
11017001	Cabinet Affairs Office
11018001	Internal Affairs and Special Services
11020001	NEPAD/APRM
11020002	Poverty Alleviation Agency
11037001	Muslim Pilgrims Welfare Board
11038001	Christian Pilgrims Welfare Board
11039001	Community and Social Development Agency
11042001	Energy Department
11043001	Gongola Basin Energy Development Company
11050001	Fiscal Responsibility Commission
12003001	Adamawa State House of Assembly (Legislature)
12004001	House of Assembly Service Commission
23001001	Ministry of Information and Strategy
23003001	Adamawa Television Corporation
23004001	Adamawa Broadcasting Corporation
23013001	Government Printing Press
23055001	Adamawa Press Limited
25001001	Office of the Head of Service
25005001	Establishment and Training Department
25021001	Lagos Liaison Office
25021002	Abuja Liaison Officer
25021003	Kaduna Liaison Office
25035001	Adamawa State Staff Pension Board
40001001	Office of the State Auditor General
40001002	Audit Commission
47001001	Civil Service Commission
48001001	Adamawa State Independent Electoral Commission
55001001	Local Government Staff Pension Board
63001001	Office of the Auditor General (Local Government)
64001001	Local Government Service Commission
71001001	Ministry for Special Duties

71008001	Adamawa State Emergency Management Agency (ADSEMA)
02 - Economic Sector	
Code	Organization Name
15001001	Ministry of Agriculture
15102001	Adamawa ADP
15111001	Adamawa Agricultural Development Investment Limited
15114001	Adamawa Agricultural Mechanization Authority
20001001	Ministry of Finance
20002001	Debt Management Agency
20003001	Budget Department
20015001	Adamawa Securities
20007001	Office of the Accountant General
20008001	Board of Internal Revenue
20009001	State Fiscal Transparency, Accountability and Sustainability Programme
22001001	Ministry of Commerce, Trade and Industries
22018001	Adamawa Investment and Property Development Company
22018002	Mubi Burnt Bricks Office
22018003	Adamawa Homes and Savings
22053001	Jimeta Modern Market Office
22053002	Jimeta Shopping Complex Office
22054001	Adamawa Plaza
27001001	Ministry of Labour and Productivity
29001001	Ministry of Transportation
29053001	Adamawa Transport Company
33001001	Ministry of Mineral Resources Development
33051001	Guyuk Cement Company
33051002	Adamawa State Mining Company
34001001	Ministry of Works and Energy Development
34004001	Adamawa State Road Maintenance Agency
34054001	Adamawa Quarry/Asphalt Plant
36001001	Ministry of Culture and Tourism
36003001	Adamawa State Agency for Museum and Monuments
36004001	Arts Council
36055001	Yola International Hotel
36056001	Amusement Park Yola
38001001	Adamawa State Planning Commission
38004001	Adamawa State Bureau of Statistic (ABS)
38005001	Sustainable Development Goals (Former MDG's Office)
52001001	Ministry of Water Resources

52102001	Adamawa State Water Board
52103001	Rural Water Supply & Environmental Sanitation Agency (RWESA)
52104001	Small Towns Water Supply Agency
53001001	Ministry of Housing and Urban Development
53053001	Adamawa State Urban Planning and Development Authority
60001001	Ministry of Land and Survey
60002001	Office of the Surveyor General
65001001	Ministry of Livestock & Aquaculture Development
66001001	Ministry of Entrepreneurship Development

03 - Law & Justice Sector

Code	Organization Name
18011001	Judicial Service Commission - Main
18051001	High Court of Justice
18052001	Customary Court of Appeal
18053001	Sharia Court of Appeal
18054000	Magistrate Courts
18055001	Area Courts
26001001	Ministry of Justice

04 - Regional Sector

Code	Organization Name
69001001	Ministry of Reconstruction, Rehabilitation, Reintegration Humanitarian Services
69001002	Boundary Commission

05 - Social Sector

Code	Organization Name
13001001	Ministry of Youth & Sports Development
13051001	Sports Council
13053001	Adamawa United Football Club
14002001	Ministry of Women Affairs
17001001	Ministry of Education and Human Capital Development
17003001	Adamawa State Universal Basic Education Board
17008001	Adamawa State Library Board
17010001	Adamawa State Mass Education Board (ADSMEB)
17051001	Post Primary Schools Management Board

17064001	Education Resource Centre
21001001	Ministry of Health and Human Services
21002001	Adamawa State Health Insurance Scheme
21003001	Primary Health Care Development Agency
21027001	Adamawa State Referral Center
21027002	Yola Specialist Hospital
21027003	General Hospital Mubi
21027004	General Hospital Garkida
21027005	General Hospital Numan
21027006	General Hospital Ganye
21027007	Leprosy Hospital Garkida
21027008	Cottage Hospital Hong
21027009	Cottage Hospital Guyuk
21027010	Cottage Hospital Fufore
21027011	General Hospital Jada
21027012	Cottage Hospital Mayo Belwa
21027013	Cottage Hospital Toungo
21027014	Cottage Hospital Borrong
21027015	Cottage Hospital Song
21027016	Cottage Hospital Gulak
21027017	General Hospital Michika
21027018	Cottage Hospital Maiha
21027043	Onchocerciasis Programme
21033001	Adamawa State Agency for the Control of HIV/AIDS (ADSACA)
21102001	Adamawa State Health Services Management Board
21103001	Adamawa Traditional Medicine Board
21113001	Adamawa Essential Drugs Programme
28001001	Ministry of Tertiary and Professional Education
28003001	College of Agriculture Ganye
28003002	College of Legal Studies Yola
28018001	Adamawa State Polytechnic, Yola
28019001	College of Education Hong
28021001	Adamawa State University Mubi
28056001	Adamawa State Scholarship Trust Fund
28104001	College of Nursing & Midwifery Yola
28106001	College of Health Technology Michika
35001001	Ministry of Environment and Natural Resources Development
51001001	Ministry for Local Government Affairs
54002001	Ministry of Rural Infrastructure & Community Development
68001001	Ministry of Social Development
70001001	Ministry of Chieftaincy Affairs

3. STATE GOVERNMENT REVENUE CODES

ECONOMIC CODES	DESCRIPTION
11010000	Government Share of FAAC
11010001	Statutory Allocation
11010002	Share of VAT
11010003	Excess Crude
11010004	Ecological Fund From FAAC
11010005	Budget Augmentation
11010006	NNPC Refunds
11010007	Special Reserve
11010008	Stabilization Fund Receipts
11010009	SURE - P
11010010	Refund from Paris Club
11010011	Derivation
11010012	Sovereign Wealth Fund
11010013	Exchange Rate Difference
11010014	Police Reform
11010015	Security State of Emergency
11010016	Non-Oil Revenue
11010017	Support Fund from FGN
11010018	Excess PPT
11010019	Refund from Federal Government Executed Projects
11010020	Share of Proceeds from Promissory Note

ECONOMIC CODES	DESCRIPTION
1201	TAX REVENUE
12010000	Taxes
12010001	Capital Gains Tax
12010002	Direct Assessment Tax (Current)
12010003	Direct Assessment Tax (Arrears/Late)
12010004	Pay As You Earn (PAYE) - Federal
12010005	Pay As You Earn (PAYE) - State (Adjustment Voucher)
12010006	Pay As You Earn (PAYE) - Local Government
12010007	Pay As You Earn (PAYE) - Companies
12010008	Pools Betting and Lotteries Tax (Current)
12010009	Pools Betting and Lotteries Tax (Arrears)
12010010	5% Withholding Tax on Payment to Contractors
12010011	10% Withholding Tax on Dividends
12010012	10% Withholding Tax on Bank Interest
12010013	10% Withholding Tax on Rents
12010014	10% Withholding Tax on Royalties
12010015	10% Withholding Tax on Directors Fees
12010016	10% Withholding Tax on Hire of Movable/Immovable Plant/Equipment
12010017	Development levy
12010018	Advertisement Tax
12010019	Stamp Duty Tax
12010020	Pay As You Earn (PAYE) - (Arrears)
12010021	Okada Tax/Commercial Vehicle

ECONOMIC CODES	DESCRIPTION
12010022	10% Tax on Consultancies
12010024	Appeal Tax
12010025	Mortuary Levy
12010026	Penalties for Non Settlement of Tax
12010027	Tax Collection Agent Debit/Rural Tax
12010028	Pay As You Earn (Cash) Current
12010029	Withholding Tax on Commission
12010030	Environmental Development Levy
12010031	Gaming and Casino Tax
12010032	Tax Audit Arrears
12010033	Cattle Tax
12010034	State Property and Land use Tax
12010035	Produce Sales Tax
12010036	Entertainment Tax
12010037	Road Taxes
12010038	Consumption Tax
12010039	Animal Trade Tax
12010040	Social Services Contribution Levy
1202	NON - TAX REVENUE
12020000	Licences - General
12020001	Veterinary Licences
12020005	Radio/Television Station Licenses

ECONOMIC CODES	DESCRIPTION
12020007	Boats (Mechanically Propelled) Licence
12020009	Registration of Voluntary Organisations
12020010	Inland Water-Way Licenses
12020011	Bake House License
12020013	Brick Making etc Licenses
12020015	Dane Gun license
12020016	Cattle Dealer Licenses
12020017	Dried Fish and Meat Licenses
12020019	Fishing Permit
12020021	Hunting Permit
12020022	Produce Buying Licenses
12020023	Hides and Skin Loading Licenses
12020024	Processing of Petroleum License
12020025	Licensing of Traditional Medicine Practitioners (Fulltime Registration)
12020026	Tractor Hiring Services
12020027	Renewal of Licence to Practice
12020028	Borehole Drilling Licenses
12020029	Betting Licenses
12020030	Cinematograph Licenses
12020032	Motor Vehicle Licenses
12020033	Drivers' Licenses
12020034	Patent Medicine and Drug Store Licenses
12020035	Private Schools Licenses
12020036	Health Facilities Licenses

ECONOMIC CODES	DESCRIPTION
12020037	Trade Permit Licenses
12020038	Forest Licenses Roller Saws, Saw Mills Hammer/License
12020039	Renewal of Patent and Proprietary Vendors Licence
12020040	License Plates
12020041	Licensing of Computer Based Business Centres
12020042	Newspapers Vendor License
12020043	Gaming License (Current)
12020044	Gaming License (Arrears)
12020045	Pools Agent/Dealers License (Current)
12020046	Pools Agent/Dealers Licence (Arrears)
12020047	Permit for Oil Service Companies
12020048	Okada/Tricycle/Commercial Vehicle Licenses
12020049	Heavy Duty Vehicle Permit
12020050	Pools Proprietor Licenses
12020051	Casino License
12020052	Gaming Machine Licenses
12020053	Snookers Licenses
12020054	Forestry Game Licenses
12020055	Temporary Occupation Licenses
12020056	Mass Transit Operators Licenses
12020057	Renewal of Mass Transit Operator Licenses
12020058	Kayaking License
12020059	Fishing Equipment/Processor License
12020060	Cold Room License

ECONOMIC CODES	DESCRIPTION
12020061	Veterinary Drug License
12020062	Money Lenders License
12020063	Lottery License
12020064	Promoters License
12020065	Permit Letter to Hospitality Organisations
12020066	Food Vendors License
12020067	Registration of Traditional Medicine Clinic
12020068	Pest/Vector Control Services License
12020069	Drug Trading Licenses
12020070	Registration Permit
12020071	Learners Permit
12020072	Hides and Skin Buyers Licenses
12020074	Hotel and Lodging Licenses
12020075	Auctioneer Licenses
12020076	Water Lifting Vendor Licenses
12020077	Tow Vehicle Permit
12020078	Environmental Multi Purpose Lab License
12020079	Liquor License
12020080	Tambola Licenses
12020081	Packages/Pure Water Licenses
12020082	Hackney Permit
12020083	Operating Permit for Water Ways Association/ Unions
12020084	Private Driving School Operating Permit
12020085	Road /Roof Rack Permit

