



EBONYI STATE CONSOLIDATED REVENUES FOR SOME MINISTRIES, DEPARTMENTS AND AGENCIES

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING &	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT	
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM							PER MONTH (#)	PER ANNUM (#)
1	RESIDENTIAL CATEGORY				Rates applicable until meter is introduced											
a	Large detached duplex above 5 Rooms	For mixed use, the rates are already captured by the nature of businesses allowed in the building. Also, all tenancy agreements shall attract a non-negotiable charge of 5% in favour of Govt.	1,500.00	NA	1,000.00	500.00	5,000.00	NA	NA	NA	NA	Covered under registration, inspection and revalidation of building plans on ACTDB	NA	2,500.00	30,000.00	
b	Small detached duplex below 5 Rooms		1,000.00	NA	1,000.00	500.00	5,000.00	NA	NA	NA	NA		NA	2,000.00	24,000.00	
c	Semi detached duplex		1,000.00	NA	1,000.00	500.00	5,000.00	NA	NA	NA	NA		NA	2,000.00	24,000.00	
d	Detached Bungalow		1,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA		NA	2,000.00	24,000.00	
e	Semi detached bungalow		1,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA		NA	2,000.00	24,000.00	
f	3 bedroom Flat & above		1,000.00	NA	500.00	500.00	3,000.00	NA	NA	NA	NA		NA	NA	1,500.00	18,000.00
g	2 Bedroom flat		500.00	NA	400.00	500.00	3,000.00	NA	NA	NA	NA		NA	NA	1,400.00	16,800.00
h	1 Bedroom flat/self con		500.00	NA	300.00	500.00	3,000.00	NA	NA	NA	NA		NA	NA	800.00	9,600.00
i	1 room		200.00	NA	200.00	500.00	3,000.00	NA	NA	NA	NA		NA	NA	400.00	4,800.00
2	COMMERCIAL CATEGORY (BANKS)															
a	Branch offices including CBN	250,000.00	20,000.00	NA	4,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	45,667.00	548,000.00	
		COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT	

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b	Community Banks	100,000.00	10,000.00	NA	4,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	22,333.00	268,000.00
c	Other Financial Offices	50,000.00	10,000.00	NA	4,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	18,167.00	218,000.00
3	INSURANCE COMPANIES/OTHER FINANCE OFFICES														
a	Branch Office	50,000.00	5,000.00	NA	4,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	13,750.00	163,000.00
4	HOTELS														
a	200 Rooms & Above	300,000.00	25,000.00	NA	20,000.00	500.00	10,000.00								
								300,000.00	NA	NA	NA	NA	NA	96,000.00	1,150,000.00
b	100-199 Rooms	300,000.00	20,000.00	NA	15,000.00	500.00	5,000.00								
								200,000.00	NA	NA	NA	NA	NA	77,085.00	925,000.00
c	50-99 Rooms	200,000.00	12,000.00	NA	10,000.00	500.00	3,000.00								
								120,000.00	NA	NA	NA	NA	NA	48,920.00	587,000.00
d	30-49 Rooms	50,000.00	10,000.00	NA	8,000.00	500.00	3,000.00								
								100,000.00	NA	NA	NA	NA	NA	30,750.00	369,000.00
e	10-29 Rooms	30,000.00	8,000.00	NA	5,000.00	500.00	3,000.00								
								80,000.00	NA	NA	NA	NA	NA	22,420.00	269,000.00
f	1-9 Rooms	10,000.00	5,000.00	NA	3,000.00	500.00	3,000.00								
								50,000.00	NA	NA	NA	NA	NA	13,250.00	159,000.00
5	RESTAURANTS														
a	20 seats & above with fast food	35,000.00	5,000.00	NA	5,000.00	500.00	2,000.00								
								50,000.00	NA	NA	NA	NA	NA	17,250.00	207,000.00
b	20 seats & above without fast food	30,000.00	3,000.00	NA	5,000.00	500.00	2,000.00								
								30,000.00	NA	NA	NA	NA	NA	13,170.00	158,000.00
c	10-19 seats & above with fast food	25,000.00	3,000.00	NA	5,000.00	500.00	2,000.00								
								20,000.00	NA	NA	NA	NA	NA	11,920.00	143,000.00
d	10-19 seats & above without fast food	20,000.00	1,000.00	NA	5,000.00	500.00	2,000.00								
								10,000.00	NA	NA	NA	NA	NA	8,670.00	104,000.00
		COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
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f	1-9 seats & above without fast food	10,000.00	500.00	NA	5,000.00	500.00	2,000.00								
								5,000.00	NA	NA	NA	NA	NA	6,920.00	83,000.00

k	Medium Medical Laboratory	30,000.00	1,500.00	NA	4,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	8,250.00	99,000.00
l	Small Medical Laboratory/Chemist	20,000.00	1,000.00	NA	3,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	5,917.00	71,000.00
m	Large Pharmacy Shop	50,000.00	2,000.00	NA	5,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	11,584.00	139,000.00
n	Medium/ Small Pharmacy Shop	25,000.00	1,500.00	NA	4,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	7,834.00	94,000.00
o	Patent Medical Shop	20,000.00	1,000.00	NA	4,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	6,917.00	83,000.00
p	Maternity Homes	20,000.00	1,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00
9	GOVERNMENT ESTABLISHMENTS / SCHOOLS			NA											
a	Government House	NA	25,000.00	NA	25,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	50,834.00	610,000.00
b	State Government Ministries	NA	20,000.00	NA	5,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	25,417.00	305,000.00
c	Government parastatals	NA	10,000.00	NA	5,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00
d	Universities	NA	50,000.00	NA	25,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	75,417.00	905,000.00
e	Polytechnics	NA	30,000.00	NA	20,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	50,417.00	605,000.00
f	College of Education	NA	20,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	25,250.00	303,000.00
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g	Federal Parastatals/Ministries	NA	10,000.00	NA	5,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00
h	Post Primary School	NA	5,000.00	NA	3,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	8,250.00	99,000.00
i	Primary	NA	3,000.00	NA	2,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	5,250.00	63,000.00
j	Nursery Schools	NA	2,000.00	NA	2,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	4,250.00	51,000.00
10	STORES / SUPERMARKET / SALOONS														

a	Departmental Stores	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00									
b	Super Markets	30,000.00	5,000.00	NA	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00	
c	Normal Provision Stores	25,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00	
d	Provision Stores with liquor on Licence	10,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,334.00	64,000.00	
e	Kiosks	5,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,167.00	26,000.00	
f	Saloon with 4 Driers and above	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00	
g	Saloon with 1-3 Driers	3,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,000.00	24,000.00	
11	COMMERCIAL HOUSES															
a	Airline Offices	50,000.00	50,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	59,583.00	715,000.00	
b	Transport Loading bay	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,583.00	175,000.00	
c	Courier Service Company	50,000.00	2,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,416.00	11,300.00	
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d	Professional Service Offices	30,000.00	1,000.00	NA	4,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,750.00	93,000.00	
e	Bakeries	30,000.00	20,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	27,916.00	335,000.00	
f	Business Centre with over 8 equips	10,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,083.00	61,000.00	
g	Business Centre with 4-7 equips.	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00	
h	Business Centre with 1-3 equips	2,000.00	1,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,417.00	29,000.00	
i	Cyber Café	30,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	31,750.00	81,000.00	
j	Printing Press (Big)	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,750.00	175,000.00	

k	Printing Press (Medium)	30,000.00	2,000.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
l	Printing press (small)	20,000.00	1,000.00	NA	2,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	4,917.00	59,000.00
m	Newspaper Publisher	50,000.00	10,000.00	NA	5,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	19,584.00	235,000.00
n	Telecommunication/Internet Providers	200,000.00	10,000.00	NA	5,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	32,084.00	385,000.00
o	Communication agencies	50,000.00	5,000.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	12,417.00	149,000.00
p1	Electricals/Electronics shops (Large)	25,000.00	5,000.00	NA	5,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	12,334.00	148,000.00
p2	Electricals/Electronics shops (Medium)	15,000.00	5,000.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	9,500.00	114,000.00
p3	Electricals/Electronics shops (Small)	10,000.00	5,000.00	NA	2000	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
q	Mechanized laundry shops	50,000.00	5,000.00	NA	20,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	29,417.00	353,000.00
r	Non- Mechanized Laundry shops	20,000.00	10,000.00	NA	5,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	16,917.00	203,000.00
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s	Travel Agencies	20,000.00	2,000.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	6,917.00	83,000.00
t	Building Material Shops	5,000.00	1,000.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	4,667.00	56,000.00
u	Boutique large	10,000.00	2,000.00	NA	5,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
v	Boutique medium	8,000.00	1,500.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	5,417.00	65,000.00
w	Boutique small	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
x	Video Rental shop Large	10,000.00	1,000.00	NA	2,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	4,084.00	49,000.00
y	Video Rental shop medium	5,000.00	500.00	NA	1,500.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
z	Video Rental shop Small	3,000.00	500.00	NA	1,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,000.00	24,000.00

