



2019 APPROVED BUDGET

INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS (IPSAS)

CONSOLIDATED REVENUE CODES [REVENUE DETAILS] WITH IPSAS CODE (NCOA)

**EKITI STATE GOVERNMENT
YEAR 2019 REVENUE DETAIL**

IPSAS Code	Description
1	REVENUE
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
110101	STATUTORY ALLOCATION (FAAC)
11010101	STATUTORY ALLOCATION
11010105	FAAC SPECIAL ALLOCATIONS
11010111	PARIS CLUB REFUND
110102	VALUE ADDED TAX ALLOCATION
11010201	SHARE OF VAT
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010101	PERSONAL TAXES
12010106	DEVELOPMENT TAX/LEVY
12010110	WITHOLDING TAX
12010112	DIRECT ASSESMENT
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS
12020115	CATTLE DEALER LICENSES
12020116	DRIED FISH & MEAT LICENSES
12020119	FISHING PERMITS
12020122	PRODUCE BUYING LICENSES
12020126	TRACTOR HIRING SERVICES
12020127	BOREHOLE DRILLING LICENSES
12020131	MOTOR VEHICLE LICENSES
12020132	DRIVERS' LICENSES
12020133	PATENT MEDICINE & DRUG STORES LICENSES
12020134	PRIVATE SCHOOLS LICENSES
12020135	HEALTH FACILITIES LICENSES
12020136	TRADE PERMIT LICENSES
12020137	FORESTRY/TIMBER LICENCE
12020143	SAWMILL LICENCES
12020144	POWER CHAIN LICENCES
12020145	HAMMER REGISTRATION/RENEWAL
12020146	POOLS AGENT LICENCES / PROMOTERS LEVIES / CHECKING CENTRES
12020149	NEW IDENTIFICATION MARKS
12020150	POUTRY PRODUCTION
12020151	PLACE OF WORSHIP AND REVALIDATION FOR MARRIAGES PURPOSE
12020152	INSPECTION OF PROPOERTIES FOR CERTIFICATE OF OCUPANCY

**EKITI STATE GOVERNMENT
YEAR 2019 REVENUE DETAIL**

120204	FEES - GENERAL
12020401	COURT FEES
12020402	COMPULSORY EXAMINATION FOR CIVIL SERVANTS
12020403	EXAMINATIONS DOCUMENTS CONTRACT TENDER FEES
12020405	UP-GRADING FEES OF PRIVATE SECONDARY SCHOOL
12020407	FEES FOR REGISTRATION/INSPECTION AND APPROVAL FOR PRIVATE
12020408	FEES FOR COMPILATION OF GRADE II CERTIFICATES
12020411	CONFIRMATION OF PRIMARY SIX CERTIFICATES
12020414	READER'S REGISTRATION
12020415	TRADE TESTING FEES
12020416	EVALUATION OF CERTIFICATES
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/ DIVORCE FEES
12020421	GENERAL SERVICE
12020422	REVOLVING FUND
12020423	MOTOR VEHICLE INSURANCE CLAIM (REVENUE)
12020424	ACCREDITATION FEES
12020425	DISINFECTION OF PRODUCE FEES
12020427	CONTRACT DOCUMENT AND TENDER FEES
12020428	FIRE SAFETY CERTIFICATE FEES
12020429	STADIOM HIRING FEES
12020430	PROFESSIONAL REGISTRATION FEES
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020432	PERMIT FOR GRANT OF RIGHT OF WAY FOR MOBILE OPERATORS
12020433	SALES OF FORM FOR EXISTING ESTATES AND SUBSEQUENT TRANSACTION FEES
12020434	MODEL ESTATE ALLOCATION FORM FEES
12020438	SURVEY/ PLANNING/ BUILDING FEES
12020441	LABORATORY FEES
12020442	ASSOCIATION FEES
12020446	AGRICULTURAL/VETINARY SERVICES FEES
12020447	LAND USE FEES
12020448	DEVELOPMENT LEVIES
12020449	BUSINESS/TRADE OPERATING FEES
12020450	INSPECTION FEES
12020451	TIMBER & FOREST FEES
12020452	SCHOOL/ TUITION/ EXAMINATION FEES
12020453	APPLICATIONS FEES
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS
12020457	AFFILIATION CHARGES
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES
12020459	RIGHT OF OCCUPANCY FEES
12020460	BUILDING PLAN APPROVAL FEES