ECONOMIC CODES	DESCRIPTION
12020086	Annual Dues Leased Vehicle Permit
12020087	Permanent and Block Stalls Levy
12020088	Seasonal Market Levy
12020089	Chemical/Agro Chemical and Insecticide Vendors License
12020090	Annual Renewal of Chemical/Agro Chemical and Insecticide Vendors License
12020091	Lab Reagents and Equipment Vendors License
12020092	Annual Renewal Lab Reagents and Equipment Vendors License
12020093	Optical Shops License
12020094	Radiology Shops License
12020095	Registration of Pharmacist License
12020096	Annual Renewal of Registration Pharmacist License
12020097	Adamawa Sunshine Lease Operating Vehicle Permit
12020098	Trade Animal Traders License
12020099	Meat Storage and Sales License
12040000	Fees - General
12040004	Trade Union Fees
12040009	Weights and Measure Fees
12040010	Electrical Inspectorate Fees
12040012	Research Testing Fees
12040013	Films Censorship/Production Fees
12040015	Trade Testing Fees
12040017	Contractor Registration Fees
12040018	Marriage/Divorce Fees

ECONOMIC CODES	DESCRIPTION
12040019	Attestation of Bachelorhood and Spinsterhood Fees
12040020	Pilgrims Welfare Fees
12040024	Accreditation Fees
12040025	Disinfection of Produce/Fumigation/Spraying of Produce Fees
12040026	Court Summon Fees
12040027	Tender Fees
12040028	Fire Safety Certificate Fees
12040030	Professional Registration Fees
12040031	Environmental Impact Assessment Certification Fees
12040036	Billboard Advertisement Fees
12040037	Deed of Registration Fees
12040038	Survey/Planning/Building Fees
12040039	Agency Fees
12040040	Medical Consultancy Fees
12040041	Laboratory Fees
12040042	Association Fees
12040043	Birth and Death Registration Fees
12040044	Cemetery/Burial Fees
12040045	Change of Ownership Fees
12040046	Agricultural/Verterinary Services Fees
12040047	Land Use Fees
12040048	Court Affidavit Fees
12040049	Business/Trade Operating Fees
12040050	Inspection Fees

ECONOMIC CODES	DESCRIPTION
12040051	Timber and Forest Fees
12040052	School/Tuition/Examination Fees
12040053	Application Fees
12040054	Parking Fees
12040055	Identification of Motor Vehicle
12040056	Road Traffic Examination Fees
12040057	Motor Vehicle New Number Plates Form Fees
12040058	Stamp Duty and Penalties
12040060	Registration of Magazine
12040061	Group Personal Accident Insurance Scheme Contribution Fees
12040062	Issuance of Statement of Result for Examination
12040063	Raffle Draw Fees
12040064	Application Fees for Inspection of Community/Private Vocational Schools
12040065	Application Fees for Inspection of Vocational Computer Training Centres
12040066	Application Fees for Inspection of New Nursery Schools
12040067	Application Fees for Inspection of New Primary Schools
12040068	Application Fees for Inspection of New Secondary Schools
12040069	Application Fees for Inspection of New Professional Institutions
12040070	Registration of New Private Nursery Schools
12040071	Registration of New Private Primary Schools
12040072	Registration of New Private Secondary Schools
12040073	Registration of New Private Professional Institutions
12040074	Registration of New Vocational Computer Training Centres
12040075	Refresher Course for Private Nursey/Primary School Teachers

ECONOMIC CODES	DESCRIPTION
12040076	Seminar Workshop for Proprietors of Nursery/Primary Schools
12040077	Refresher Course for Private Secondary School Teachers
12040078	Enumeration of Private Schools
12040079	Transfer & Late Admission
12040080	Processing Fees for Certificate Evaluation
12040081	Site Inspection of Private Vocational Centres
12040082	Approval Inspection of Private School for SSC & JSC Exams
12040083	School Sport Dev. Fee (Private Schools)
12040084	Organisation of Book Fair for Publishers
12040085	Workshop on Acquisition & Use of Instructional Materials
12040086	Seminar For Schools Librarians
12040087	Registrationn for New BEST Centres
12040088	Workshop on New Revised Curricular for Private Schools
12040089	Oath Fees
12040090	Administrative Fees/Charges
12040091	Fiat Fee
12040092	Justice of Peace
12040093	Cattle Control Fees
12040094	Bush Hog
12040095	Directorship Fees Paid to Public Officers
12040096	Franchise Fees
12040097	Option of Retirement Form Fees
12040098	Road Cutting Fees
12040099	Renewal of Registration of Private Nursery Schools

ECONOMIC CODES	DESCRIPTION
12040100	Renewal or Registration of Private Primary Schools
12040101	Renewal of Registration of Private Secondary Schools
12040102	Renewal of Registration of Private Professional Institutions
12040103	Renewal of Registration of Vocational Computer Training Centres
12040104	Councillorship Elections
12040105	Chairmanship Elections
12040106	Others (Bye Elections)
12040107	Veterinary Health Certification
12040108	Prophylactic Treatment Fees
12040109	Slaughter House Fees
12040110	Butcher Registration Fee
12040111	Fish Pond Inspection Fees
12040112	Livestock Farm Site Inspection Fees
12040113	Meat Inspection Fees
12040114	Land Inspection Fees
12040115	Haulage Fees for Livestock/Fish Products
12040116	Proof of Ownership Certificate (POC)
12040117	Registration of Stores (Produce)
12040118	Cashew Nut Inspection Fees
12040119	Palm oil: Produce Inspection Fees
12040120	Palm Kernel: Produce Inspection Fees
12040121	Rubber : Produce Inspection Fees
12040122	Produce Haulage Fees
12040123	Registration of S.M.E.'s

ECONOMIC CODES	DESCRIPTION
12040124	Business Plan Preparation for SMEs
12040125	Registration of Business Premises (Current)
12040126	Registration of Business Premises (Arrears)
12040127	Renewal of Business Premises
12040128	Stallage Fees
12040129	Emblems Fees (Tailors & Fashion)
12040130	Haulage Fees (Quarry)
12040131	Other Markets Fees
12040132	MOT Test, Training and Workshop Inspection Fees
12040133	Fees from Driving School
12040134	Fees for Clearance Certificate
12040135	Driving Test Fees
12040136	Daily Toll Ticket
12040137	Driving /Eye Test Fees
12040138	Registration/Uniform/ID Card for Commercial Motorcycles/Tricycle
12040139	Fire Service Training Fees
12040140	Fire Safety Inspection Fees
12040141	Registration of Mining Sites
12040142	Registration of Filling Station
12040143	Renewal of Registration of Filling Station
12040144	Registration of Surface Tank
12040145	Loading and Offloading Fees
12040146	Registration of Drilling Companies in the State
12040147	Renewal of Registration of Drilling Companies in the State

ECONOMIC CODES	DESCRIPTION
12040148	Registration Fees for Mining Companies
12040149	Certification of Petrol Stations
12040150	Fees for Approval of Plan for Petrol Filling Station
12040151	Renewal of Contractors Registration
12040152	Renewal Fees for Auctioneers
12040153	Registration of CBO's
12040154	Registration of NGO's
12040155	Renewal of Registration of NGO'S
12040156	Application Fees for Certificate of Occupancy
12040157	Charting Fees for Certificate of Occupancy
12040158	Search Fees
12040159	Fees for Plans Deposited by Licensed Surveyors
12040160	Fees for Valuation or Property/Unexhausted Interest
12040161	Beacon Replacement Fees & Service Stations
12040162	Consent Fees on Mortgages
12040163	Special Fees for Certificate of Occupancy
12040164	Certified True Copy of Registration of Instructions
12040165	Inspection Fees for Building Plans
12040166	Site Analysis Application Fees
12040167	Survey Description Fees
12040168	Non-Refundable Application Fees for Allocation of State Lands
12040169	Computer Fees
12040170	Deed of Mortgage on Certificate of Occupancy
12040171	Change of Use Fees

ECONOMIC CODES	DESCRIPTION
12040172	Renewal of Leases
12040173	Verification Fee for Certificate of Occupancy
12040174	Release of Perfected Document
12040175	Adamawa Geographic Information System (AGIS) Fees
12040176	Site Analysis Application Form
12040177	Caveat Emptor Fee
12040178	Checking of Layout Plans Submitted by Consultants
12040179	Luxury Bus Terminal application Fees
12040180	Renewal of Registration of Professionals
12040181	Plot Development Charges
12040182	Sanitation Court Fees
12040183	Registration of Youth Association
12040184	Renewal of Registration of Youth Association
12040185	Revalidation of Certificate Fees
12040186	Youth Skills Acquisition Centres Fees
12040187	Youth Development Centres Fees
12040188	Renewal of Day Care Centres Fees
12040189	Registration of Social Club
12040190	Renewal of Registration of Social Clubs
12040191	Registration of Adoption Homes
12040192	Renewal of Motherless Babies Homes
12040193	Registration for New Training/BEST Centres & Private Institutes
12040194	Fees for Approval of New Nursery School
12040195	Fees for Approval of New Primary School

ECONOMIC CODES	DESCRIPTION
12040196	Fees for Approval of New Secondary School
12040197	Inspection of Schools Science Lab.
12040198	Fees for Approval or New Remedial Centres
12040199	Inter State Transfer Fees
12040200	Renewal of Registration of Health Institutions
12040201	Entrance Examination Fees for Higher Institution
12040202	Hostel Fees for Accommodation or Trainee Nurses
12040203	Arrears of Renewal of Private Health Institutions
12040204	Application Fees for Registration of Trado-Medical Health Institutions
12040205	Fees for Trade Fair for Trado - Medical Health Institutions
12040206	Environmental Health Registration/Regulation Fees
12040207	Slaughter Houses/Meat Sanitation Fees
12040208	Statutory Declaration of Age Fees
12040209	Squatting (Current)
12040210	Squatting (Arrears)
12040211	Air/Noise Pollution Abatement Fees
12040212	Timber Landing Fees
12040213	Desilting Drainages Fees
12040214	Renewal of Registration of Sport Clubs
12040215	Employment Form Fees
12040216	Promotion Form Fees
12040217	Issuance of Certificate of Indigeneship
12040218	Annual Supervision of Cooperative Societies Fees (Current)
12040219	Annual Supervision of Cooperative Societies Fees (Arrears)

ECONOMIC CODES	DESCRIPTION
12040220	Registration Fees for Cooperative Societies
12040221	Application Fees for Cooperative Societies
12040222	Renewal of Registration of Town Union Fees
12040223	Water Tanker Vendor Fees
12040224	Fees for Courses Conducted for Other - bodies
12040225	Examination Fees for Appointments
12040226	Documentation Fees for Appointed Customary Court Chairmen/Members
12040227	Registration Fees for Joint Venture Training for SMEs
12040228	Registration of Technical Based Artisans Clusters
12040229	Registration Fees for Scientific and Technological Laboratories
12040230	Inspection Fees for Scientific and Technological Laboratories
12040231	Renewal of Registration of Stores (Produce)
12040232	Registration of Consultants
12040233	Audit Fees
12040234	Arrears of Audit Fees
12040235	Registration of External Auditors
12040236	Disease Surveillance Fees
12040237	Yam Produce Inspection Fees
12040238	Rice Produce Inspection Fees
12040239	Fees for Allocation of Farmland to Farmers
12040240	Forestry Fees
12040241	Forestry Produce Fees
12040242	Agrsil Viculture Fees
12040243	Indigenous Fruit Tree Fees