Za	Vulcanizers	3,000.00	200.00	NA	1,000.00	500.00	3,000.00								
Zb	Watch repairers	3,000.00	200.00	NA	500.00	500.00	NA							1,700.00	20,400.00
Zc	Shoe Menders	3,000.00	200.00	NA	500.00	500.00	NA							950.00	11,400.00
Zd	Tailoring above 6 Machines	5,000.00	1,000.00	NA	1,000.00	500.00	3,000.00							950.00	11,400.00
Ze	Tailoring above 4-6 Machines	5,000.00	500.00	NA	500.00	500.00	3,000.00							2,667.00	32,000.00
Zf	Tailoring between 1-3 Machine	3,000.00	500.00	NA	500.00	500.00	3,000.00							1,667.00	20,000.00
12	VEHICLE DEALERS/WORKSHOPS														
a	New vehicle dealers with workshop	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00							7,584.00	91,000.00
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b	New vehicle dealers without workshop	30,000.00	3,000.00	NA	4,000.00	500.00	5,000.00							9,917.00	119,000.00
c	Used Vehicle with workshop	20,000.00	3,000.00	NA	3,000.00	500.00	5,000.00							8,084.00	97,000.00
d	Used Vehicle without workshop	15,000.00	2,000.00	NA	2,000.00	500.00	5,000.00							5,667.00	68,000.00
e	Motor mechanic Workshop (complete)	50,000.00	2,000.00	NA	5,000.00	500.00	5,000.00							11,584.00	139,000.00
f	Motor Mechanic workshop (sections)	30,000.00	1,000.00	NA	3,000.00	500.00	5,000.00							6,917.00	83,000.00
g	Motor cycle mechanic workshop	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00							3,667.00	44,000.00
h	Motor cycle assembling outfit	10,000.00	3,000.00	NA	2,000.00	500.00	3,000.00							6,084.00	73,000.00
13	MANUFACTURING/PRODUCTION OUTFITS														
a	Pharmaceuticals	100,000.00	5,000.00	NA	10,000.00	500.00	5,000.00							23,750.00	285,000.00
b	Paints	50,000.00	5,000.00	NA	20,000.00	500.00	5,000.00							9,584.00	355,000.00

c	Aluminium (profiles only)	30,000.00	3,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	15,917.00	191,000.00
e	Aluminium (complete)	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	34,584.00	415,000.00
f	Cable Electricals/ Electronics	50,000.00	2,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	26,584.00	319,000.00
g	Barbing Salon with more than 4 seats	5,000.00	500.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,167.00	50,000.00
h	Barber Shop less than 4 seats	3,000.00	200.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,800.00	33,600.00
i	Motor Manufacturing / assembly	100,000.00	25,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	38,750.00	465,000.00
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j	Cement / asbestos	1,000,000.00	25,000.00	NA	200,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	308,750.00	3,705,000.00
k	Battery	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	34,584.00	415,000.00
l	Iron and Steel	500,000.00	10,000.00	NA	100,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	152,500.00	1,830,000.00
m1	Metal fabrication	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
m2	welders	5,000.00	5,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,667.00	104,000.00
n	Plastics / Polythene	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	84,584.00	415,000.00
o	Flour mills	50,000.00	15,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	29,584.00	355,000.00
p	Chemicals	50,000.00	10,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	24,584.00	295,000.00
q	Textiles	50,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	19,417.00	233,000.00
r	Food Processing / Canning	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
s	Dairy Products	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
t	Pulp and Paper	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00

u	Vegetables / palm kernel oil	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
v	Dyes, ink , chalk and ball pen	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
w	Candles and Wax	10,000.00	4,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,240.00	99,000.00
x	Furniture Manufacturing	20,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
y	Water in Bottles	20,000.00	3,000.00	NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	24,917.00	299,000.00
z	Water in Sachets	20,000.00	5,000.00	NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	26,917.00	323,000.00
za	Packaging	10,000.00	25,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	31,084.00	373,000.00
zb	Photographic processing	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
zc	Detergents/ soaps	10,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,084.00	133,000.00
zd	Asphalt/ Bitumen	100,000.00	10,000.00	NA	20,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	39,167.00	470,000.00
ze	Gas Companies	100,000.00	5,000.00	NA	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
zf	Glass Companies	100,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	18,750.00	225,000.00
zg	Marbles / Terrazzo processing industry	100,000.00	3,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	201,000.00	225,000.00
zh	Garri / Maize Processing Industry	10,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,084.00	85,000.00
14	FUEL STATIONS														
a	With 10 dispensing pumps	100,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	23,750.00	285,000.00
b	With 6-9 dispensing pumps	80,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	22,084.00	265,000.00
c	With 4-5 dispensing pumps	60,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00

d	With 1-3 dispensing pumps	50,000.00	5,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	12,583.00	151,000.00
e	Petrol and Allied	20,000.00	3,000.00	NA	1,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,083.00	73,000.00
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM							PER MONTH (#)
15	FARM OUTFITS														
a	Poultry more than 5000 birds	50,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	19,417.00	233,000.00
b	2000-4999	30,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	17,750.00	213,000.00
c	1000-1999	20,000.00	5,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,917.00	119,000.00
d	500-999	10,000.00	3,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,083.00	73,000.00
e	1-499	5,000.00	2,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
f	Piggery more than 2000 pigs	20,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00
g	1000-1999	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
h	1-499	20,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00
I6	MARKETS/ BUILDING MATERIALS														
a	Lock up shops	5,000.00	500.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,167.00	38,000.00
b	Open Stores	5,000.00	500.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,167.00	38,000.00
c	Abattoir (large)	5,000.00	3,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,667.00	104,000.00
d	Abattoirs (small)	3,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,500.00	54,000.00
17	TIMBER /SAW MILL														
a	Large	50,000.00	2,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,583.00	115,000.00

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		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM							PER MONTH (#)
b	Medium	30,000.00	1,500.00	NA	2,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	6,417.00	77,000.00
c	Small	20,000.00	1,000.00	NA	1,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	4,083.00	49,000.00
18	BLOCK INDUSTRIES														
a	Large	50,000.00	2,000.00	NA	5,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	11,417.00	137,000.00
b	Medium	30,000.00	1,500.00	NA	3,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	7,250.00	87,000.00
c	Small	20,000.00	1,000.00	NA	2,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	4,917.00	59,000.00
19	RICE MILLS														
a	Modern Rice Mills	100,000.00	5,000.00	NA	10,000.00	500.00	10,000.00								
								NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
b	Medium (Distoners)	20,000.00	1,500.00	NA	5,000.00	500.00	5,000.00								
								NA	NA	NA	NA	NA	NA	8,583.00	103,000.00
c	Small	10,000.00	1,000.00	NA	2,000.00	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	4,083.00	49,000.00
20	MECHANIC/ WELDERS ETC														
a	Mechanic Village	5,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
b	Isolated Mechanic Village	5,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
c	Auto Electricians	3,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
d	Welding Workshop	3,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
e	Motor Spare Part Cluster	5,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00								
								NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM							PER MONTH (#)

f	Mechanic Village (Motorcycle cluster)	3,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
g	Vulcanizer Shed	3,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
h	Welding or panel beating Workshop	3,000 per annum/per head	12,000 per annum/Head	NA	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
21	MULTI-NATIONAL TRADING COMPANIES / MAJOR DISRIBUTORS														
a	Large	100,000.00	5000 Per month	NA	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
b	Medium	35,000.00	3000 Per month	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,333.00	136,000.00
c	Small	25,000.00	2000 Per month	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,333.00	76,000.00
22	TELECOM MASTS														
a	Effluent Discharge Fee (EDF)	NA	100,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
b	Environment Support Fee (ESF)	NA	100,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
c	Enviromental Impact Assessment/EAR Monitoring Fee	NA	50,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	4,167.00	50,000.00
23	FUMIGATION SERVICE														
a	Bank	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
b	Hotel/ Guest Houses	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
c	Institutions	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
d	Offices/Homes	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
24	DEBRIS AND SOIL EXCAVATION LEVY														
a	Blocks of flats	NA	50,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00

b	Duplex	NA	30,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	360,000.00
c	Bungalow	NA	20,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	240,000.00
25	BOREHOLE APPROVAL / PERMIT CONTRACTORS															
a	Application Form	NA	25,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
b	Inspection Fee	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
c	Approval / Permit	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
d	Annual Renewal Fee	100,000.00	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	108,333.00	1,300,000.00
26	ANIMAL POLLUTION FEES.															
a	Truck load Trailer	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
b	Truck load 911	NA	6,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	6,000.00	72,000.00
27	LOADING BAYS/ MOTOR PARKS															
a	Large	100,000.00	10,000.00	NA	NA	500.00	10,000.00	NA	NA	NA	NA	NA	NA	NA	19,167.00	230,000.00
b	Medium	50,000.00	5,000.00	NA	NA	500.00	5,000.00	NA	NA	NA	NA	NA	NA	NA	9,583.00	115,000.00
c	Small	20,000.00	3,000.00	NA	NA	500.00	3,000.00	NA	NA	NA	NA	NA	NA	NA	4,917.00	59,000.00
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT	
32	CONSTRUCTION COMPANIES	BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)	
a	Large	250,000.00	50,000 P.A	NA	25,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	50,833.00	610,000.00	
b	Medium	100,000.00	25,000 P.A	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	30,833.00	370,000.00	
c	Small	60,000.00	20,000 P.A	NA	10,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00	