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12020461	TITLE TRANSFER FEES
12020462	PUBLICATION FEES
12020463	HOSPITAL SERVICE REGISTRATION FEES
12020465	SPORTS/RECREATIONAL FACILITIES FEES
12020467	GUIDELINES ON PRIVATE C.E.C
12020468	MEDICAL LABORATORY FEE
12020469	DENTAL SERVICES FEES
12020470	SURGICAL OPERATION FEES
12020471	SCANNING / ECG
12020472	X-RAY
12020473	MORTUARY SERVICES
12020475	APPLICATION FORM FOR PROPRIETARY HERBAL AND ELEWE OMO LICENSE
12020476	REGISTRATION OF PRACTICING PANNERS/ DRAUGHTSMEN'S FEES
12020477	RATIFICATION FEES
12020479	LAND IMPROVEMENT FEES
12020480	PUBLIC TAP / RIVERS AND RESERVIORS FEES
12020482	HAULAGE FEES
12020483	OATH FEES
12020484	REGISTRATION PLACE OF WORSHIP
12020485	PRODUCE FEES
12020486	PUBLICATION REVIEW FEES
12020487	STAMP DUTIES
12020488	FOOD CROP LEVY
12020490	TOLL FEES ON ITEMS
12020491	TOLL FEES FROM FOREST SERVICES
12020492	SERVICE CONNECTION FEES
12020495	OTHER FEES/LEVIES
12020498	ANNUAL RENEWAL FEE-OTHERS
12020499	SIGNAGE FEES
12020500	REGISTRATION FEES FOR TRAINING CONSULTANCY
12020501	MODEL ESTATE ALLOCATION FEES
12020502	LAND USE CHARGES
120205	FINES - GENERAL
12020501	FINES/PENALTIES
12020502	COURT FINES
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE
12020504	REGISTRATION AND LICENSING OF AUCTIONEERS
12020505	ADMINISTRATIVE CHARGES
12020506	INFRASTRUCTURAL DAMAGES REHABILITATION FEES
12020507	VEHICLE INSPECTION/MOTOR VEHICLE EXAMINATION

**EKITI STATE GOVERNMENT
YEAR 2019 REVENUE DETAIL**

12020508	APPLICATION FOR REGISTRATION/RENEWAL OF PRETTY/MAJOR CONTRACTORS
12020509	OTHER SUNDRY INCOMES
12020511	REGISTRATION OF PRIVATE HEALTH INSTITUTIONS
12020512	TRADITIONAL MEDICINE BOARD (REGISTRATION)
12020513	STAFF CLINIC (REGISTRATION CARD)
12020515	CERTIFICATE OF OCCUPANCY FEES
12020517	REGISTRATION FEES FOR PRIVATE NURSERY SCHOOL
12020518	INSPECTION FEES FOR PRIVATE PRIMARY SCHOOLS
12020519	INSPECTION FEES FOR PRIVATE NURSERY SCHOOLS
12020521	APPROVAL FEES FOR PRIVATE PRIMARY SCHOOL
12020522	RENEWAL FEES FOR 166 APPROVED PRIVATE NURSERY/PRIMARY SCHOOLS
12020523	REVIEW FEES BY PUBLISHERS
12020525	RENEWAL FEES OF PRIVATE SECONDARY SCHOOLS
12020527	SECONDARY SCHOOL COMMON ENTRANCE FEES
12020528	ENTRANCE EXAMINATION INTO GOVERNMENT COLLEGE
12020529	ENTRANCE EXAMINATION INTO GOVERNMENT SCIENCE COLLEGE
12020531	USE OF GOVERNMENT PLAYGROUNDS
12020532	REGISTRATION/ANNUAL RENEWAL OF PRIVATE TERTIARY INSTITUTION
12020533	SS2 UNIFIED EXAMINATION
12020534	SALES OF PUBLIC SERVICE EXAMINATION FORM
12020535	SALES OF CIVIL SERVICE REGULATORY BOOKS
12020536	FEES FROM REFUSE COLLECTION AND DISPOSAL OF HOUSEHOLD WASTE
12020537	LEASING OF WASTE MANAGEMENT EQUIPMENT
12020538	COCOA GRADING FEES
12020539	REGISTRATION OF STORES
12020540	PALM KERNELS GRADING FEES
12020541	DE-INFESTATION OF STORE
12020542	MISCELLANEOUS: REBAGGING FEES, COCOA CUTTINGS, COFFEE ETC
12020543	CASHEW NUTS
12020544	KOLANUTS, COCONUT AND FOOD ITEMS
12020545	REGISTRATION/RENEWAL OF PRODUCE MERCHANTS
12020546	ALLOCATION OF CROPPABLE LAND
12020547	HIRING OF HEAVY EQUIPMENTS/VEHICLES
12020548	INDUSTRIAL SUBSCRIPTION FEES
12020549	CONSULTANCY SERVICE FEES
12020550	ROAD MAINTENANCE AND TRAFFIC DECONGESTION
12020551	USE OF PUBLIC SCHOOL FACILITIES FOR STUDY CENTRE
12020552	RENEWAL OF PRIVATE VOCATIONAL INSTITUTIONS