ECONOMIC CODES	DESCRIPTION
12040244	Registration of Produce Merchant Fees
12040245	Registration of Hotels
12040246	Garri Produce Inspection Fees
12040247	Registration of Booklet and LP Forms Fee
12040248	Directors Duty Fees
12040249	Fee for Industrial Plot Allocation
12040250	Fees for Cooperatives Annual Audit and Supervision
12040251	Industrial Estate Processing Fees
12040252	Domestic Trade Fares
12040253	Taxi Cab Registration Fees
12040254	Cloth Copy Fees
12040255	Survey Check Fees
12040256	Accommodation Fees
12040257	Laundry Services
12040258	Room Services
12040259	Restaurant
12040260	Water Connection Fee - Urban
12040261	Change of Line
12040262	Installation of Water Meters
12040263	Water Reconnection Fee - Urban
12040264	Water Registration Fees
12040265	Annual Renewal of Water Registration Fees
12040266	Approval Fees for Building Plan
12040267	Non-Returnable Deposit

ECONOMIC CODES	DESCRIPTION
12040268	Planning/Development Rate
12040269	Fees for Registration of Application for Fencing of Plot
12040270	Fees for Fencing of a Plot Only
12040271	Pegging Fees
12040272	Fees for Building Completion Certificate
12040273	Fees for Renovation/Extension of Commercial Building
12040274	Late Registration Fees
12040275	Consent Fee
12040276	Approval Fees
12040277	Preparation Fees
12040278	Publication Fees
12040279	Caution Fees
12040280	Certificate of Occupancies Fees/Re-Certification
12040281	Declaration of Next of Kin Form Fees
12040282	Trust Fees
12040283	Probate Fees
12040284	Election Petition Tribunal Fees
12040285	Management of Sporting Facilities Fees
12040286	Participation Fees
12040287	Social Welfare Fees
12040289	Application Fees for Establishment of New Educational Institute
12040290	Post Approval Registration Fee for Institution
12040291	Annual Renewal Fees for Institutions
12040292	Recognition Inspection Fees for Institutions

ECONOMIC CODES	DESCRIPTION
12040293	Evaluation Fees for Institution
12040294	Fees for Review of Textbook
12040295	Fees from Regular Undergraduate Students
12040296	Fees from Work and Study Programme
12040297	Fees from Pre-Degree School
12040298	Fees from Post Graduate School
12040299	Bindery Charges
12040300	First School Leaving Certificate Result
12040301	JSCE Result
12040302	Feeding Fees
12040303	Ultrasound Fees
12040304	Store Allocation Fees
12040305	Fees for Certificate of Fitness for Buildings
12040306	Fees for Hygiene/Sanitation Certificate to Food Estate
12040307	Patent Medicine Registration Fees
12040308	Renewal of Patent Medicine Registration Fees
12040309	Intern/Emigration Yellow Card Fees
12040310	Drug and Dressing Material Fees
12040311	Folder Fees
12040312	Cards Fees
12040313	Tickets Fees
12040314	Emergency Fees
12040315	Admission Fees
12040316	Examination Fees

ECONOMIC CODES	DESCRIPTION
12040317	Mortuary Service/Storage Fees
12040318	Pollution/Sanitation Fees
12040319	Waste Collection Fees
12040320	Dust Bins Fees
12040321	Renewal of Registration of Town/Development Union
12040322	Acceptance Fees for Pilgrimage
12040323	Affiliation Fees for Contractors
12040324	Warrant of Arrest Fees
12040325	Application Fees for Transfer of Service
12040326	Petition Fees
12040327	Registration of Newspaper Agents
12040328	Renewal of registration of Newspaper Agents
12040329	Video Recording and Duplications
12040330	Registration & Renewal of Suppliers of Printing Materials
12040332	N.D.E. Trainee Fees
12040334	Registration of Cultural Groups
12040335	Renewal of Registration of Cultural Groups
12040336	Registration of Private Printers
12040337	Staff Development Centre Fees
12040338	Pension Fund Admin Fees
12040339	Common Services Operator
12040340	Renewal of Registration of External Auditors
12040341	Application for Ward Creation
12040342	Pre-Election Seminar/Workshop for Councillorship Candidates

ECONOMIC CODES	DESCRIPTION
12040343	Pre-Election Seminar/Workshop for LGA/Ward Officers
12040344	Pre-Election Seminar/Workshop for Chairmanship Candidates
12040345	Post-Election Seminar/Workshop for Elected Councilors
12040346	Post-Election Seminar/Workshop for Elected Chairmen
12040347	Audit Fees (LG) Inspection
12040348	Zoo Fees
12040349	Fishing Sport Participation Fees
12040350	Registration of Fish Farms/Hatcheries
12040351	Registration of Homestead Fish Pond
12040352	Registration of Fish Marketers
12040353	Fish Inspection Fees
12040354	Registration of Feed Millers
12040355	Registration of Piggeries
12040356	Registration of Poultry
12040357	Agriculture Control Post
12040358	Registration of Poultry Farmers
12040359	Registration of Commercial Farmers
12040360	Veterinary Cattle Fees
12040361	Registration of Private Veterinary Clinics
12040365	Re-Certification Fees for Cooperative Societies
12040367	Commodity Purchase Fees
12040368	Mineral Produce Fees
12040369	Registration of Co-operative Societies/Audit Inspection
12040370	Regional Markets: Application/Allocation Fees

ECONOMIC CODES	DESCRIPTION
12040371	Cocoa Produce Inspection Fees
12040372	Fresh Palm Fruit Bunch: Produce Inspector Fees
12040374	Industrial Waste Discharge Permit
12040375	Renewal of Industrial Waste Discharge permit
12040377	Renewal of Consultants
12040378	Motor Emblem Pollution Discharge
12040379	Inspection of Food handling Environment
12040380	Certification of Small Scale Food Industries/Enterprises
12040381	Renewal of Certification of Small Scale Food Industries/Enterprises
12040382	Building Inspection of Health Institutions
12040383	Registration of Pest Control & Fumigation Services Providers
12040384	Vetting of Health Institutions Building Plans
12040385	Ferry Fee
12040386	Fees for Heavy Vehicles Permits
12040387	Fees for Closing of Roads in Urban Areas
12040388	Renewal Fees for Existing Petrol Stations: Local
12040389	Renewal Fees for Existing Petrol Stations: Independent
12040390	Renewal Fees for Existing Petrol Stations: Multinationals
12040391	Renewal Fees for Private Mechanic Workshops
12040392	Streetlight Pole Advertisement Fees
12040393	Vehicle Inspection Fees
12040394	Commuters Manifest Insurance Commission
12040395	MOT Certificate Commission
12040396	Registration of Commercial Vehicles

ECONOMIC CODES	DESCRIPTION
12040397	Screening Fees
12040398	Application for Processing Fees
12040400	Registration of Contestants for Beauty Pageant
12040401	Registration of Artists
12040402	Change of Course Fees
12040403	Base Stations for Telecom Masts
12040404	Application for Layout Variations
12040405	Approval for Variations
12040406	Court Awards
12040408	Legal Services
12040409	Certification Fees
12040410	X-ray Services Fees
12040411	Facility Fees
12040412	Courier Service Charges
12040413	Overuse Fees
12040414	Performance Fees
12040415	Registration into the Kiddies Tourism Club
12040416	Water Connection Fees - Rural
12040417	Water Reconnection Fees - Rural
12040418	Annual Borehole Inspection Fees
12040419	Water Analysis Fees (Packaging Factories and Vendors)
12040420	Acceptance Fees
12040421	Faculty Levy
12040422	Faculty & Departmental Fees

ECONOMIC CODES	DESCRIPTION
12040423	Ambulance Fees
12040424	Hostel Fees
12040425	Medical Examination Fees
12040426	Result Verification fees
12040427	Minor Operation Fees
12040428	Major Operation Fees
12040429	Maternity (Delivery) Fees
12040430	Authentication Fees
12040431	Dental Charges
12040432	Police Cases/Report Fees
12040433	Bed Fees
12040434	Circumcision Fees
12040435	Consultation Fees
12040436	Nursing Care Process Fees
12040437	Autopsy Report Fee
12040438	Birth/Death Certificate Fees
12040439	Service Charge
12040440	Eye Clinic Fees
12040441	Concession Fees
12040442	Clinic Fees
12040443	Canteen Fees
12040444	VSat Installation Fees
12040445	Container Fees
12040446	Registration of Lubricant Dealers

ECONOMIC CODES	DESCRIPTION
12040447	Petroleum Products Fees
12040448	Registration of Spare Parts Stores
12040449	Registration Fee for Day Care Centre
12040450	Registration of Food Processing Outfits
12040451	Fees from Demonstration and Display Centers
12040452	Food Quality Monitoring and Evaluation Fees
12040453	Okada/Tricycle Identification
12040454	Registration of Private Taxis
12040455	Vehicle Roof Top Advert Fees
12040456	Fees for Installation of Signals
12040457	Advert Fees from Bus Shelter
12040458	Advert Fees from Lamp Post
12040459	Advert from Directional Gantries
12040460	Beautification of Major Monuments
12040461	Street Naming and House Numbering Fees
12040462	Outdoor Advert Fees
12040463	Adverts on Parks
12040464	Fire Service Fees from Petroleum
12040465	Fire Service Fees from other Business Houses
12040466	Registration of Gas Station
12040467	Renewal of Registration of Gas Station
12040468	Fees on Computerization of Land
12040469	Registration of Neighborhood Association/Watch Group
12040470	Renewal of Neighborhood Association /Watch Group

ECONOMIC CODES	DESCRIPTION
12040471	Service Charge on ASCON Examination
12040472	Registration Fees on Mediation
12040473	Registration of Vocational Centre
12040474	Renewal of Registration Fees of Vocational Center
12040478	School Equipment Fees
12040479	Common Entrance Exam Fees
12040480	Exam Fees - Teachers Grade II Certificate
12040481	Exam Fees - Primary School Leaving Certificate
12040482	Exam Fees - Transition Exam
12040483	Exam Fees - Junior Sec. Sch (Main)
12040484	Exam Fees - Special Science School
12040485	Exam Fees - Others (Re-issue of Lost /Referred Candidates Certificate)
12040486	Mock Exam Fees
12040487	Private Hospital Registration & Renewal Fees
12040490	International Immunization Fees
12040491	Tuition Fees for School of Nursing and Midwifery
12040493	Hospital Admission Fees
12040494	Public Toilet Management Fees
12040495	Certificate of Recognition Fees
12040496	Clearance Fees for Cultural festivals
12040497	Tenement Sanitation Fees
12040498	Industrial and Manufacturing Sanitation Fees
12040499	Commercial Establishment Sanitation Fees
12040500	Hospital Establishment Sanitation Fees

ECONOMIC CODES	DESCRIPTION
12040501	Hospital and Maternities Sanitation Fees
12040502	Professional and Business Offices sanitation Fees
12040504	Market Stalls and Artisans Workshop Sanitation Fees
12040505	Fees for Change of School
12040506	Request for Data Fees
12040507	Fees for Conducting JSS II and SS II Exams
12040508	WAEC Clearance Exams Fees
12040509	Aptitude Test Fees
12040510	Degree Programme Fees
12040511	NCE I, II & III
12040512	Sandwich Programme Fees
12040513	Distance Learning Programme Fees
12040514	Academic Transcript Processing Fees
12040515	Fees for Obtaining Statement of Result
12040516	NYSC Clearance Fees
12040517	Attestation of Documents/Letter Fees
12040518	NCE Clearance Form Fees
12040519	Clearance Card Fees
12040520	JAMB Fees
12040521	Convocation Fees
12040522	Matriculation Fees
12040523	Printing Fees
12040524	Trade Animal Fees
12040525	Produce Inspection Fees (Others)