33	ENVIRONMENTAL POLLUTION/POLITICAL BILL BOARD														
a	Presidential bill board	NA	1,000,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1,000,000.00	12,000,000.00
b	Governorship bill board	NA	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	100,000.00	1,200,000.00
c	Senatorial bill board	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
d	House of representative	NA	20,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	240,000.00
e	House of assembly	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
f	Chairman bill board	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
g	Councillorship bill board	NA	5,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	5,000.00	60,000.00
34	BUSINESS BILLBOARD														
a	Mega	NA	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	100,000.00	1,200,000.00
b	Medium	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
c	Small scale	NA	30,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	360,000.00
		COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
35	HAULAGE FEES:														
a	Yam Haulage fees Per MT	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
b	Rice Haulage fees Per MT	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
c	Haulage fees for Livestock and Fisheries Per Fees	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
d	Miscellaneous Haulage Fee Per MT	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		

35b INSPECTION FEES:													
a	Yam Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
b	Rice Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
c	Garri Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
d	Palm Kernel inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
e	Palm Oil Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
f	Miscellaneous produce Insp. Fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
g	Forest tree Insp. Fees Per Tree	NA	NA	400	NA	NA	NA	NA	NA	NA	NA	NA	NA
h	Meat Inspection fees Per Animal	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
i	Animal movement permit fees Per Trailer	NA	NA	5000	NA	NA	NA	NA	NA	NA	NA	NA	NA
j	Animal disease Surveillance fees Per Animal	NA	NA	300	NA	NA	NA	NA	NA	NA	NA	NA	NA
k	Fish pond Insp. Fees Per MT	NA	NA	1500	NA	NA	NA	NA	NA	NA	NA	NA	NA
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM					
l	Iboko Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
m	Ikwo Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
n	Oso Edda Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
o	Parboiling Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
p	Milling Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
q	Livestock farm site inspection fees. Per farm	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
Dependent on the number of turn over													
Dependent on the number of turn over													

35c	REGISTRATION FEES														
a	Produce Merchant/Agro Processors Registration fee.	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA	Depends on the number of turn over	Depends on the number of turn over
b	Butcher registration fees Per Butcher	NA	NA	2,500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
c	Dolmar engine Reg. fees Per Dolmar	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
d	Circular saw reg. fee Per saw	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
e	Miscellaneous Circular saw Per saw	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
f	Poultry farm Reg. fee Per farm	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
g	Ply/Veneer, Particle Reg. fee Per Ply V	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
h	Pulp mill reg. fee Per mill	NA	NA	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
i	Bench Re-Saw and seasoning plant Per machine	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
j	Bench Re-Saw Mill Per Ind.	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
k	Furniture Manufac. Industry Per Dolmar	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
l	Reg. Plane Machine Per saw	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
m	Power Chain Saw Per Contractor	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
n	Timber Contractor Reg. fee Per Hammer	NA	NA	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
o	Timber proposed M/Hammer Per Carpenter	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		

p	Carpenter tool reg. fee Per Hammer	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
q	Farm land allocation fee Per Coop farmer	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA
r	Reg. of Cooperative farmers Per Coop	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
s	Large/Medium or small scale mortal Planing machine Per machine	NA	NA	4,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
t	Veterinary School fees Per student/ annum	NA	NA	30,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
u	Vet Clinic fees Per case	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
v	Veterinary Health Certificate per Certificates	NA	NA	200	NA	NA	NA	NA	NA	NA	NA	NA	NA
w	Anti Rabies Certificate Per Certificate	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
x	Fumigation/spraying (pest control service) Per Bungalow/Storey building	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
y	Tender fees Per person	NA	NA	25,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM					
z	Prophylactic treatment fees Per flock	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
za	Produce Merchant/Processors Registration	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
zb	Renewal fee Per Merchant	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zc	farmers' farmland allocation Fees per hectare	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA

Dependent on the number of turn over

Dependent on the number of turn over

zd	Forest Produce fees per person	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA			
ze	Consultancy, Service, Reg. of Agro. Dealers per dealer	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA			
zf	Indigenous fruit trees per seedling	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA			
zg	Agro processor fees per tree	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA			
zh	Agro Sil/vi culture Per plot	NA	NA	1,000	NA	NA	NA	NA	NA	NA	NA	NA	NA			
zi	Fish farm Registration per farm	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA			
zj	Livestock Farm Reg per farm	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA			
36	SALES															
A.	Ornamental Plants per plant	NA	NA	100	NA	NA	NA	NA	NA	NA	NA	NA	NA			
B	Sale of table size fish per kg	NA	NA	850	NA	NA	NA	NA	NA	NA	NA	NA	NA			
C.	Sale of Piglets per Piglet	NA	NA	3,500	NA	NA	NA	NA	NA	NA	NA	NA	NA			
D.	Sale of fish seeds per ka	NA	NA	30	NA	NA	NA	NA	NA	NA	NA	NA	NA			
E.	Sale of Pork per ka	NA	NA	700	NA	NA	NA	NA	NA	NA	NA	NA	NA			
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO			
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM								
F	Broiler Production per kg	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA			
G.	Layers per ka	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA			
G.	Feed Mill per bag	NA	NA	2,500	NA	NA	NA	NA	NA	NA	NA	NA	NA			
I.	Sale of fish/Livestock products per kg	NA	NA	1,000	NA	NA	NA	NA	NA	NA	NA	NA	NA			

Dependent on the number of turn over

Dependent on the number of turn over

37	FINES														
A.	Forest offenses per Tree	NA	NA	3000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
B.	Fines on imported Livestock & Fish products per Truck	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
C.	Fines on use of obnoxious fishing gear e.g Gamalin per person	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
38	LICENSES														
a	Forest Licenses per Tree	NA	NA	3000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
39	Search Fee (For confirmatin of Particulars of registered title deeds)	NA	NA	NA	NA	NA	NA	NA	3,000.00	NA	NA	NA	NA	NA	
40	Preparation	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA	NA	
41	Caution Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA	NA	
41	Publication Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA	NA	
43	Approval Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA	NA	
44	Deposition of Survey Cloth Copy	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA	NA	
45	Charting Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA	NA	
46	Survey Check	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA	NA	
47	Premium	NA	NA	NA	NA	NA	NA	NA	₱100.00/m ² or ₱1M/Hectare	NA	NA	NA	NA	NA	
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO		
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM							
48	Survey Fee (On Government Land allocation)	NA	NA	NA	NA	NA	NA	NA	100.00/m ² or 1,000,000.00/Hectare	NA	NA	NA	NA	NA	
49	NON-REFUNDABLE APPLICATION FEE														
A	Residential	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA	NA	NA	NA	NA	
B	Commercial	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA	NA	NA	NA	NA	
C	Industrial	NA	NA	NA	NA	NA	NA	NA	25,000.00	NA	NA	NA	NA	NA	
D	Religious / Non-profit	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	

