

EBONYI STATE GOVERNMENT OF NIGERIA (EBSG)
UPDATED CONSOLIDATED REVENUE CODES (ECONOMIC HEADS)

Code	Economic
1	REVENUE
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
110101	GOVERNMENT SHARE OF FAAC
11010101	STATUTORY ALLOCATION
110102	GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT
110103	OTHER FAAC
11010301	EXCESS CRUDE
11010303	EXCHANGE GAIN NON-MINERAL
11010304	NNPC REFUND
11010305	AUGMENTATION
11010307	FAAC Excess Bank Charges Refund
11010316	OTHER NON-MINERAL
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010101	PERSONAL TAXES
12010102	PAYE of Federal Govt. MDAs liabilities to Ebonyi State Government
120102	OTHER TAXES
12010201	Capital Gains Tax
12010202	Direct Assessment Tax (Current)
12010203	Pools Betting Tax
12010204	5% Withholding Tax on Contractors
12010205	7.5% VAT payment to Contractors
12010206	10% Withholding Tax on Dividends
12010207	10% Withholding Tax on Bank Interests
12010208	10% Withholding Tax on Royalties
12010210	Withholding Tax on Consultancies
12010211	Bulk MLA
12010212	Petroleum Tax
12010214	Educational Levy
12010215	10% Tax on Consultancies
12010216	Operational Levy
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020131	MOTOR VEHICLE LICENSES
12020132	DRIVERS' LICENSES
12020137	TRADE PERMIT LICENSES
120204	FEES - GENERAL
12020401	COURT FEES
12020409	WEIGHTS & MEASURE FEES
12020412	RESEARCH TESTING FEES
12020413	FILMS CENSORSHIP/ PRODUCTION FEES
12020415	TRADE TESTING FEES
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/ DIVORCE FEES
12020420	PILGRIMS WELFARE FEES
12020424	ACCREDITATION FEES

12020425	DISINFECTION OF PRODUCE FEES
12020426	COURT SUMMONS FEES
12020427	TENDER FEES
12020430	PROFESSIONAL REGISTRATION FEES
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020436	BILL BOARD ADVERTISEMENT FEES
12020438	SURVEY/ PLANNING/ BUILDING FEES
12020439	AGENCY FEES
12020440	MEDICAL CONSULTANCY FEES
12020441	LABORATORY FEES
12020442	ASSOCIATION FEES
12020445	CHANGE OF OWNERSHIP 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
12020454	PARKING FEES
12020455	PROBATE FEES
12020456	AFFIDAVIT FEES
12020457	COURT PROCESS FEES
12020458	OATH FEES
12020459	Service Charges for LG Revenue Collection (20% for State & 10% for EBSIRS)
12020460	Teachers's Development Levy
12020461	Practical
12020462	Photo Album
12020463	Market Tolls and Produce
12020464	Digital Wallets
12020465	Commission
12020466	Registration of SMEs
12020467	Admission Fee
12020468	Fire Service Fee
12020469	SSCE (WAEC & NECO) Fees
12020470	Development Fee
12020471	Land Allocation Fee
12020472	Street Naming Fees
12020473	Mast Location Fee
12020474	Private Mass Transit Location Fee
12020475	Annual Renewals
12020476	Consultation Fee
12020477	Purchase of Contract Form
12020480	others
120205	FINES - GENERAL
12020501	FINES/PENALTIES
12020502	Traffic Offence
120206	SALES - GENERAL
12020601	SALES OF JOURNAL & PUBLICATIONS
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
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS
12020614	SALES OF GOVT. BUILDINGS
12020618	OTHER SALES
120207	EARNINGS -GENERAL
12020705	EARNINGS FROM THE USE OF GOVT. HALLS
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES
12020718	OTHER EARNINGS
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
12020806	RENT ON OTHER COMMERCIAL BUILDINGS
120209	RENT ON LAND & OTHERS - GENERAL
12020901	RENT ON GOVT. LAND
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND
120210	REPAYMENTS - GENERAL
12021006	REFUNDS
120211	INVESTMENT INCOME
12021102	DIVIDEND RECEIVED
12021103	OTHER INVESTMENT INCOME
120212	INTEREST EARNED
12021210	BANK INTEREST
120213	RE-IMBURSEMENT GENERAL
12021301	GENERAL
13	AID AND GRANTS
1302	GRANTS
130201	DOMESTIC GRANTS
13020101	CURRENT DOMESTIC GRANTS
13020105	FGN TETFUND grants to Ebonyi State University for infrastructure and medical equipment at Uburu College of Medicine
13020106	Federal Government COVID-19 support to States
13020107	Other Grants for COVID-19 programme from FGN, individuals, Cacovid and private sector
13020108	Grants from UBEC on Education for Ebonyi UBEB
130202	FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
13020203	Expected Receipts from SFTAS
13020204	World Bank COVID-19 Intervention Fund
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
140101	OTHER CAPITAL RECEIPTS
14010101	TRANSFER FROM CRF TO CDF
1402	OTHER CAPITAL RECEIPTS
140201	OTHER CAPITAL RECEIPTS
14020101	OTHER CAPITAL RECEIPTS TO CDF
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030104	Internal Loans (from UBA for Staff Salaries)
14030105	Medical Loan for furnishing of EBSU College of Medicine
14030107	SME Fund