ECONOMIC CODES	DESCRIPTION
12040526	Admission Material Fees
12040527	Medical Fitness Fees
12040528	Educational Institution Sanitation Fees
12040529	Bakery Houses Sanitation Fees
12040530	Poultry/Piggery Establishment Sanitation Fees
12040531	Ministry/Parastatals Sanitation Fees
12040532	Boarding and Lodging Charges
12040536	Registration of Environmental Consultants
12040537	Registration of Irrigation Farmers/Association
12040540	Non-Refundable Tenders Fees
12040541	Market Development Fees
12040542	Market Traders Levy
12040543	Tourism Enterprises Registration Fees
12040544	Environmental Remediation Fees
12040546	Approved Temporary Structure/Bill Board
12040547	Grading Fees
12040548	Agric/Livestock Fees
12040550	Motor Vehicle Weighing Fees
12040552	Certificate of Road Worthiness
12040553	Fees/Charges for Inspection of Accident Vehicles
12040555	Registration of Practicing Surveyors & Planners Fees
12040556	Land Clearing Fees
12040557	Land Complaint Fees
12040558	Marine Transport Fees

ECONOMIC CODES	DESCRIPTION
12040559	Right of Way Permit Fees
12040560	Examination Fees: Technical Schools
12040561	Examination Ethics Fees
12040563	Examination Fees: Teachers Grade I Certificate
12040564	Examination Fees: School of Nursing and Midwifery
12040567	Election Fees from Town Unions
12040569	Library Fees
12040570	Games Fees
12040571	Excursion Fees
12040572	Insecticides Fees
12040573	Special Operations Fees (Chemist)
12040574	Clinic Registration Fees
12040575	Bench Facilities Fees
12040576	Remedial /IJMB Fees
12040577	Teaching Practice Fees
12040578	Mobile Alert Fees
12040579	Theatre Service Fees
12040580	Amenity Services Fees
12040581	Optical Services Fees
12040582	Sports Fees
12040583	Curriculum Development Fees
12040584	Penal Rent Certificate of Occupancy Fees
12040585	Research Project Supervision Fees
12040586	Student Handbook Fees

ECONOMIC CODES	DESCRIPTION
12040587	Record of Instructions Fees
12040588	Registration of Gender Groups
12040589	Dispensaries Registration Fees
12040600	Renewal of Dispensaries Registration Fees
12040601	Nursery Maternity Homes
12040602	Readers Registration Fees
12040603	Laptop (Student) Fees
12040604	Documentation Registration Fees
12040605	Vetting of Contract Fees
12040606	Impounded Vehicle Parking Fees
12040607	Indiscriminate Parking Fees
12040608	No Parking Sign Fee for Corporate
12040609	No Parking Sign Fee for Individual
12040610	Light Vehicle Accident Inspection Fatal
12040611	Light Vehicle Accident Inspection Minor
12040612	Heavy Duty Accident Inspection Fatal
12040613	Heavy Duty Accident Inspection Minor
12040614	Towing of Light Vehicles
12040615	Towing of Heavy Duty Truck
12040616	Remarking of Script Fees
12040617	Moderation Fees
12040618	Technology Fees
12040619	Sand Quarry Environmental Registration Fees
12040620	Sand Quarry Environmental Permit Fees

ECONOMIC CODES	DESCRIPTION
12040621	Sand Quarry Environmental Levy
12040622	Borrow Pit Environmental Registration Fees
12040623	Borrow Pit Environmental Permit Fees
12040624	Borrow Pit Environmental Levy
12040625	Borrow Pit (Construction Company) Environmental Registration Fees
12040626	Borrow Pit (Construction Company) Environmental Permit Fees
12040627	Borrow Pit (Construction Company) Environmental Levy
12040628	Gravel Quarry Environmental Registration Fees
12040629	Gravel Quarry Environmental Permit Fees
12040630	Gravel Quarry Environmental Levy
12040631	Borehole Drillers Environmental Registration Fees
12040632	Borehole Drillers Environmental Permit Fees
12040633	Borehole Drillers Environmental Levy
12040634	Gas Companies Environmental Registration Fees
12040635	Gas Companies Environmental Permit Fees
12040636	Gas Companies Environmental Levy
12040637	Asphalt Environmental Registration Fees
12040638	Asphalt Environmental Permit Fees
12040639	Asphalt Environmental Levy
12040640	Petrol Station Environmental Registration Fees
12040641	Petrol Station Environmental Permit Fees
12040642	Petrol Station Environmental Levy
12040643	Environmental Impact Assessment Mass Installation Permit
12040644	Environmental Impact Assessment Annual Levy

ECONOMIC CODES	DESCRIPTION
12040645	Soil Quality Analysis Fees (Including Cost of Sampling)
12040646	Plot Extension Charges
12040647	Plot Splitting Charges
12040648	Infrastructure Maintenance Charge
12040649	Signages and Mobile Advertisement
12040650	Wharf Landing Fees
12040651	Contractor/Supplier Bidding Fees
12040652	Advertisement on BPP web page
12040653	Produce Merchant Application Fees
12040654	Filing Fees
12040655	Record of Proceedings
12040656	Motion Fees
12040657	Registration of Judgements
12040658	Transfer of Case Fees
12040659	Appeal Fees
12040660	Order of Stay of Execution
12040661	Unsealing Fees
12040662	Writ of Attachment Fees
12040663	Ejection Fees
12040664	Rent Review Application
12040665	Tribunal Summon Fees
12040666	Letter of Administration
12040667	Counter Claim
12040668	Preliminary Objection

ECONOMIC CODES	DESCRIPTION
12040669	Writ of Summon
12040670	Statement of Defence
12040671	Reply to Statement of Defense
12040672	Counter Affidavit
12040673	Development Fees
12040674	Workshop/Lab Fees
12040675	Student Welfare Fees
12040676	Furniture Maintenance Fees
12040677	I. D. Card Fees
12040678	Add and Drop Form Fees
12040679	Exam Card Fees
12040680	Weight Bright Charges
12040681	Defect Vehicle Inspection Fees
12040682	Health Building Plan Approval
12040683	Trypanosomiasis treatment fees
12040684	Livestock Market Registration Fees
12050000	Fines - General
12050001	Court Fines
12050002	Obstruction Fines
12050003	Penalties (General)
12050004	Fines for Illegal Cutting of Road
12050005	Sanitation Court Fines
12050006	Illegal Evacuation

ECONOMIC CODES	DESCRIPTION
12050007	Excavation Offences Fines
12050008	Sewage and Sewerage Control Fines
12050009	Conservation Offences Fines
12050010	Identification of Illegal Miners
12050011	Mining Offences Fines
12050012	Petroleum Products Offences Fines
12050013	Contravention Fines
12050014	Fines for Illegal Operations of School(s)
12050015	Fines for Illegal Operation of Trado Medical Health Institutions
12050016	Fines for Illegal Operation of Patent Medicine Stores
12050017	Fines for Illegal Operation of Hospitals and Maternity Homes
12050018	Fines for Late Remittance of PAYE Deductions
12050019	Fines for Late Remittance of WHT Deductions
12050020	Penalty on Stamp Duties
12050021	Fine for Failure to Deduct Taxes
12050022	Penalty for Late Payment of Development Levy
12050023	Penalty on Late Payment of Rent
12050024	Forest Offences Fines
12050025	Penalty for Heavy Duty Vehicle Offences
12050026	Public Disturbance Fines
12050027	Sanitation Fines
12050028	Penalty for Damage to Public Property
12050029	Fines on Overdue Books
12050030	Court Fines on Traffic Offences

ECONOMIC CODES	DESCRIPTION
12050031	Gully Emptier Fines
12050032	Stray Animals Fines
12060000	Sales · General
12060001	Sales of Journals & Publications
12060003	Sales of ID Cards
12060004	Sales of Stores/Scraps/Condemned/Unserviceable Items
12060005	Sales of Vaccines
12060006	Sales of Bills of Entries/Application Forms
12060007	Sales of Consultancy Registration Forms
12060008	Sales of Seedlings
12060009	Sales of Farm Produce
12060010	Sales of Goods by Public Auctions
12060011	Sales of Government Vehicles
12060012	Sales of Drugs and Medications
12060013	Sales of Ships Scraps
12060014	Sales of Government Building
12060015	Sales of Uniforms
12060016	Sales of Old Newspapers
12060017	Sales of Condemned Furniture
12060018	Sales of Diaries and Calendars
12060019	Sales of Photographs
12060020	Sales of Magazines
12060021	Sales of Ticket for Miss Tourism Beauty Pageants

ECONOMIC CODES	DESCRIPTION
12060022	Sales of Hansards
12060023	Sales of Form for Housing Loan to Civil Servants
12060024	Sales/Transfer of F.C. Players to Local and Foreign Clubs
12060025	Sales of Civil Service Manual
12060026	Sales of Bound Copies of Circulars
12060027	Sales of Services Documents
12060028	Sales of Old Circulars
12060030	Sales of Bound Copies of the Monthly Public Service Lecture
12060031	Sales of Forms for Promotion, Conversion & Confirmation
12060032	Sales of Indigenous Fruit Trees
12060033	Sales of Fish/Fingerlings
12060034	Sales Proceeds from Market Garden
12060035	Sales of Cocoa Seeds
12060036	Sales of Ornamentals
12060037	Sales of Plantain Bunches
12060038	Sales of Agric Loans Forms Lo farmers
12060039	Sales of Poultry Products
12060040	Sales of Day-Old Chicks
12060041	Sales of Pesticides to Cocoa Farmers
12060042	Sales of Cocoa Dressed Beans
12060043	Sales of Horticulture
12060044	Sales of Pork
12060045	Sales of Table Fish
12060046	Sales of Snails

ECONOMIC CODES	DESCRIPTION
12060047	Sales of Eggs/Spent Layers
12060048	Sales of Broilers
12060049	Sales of Hackney & State Carriage Badges
12060050	Sales of New Number Plates
12060051	Sales of Cockerel
12060052	Sales of Stickers/Emblems
12060053	Sales of C.S.C Forms
12060054	Sales of Application Forms for Casino Licenses
12060055	Sales of Application Form for Pools
12060056	Sales of Hospitality/Tourism Enterprises
12060057	Sales of Approved Estimates
12060058	Sales of Statistical Publications
12060059	Sales of Maps
12060060	Sales of Layout Plans
12060061	Sales of Unserviceable Vehicles
12060062	Sales from Photocopy and Professional Materials
12060063	Sales of State Law Books
12060064	Sales of Gifted Children Programme Forms
12060065	Sales of Life Endangered Species/Seedling
12060066	Sales of Forest Produce
12060067	Sales of Chemicals
12060068	Sales of Transfer of Service Forms
12060069	Sales of LGSC Gazette
12060070	Sales of LGSC Bulletin

ECONOMIC CODES	DESCRIPTION
12060071	Sales of Government White Paper
12060072	Sales of Veterinary Meat
12060073	Sales of Agric Input (Fertilizer)
12060074	Sales of Cassava Cuttings
12060075	Sales for Frozen Chickens & Live Birds
12060076	Sales of Day-Old Chicks (Dock)
12060077	Sales of Pullets
12060078	Sales of Droppings
12060080	Sales of Shares
12060081	Sales of Industrial Shades
12060082	Sales of Grains
12060083	Sales or Form for the Allocation of Industrial Shades
12060084	Sales of Motor Tickets
12060085	Sales of High Tension Poles
12060086	Sales of Low Tension Poles
12060087	Sales of Blocks
12060088	Sales of Culvert Rings
12060089	Sales of Terrazzo
12060090	Sales of Road Kerbs
12060091	Bar Sales
12060092	Restaurant Sales
12060093	Current Water Rate - Urban
12060094	Arrears of Water Rate
12060095	Sales of Water Tank