on turn over

on turn over

E	Organisation Social Clubs etc	NA	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	Dependent	Dependent	
F	Agricultural	NA	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA			
50	Computer Service Fee	NA	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA			
51	Approval Fee (For Telecommunications - Mast)	NA	NA	NA	NA	NA	NA	NA	NA	500,000.00	NA	NA	NA	NA			
52	HOUSING																
A	Duplex 5 Bedrooms	NA	NA	NA	NA	NA	NA	NA	NA	15,000,000	NA	NA	NA	NA	Dependent on turn over	Dependent on turn over	
B	Bungalow 4 Bedrooms	NA	NA	NA	NA	NA	NA	NA	NA	7,000,000	NA	NA	NA	NA			
C	3 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	NA	6,500,000	NA	NA	NA	NA			
D	2 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	NA	3,500,000	NA	NA	NA	NA			
E	1 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	NA	1,500,000	NA	NA	NA	NA			
53	Registration of Contracts																
a	N51,000.00 – N99,000.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000	NA	NA	NA	NA	Dependent on the number of turn over	Dependent on the number of turn over	
b	N100,000.00 – N999,000.00	NA	NA	NA	NA	NA	NA	NA	NA	30,000	NA	NA	NA	NA			
c	N1M – N20M	NA	NA	NA	NA	NA	NA	NA	NA	50,000	NA	NA	NA	NA			
d	Over N20M	NA	NA	NA	NA	NA	NA	NA	NA	100,000	NA	NA	NA	NA			
54	Renewal of Contract Registration																
a	N51,000.00 – N99,000.00	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA	NA	NA	NA	Dependent on the number of turn over	Dependent on the number of turn over	
b	N100,000.00 – N999,000.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA	NA	NA	NA			
c	N1M – N20M	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	NA	NA	NA	NA			
d	Over N20M	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	NA	NA	NA	NA			
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO				
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM									
66	Tender Fees																
a	UP TO ₦50M	NA	NA	NA	NA	NA	NA	NA	NA	150,000	NA	NA	NA	NA	Dependent on the number of turn over	Dependent on the number of turn over	
b	₦50.1M TO ₦250M	NA	NA	NA	NA	NA	NA	NA	NA	225,000	NA	NA	NA	NA			
c	₦250.1M TO ₦500M	NA	NA	NA	NA	NA	NA	NA	NA	300,000	NA	NA	NA	NA			
d	₦500.1M TO ₦1.0BN	NA	NA	NA	NA	NA	NA	NA	NA	400,000	NA	NA	NA	NA			
e	₦1.0BN TO ₦2.0BN	NA	NA	NA	NA	NA	NA	NA	NA	500,000	NA	NA	NA	NA			
f	ABOVE ₦2.0BN	NA	NA	NA	NA	NA	NA	NA	NA	750,000	NA	NA	NA	NA			
67	Registration of private Health facilities	NA	NA	NA	NA	NA	NA	NA	NA	NA	1000.00	NA	NA	NA			
a	Private Hospital in Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA	NA			

b	Private Hospital outside Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA		
c	Private Maternity, Clinic or Laboratory	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA		
68	Renewal of annual Licences														
a	Private Hospitals within Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA		
b	Private Hospitals outside Abakaliki (Hospitals, Maternity, Lab., Clinic)	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA		
c	Renewal of Licences for Patent Proprietary Medicine Vendors(PPMVs) and Pharmacy shops	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA		
d	Fees for Hygiene/sanitation certificate for food	NA	NA	NA	NA	NA	NA	NA	NA	NA	2000.00	NA	NA		
69	Registration of Private Health Training Institution														
a	Registration of Private Health Institution	NA	NA	NA	NA	NA	NA	NA	NA	NA	100000.00	NA	NA		
b	Annual Renewal	NA	NA	NA	NA	NA	NA	NA	NA	NA	20000.00	NA	NA		
70	School of Health Technology Tuition Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	10000.00	NA	NA		
71	State Hospital Management Board (SHMB)	NA	NA	NA	NA	NA	NA	NA	NA	NA	2M	NA	NA		
72	EBONYI BROADCASTING CORPORATION														
A	SPOT ANNOUNCEMENT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3000 (Per Minute)		
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO		
B	OBITUARIES	BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM						3000 (Per Minute)	
C	CONGRATULATORY MESSAGE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3000 (Per Minute)		
D	SPONSORSHIPS	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	25000 (Per Item)		
E	SPOTLIGHTS	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30000 (Per Spot)		

F	AGENCIES													150000 (Per Promotion)		
		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
G	TENDER FEES													50,000 (Per Contract)		
		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
72	EBONYI STATE NEWSPAPER & PUBLISHING CORPORATION															
A	ADVERTISEMENT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
i	FULL PAGE COLOUR	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	90000.00		
ii	FULL PAGE BLACK & WHITE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	60000.00		
iii	HALF-PAGE COLOUR	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000		
iv	HALF PAGE BLACK & WHITE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	35,000		
v	QUARTER-PAGE COLOUR	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	25,000		
vi	QUARTER-PAGE BLACK & WHITE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000		
	CHANGE OF NAME	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3,500		
B	SALE OF NEWSPAPERS	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	150 (Per Copy)		
73	GOVERNMENT PRINTING PRESS															
A	SALE OF WHITE PAPER	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
i	50 – 100 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	200		
ii	100 – 200 PAGE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	500		
iii	200 – 300 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	750		
iv	300 – 400 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1000		
v	400 – 500 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2000		
vi	ABOVE 500 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3000.00		
B	SALE OF GAZETTE															
		COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO			
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM								
i	50 – 100 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	200		
ii	100 – 200 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	500		
iii	200 – 300 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	750		
iv	300 – 400 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1000		
v	400 – 500 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2000		
vi	ABOVE 500 PAGES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3000		
74	FILE AND APPLICATION FORMS	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA			
75	REGISTRATION FEES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			

g	Registration of application for Temporary building or Structure	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA		
h	Registration of application for Lock-up Shops/Stores	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA		
i	Schools and other Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	NA		
76	DEVELOPMENT RATE														
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40/M2	NA		
b	Residential / Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50/M2	NA		
c	Commercial / Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#55/M2	NA		
d	Schools/Public Use	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#55/M2	NA		
e	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#60/M2	NA		
f	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#500/M2	NA		
77	INSPECTION FEES (ACTDB)												NA		
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#10/Cubic Metre	NA		
b	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20/Cubic Metre	NA		
c	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#15/Cubic Metre	NA		
d	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#25/Cubic Metre	NA		
e	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA		
f	Alteration/Repairs/Extension												NA		
	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#10/Cubic Metre	NA		
	Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20/Cubic Metre	NA		
	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#25/Cubic Metre	NA		
	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA		
	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40/Cubic Metre	NA		
	Schools and other Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA		
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO		
78	FENCING PERMIT	BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/RENEWAL PER ANNUM							

ROAD TAXES						
1. PRIVATE VEHICLE						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration (₺)	Vehicle License (₺)	Cost of Vehicle Test	Amount
		(₺)	(₺)	(₺)	(₺)	(₺)
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	1,250.00	23,125.00
B	Between 2.1 – 3.00cc	12,500.00	3,125.00	2,500.00	1,250.00	19,375.00
C	Vehicle up to 1.7cc – 2.00cc	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00
D	Other Vehicle 1.2cc – 1.6cc	12,500.00	3,125.00	1,250.00	1,250.00	18,125.00
2. OUT OF SERIES NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount
		(₺)	(₺)	(₺)	(₺)	(₺)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,365.00
C	1.00cc	40,000.00	3,125.00	1,875.00	1,250.00	45,625.00
3. FANCY NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount
		(₺)	(₺)	(₺)	(₺)	(₺)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1 – 3.00cc	80,000.00	3,125.00	2,500.00	1,250.00	86,875.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00
4. REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)						

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle License	Cost of Vehicle Test	Amount		
		(₦)	(₦)	(₦)	(₦)		
A	Above 3.00cc	10,000.00	3,125.00	1,250.00	14,375.00		
B	Between 2.1 – 3.00cc	10,000.00	2,500.00	1,250.00	13,750.00		
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	1,875.00	1,250.00	13,125.00		
D	Other Vehicle 1.2cc – 1.6cc	10,000.00	1,250.00	1,250.00	12,500.00		

5. COMMERCIAL VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Cost of Hackney Permit	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)	(₦)
A	Trailer	12,500.00	6,250.00	6,250.00	3,750.00	2,000.00	30,750.00
B	Tanker and Truck	12,500.00	6,250.00	6,250.00	3,750.00	2,000.00	30,750.00
C	Tipper and Lorry	12,500.00	3,125.00	3,750.00	3,750.00	2,000.00	24,625.00
D	Canter, Bus & Pick Up	12,500.00	3,125.00	2,500.00	1,250.00	1,500.00	20,875.00
E	Taxi	12,500.00	3,125.00	1,875.00	1,250.00	1,500.00	20,250.00

6. COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle License	Cost of Vehicle Test	Cost of Hackney Permit	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	Trailer	10,000.00	6,250.00	3,750.00	2,000.00	22,000.00
B	Tanker and Truck	10,000.00	6,250.00	3,750.00	2,000.00	22,000.00
C	Tipper and Lorry	10,000.00	3,750.00	3,750.00	2,000.00	19,500.00
D	Canter, Bus & Pick	10,000.00	2,500.00	1,250.00	1,500.00	15,250.00
E	Taxi	10,000.00	1,875.00	1,250.00	1,500.00	14,625.00