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12020553	REGISTRATION FEES FOR PRIVATE PRIMARY SCHOOLS
12020554	APPROVAL FEES FOR PRIVATE NURSERY SCHOOLS
12020555	APPROVAL FEES FOR PRIVATE C.E.C.
12020556	APPLICATION FOR "B" LICENSE AND CHEMICAL PERMIT
12020557	HOSTEL ACCOMMODATION FEES
12020558	ACCEPTANCE FEES
12020559	DRESSING AND DRUG FEES
12020560	REGISTRATION CARD FEES
12020561	REBRANDING FEES
12020562	PRINTING OF CLASSIFIED JOBS
12020563	PRINTING OF DOCUMENTS
12020564	RENEWAL/REGISTRATION OF NON-GOVERNMENTAL ORGANIZATIONS
12020565	ENTRANCE FEES
12020566	FOOD VENDORS FEES
12020567	UNATHOURISED RESOURCE EXPLOITATION FEES
12020568	ILEGAL TRADING FEES
12020569	ENVIRONMENTAL HEALTH & SANITATION FEES
12020570	HOSPITAL REGISTRATION CARDS FEES
12020571	HIRING OF PLANTS
12020572	SUBSEQUENT TRANSACTION FEES
12020573	REGISTRATION CERTIFIED FEES
12020574	PREPARARTION OF LEGAL DOCUMENTS
12020575	CHECKING FEES PAYABLE BY PRACTICING SURVEYORS
12020576	DEPOSIT OF PLANS BY REGISTERED SURVEYORS AND ISSUANCE FEES
12020577	SURVEY FEES FOR LAND ALLOCATION OF ESTATES
12020578	CLEARANCE OF SURVEY FEES
12020579	SKILL ACQUISITION CENTRE FEES
120206	SALES - GENERAL
12020601	SALES OF JOURNAL & PUBLICATIONS
12020602	SALES OF BOOKS
12020603	SALES OF ID CARDS
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS
12020608	SALES OF IMPROVED SEEDS/CHEMICAL
12020609	PROCEEDS FROM SALES OF FARM PRODUCE
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS
12020613	SALES OF EMPLOYMENT FORMS
12020614	PROCEEDS FROM SALES OF GOVT. BUILDINGS
12020616	SALES OF OTHER GOVERNMENT PROPERTIES
12020617	SALES OF OTHER FORMS
12020618	SALES OF PLAN PHOSTAT PRINT/MAP

**EKITI STATE GOVERNMENT
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12020621	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, PORTRAITS, ART WORKS ETC)
12020622	PROCEEDS FROM SALES OF CONFISCATED/FORFEITED/ UNCLAIMED ITEMS/PROPERTIES
12020623	SALES OF OTHER AGRIC INPUTS
12020626	SALES OF PRODUCTION UNITS ITEMS IN GOVT. TECHNICAL COLLEGES
12020627	SALES OF UNSERVICABLE VEHICLES
12020628	SALES OF HANSARDS AND OTHER PUBLICATIONS
12020629	NEWS SALES
12020630	PROGRAMME SALES
12020631	COMMERCIAL SALES
12020633	VENTURES UNIT
12020635	NEWS AND CURRENT AFFAIRS
12020636	PROGRAMME DEPARTMENT
12020637	COMMERCIALS
12020638	OB REVENUE
12020639	SALES OF HOUSE APPLICATION FORM
12020640	SALES OF CORPORATION HOUSES
12020642	SALES OF FORM FOR C OF O
12020643	APPLICATION FEES FOR BUILDING PLAN APPROVAL
12020644	REGULARIZATION FEES ON GOVERNMENT LAND
12020645	SALES OF AGRO-CHEMICAL , FERTILIZER ETC
12020646	SALES OF CO-OPERATIVES COLLEGE ADMISSION FORM
12020647	SALES FROM INDUSTRIAL AND COMMERCIAL
12020648	SALES OF FISH, 100 LITRES OF WATER AND BELOW
12020649	PROCEED FROM SCHOOL ENTERPRISE PROJECTS
12020650	SALES OF APPLICATION FORMS FOR PRIVATE C.E.C.
12020651	SALES OF APPLICATION FORMS AT REMEDIAL COLLEGE
12020652	SALES OF ADMISSION FORMS
12020653	ADVERTS FROM PUBLICATION
12020654	SALES OF STATIONARIES ITEMS
12020655	SALES OF STUDY LEAVE, APPER AND OTHER FORMS
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
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES

**EKITI STATE GOVERNMENT
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12020712	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS
12020713	EARNINGS FROM LIBRARY SERVICES
12020714	EARNINGS FROM ICT SERVICES
12020715	MAINTENANCE/REPAIRS FEES
12020721	EARNINGS FROM CONTROL POST
12020723	IDENTIFICATION OF STATE ORIGIN IN LIASON OFFICE
12020724	EARNING FROM PRINTING PRESS
12020725	ERNING FROM TREE CROPS UNIT
12020726	EARNING FROM LIVESTOCK TECHNOLOGY
12020727	EARNING FROM SEED PROCESSING
12020728	EARNING FROM CROP DEMONSTRATION/MTP/OFAR
12020729	EDUCATION ENDOWMENT FUND DEDUCTIONS
12020730	GROUND RENT
12020731	EARNING FROM PREPARATION OF LEGAL DOCUMENTS
12020732	EARNING FROM STREET NAME
12020734	EARNINGS FROM FAJUJI MEMORIAL PARK
12020735	REG. GRADING CLASSIFICATION AND CERT. OF HOSPITALITY & TOURISM ENT
12020736	PROCEEDS FROM SALES OF MOTOR CAR/MOTOR VEHICLE STICKERS
12020737	INSTITUTIONAL, DOMESTIC & CONSUMERS/TANKER SERVICE
12020738	EARNING FROM INDUSTRIAL ESTATES
12020739	EARNING FROM SME INDUSTRIES
12020740	EARNING FROM TRUCK STOP ITAURE
12020741	RENEWAL OF COOPERATIVE CERTIFICATE REGISTRATION
12020742	EARNING FROM COOPERATIVE SOCIETIES
12020743	EARNING FROM GOVERNMENT ASSETS
12020744	EARNING FROM EKIFEST
12020745	EARNING FROM ARINTA WATER FALL
12020746	EARNING FROM GOVERNMENT PHYSICAL STRUCTURE
12020747	EARNING FROM LABORATORY REVOLVING FUNDS
12020748	EARNING FROM EMERGENCY DEPARTMENT REVOLVING FUNDS
12020749	EARNING FROM RADIOLOGY REVOLVING FUNDS
12020750	EARNING FROM DENTAL REVOLVING FUNDS
12020751	EARNING FROM OPERATIONS & PRODUCE REVOLVING FUNDS
12020752	EARNING FROM DEPARTMENT OF MEDICINE REVOLVING FUNDS
12020753	EARNING FROM OPHTHAMOLOGY REVOLVING FUNDS
12020754	EARNING FROM NHIS REVOLVING FUNDS
12020755	EARNING FROM ORTHOPEDIC REVOLVING FUNDS
12020756	EARNING FROM DRUG REVOLVING FUNDS
12020757	EARNING FROM WELLNESS CENTRE REVOLVING FUND
12020758	EARNING FROM MATERNITY COMPLEX REVOLVING FUND

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12020759	EARNING FROM EAR, NOSE AND THROAT
12020760	EARNING FROM J.T. DARAMOLA MEMORIAL
12020761	EARNING FROM MINISTRY CANTEEN, CHILDREN CRECHE, PLAYGROUND & MARKET STALLS
12020762	EARNING FROM POLE PRODUCTION
12020763	EARNING FROM PULP WOOD PRODUCTION
12020764	EARNING FROM MINOR FOREST PERMIT
12020765	EARNING FROM PRINTING, SALES OF TOWNSHIP MAPS AND DOCUMENTS
12020766	EARNING FROM RENTAGE OF EQUIPMENT
1202076	EARNING FROM FOOD PROCESSING
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020804	RENT ON CONFERENCE CENTRES
12020806	RENT ON SHOPS/ KIOSK/ MARKET STALLS
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
12021007	NATIONAL HEALTH INSURANCE SCHEME (NHIS)
120211	INVESTMENT INCOME
12021101	OPERATING SURPLUS
12021103	OTHER INVESTMENT INCOME
13	AID AND GRANTS
1302	DOMESTIC GRANTS
130203	DOMESTIC GRANTS
13020303	GRANTS FROM FEDERAL GOVERNMENT (REINBURSEMENT ON FEDERAL ROAD)
13020304	SDGS CONDITIONAL GRANTS SCHEMES (STATE AND LGAS)
13020305	SFTAS
13020306	IDEAS
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1402	TRANSFER FROM CONSOLIDATED REVENUE FUND
140202	OTHER CAPITAL RECEIPTS
14020201	OTHER CAPITAL RECEIPTS TO CDF
14020203	ECOLOGICAL FUND
14020204	SUNDRY INCOME: (FAAC AUGMENTATION, REFUND FROM NNPC)
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030102	LOAN - INTERNAL LOAN BOND

**EKITI STATE GOVERNMENT
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140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030204	DRAW - DOWN: EXTERNAL (GRANTS/LOANS)