ECONOMIC CODES	DESCRIPTION
12060096	Sales of Customary Court Manual
12060097	Sales of Revised Laws
12060098	Current Water Rate - Rural
12060100	Sales of Graphic Arts Design
12060101	Sales of Law Report
12060102	Sales of Livestock Products
12060103	Sales of Planting Materials (Tree Crops)
12060104	Sales of Planting Materials (Food Crops)
12060105	Sales of Agrochemicals
12060106	Sales of Craft Materials
12060107	Sales of Instructional materials
12060108	Sales of Common Entrance Exam Question & Answer
12060109	Sales of Junior Sec. Sch. Certificate Questions & Answers
12060110	Sales of JSCE Photo Album
12060112	Sales of Driver's and Conductor's Badge
12060114	Sales of Spare Parts
12060116	Sales of Development Planning Publications
12060117	Sales of Other Publications
12060118	Sales of Workshop Products - Technical Schools
12060119	Sales of Posters and Post Cards on the Tourism Attraction Sites
12060120	Sales of Media Air Time
12060121	Sales of Scholarship Form
12060122	Sales of Admission Form
12060123	Sales of Student Log Book

ECONOMIC CODES	DESCRIPTION
12060124	Sales of Nomination Forms - Chairmen
12060125	Sales of Nomination Forms - Councilors
12060127	Sales of Hay
12060128	Sales of Grains
12060130	Sales of Fish Feeds
12060131	Sales of Fishing Gear & Equipment
12060132	Sales of Siphon Tubes
12060133	Sales of Water Connection Forms
12060135	Sales of International Health Articles
12060136	Sales of Employment Forms
12060137	Sales of Blind Workshop Products
12060138	Sales of Products from Women Development Center
12060139	Sales of Government Property
12060140	Sales of Judicial Forms
12060141	Sales of Dairy Products
12060142	Sales of Cattle
12060143	Sales of Sheep/Goats
12060144	Sales of Quarry & Asphalt
12060145	Sales of Pools Proprietor Form
12060146	Sales of Pool Agent Form
12060147	Sales of Gaming House form
12060148	Sales of Snooker Form
12060149	Sales of Casino Form
12060150	Sale of Retirement Forms

ECONOMIC CODES	DESCRIPTION
12060151	Sales of Fruits
12060152	Sales of Products
12060155	Cottage Industries Products Sales
12060156	Sales of Application Forms for Private Schools
12060157	Sales of Gravels
12060159	Seeds Multiplication
12060160	Sales of Learning Material
12060161	Sales of Agric Machinery and Equipments
12060162	Sales Plastic Number Plates
12060163	Confiscation
12060164	Sales of Supplementary Feeds
12060165	Sales of Recovered Cows
12070000	Earnings - General
12070001	Earnings from Consultancy Services
12070002	Earnings from Laboratory Services
12070003	Earnings from Hire of Plants and Equipment
12070004	Earnings from the Use of Govt. Vehicle
12070005	Earnings from the Use of Govt. Halls
12070006	Earnings from Tolls of Expressway
12070007	Earnings from Medical Services
12070008	Earnings from Agricultural Produce
12070009	Earning from Tourism/Culture/Arts Centers
12070010	Earnings from Guest Houses

ECONOMIC CODES	DESCRIPTION
12070011	Earnings from Commercial Activities
12070012	Trip Charges
12070013	Earnings from Government Printing
12070014	Hire of Films
12070015	Hire of Public Address System
12070016	Earnings from Binding
12070017	Earnings from Video Coverage
12070018	Earnings from Events Photo Coverage
12070019	Earnings from Welfare Bus Service to Civil Service
12070020	Hire of Heavy Duty Machines
12070021	Hire of Fishing & Fish Farm Equipment
12070022	Service Charge for Pest Control Service
12070023	Earnings from Leasing of Estate
12070024	Earnings from Poultry Project
12070025	Earnings from Child Care Centre for Taking Care of Children of Working Mothers
12070026	Earnings from Oil Mill
12070027	Stallage from Shopping Centre
12070028	Sundry Levies
12070029	Earnings from Trade Fair
12070030	Earnings from Hotels
12070031	Earnings from Hotel in Other States
12070032	Earnings from Computer Services/Photocopying
12070033	Earnings from NGO's Directory

ECONOMIC CODES	DESCRIPTION
12070034	Earnings from State Economic Summit
12070035	Earnings from Premium on Lands
12070036	Hire Service (Recreation Centre)
12070037	Proceeds from Youth Farms
12070039	Hire of Skill Acquisition Equipment
12070040	Royalties on School Textbooks
12070041	Earnings from French Language Centre
12070042	Earnings from Disinfection/Fumigation Services
12070043	Earnings from Information on Loss Documents (ILD)
12070044	Earnings from the Analysis of Mineral Samples/Geological Survey
12070045	Earnings from Filling Stations
12070046	Hire of Grader
12070047	Hire of Lowbed
12070048	Hire of Bulldozer
12070049	Hire of Motorized Rig
12070050	Hire of Pay Loader
12070051	Gate Takings from Stadium
12070052	Earnings from Stadium Hire
12070053	Sports Endowments Fund
12070054	Earnings from Entrepreneurship Development Center
12070055	Proceeds from ICT Maintenance Services
12070056	Earning from Tourism and Cultural Resources
12070057	Earning from Photocopying Professional Materials
12070058	Earnings from Collation & Binding of Tourism Materials

ECONOMIC CODES	DESCRIPTION
12070059	Earnings from Hire of Government Ware Houses
12070060	Earnings from Lease of Guest Houses
12070061	Earnings from Commercial Operators in the Secretariat
12070062	Earnings from Repairs of Vehicles and Agric Machinery
12070063	Engineering Plan Printing
12070064	Earnings from Farm Settlement
12070065	Earning from Exhibition
12070067	Earnings from Landscaping Services
12070068	Use of Park Facilities & Play Equipment
12070069	Hire of Park/Building Structures
12070070	Civil Service Week Proceeds
12070071	Football Club Proceeds
12070072	Hire of Open Space
12070073	Hire of Seats and Canopies
12070075	Earnings from Bindery & Bookshop
12070076	Earnings from Seminars and Book Fairs
12070077	Earnings from Liaison Office, Kaduna Guest House
12070078	Earnings from Liaison Office, Abuja Guest House
12070079	Earnings from Liaison Office, Lagos Guest House
12070081	Earnings from Agricultural Canteen
12070082	Earnings from Agricultural Show/Festival/Trade Fair
12070083	Earnings from Hire of Cold Van
12070084	Earnings from Forestry Products
12070085	Earnings from Stage and Lighting Equipment

ECONOMIC CODES	DESCRIPTION
12070086	Earnings from Repairs of Equipment
12070087	Earnings from Cards and Lucky Games
12070088	Earnings from Cultural Festival
12070089	Earnings from State Cultural Troupes
12070090	Earnings from Amusement Park
12070091	Earnings from Ribadu Square
12070093	Earnings from Business Service Centre
12070095	Earnings from Fuel Tankers
12070097	Earnings from State Transport Corporation Vehicles (Adarnawa Sunshine)
12070098	Earnings from Taxi Cabs
12070099	Earnings from the Arts Shops/Other Services Rendered
12070101	Earnings from Hospital Shops
12070104	Earnings from Environmental Health Services
12070105	Earnings from Refuse Collection
12070106	Earnings from Internet Cafe
12070107	Earnings from Video Viewing Centers
12070108	Earnings from Water Treatment Tanks (Overhead Tanks)
12070109	Earnings from Compensation of relocation for Road Project
12070110	Earnings from Public Collection
12070111	Earnings from Nursery/Primary Day Care Centre
12070112	Earnings from Yola International Hotel
12070113	Earnings from Ultra Modem Market
12070115	Earnings from Other Hotels
12070116	Professional Certification of Tricycles, Motorcycles Mechanic

ECONOMIC CODES	DESCRIPTION
12070117	Professional Certification for Heavy Trucks Mechanics
12070118	Professional Certification of Motor Mechanics Light Vehicle
12070119	Earnings from Hiring of Academic Gown
12070120	Proceeds from Monetization
12070121	Revenue from Radio Service
12070122	Revenue from State Television
12070123	Earnings from Gate Takings
12070125	Earnings from Damage to Public Utilities
12070126	Earnings from Use of Art Theater
12070127	3% State Government Allocation
12070128	5% Local Government Allocation
12070129	5% Caution Charges (Non Refundable)
12070130	5% ADSUCONS Remittance
12070131	Portal Access
12070132	Entrepreneurship Development
12070133	Income from Staff School
12070134	Earnings from Feasibility Study Report
12070135	Earnings from Field Supervision
12070136	Local Government Contribution to State
12070137	Remittances from NFF
12070138	Earnings from F.A. Cup
12070139	Earnings from Field Control Experiment
12070140	Workshop Services
12070141	2% Hotel Guest Service Charges

ECONOMIC CODES	DESCRIPTION
12070142	2.5% Charges on State Government Contract
12070143	2.5% Charges on Local Government Contract
12070144	Earnings from Utility Service
12070145	Hospital Account
12080000	Rent on Government Buildings - General
12080001	Rent on Government Quarters
12080002	Rent on Government Offices
12080003	Rent on Government Buildings
12080004	Rent on Conference Centres
12080005	Rent on Pavilion
12080006	Rent on Senior Staff Quarters
12080007	Rent on Government Warehouses
12080008	Rent on Junior Staff Quarters
12080009	Rent from Adamawa Plaza Abuja
12080010	Rent from Liaison/Guest House Lagos
12080011	Rent from Liaison/Guest House Kaduna
12080012	Rent from Liaison/Guest House Abuja
12080013	Rent on Government Shops
12080015	Rent from Legislative Quarters
12080016	Rent from Shades
12080017	Rent on College Quarters
12080019	Rent on Tertiary Institutions Property
12080020	Rent from Housing Estates

ECONOMIC CODES	DESCRIPTION
12090000	Rent on Land & Others - General
12090001	Rent on Government Land
12090002	Rent on Oil Plot & Aerodromes
12090003	Rents & Premium on the Allocation of Land
12090004	Rents of Plots & Sites
12090005	Lease Rental
12090006	Rent on Government Properties
12090007	Ground Rent (Current)
12090008	Ground Rent (Arrears)
12090009	Ground Rent (Penalties)
12100000	Repayments (Recovery) - General
12100002	Repayment of Motor Vehicle Advances
12100003	Repayment of Bicycle Advances (Principal)
12100004	Repayment of Motor Vehicle Refurbishing Loan
12100005	Repayment of House Refurbishing Loan
12100006	Refunds General
12100007	Other Loan Repayments
12100008	Recovery on Compensation
12100009	Agricultural Credit Repayment
12100010	Recovery of Car Loan
12100011	Deeds of Compensation
12100012	Refund of Overpayment

ECONOMIC CODES	DESCRIPTION
12110000	Investments Income
12110001	Operating Surplus
12110002	Dividend Received
12110003	Other Investment Income
12110004	Dividends -Adamawa Investment Company
12110005	Dividends -Ashaka Cement
12110006	Dividends - N.N.D.C Kaduna
12110007	Dividends - Baroni Prono
12110008	Dividends - Unity Bank
12120000	Interest Earned
12120001	Interest on Bank Deposit/Savings
12120002	Interest on Motor Vehicle Advances
12120003	Interest on Bicycle Advances
12120004	Interest on Refurbishing Loan
12120005	Interest on Furniture Loan
12120006	Interest on Housing Loan
12120007	Interest on Loans to Other States
12120008	Interest on Loans to LGAs
12120009	Interest on Loans to Government Owned Companies
12120010	Interest on Debenture Loans
12120011	Gains on Foreign Exchange
12120012	Interest on Late Remittance of PAYE Deductions