7. GOVERNMENT/OFFICIAL NUMBER PLATES

Category	Cost of Plate Number	Vehicle Registration	Vehicle License (₦)	Cost of Vehicle Test	Amount	
	(₦)	(₦)	(₦)	(₦)	(₦)	

A	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00	
B	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00	
Bus	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00	
Motorcycle	4,000.00	1,250.00	1,250.00	NIL	6,500.00	
8. GOVERNMENT FANCY NUMBER PLATES						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount	
	(#)	(#)	(#)	(#)	(#)	
Bus	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
Car A	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
Car B	40,000.00	6,250.00	2,500.00	1,250.00	50,000.00	
9. MOTORCYCLE						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Amount		
	(#)	(#)	(#)	(#)		
Private/Commercial	2,500.00	1,250.00	1,250.00	5,000.00		
10. MOTOR DEALERS NUMBER PLATES						
Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount		
(#)	(#)	(#)	(#)	(#)		
30,000	5,000.00	5,000.00	2,500.00	42,500.00		
11. REPLACEMENT OF MISSING NUMBER PLATES						
	Category	Cost of Replacement of Plate Number				
		(#)				
A	Fancy	80,000.00				
B	Out-of-Series	40,000.00				
C	Private	12,500.00				
D	Commercial	12,500.00				
E	Motorcycle	2,500.00				
12. CHANGE OF OWNERSHIP						

Type of Vehicle	Amount					
	(#)					
Motor Vehicle	2,500.00					
Motorcycle	625					
13. DRIVER'S LICENCES						
Type of Vehicle	Duration	Amount				
		(#)				
Motor Vehicle	5 years	10,450.00				
Motor Vehicle	3 years	6,350.00				
Motorcycle	3 years	3,000.00				
Learner's Permit	3 months	250				
14. ROADSIDE PARKING FEES						
	Urban	Semi-Urban	Rural			
	(#)	(#)	(#)			
1 st Hour	50	20	Free			
2 – 4 Hours	100	50	20			
More than 4 Hours	200	100	50			
TRANSPORT SECTOR						
15	Heavy Duty Vehicle Permit (Loading and					
a	Trailer	1,000				
b	Lorry	500				
c	608 Buses	500				
16	Daily Road Tax on Commercial Vehicles:					
a	Trailer	1,000				

	b	Lorry	500				
	c	Tipper	500				
	d	Buses	100				
	e	Okada	50				
	f	Tricycle (Keke)	100				
	17	Riders Permit					
	a	Registration					
	I.	Okada	3,500				
	ii	Tricycle (Keke)	3,500				
	b	Renewal					
	i	Okada	3,000				
	ii	Tricycle (Keke)	3,000				
	18	Passenger Manifest Scheme					
	a	Within the state	20				
	b	Within south East	50				
	c	Outside South East	100				
	19	Registration of Private Parks	250,000				
	20	Renewal of Private Parks	100,000				
	21	Taskforce/Obstruction Fee	30,000				
	22	Driving Test Fee/Vehicle/Road Examination	1,000				

	23	Earnings from Parks					
	a	Ochu-Udo Parks	200,000				
	b	Chris Nwankwo Parks	130,000				
	24	Consolidated Annual Operational					
	a	Trailer	15,000				
	b	Lorry	10,000				
	c	Tipper	10,000				
	d	Pick-up	7,000				
	e	Buses	5,000				
	f	Tricycle (KEKE NAPEP)	1,000				
	g	Motorcycle	500				
	h	Short Truck	5,000				
	i	Towing Vans	7,000				

TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
		License Conditions (General)				
	1	Driving without a Driver's License	LGC-01	2	2,000.00	Impound vehicle
	2	Driving of any vehicle by person under 18	LGC-02	2	5,000.00	Impound vehicle
	3	Learner driving without Learner's Permit	LGC-03	2	5,000.00	Dislodge driver
	4	Learner driving on major highway	LGC-04	3	5,000.00	Dislodge driver

	5	Learner driving and unaccompanied by a licensed	LGC-05	3	5,000.00	Impound vehicle	
	6	Driving an unlicensed vehicle	LGC-06	3	5,000.00	Impound vehicle	
	7	Driving with fake number plates	LGC-07	4	50,000.00	Impound vehicle	
	8	Driving a vehicle with unauthorized or defective reflective number plates	LGC-08	2	10,000.00	Impound vehicle	
		License Conditions (Commercial)					
	9	Not painting a commercial vehicle in approved colours	LCC-01	4	30,000.00	Enforce painting	
	10	Violation of route by commercial vehicles	LCC-02	2	20,000.00		
	11	Non-display of route and route number on vehicle	LCC-03	2	10,000.00		
		Traffic Signs and Markings					
	12	Disobeying traffic signs	TSM-01	1	5,000.00		
	13	Disobeying traffic lights	TSM-02	4	5,000.00		
	14	Parking on yellow line on any public highway	TSM-03	2	5,000.00		
	15	Vehicle crossing double yellow line	TSM-04	3	5,000.00		
	16	Staying within the yellow junction box (off-side rule)	TSM-05	2	5,000.00		
	17	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	5,000.00		
	18	Failure to give way to traffic on the left as a roundabout	TSM-07	2	5,000.00		
		Vehicle Defect					

	19	Driving motorcycles/3-wheelers with non-functional lamps	VDF-01	1	5,000.00	Effect repairs	
	20	Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs	
	21	Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs	
	22	Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs	
		Alcohol and Drugs					
	23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle	
	24	Smoking while driving	ALD-02		10,000.00		
		Motorcycle Riders					
	25	Riding of motorcycle without crash helmet for rider	MCL-01	1	2,000.00	Impound vehicle	
	26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle	
	27	Riding a motorcycle against traffic through road median	MCL-03	4	5,000.00	Impound vehicle	
	28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra	
	29	Installation of musical gadgets on a motorcycle	MCL-05	3	2,000.00	Impound the set	
	30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	2,000.00		

	31	Motorcyclist resisting arrest	MCL-06	4	5,000.00		
		Speed Violation					
	32	Exceeding prescribed speed limit	SPV-01	2	5,000.00		
	33	Tailing an emergency vehicle	SPV-01	2	2,000.00		
	34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	2,000.00		
		Miscellaneous Traffic Fines					
	35	Assault on a Traffic Officer	MTF-01	4	10,000.00	Prosecute in Court	
	36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	10,000.00	Prosecute in Court	
	37	Illegal U-turns	MTF-03	2	5,000.00		
	38	Wrong overtaking of other vehicles	MTF-04	2	5,000.00		
	39	Driving on the highway/walkway or kerbs	MTF-06	4	5,000.00	Move away	
	40	Parking on the highway/walkway or kerbs	MTF-07	2	5,000.00	Move away	
	41	Overloading of a commercial vehicle or trailer	MTF-08	2	10,000.00		
	42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	10,000.00	Driver Training	
	43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	100,000.00	Impound vehicle	
	44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle	
	45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle	

	46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge	
	47	Driving vehicles with doors left open	MTF-13	2	2,000.00		
	48	Making or receiving phone calls while driving	MTF-14	2	5,000.00	Prosecute in court	
	49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt	
	50	Failure to display reflective warning triangle					
	51	Motorist resisting arrest	MTF-17	4	5,000.00	Storage and Custody Charges	
		Storage and Custody Charges					
	1	Storage charges for impounded cars, jeeps and mini buses per day			10,000.00		
	2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00		
	3	Storage charges for all other impounded vehicles			10,000.00		
	4	Towing an impounded car, jeep and mini-buses			5,000.00		
	5	Towing a trailer or tanker (empty)			20,000.00		
		Violation					
	6	Towing a trailer or tanker (loaded)			50,000.00		
	7	Towing tippers and lorries			50,000.00		

	8	Towing high capacity buses			20,00.00	or negotiable	
	9	Hire of heavy duty recovery equipment				At hire cost	
EBONYI STATE JUDICIARY APPROVED FEES.							
1. CIVIL SUMMONS	APPROVED FEES						
Fees payable on Civil Summons area as							
(A) For the recovery of specified sum:							
(a) 100,001.....25	N1000						
(b) 250,001.....50	N3000						
(c) 500,001.....1,	N3500						
(d) 1,000,001.....5,	N7500						
(e) Above.....5,	N10,000						
(B) For the recovery of an unspecified							
(a) Each Declaration	N3,000						
(b) Each Order	N200						
(c) Maximum Fees	N3,000						
For an account to be taken and payment of							
(a) INITIAL FEE	N1,000						
(b) SECOND fee payable before setting down for judgment per 1,000 or part thereof found due in excess of	N3,000						
	N100 per N100,000						
	N3,000						
(c) Maximum to the fee	N3,000						
2. SUMMONS FOR POSSESSION							
(a) For possession of	N2,000						

property as between landlord and tenant						
(b) For possession of property other than as between Landlord and	N3,000					
3. DECLARATION OF						
(a) Declaration	N1,500					
(b) For other relief of assistance e.g specific	N5,000					
4. PLEADINGS						
(a) Filing of Statement	N200					
(b) Filing of Statement	N200					
(c) Filing Terms of settlement per	N500					
5. ADMINISTRATION SUMMONS	APPROVED FEE					
For the administration of property of a deceased person where there is no dispute						
(a) Where the gross value of the property is 1 000 00-1 00 000 00	N200					
(b) Where the gross value of the property is 1 00 001-250 000 00	N500					
(c) Where the gross value of the property is 250 001- 500 000 00	N1,000					
(d) Where the gross value of the property is 500 001- 1 Million	N200					
(e) Above 1 million or not specified	N3,000					
6. For the administration of the property of person of unsound mind.....						