ECONOMIC CODES	DESCRIPTION
12120013	Interest on Late Remittance of WHT Deductions
12130000	Re-Imbursements - General
12130001	Expected Reimbursement from other State in Respect of Payment made by Adamawa State
12130002	Reimbursements from Federal Government
12130003	Other Reimbursements
12140000	Miscellaneous
12140001	Recovery of Overpayments
12140002	Unspecified Revenue
12140003	Arrears of Revenue
12140004	Unclaimed Pension and Gratuities
12140005	Unclaimed Salaries/Allowances
12140006	Donation/Sponsorship

4. STATE GOVERNMENT REVENUE CODES BY ORGANISATION

CODE	NAME/DESCRIPTION
11010001	Bureau for Public Procurement
12040017	Contractor Registration Fees
12040027	Tender Fees
12060001	Sales of Journals & Publications
12070127	3% State Government Allocation
12040651	Contractor/Supplier Bidding Fees
12040652	Advertisement on BPP web page
11013001	Office of the Secretary to the State Government
12080009	Rent from Adamawa Plaza Abuja
11018001	Internal Affairs and Special Services
12040140	Fire Safety Inspection Fees
13001001	Ministry of Youth & Sports Development
12040183	Registration of Youth Association
12040184	Renewal of Registration of Youth Association
12040189	Registration of Social Club
12040189	Registration of Social Club
12040190	Renewal of Registration of Social Clubs
13053001	Adamawa United Foot Ball Club
12060024	Sales/Transfer of F.C. Players to Local and Foreign Clubs
12070071	Football Club Proceeds
12070138	Earnings from F.A. Cup
12070137	Remittances from NFF
12070051	Gate Takings from Stadium
14002001	Ministry of Women Affairs
12020029	Betting Licenses
12020030	Cinematograph Licenses
12020075	Auctioneer Licenses

CODE	NAME/DESCRIPTION
12020079	Liquor License
12020080	Tambola Licenses
12040588	Registration of Gender Groups
12060152	Sales of Products
12020052	Gaming Machine Licenses
12070005	Earnings from the Use of Govt. Halls
12020053	Snookers Licenses
15001001	Ministry of Agriculture
12010035	Produce Sales Tax
12020022	Produce Buying Licenses
12040080	Processing Fees for Certificate Evaluation
12040117	Registration of Stores (Produce)
12040244	Registration of Produce Merchant Fees
12040547	Grading Fees
12040556	Land Clearing Fees
12060008	Sales of Seedlings
12060082	Sales of Grains
12060151	Sales of Fruits
12060073	Sales of Agric Input (Fertilizer)
12060105	Sales of Agrochemicals
12060159	Seeds Multiplication
12020022	Produce Buying Licenses
12040653	Produce Merchant Application Fees
12020068	Pest/Vector Control Services License
12040383	Registration of Pest Control & Fumigation Services Providers
12070139	Earnings from Field Control Experiment
12070008	Earnings from Agricultural Produce
12060009	Sales of Farm Produce
12060161	Sales of Agric Machinery and Equipment
15114001	Adamawa Agricultural Mechanization Authority
12040556	Land Clearing Fees
12070020	Hire of Heavy Duty Machines

CODE	NAME/DESCRIPTION
12070140	Workshop Services
17001001	Ministry of Education and Human Capital Development
12040064	Application Fees for Inspection of Community/Private Vocational Schools
12040065	Application Fees for Inspection of Vocational Computer Training Centres
12040066	Application Fees for Inspection of New Nursery Schools
12040067	Application Fees for Inspection of New Primary Schools
12040068	Application Fees for Inspection of New Secondary Schools
12040069	Application Fees for Inspection of New Professional Institutions
12040070	Registration of New Private Nursery Schools
12040071	Registration of New Private Primary Schools
12040072	Registration of New Private Secondary Schools
12040073	Registration of New Private Professional Institutions
12040074	Registration of New Vocational Computer Training Centres
12040075	Refresher Course for Private Nursey/Primary School Teachers
12040076	Seminar Workshop for Proprietors of Nursery/Primary Schools
12040077	Refresher Course for Private Secondary School Teachers
12040078	Enumeration of Private Schools
12040090	Administrative Fees/Charges
12040099	Renewal of Registration of Private Nursery Schools
12040100	Renewal or Registration of Private Primary Schools
12040101	Renewal of Registration of Private Secondary Schools
12040102	Renewal of Registration of Private Professional Institutions
12040103	Renewal of Registration of Vocational Computer Training Centres
12040602	Readers Registration Fees
12060001	Sales of Journals & Publications
12060152	Sales of Products
12060156	Sales of Application Forms for Private Schools
12140006	Donation/Sponsorship
17051001	Post Primary Schools Management Board
12040052	School/Tuition/Examination Fees
12040053	Application Fees
12040532	Boarding and Lodging Charges

CODE	NAME/DESCRIPTION
12060122	Sales of Admission Form
12060136	Sales of Employment Forms
18011001	Judicial Service Commission - Main
12060068	Sales of Transfer of Service Forms
12060136	Sales of Employment Forms
12040048	Court Affidavit Fees
18051001	High Court of Justice
12040018	Marriage/Divorce Fees
12040026	Court Summon Fees
12040037	Deed of Registration Fees
12040048	Court Affidavit Fees
12040177	Caveat Emptor Fee
12040281	Declaration of Next of Kin Form Fees
12040283	Probate Fees
12040326	Petition Fees
12040517	Attestation of Documents/Letter Fees
12040654	Filing Fees
12040655	Record of Proceedings
12040656	Motion Fees
12040657	Registration of Judgements
12040658	Transfer of Case Fees
12040666	Letter of Administration
12040667	Counter Claim
12040668	Preliminary Objection
12040669	Writ of Summon
12040670	Statement of Defence
12040671	Reply to Statement of Defense
12040672	Counter Affidavit
12050001	Court Fines
12060163	Confiscation
18052001	Customary Court of Appeal

CODE	NAME/DESCRIPTION
12040026	Court Summon Fees
12040655	Record of Proceedings
12050001	Court Fines
18053001	Sharia Court of Appeal
12040026	Court Summon Fees
12040655	Record of Proceedings
12050001	Court Fines
18054000	Magistrate Courts
12040026	Court Summon Fees
12040026	Court Summon Fees
12040048	Court Affidavit Fees
12040654	Filing Fees
12040655	Record of Proceedings
12040655	Record of Proceedings
12040659	Appeal Fees
12040660	Order of Stay of Execution
12050001	Court Fines
18055001	Area Courts
12040026	Court Summon Fees
12040655	Record of Proceedings
12040660	Order of Stay of Execution
12050001	Court Fines
12040026	Court Summon Fees
12040048	Court Affidavit Fees
20001001	Ministry of Finance
12040540	Non-Refundable Tenders Fees
12040556	Land Clearing Fees
12060004	Sales of Stores/Scraps/Condemned/Unserviceable Items
12110004	Dividends -Adamawa Investment Company
12110005	Dividends -Ashaka Cement

CODE	NAME/DESCRIPTION
12110006	Dividends - N.N.D.C Kaduna
12110007	Dividends - Baroni Prono
12110008	Dividends - Unity Bank
12120001	Interest on Bank Deposit/Savings
12140001	Recovery of Overpayments
12140002	Unspecified Revenue
12140003	Arrears of Revenue
12140004	Unclaimed Pension and Gratuities
12140005	Unclaimed Salaries/Allowances
12140006	Donation/Sponsorship
12070136	Local Government Contribution to State
20007001	Office of the Accountant-General
11010001	Statutory Allocation
11010002	Share of VAT
11010003	Excess Crude
11010004	Ecological Fund From FAAC
11010006	NNPC Refunds
11010008	Stabilization Fund Receipts
11010009	SURE - P
11010010	Refund from Paris Club
11010013	Exchange Rate Difference
11010015	Security State of Emergency
11010016	Non-Oil Revenue
11010017	Support Fund from FGN
11010018	Excess PPT
11010019	Refund from Federal Government Executed Projects
11010020	Share of Proceeds from Promissory Note
20008001	Board of Internal Revenue
12010001	Capital Gains Tax
12010002	Direct Assessment Tax (Current)
12010004	Pay As You Earn (PAYE) - Federal
12010005	Pay As You Earn (PAYE) - State (Adjustment Voucher)

CODE	NAME/DESCRIPTION
12010006	Pay As You Earn (PAYE) - Local Government
12010007	Pay As You Earn (PAYE) - Companies
12010010	5% Withholding Tax on Payment to Contractors
12010011	10% Withholding Tax on Dividends
12010012	10% Withholding Tax on Bank Interest
12010013	10% Withholding Tax on Rents
12010013	10% Withholding Tax on Rents
12010014	10% Withholding Tax on Royalties
12010015	10% Withholding Tax on Directors Fees
12010016	10% Withholding Tax on Hire of Movable/Immovable Plant/Equipment
12010017	Development levy
12010017	Development levy
12010018	Advertisement Tax
12010019	Stamp Duty Tax
12010019	Stamp Duty Tax
12010020	Pay As You Earn (PAYE) - (Arrears)
12010020	Pay As You Earn (PAYE) - (Arrears)
12010021	Okada Tax/Commercial Vehicle
12010022	10% Tax on Consultancies
12010031	Gaming and Casino Tax
12010036	Entertainment Tax
12020032	Motor Vehicle Licenses
12020033	Drivers' Licenses
12020040	License Plates
12020071	Learners Permit
12020082	Hackney Permit
12040045	Change of Ownership Fees
12040045	Change of Ownership Fees
12040055	Identification of Motor Vehicle
12040057	Motor Vehicle New Number Plates Form Fees
12040340	Renewal of Registration of External Auditors
12040411	Facility Fees
12040550	Motor Vehicle Weighing Fees
12040552	Certificate of Road Worthiness

CODE	NAME/DESCRIPTION
12050020	Penalty on Stamp Duties
12050030	Court Fines on Traffic Offences
12060011	Sales of Government Vehicles
12060162	Sales Plastic Number Plates
21001001	Ministry of Health and Human Services
12020034	Patent Medicine and Drug Store Licenses
12020034	Patent Medicine and Drug Store Licenses
12020036	Health Facilities Licenses
12020039	Renewal of Patent and Proprietary Vendors Licence
12020069	Drug Trading Licenses
12020089	Chemical/Agro Chemical and Insecticide Vendors License
12020090	Annual Renewal of Chemical/Agro Chemical and Insecticide Vendors License
12020091	Lab Reagents and Equipment Vendors License
12020092	Annual Renewal Lab Reagents and Equipment Vendors License
12020093	Optical Shops License
12020094	Radiology Shops License
12020095	Registration of Pharmacist License
12020096	Annual Renewal of Registration Pharmacist License
12040041	Laboratory Fees
12040050	Inspection Fees
12040053	Application Fees
12040230	Inspection Fees for Scientific and Technological Laboratories
12040307	Patent Medicine Registration Fees
12040309	Intern/Emigration Yellow Card Fees
12040487	Private Hospital Registration & Renewal Fees
12040573	Special Operations Fees (Chemist)
12040574	Clinic Registration Fees
12040589	Dispensaries Registration Fees
12040589	Dispensaries Registration Fees
12040600	Renewal of Dispensaries Registration Fees
12040601	Nursery Maternity Homes
12040661	Unsealing Fees