For the administration of a question relating to the distribution or succession to the property of a deceased person to a trust					
(a) Where the gross value of the property of the deceased or the property under trust does not exceed	N2,500				
(b) Where it exceeds 100,000.00 plus 50.00 per 1000.00 or part thereof up to a maximum of 500,000.00	N5,000				
(c) Where no gross	-				
7. SERVICE AND MILEAGE					
For service of process on one person, the mileage is generally					
(a) Service (per party)	-				
(b) Mileage (per kilometer)	-				
8. MATRIMONIAL					
There are numbered serially "HD/.....and WD/"HD" means "Husband's Divorce "WD means Wife's (a) Petition.....	N 3,000				

(b) Citation (if one person is named)	N 200					
(c) For each other person(s) cited	N 200					
(d) Filing the Marriage Certificate.....	N 200					
(e) Filing Affidavit	N 200					
(f) Oath.....	N 200					
(g) Service (on each respondent)	N 500					
9. REGISTRAR'S DIRECTIONS FOR						
(a) Setting down for Hearing	-					
(b) Sealing the Directions	-					
(c) Searching fee	-					
10. DECREE NISI TO BE MADE ABSOLUTE						
(a) Application	N1000					
(b) Sealing the Decree	N500					
(c) Searching	N200					
(d) Copy of the Decree	-					
11. LEGITIMACY CASES						
(a) For the Petition	N500					
(b) For a sealed decree or copy thereof	N1000					

12. NIGERIA REGISTER OF JUDGMENT						
These are numbered N.R.J /...../7						
(a) Registration of the Certificate	N1,000					
(b) Oath per Deponent	N1,000					
(c) Filing affidavit	N500					
13. ELECTION PETITIONS						
(a) On filing petition	-					
(b) On filing petition	-					
(c) Hearing deposit	-					
(d) Oath and filing	-					
(e) Service and mileage	-					
NOTE: Seven copies of the petition must be obtained from the petitioner						
14. APPEALS						
(a) On filing a Notice of Appeal to Court of Appeal	N 5,000					
(b) On filing Notice of Motion for Leave to appeal to Court of	N 1,000					
(c) On filing a Notice of Appeal to Court of Appeal Leave having	N 1,000					

(d) On filing a Notice of Appeal against above Order	N 1,000					
(e) On filing a Notice of Appeal of intention to contend that the decision of the Court below be varied or	N 500					
(f) On filing Bond for costs on Appeal	N 200					
(g) Justification (per Surety).....	N 100					
(h) On filing attestation (per signature).....	N 100					
(i) On filing amended or additional Notice of Appeal from a	N 1,000					
(j) On filing a Notice of Appeal from the Land Registry.....	N 1,000					
(k) On filing a Notice of Appeal from the Valuation Court.....	N 1,000					
(l) On filing a Notice of Appeal from the Valuation	N 1,000					
(m) Settlement of Records	N 1,000					
(n) Appeal Registration	N 1,000					

NOTE: Fees for "service and mileage" as stipulated in Item 7 must be included in each of the above						
15. GENERAL						
(a) Application to conduct a search	N 300					
(b) Swearing of Affidavit/Declaration	N 200					
(c) Marking any paper annexed to an affidavit/declaration as	N 100					
(d) Defendant(s) setting up a counter	N 200					
(e) Reply to counter-	N 200					
(f) To inspect or produce for inspection documents referred to in pleading notice in lieu of pleading or affidavit pursuant to	N 200					
(g) Notice of preliminary objection	N 200					
(h) To obtain consent of next friend to sue in his name or of a guardian ad litem to	N 200					
B. FEES PAYABLE IN CIVIL APPEALS FROM THE						

Magistrate's Court Law on filing a notice of appeal: the same fee as is chargeable on the summons on commencement of the suit to which the						
In respect of any other matter or service the following fees shall be						
(a) Where the matter or services is to be done or rendered in the Magistrate's Court, the same fees as would be payable if the case	-					
(b) Where the matter or service is to be done or rendered in the High Court, the same fees as are payable in a case pending before the court, subject to this qualification, namely that where various fees	-					
PART II. ALLOWANCE TO WITNESSES						
Professional men, recognized traditional Rulers, Pilots, mercantile agents, bank managers, surveyors, and any officer in the public						

Merchants, captains of ships mercantile assistants, and any officer in the public service whose income is 50.000 or more 350						
Auctioneers, master tradesmen, clerks and						
Officers in the public service whose income is less than 250.00, 50.000 a year. Per day						
Any other person whose annual income is below 520.00, 50.000 per year. per						
A married woman who is not gainfully employed shall be paid fifty percent of the allowance that would be payable to her						
(a) Transport allowance per kilometer for use of private car	N50					
(b) Transport allowance per kilometer for use of private motorcycle	N40					
Note: The travelling expenses of witnesses shall be allowed according to the sums reasonably						
No allowance is payable personally to an officer of the public service who is summoned as a						

Allowances payable to an officer in the public service shall be paid into revenue unless						
16. MISCELLANEOUS						
All matters classified under the above heading are motions, originating summonses	-					
These are numbered M/...../S.						
17. MOTIONS						
The fee payable on a motion supported by an affidavit with one deponent is 350.00 per						
(a) Motion	N 200					
(b) Oath	N500					
(c) Sealing Order	N 200					
(d) Exhibit (if any) per exhibit	N 50					
(e) Files	N100					
(f) Add	N 200					
(g) Km	N50					
(h) Service	N 50					

18. Originating Summons						
(a) Originating Summons.....	N1000					
(b) If for the enforcement of	N500					
(c) Sealing Order	N 200					
(d) Oath	N500					
(e) Filing.....	N100					
.....						
(f) Exhibit (if any) Service and mileage according to number of	N100					
19. Originating Summons based on	N 2000					
20. FILING						
On an application for writ of Habeas Corpus	N 1000					
On filing any other application						
(a) If alone	N 100					
.....						
(b) If accompanied by other papers	N 200					
(c) On filing any Affidavit (counter of Claim or Statement of	N 100					
(d) On justification of surety	N 250					

(e) Attestation to signature of an instrument not On filing any affidavit to be sworn to by one	N 250					
	-					
21. WARRANTS						
(a) For the issue of a Warrant to detain an absconding debtor/defendant or a	N 300					
(b) Execution	N 1,000					
22. SEARCHING ARCHIVES						
For searching archives for each period of 12 month or part thereof	N 2000					
23. DRAWING UP OF ORDER						
(a) For the drawing up of any Order or judgment (Where Sealed copy of same is	N 500					
(b) Cost of folio	N 100					
24. COPIES OF JUDGMENTS, ORDERS, (a) CTC'S						
	N 100					
(b) Per folio						
	N 50					
25. SUBPOENAS						
(a) For every subpoena (Civil or Criminal)	N 200					

(b) Service and mileage must be charged in accordance with item 6	N 200					
26. APPEARANCE						
(a) Entering appearance including recognition	N 200					
27. PRODUCTION						
(a) On issue of a warrant to prisoner to give evidence	N 200					
(b) Execution mileage – as in 6 supra	N 200					
28. SWEARING TO AFFIDAVIT OR	NEW APPROVED FEES					
(a) For each deponent or declarant making paper annexed to an affidavit	N 200					
(b) Declaration	N 200					
29. LETTER OF						
(a) For sealing a letter of request filing	N 200					
(b) Filing	N 200					
30. PETITION						
On every petition to the Chief Judge (not being an application otherwise provided for) unless waived by a	N 1,000					
31. ATTACHMENT						
(a) Writ of attachment	N 1,000					
(b) Storage of goods	N 100					
(c) Storage of vehicle	N 200					
(d) Inter-pleader	N 300					
32. Where the						
(a) Does not exceed	-					