CODE	NAME/DESCRIPTION
21027001	Adamawa State Refferal Center
12040041	Laboratory Fees
12040410	X-ray Services Fees
12040435	Consultation Fees
12060012	Sales of Drugs and Medications
21102001	Adamawa State Health Services Management Board
12040027	Tender Fees
12040041	Laboratory Fees
12040310	Drug and Dressing Material Fees
12040312	Cards Fees
12040317	Mortuary Service/Storage Fees
12040410	X-ray Services Fees
12040431	Dental Charges
12040579	Theatre Service Fees
12040580	Amenity Services Fees
12040581	Optical Services Fees
21103001	Adamawa Traditional Medicine Board
12020025	Licensing of Traditional Medicine Practitioners (Fulltime Registration)
12020027	Renewal of Licence to Practice
12020067	Registration of Traditional Medicine Clinic
21113001	Adamawa Essential Drugs Programme
12060012	Sales of Drugs and Medications
22001001	Ministry of Commerce, Trade and Industries
12020041	Licensing of Computer Based Business Centres
12040127	Renewal of Business Premises
12040369	Registration of Co-operative Societies/Audit Inspection
12080013	Rent on Government Shops
22053002	Jimeta Modern Market Office
12040136	Daily Toll Ticket

CODE	NAME/DESCRIPTION
12040145	Loading and Offloading Fees
12040411	Facility Fees
12060004	Sales of Stores/Scraps/Condemned/Unserviceable Items
12080013	Rent on Government Shops
12140002	Unspecified Revenue
23001001	Ministry of Information and Strategy
12070013	Earnings from Government Printing
23003001	Adamawa Television Corporation
12070011	Earnings from Commercial Activities
23004001	Adamawa Broadcasting Corporation
12070121	Revenue from Radio Service
12070122	Revenue from State Television
12070129	5% Caution Charges (Non Refundable)
23013001	Government Printing Press
12040523	Printing Fees
12060001	Sales of Journals & Publications
12070013	Earnings from Government Printing
23055001	Adamawa Press Limited
12060016	Sales of Old Newspapers
12070011	Earnings from Commercial Activities
12070016	Earnings from Binding
12070121	Revenue from Radio Service
25001001	Office of the Head of Service
12080001	Rent on Government Quarters
12080003	Rent on Government Buildings
12080006	Rent on Senior Staff Quarters
12080008	Rent on Junior Staff Quarters
12080011	Rent from Liaison/Guest House Kaduna

CODE	NAME/DESCRIPTION
25005001	Establishment and Training Department
12060027	Sales of Services Documents
12060150	Sale of Retirement Forms
12070005	Earnings from the Use of Govt. Halls
26001001	Ministry of Justice
12040050	Inspection Fees
12040284	Election Petition Tribunal Fees
12040605	Vetting of Contract Fees
12040654	Filing Fees
12040655	Record of Proceedings
12040659	Appeal Fees
12040662	Writ of Attachment Fees
12040663	Ejection Fees
12040664	Rent Review Application
12040665	Tribunal Summon Fees
28001001	Ministry of Tertiary and Professional Education
12040289	Application Fees for Establishment of New Educational Institute
12040290	Post Approval Registration Fee for Institution
12040291	Annual Renewal Fees for Institutions
12040292	Recognition Inspection Fees for Institutions
12040293	Evaluation Fees for Institution
28003001	College of Legal Studies Yola
12040040	Medical Consultancy Fees
12040052	School/Tuition/Examination Fees
12040062	Issuance of Statement of Result for Examination
12040256	Accommodation Fees
12040287	Social Welfare Fees
12040315	Admission Fees
12040323	Affiliation Fees for Contractors
12040420	Acceptance Fees

CODE	NAME/DESCRIPTION
12040422	Faculty & Departmental Fees
12040426	Result Verification fees
12040495	Certificate of Recognition Fees
12040514	Academic Transcript Processing Fees
12040517	Attestation of Documents/Letter Fees
12040522	Matriculation Fees
12040569	Library Fees
12040570	Games Fees
12040575	Bench Facilities Fees
12040618	Technology Fees
12060000	Sales · General
12060003	Sales of ID Cards
12060036	Sales of Ornaments
12060122	Sales of Admission Form
12060160	Sales of Learning Material
28003002	College of Agriculture Ganye
12040017	Contractor Registration Fees
12040027	Tender Fees
12040041	Laboratory Fees
12040052	School/Tuition/Examination Fees
12040256	Accommodation Fees
12040316	Examination Fees
12040420	Acceptance Fees
12040570	Games Fees
12040571	Excursion Fees
12060009	Sales of Farm Produce
12060122	Sales of Admission Form
12060136	Sales of Employment Forms
12140002	Unspecified Revenue
28018001	Adamawa State Polytechnic Yola
12070011	Earnings from Commercial Activities
12040027	Tender Fees

CODE	NAME/DESCRIPTION
12040040	Medical Consultancy Fees
12040041	Laboratory Fees
12040052	School/Tuition/Examination Fees
12040080	Processing Fees for Certificate Evaluation
12040256	Accommodation Fees
12040316	Examination Fees
12040323	Affiliation Fees for Contractors
12040420	Acceptance Fees
12040422	Faculty & Departmental Fees
12040426	Result Verification fees
12040514	Academic Transcript Processing Fees
12040515	Fees for Obtaining Statement of Result
12040569	Library Fees
12040570	Games Fees
12040571	Excursion Fees
12040577	Teaching Practice Fees
12040586	Student Handbook Fees
12060003	Sales of ID Cards
12060006	Sales of Bills of Entries/Application Forms
12060122	Sales of Admission Form
12080017	Rent on College Quarters
12140002	Unspecified Revenue
12060136	Sales of Employment Forms
28019001	College of Education Hong
12040052	School/Tuition/Examination Fees
12040256	Accommodation Fees
12040532	Boarding and Lodging Charges
12040570	Games Fees
12060122	Sales of Admission Form
12080017	Rent on College Quarters
12140002	Unspecified Revenue
12040420	Acceptance Fees
12040673	Development Fees

CODE	NAME/DESCRIPTION
12040674	Workshop/Lab Fees
12040569	Library Fees
12040618	Technology Fees
12040586	Student Handbook Fees
12040675	Student Welfare Fees
12040676	Furniture Maintenance Fees
12040677	I. D. Card Fees
12040522	Matriculation Fees
12040617	Moderation Fees
12040426	Result Verification fees
12040424	Hostel Fees
28021001	Adamawa State University Mubi
12040010	Electrical Inspectorate Fees
12040017	Contractor Registration Fees
12040040	Medical Consultancy Fees
12040041	Laboratory Fees
12040052	School/Tuition/Examination Fees
12040169	Computer Fees
12040218	Annual Supervision of Cooperative Societies Fees (Current)
12040256	Accommodation Fees
12040274	Late Registration Fees
12040298	Fees from Post Graduate School
12040316	Examination Fees
12040397	Screening Fees
12040402	Change of Course Fees
12040420	Acceptance Fees
12040422	Faculty & Departmental Fees
12040505	Fees for Change of School
12040514	Academic Transcript Processing Fees
12040569	Library Fees
12040570	Games Fees
12040571	Excursion Fees
12040575	Bench Facilities Fees

CODE	NAME/DESCRIPTION
12040576	Remedial /IJMB Fees
12040577	Teaching Practice Fees
12040578	Mobile Alert Fees
12040585	Research Project Supervision Fees
12040586	Student Handbook Fees
12040603	Laptop (Student) Fees
12040678	Add and Drop Form Fees
12060003	Sales of ID Cards
12060006	Sales of Bills of Entries/Application Forms
12060122	Sales of Admission Form
12070001	Earnings from Consultancy Services
12070002	Earnings from Laboratory Services
12070005	Earnings from the Use of Govt. Halls
12070008	Earnings from Agricultural Produce
12070010	Earnings from Guest Houses
12070020	Hire of Heavy Duty Machines
12070028	Sundry Levies
12070030	Earnings from Hotels
12070054	Earnings from Entrepreneurship Development Center
12070064	Earnings from Farm Settlement
12070106	Earnings from Internet Cafe
12070108	Earnings from Water Treatment Tanks (Overhead Tanks)
12070119	Earnings from Hiring of Academic Gown
12070120	Proceeds from Monetization
12070126	Earnings from Use of Art Theater
12070141	2% Hotel Guest Service Charges
12070142	2.5% Charges on State Government Contract
12070143	2.5% Charges on Local Government Contract
12070144	Earnings from Utility Service
12080019	Rent on Tertiary Institutions Property
12140002	Unspecified Revenue
28056001	Adamawa State Scholarship Trust Fund
12060121	Sales of Scholarship Form

CODE	NAME/DESCRIPTION
28104001	College of Nursing & Midwifery Yola
12040052	School/Tuition/Examination Fees
12040256	Accommodation Fees
12040316	Examination Fees
12040570	Games Fees
12040583	Curriculum Development Fees
12040585	Research Project Supervision Fees
12040586	Student Handbook Fees
12040587	Record of Instructions Fees
12060006	Sales of Bills of Entries/Application Forms
12070145	Hospital Account
28106001	College of Health Technology Michika
12040052	School/Tuition/Examination Fees
12040256	Accommodation Fees
12040316	Examination Fees
12040424	Hostel Fees
12040569	Library Fees
12040571	Excursion Fees
12040582	Sports Fees
12040679	Exam Card Fees
12060122	Sales of Admission Form
29001001	Ministry of Transportation
12020049	Heavy Duty Vehicle Permit
12020056	Mass Transit Operators Licenses
12020077	Tow Vehicle Permit
12020083	Operating Permit for Water Ways Association/ Unions
12020084	Private Driving School Operating Permit
12020085	Road /Roof Rack Permit
12040015	Trade Testing Fees
12040097	Option of Retirement Form Fees
12040393	Vehicle Inspection Fees

CODE	NAME/DESCRIPTION
12040606	Impounded Vehicle Parking Fees
12040607	Indiscriminate Parking Fees
12040608	No Parking Sign Fee for Corporate
12040609	No Parking Sign Fee for Individual
12040610	Light Vehicle Accident Inspection Fatal
12040611	Light Vehicle Accident Inspection Minor
12040612	Heavy Duty Accident Inspection Fatal
12040613	Heavy Duty Accident Inspection Minor
12040614	Towing of Light Vehicles
12040615	Towing of Heavy Duty Truck
12040680	Weight Bright Charges
12040681	Defect Vehicle Inspection Fees
12070011	Earnings from Commercial Activities
12070116	Professional Certification of Tricycles, Motorcycles Mechanic
12070117	Professional Certification for Heavy Trucks Mechanics
12070118	Professional Certification of Motor Mechanics Light Vehicle
29053001	Adamawa Transport Company
12020097	Adamawa Sunshine Lease Operating Vehicle Permit
12020070	Registration Permit
12070011	Earnings from Commercial Activities
12070097	Earnings from State Transport Corporation Vehicles (Adarnawa Sunshine)
33001001	Ministry of Mineral Resources Development
12060144	Sales of Quarry & Asphalt
34001001	Ministry of Works and Energy Development
12070003	Earnings from Hire of Plants and Equipment
12070086	Earnings from Repairs of Equipment
12070109	Earnings from Compensation of relocation for Road Project
12070127	3% State Government Allocation
34004001	Adamawa State Road Maintenance Agency
12060144	Sales of Quarry & Asphalt