(b) Exceeds 25,000 but not 100,000	-					
(c) Exceeds 100,000.00	-					
(d) Exceeds 250,000.00	N 250					
(e) Mileage – as in item	As in item 6					
For a Warrant for possession of premises	N1,000					
(a) Where the annual rental value						
(1) Does not exceed 250,000.00 –	N 3,000					
(2) Exceeds 500,000.00	N 5,000					
(3) Mileage	As in item 6					
33. JUDGMENT						
Where the judgment						
(i) does not exceed	N500					
(ii) exceeds 100,000.00 but not more than	N1000					
(iii) exceeds 500,000	N1,500					
Where the judgment debt or the amount to						
34. WARRANT OF COMMITTAL/NOTICE TO SHOW CAUSE						
(a) On the issue of every Order or Warrant	N 200					
i. Arrest/Detention of a judgment debtor	N 500					
ii. For every personal arrest	N 1,000					
For every arrest of a ship Execution	N500					
(b) For the issue of the notice to show cause for disobedience of an	N 200					
(i) Summons under	N200					
(ii) Service and Mileage	N 200					
35. MARRIAGE						

(a) Administration fees	N 10,000					
(b) Marriage Fees	N 20,000					
(c) Special Marriage	N 35,000					
(d) Ordinary Marriage	N 21,000					
(e) Attestation of	N 20,000					
(f) Change of Marital	N 15,000					
(g) Verification of	N 15,000					
(h) CTC	N 15,000					
(i) Place of Worship License	N 30,000 for 2yrs					
(j) Renewal of Place of Worship License	N 30,000 for 1yr					
36. PROBATE						
(a) Drawing up administration decree	N 1000					
(b) Drawing order or further consideration where property	N 1000					
(c) Filing application for	N 1000					
(d) Oath of executor or	N200					
(e) Taking justification	N200					
(f) Filing of	N 200					
(g) Entering Caveat	N1,000					
(h) Warning to Caveat	N1,000					
(i) Probate letter of						
(a) Does not exceed	N2,500					
(b) Exceeds 50,000	N3,500					
(c) Exceeds 100,000	N4,500					
(d) Exceeds 1,000,000	N5,000					
(e) Inventory taken by Court officer for first 3	N500					
(f) For every sub sequel hour or per	N200					
(g) Application to search index to a grant or wall or to inspect a	N2,000					
(h) Deposit of will for	N5,000					

(i) Visit to Locus	N1,000					
(j) Template for valued property to be made	N1,000					
(k) Payment of estate fees of work of property	N1,000					
37. FAMILY COURT						
(a) Adoption fees	N 50,000					
(b) Administrative fees	N 20,000					
38. OATH FEE						
(a) OATH FEE GENERAL	300.00					
(b) OATH FEES APPOINTEES	5000.00					
39. ESTATE ADMINISTRATION	10% Of Income Generated					
40. COURT AWARDS	As may be awarded by Court					
41. SALES OF	20000.00					
42. FIAT FEES	30000.00					
43. CERTIFICATION OF DOCUMENTS						
44. CONTRACT AGREEMENT FEE	1 - 10 Pages at 50 per folio					
	11 - 20 Pages at 50 per folio					
	21 - 100 Pages at 50 per folio					
	1 - 1M, N10000					
	Above 1M to 5M, N15,000					
	5M - 10M, N20,000					
	10M - 50M, N25,000					
	50M - 100M, N30,000					
	100M - 500M, N150,000					
	500M - 1B, N200,000					
Above N1b, N300,000						
LAND RELATED TAXES.						
S/N	FEES	APPROVED FEES				

1	NON-REFUNDABLE FEE	Individual: N30,000 Corporate:N 50,000					
2	GROUND RENT/SURFACE RENT	Residential: N2.50/m2 Commercial : N3/m2 Industrial: N3.50/m2 Agricultural: N2/m2 Religious / Non-profit: N2/m2					
3	COMPUTER FEE	N5,000					
4	REGISTRATION/INSPECTION						
A	Power of Attorney	N50,000					
B	Certificate of Occupancy						
C	Sub-Lease						
D	Assignment						
E	Mortgage						
5	LATE REGISTRATION	N50,000					
6	PREMIUM	URBAN: N2000 SEMI-URBAN: N1500 RURAL: N1000					
7	SEARCH FEE	N5,000					
8	CAUTION FEE	N10,000					

9	CERTIFIED TRUE COPY	N2000 PER PAGE					
10	CHARTING FEE	N5000					
11	SURVEY CHECK	N1000					
12	SURVEY FEE	MINISTRY - N30,000 IGR - N30,000					
13	CONSENT FEE	2%					
14	PREPARATION FEE	N10,000					
15	PUBLICATION FEE	N5000					
16	RECERTIFICATION FEE	N15,000					
17	APPROVAL FEE	N10,000					

C OF O (PRIVATE) RESIDENTIAL FOR ONE PLOT (500M2)

S/N	FEES	APPROVED FEES					
1	NON-	30,000					
2	SURVEY CHECK & CHARTING	6,000					
3	INSPECTION	25,000					
4	REGISTRATION	25,000					
5	APPROVAL	10,000					
6	PREPARATION	10,000					
7	PUBLICATION	5,000					
8	GROUND RENT	2,500					
9	COMPUTER FEE	5,000					
10	STAMP DUTY	100					
	TOTAL	N118,600					

C OF O (GOVERNMENT ALLOCATION) RESIDENTIAL FOR ONE PLOT (500M2)

S/N	FEES	APPROVED FEES					
1	APPROVAL FEE	10,000					
2	SURVEY FEE	50,000 i.e. 100/M2					
3	PREPARATION FEE	10,000					

	Ex-large/(Big Departmental stores)	200,000.00					
	b) Kiosk Permit	1,200.00	1,200.00	600			
	Container/Temporary shop						
	Small	2,500.00	1,200.00	600			
	Large	3,500.00	2,500.00	1,500.00			
	Workshop permits by artisans (Carpenters, Mechanic, Vulcanizers) etc						
	Small	3,000.00	2,000.00	1,000.00			
	Large	10,000.00	5,000.00	2,500.00			
2	Tenement Rates and (Private Commercial Property)						
	Commercial Property						
	Petrol Station	50,000.00	30,000.00	10,000.00			
	Banks	100,000.00	50,000.00	25,000.00			
	Communication Mast	100,000.00	100,000.00	100,000.0			
	Other commercial premises	25,000.00	20,000.00	10,000.00			
	Residential						
	Duplex/one storey building	10,000.00	5,000.00	2,500.00			
	Bungalow	5,000.00	3,500.00	2,500.00			
	Block of flat over one storey building	12,000.00	6,000.00	3,000.00			
3	Slaughter Slab Fees						
	Butcher Licence Fee (per annum)	3,600.00	2,400.00	1,200.00			
	Cow slaughter per head	200	150	50			
	Goat/Sheep Slaughter per head	100	100	50			
	Pig, slaughter per head	150	100	50			
4	Merriment and Road closure levies						
	Noise control fees	10,000.00	5,000.00	2,000.00			
	Blocking of Local Government Road	20,000.00	10,000.00	5,000.00			
5	Food licence Permit (for restaurants, bakeries and other places where food is sold)						
	Restaurants	15,000.00	10,000.00	5,000.00			

	Bakeries	15,000.00	10,000.00	5,000.00			
	Baker/local Restaurants	3,600.00	2,400.00	1,200.00			
6	Liquor Licence Fee						
	Beer Parlour	12,500.00	6,000.00	3,000.00			
	Wholesale Fee	15,000.00	7,500.00	3,500.00			
	Local Drinks	3,000.00	1,000.00	1,000.00			
	Hotel/Guest Inn	20,000.00	10,000.00	5,000.00			
7	Radio and TV Licence fees (other than radio and television transmitter)						
	Radio & TV fees (commercial)	5,000.00	2,000.00	500			
	Vehicle Radio fees (where the vehicle is registered)	1,000.00	500	500			
8	Naming of street registration fee (outside state capital)	20,000.00	10,000.00	5,000.00			
9	Right of occupancy fees on lands in the Rural Areas, excluding those collectable by the Federal and State Governments, excluding the State Capital						
	Residential (per plot)	5,000.00	2,500.00	1,000.00			
	Commercial (per plot)	10,000.00	5,000.00	2,000.00			
10	Market taxes and levies excluding any market where state finance is involved						
	Permanent stalls (per-annum)	12,000.00	3,600.00	1,200.00			
	Market space (per-market day)	100	50	20,00			
	Market motor park hawkers (daily)	30	20	10			
	Market hawkers (per market day)	30	20	10			
11	Motor park levies						
	Loading fees (per trip)						
	Trailers/lorry	2,000.00	1,000.00	500			
	Canter	500	200	100			
	Buses/pickup van	500	500	500			
	Car	300	300	300			