CODE	NAME/DESCRIPTION
12070020	Hire of Heavy Duty Machines
35001001	Ministry of Environment and Natural Resources Development
12020019	Fishing Permit
12020021	Hunting Permit
12020038	Forest Licenses Roller Saws, Saw Mills Hammer/License
12020078	Environmental Multi Purpose Lab License
12040031	Environmental Impact Assessment Certification Fees
12040051	Timber and Forest Fees
12040287	Social Welfare Fees
12050027	Sanitation Fines
12050032	Stray Animals Fines
12060008	Sales of Seedlings
12060033	Sales of Fish/Fingerlings
12060155	Cottage Industries Products Sales
12040536	Registration of Environmental Consultants
12040682	Health Building Plan Approval
12020068	Pest/Vector Control Services License
36001001	Ministry of Culture and Tourism
12040334	Registration of Cultural Groups
12040335	Renewal of Registration of Cultural Groups
12040543	Tourism Enterprises Registration Fees
12070030	Earnings from Hotels
12070031	Earnings from Hotel in Other States
12070089	Earnings from State Cultural Troupes
12070115	Earnings from Other Hotels
36004001	Arts Council
12060152	Sales of Products
12070089	Earnings from State Cultural Troupes
12070099	Earnings from the Arts Shops/Other Services Rendered
12070123	Earnings from Gate Takings

CODE	NAME/DESCRIPTION
12070126	Earnings from Use of Art Theater
40001001	Office of the State Auditor General
12040340	Renewal of Registration of External Auditors
47001001	Civil Service Commission
12060053	Sales of C.S.C Forms
12060068	Sales of Transfer of Service Forms
48001001	Adamawa State Independent Electoral Commission
12040104	Councillorship Elections
12040105	Chairmanship Elections
12040106	Others (Bye Elections)
12060124	Sales of Nomination Forms - Chairmen
12060125	Sales of Nomination Forms - Councilors
52102001	Adamawa State Water Board
12040260	Water Connection Fee - Urban
12040261	Change of Line
12040262	Installation of Water Meters
12040263	Water Reconnection Fee - Urban
12040264	Water Registration Fees
12040265	Annual Renewal of Water Registration Fees
12060093	Current Water Rate - Urban
12060094	Arrears of Water Rate
12080003	Rent on Government Buildings
53001001	Ministry of Housing and Urban Development
12040266	Approval Fees for Building Plan
53053001	Adamawa State Urban Planning & Development Authority
12040036	Billboard Advertisement Fees
12040054	Parking Fees
12040090	Administrative Fees/Charges

CODE	NAME/DESCRIPTION
12040098	Road Cutting Fees
12040112	Livestock Farm Site Inspection Fees
12040142	Registration of Filling Station
12040266	Approval Fees for Building Plan
12040403	Base Stations for Telecom Masts
12040461	Street Naming and House Numbering Fees
12070003	Earnings from Hire of Plants and Equipment
12070072	Hire of Open Space
12070109	Earnings from Compensation of relocation for Road Project
12080013	Rent on Government Shops
12080020	Rent from Housing Estates
12140002	Unspecified Revenue
12040559	Right of Way Permit Fees
60001001	Ministry of Lands and Survey
12040090	Administrative Fees/Charges
12040156	Application Fees for Certificate of Occupancy
12040163	Special Fees for Certificate of Occupancy
12040181	Plot Development Charges
12040255	Survey Check Fees
12040584	Penal Rent Certificate of Occupancy Fees
12040604	Documentation Registration Fees
12090001	Rent on Government Land
12090006	Rent on Government Properties
12090007	Ground Rent (Current)
12140006	Donation/Sponsorship
12090008	Ground Rent (Arrears)
12090009	Ground Rent (Penalties)
60002001	Office of the Surveyor General
12040158	Search Fees
12040161	Beacon Replacement Fees & Service Stations
12040166	Site Analysis Application Fees
12060059	Sales of Maps

CODE	NAME/DESCRIPTION
12040038	Survey/Planning/Building Fees
65001001	Ministry of Livestock & Aquaculture Development
12020016	Cattle Dealer Licenses
12020017	Dried Fish and Meat Licenses
12020023	Hides and Skin Loading Licenses
12020060	Cold Room License
12020072	Hides and Skin Buyers Licenses
12020098	Trade Animal Traders License
12020099	Meat Storage and Sales License
12040109	Slaughter House Fees
12040112	Livestock Farm Site Inspection Fees
12040113	Meat Inspection Fees
12040207	Slaughter Houses/Meat Sanitation Fees
12040524	Trade Animal Fees
12040683	Trypanosomiasis treatment fees
12040684	Livestock Market Registration Fees
12060039	Sales of Poultry Products
12060040	Sales of Day-Old Chicks
12060047	Sales of Eggs/Spent Layers
12060048	Sales of Broilers
12060051	Sales of Cockerel
12060076	Sales of Day-Old Chicks (Dock)
12060102	Sales of Livestock Products
12060127	Sales of Hay
12060141	Sales of Dairy Products
12060142	Sales of Cattle
12060143	Sales of Sheep/Goats
12060165	Sales of Recovered Cows
12070083	Earnings from Hire of Cold Van
66001001	Ministry of Entrepreneurship Development
12040004	Trade Union Fees
12040369	Registration of Co-operative Societies/Audit Inspection

5. LOCAL GOVERNMENTS REVENUE CODES

ECONOMIC CODE	DESCRIPTION
1101	STATUTORY REVENUE
11010101	Local Government Share of FAAC
11010105	Excess Petroleum Profit Tax (PPT Revenue)
11010106	Exchange Difference
11010107	Refund from Paris Club
11010108	Recovered Excess Bank Charges
11010109	Equalisation Fund
11010110	Budget Augmentation
11010111	Refund from Federal Government
11010112	Stabilization Fund Receipts
110102	LOCAL GOVERNMENT SHARE OF VAT
11010201	Local Government Share of VAT
110103	LOCAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT
11010303	Local Government Share of Excess Crude Account
110104	LOCAL GOVERNMENT SHARE OF STATE REVENUE
11010401	Local Government Share of Taxes
11010402	Allocation from State Government
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010107	Cattle Tax (Cattle Farmers)
12010108	Arrears: Cattle Tax (Cattle Farmers)
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020107	Canoe (Small Craft) License
12020109	Registration of Voluntary Organizations
12020111	Bake House License
12020112	Bicycles License & Hire Permits
12020113	Brickmaking License
12020114	Wheelbarrow/Cart Licenses
12020115	Dane Gun Licenses
12020116	Cattle Dealer Licenses
12020117	Dried Fish & Meat Licenses

ECONOMIC CODE	DESCRIPTION
12020118	Pet (Dog) Licenses
12020119	Fishing Permits
12020120	Hawker's Permits
12020121	Hunting Permits
12020122	Small Produce Buying Licenses
12020123	Animal Health Certificate Licenses
12020124	Abattoir/Slaughter Licenses
12020125	Renewal of Fisher Licenses
12020126	Hiring Services
12020128	Well Drilling Licenses
12020130	Cinematograph Licenses
12020131	Liquor Licenses (On & Off)
12020138	Motor Cycle License
12020139	Hackney Permit License
12020140	Buki Cigarettes License
12020141	Auctioneer License
12020142	Registration of Septic Tank Dislodging
12020143	Pit Sawing License
12020144	Workshop Permit for Artisans
12020145	Permanent and Block Stalls Levy
12020146	Seasonal Market Levy
12020147	Hotel/Food Permit
12020148	Vehicle Radio License
120204	FEES - GENERAL
12020417	Local Government Contractor Registration Fees
12020418	Marriage/ Divorce Fees
12020419	Attestation of Bachelorhood & Spinsterhood Fees
12020425	Disinfection of Produce Fees
12020426	Court Summons Fees
12020427	Tender Fees
12020436	Sign Board and Advertisement Permit Fees
12020440	PHC Medical Consultancy Fees
12020441	PHC Medical Laboratory Fees
12020442	Association Fees
12020443	Birth & Death Registration Fees
12020444	Burial Fees
12020446	Agricultural/Veterinary Services Fees

ECONOMIC CODE	DESCRIPTION
12020450	Inspection Fees
12020453	Applications Fees
12020454	Parking Fees
12020455	Learning Driving Test Fees
12020456	Wharf Landing Fees
12020457	Entertainment, Drumming and Temporary Booth Permit Fees
12020458	Control of Noise Permit Fees
12020459	Naming of Street Registration Fees
12020460	Tent At Sea Beech Permit Fees
12020461	Beggars Minstrel Fees
12020462	Open Air Preaching Permit Fees
12020463	Dislodging of Septic Tank Charges
12020464	Night Soil Disposal/Depot Fees
12020465	Registration of Night Soil Contractors Fees
12020466	Vault Fees
12020467	Sand Dredging Fees
12020468	Right of Occupancy Fees
12020469	Motor Park Entrance Fees
12020470	Motor Park Loading Fees
12020471	Domestic Animal Fees
12020472	Wrong Parking Charges
12020473	Religious Centre Establishment Fees
12020474	Radio/Television Fees
120205	FINES - GENERAL
12020501	Towing of Vehicle Fines and Fees
12020502	Fines on Overdue Lost Library Books
12020503	Impounding of Animals Fines
120206	SALES - GENERAL
12020601	Sales of Journal & Publications
12020603	Sales of ID Cards
12020604	Sales of Stores/Scraps/Unserviceable Items
12020605	Sales of Vaccines
12020607	Sales of Consultancy Registration Forms
12020608	Sales of Improved Seeds/Chemical
12020609	Proceeds from Sales of Farm Produce
12020610	Proceeds from Sales of Goods By Public Auctions

ECONOMIC CODE	DESCRIPTION
12020611	Proceeds from Sales of Govt. Vehicles
12020612	Proceeds from Sales of Drugs and Medications
12020614	Sales of Govt. Buildings
12020615	Sales of Uniforms
120207	EARNINGS -GENERAL
12020701	Earnings from Consultancy Services
12020702	Earnings from Laboratory Services
12020703	Earnings from Hire of Plants & Equipment
12020704	Earnings from the Use of Govt. Vehicles
12020705	Earnings from the Use of Govt. Halls
12020707	Earnings from Medical Services
12020708	Earnings from Agricultural Produce
12020709	Earnings from Tourism/Culture/Arts Centres
12020710	Earnings from Guest Houses
12020711	Earnings from Commercial Activities
12020712	Earnings from Environmental Sanitation Services
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020801	Rent on Govt. Quarters
12020802	Rent on Govt. Offices
12020803	Rent on Govt. Buildings
12020804	Rent on Conference Centres
12020805	Rent on Building At Aerodromes
120209	RENT ON LAND & OTHERS - GENERAL
12020901	Rent on Govt. Land
12020903	Rents & Premium on the Allocation of Land
12020904	Rents of Plots & Sites Services Programme
12020905	Lease Rental
12020906	Rents on Govt. Properties
120210	REPAYMENTS - GENERAL
12021002	Motor Vehicle Advances
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan
12021005	House Refurbishing Loan
12021006	Refunds

ECONOMIC CODE	DESCRIPTION
120211	INVESTMENT INCOME
12021101	Operating Surplus
12021102	Dividend Received
12021103	Other Investment Income
120212	INTEREST EARNED
12021201	Motor Vehicle Advances
12021202	Bicycle Advances (Interest)
12021203	Refurbishing Loan
12021204	Furniture Loan
12021205	Interest on Housing Loan
12021206	Interest on Loans to States
12021207	Interest on Loans to LGAs
12021208	Interest on Loans to Government Owned Companies
12021209	Interest on Debenture Loans
12021210	Bank Interest
12021211	Gains on Foreign Exchange
120214	RATES
12021401	Tenement Rate
12021402	Penalty For Tenement Rate
12021403	Arrears of Tenement Rate
12021404	Ground Rent
12021405	Federal Government Grant in Lieu of Tenement Rate
12021406	State Government Grant in Lieu of Tenement Rate
120215	MISCELLANEOUS
12021501	Mortuary Hearse and Cemetery Earnings
12021502	Recovery of Losses and Overpayments
12021503	Payment in Lieu of Registration Notices
12021504	Unclaimed Deposit
12021505	Indigene Certificate