	Motorcycle	100	100	100			
12	Bicycle, track, canoe, wheelbarrow and cart fees <i>other mechanically propelled truck</i>						
	Bicycle license fee	200	50	20			
	Canoe licence fee	1,000.00	500	200			
	Wheelbarrows/cart fee	600	240	100			
13	Cattle tax payable by cattle						
	Cattle farmer permit	2,000.00	1,000.00	500			
14	Religious places Establishment Permit fee						
	Religious places Establishment Permit fee	5,000.00	3,000.00	1,200.00			
15	Signboard and advertisement permit fee						
	(A) Stationary/fixed advert						
	Directional signboard fee	20,000.00	10,000.00	2,500.00			
	Wall Print Advertisement	10,000.00	5,000.00	1,500.00			
	Digitalized Bill Boards	150,000.00	100,000.00	5,000.00			
	Non Digitalized Billboards, Unipoles And Eye-catchers	100,000.00	50,000.00	20,000.00			
	Market Road show permit	5,000.00	3,000.00	1,000.00			
	(B) Mobile Advert						
	Mobile Sales Promotion Fees	5,000.00	3,000.00	1,000.00			
	Cars, Pickup, Trucks (Branded)	7,000.00	3,500.00	2,500.00			
	Trailers /Lorries (Branded)	10,000.00	5,000.00	2,500.00			
16	Public Convenience, Sewage and Refuse Disposal fees						

	Dislodgement of Septic tank Tanks	2,500.00	1,000.00	500			
	Sanitation fees (commercial)	3,000.00	2,000.00	500			
	Sanitation fees (market-per trader)	600	240	120			
17	Wrong Parking Charges						
	Wrong packing	5,000.00	2,000.00	1,000.00			
	Towing of Vehicles fee	5,000.00	2,000.00	1,000.00			
	No Parking Order Permit	20,000.00	10,000.00	5,000.00			
18	Other Levies & Fees						
	Contract Registration Fees	20,000.00	10,000.00	5,000.00			
	Contract Processing Fees	2% of contract	2% of contract	2% of contract			
	Hunting Permit	1,500.00					
	Dane Gun License	4,500.00					
19	Marriage, Birth and Death registration fees						
	Marriage registration fee	5,000.00	1,000.00	500			
	Birth Registration fee	500	200.00	50			
	Death Registration fee	500	200.00	50			

SOLID MINERALS

1	INTENT FORM & PROCESSING FEE		
a	Quarry Companies	20,000	
b	Lead/Zinc/Marble etc Companies	50,000	
c	Cement Plants	100,000	
2	REGISTRATION OF PRESENCE		
A	SMALL PIT OPERATORS	10,000	
B	MEDIUM PIT OPERATORS	20,000	
B	LARGE PIT OPERATORS	50,000	
C	Lead/Zinc/Salt etc	100,000	

D	Cement Plants	200,000					
3	ANNUAL RENEWALS						
A	SMALL PIT OPERATORS	30,000					
B	MEDIUM PIT OPERATORS	50,000					
B	LARGE PIT OPERATORS	100,000					
C	Lead/Zinc/Salt etc	200,000					
D	Cement Plants	400,000					
S/N	MDA	REVENUE NAMES	TYPE	RATE (₦)	10 TONS (₦)		
1	SOLID MINERAL PRODUCING COMMUNITIES	Haulage/Development Fees	Tonnage	600 per ton	6000		
		Air Pollution Fees	Tonnage	100 per ton	1000		
2	Community Fees	Corporate Responsibility	Tonnage	100 per ton	1000		
3	LGA Fees	Security Fees	Tonnage	100 per ton	1000		
SAND BEACHES & LATRITE SITES (SHORT 6TYRES TRUCK)							
4	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Development Fee	Short Truck(6 Tires)	500 per trip			
		Air Pollution Fee	Short Truck(6 Tires)	500 per trip			
		Loading/offloading	Short Truck(6 Tires)	500 per trip			

		Haulage	Short Truck (6 Tires)	500 per trip			
	Total			2,000 per trip			
SAND BEACHES & LATRITE SITES (LONG TRUCKS 10 TIRES & ABOVE)							
5	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Development Fees	Long Truck(10 Tires & Above)	1,000 per trip			
		Air Pollution Fees	Long Truck(10 Tires & Above)	1,000 per trip			
		Loading/offloading	Long Truck(10 Tires & Above)	1,000 per trip			
		Haulage	Long Truck(10 Tires & Above)	1,000 per trip			
	Total			4,000 per trip			
LEADS/ZINC AND MARBLE STONES (TONNAGE)							
6	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Haulage Fees	30 TONS TRUCK	600,000 Per 30 Tons			
		Air Pollution	30 TONS TRUCK	100 per Ton			

ROYALTY TAX (QUARRIES)							
S/N	MDA	REVENUE NAME	TYPE	RATE			
				S			
				(R)			
1	Commerce & Industry	Business Premises	Small Pit Operators	15,000 per annum			
		(Quarry Borrow Pit Operators)					
			Medium Pit Operators	30,000 per annum			
			Large Pit Operators	200,000 per annum			
2	Solid Minerals	Development Fees (Quarry Borrow Pit Operators)	Small Pit Operators	10,000/month @ 120,000 per annum			
			Medium Pit Operators	15,000/month @ 180,000 per annum			

			Large Pit Operator s	20,000 /month @ 240,000 per annum			
3	Environment	Industries-Environmental Support(ESF)(Quarry Borrow Pit Operators)	Small Pit Operator s	10,000 /month @ 120,000 per annum			
			Medium Pit Operator s	15,000 /month @ 180,000 per annum			
			Large Pit Operator s	20,000 /month @ 240,000 per annum			
4	Commerce & industry	Business Premises (Quarry Owners)	Small Crushers	15,000 per annum			
5	Environment	Industry Effluent Discharge Fee(IDF)	Small Crushers	10,000 /month @ 120.00			

		(Quarry Owners)	Crushers	0 per annum			
6	Commerce & industry	Business Premises (Quarry Owners)	Medium Crushers	30,000 per annum			
7	Environment	Industry Effluent Discharge Fee(IDF)	Medium Crushers	25,000 /month @ 300,000 per annum			
		(Quarry Owners)					
8	Commerce & Industry	Business Premises (Quarry Owners)	Large Crushers	200,000 per annum			
9	Environment	Industry Effluent Discharge Fee (IDF)	Large Crushers	40,000 /month @ 480,000 per annum			
		(Quarry Owners)					
ROYALTY TAX (ANALYSIS)							
SEGMENT 1: Large Quarry Borrow Pit Operators only							
S/N	MDA	REVENUE NAME	AMOUNT(₦)				
1	Commerce & Industry	Business Premises	250,000 per annum				

	<u>2</u> Solid Minerals	Development Fees	300,000 per annum				
	<u>3</u> Environment	Industries-Environmental Support Fees (ESF)	300,000 per annum				
		Total	850,000.00 per annum				
SEGMENT 2: Medium Quarry Borrow Pit Operators only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
	1	Commerce & Industry	Business Premises	50,000 per annum			
	<u>2</u>	Solid Minerals	Development Fees	240,000 per annum			
	<u>3</u>	Environment	Industries-Environmental Support Fees (ESF)	240,000 per annum			
		Total	530,000.00 per annum				
SEGMENT 3: Small Quarry Borrow Pit Operators only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
	1	Commerce & Industry	Business Premises	30,000 per annum			
	<u>2</u>	Solid Minerals	Development Fees	180,000 per annum			

	<u>3</u> Environment	Industries- Environment al Support Fees (ESF)	180,000 per annum				
		Total	390,000. 00 per annum				
SEGMENT 4:Large Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUN T (₦)				
1	Commerce & Industry	Business Premises	300,000 per annum				
	<u>2</u> Environment	Industries- Environment al Support Fees (ESF)	360,000 per annum				
		Total	660,000. 00 per annum				
SEGMENT 5:Medium Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUN T (₦)				
1	Commerce & Industry	Business Premises	240,000 per annum				
	<u>2</u> Environment	Industries- Environment al Support Fees (ESF)	180,000 per annum				
		Total	420,000. 00 per annum				
SEGMENT 6:Small Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUN T (₦)				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Statutory Allocation – 12010100</i>						
	Organization/ Economic Code	Revenue Line Item Description	Fund Code			
	Office of the Accountant General					
	20007001/1101000 1	Statutory Allocation from Federal Accounts	2000			
	20007001/1101000 2	VAT from Federation Accounts	2000			
	20007001/1101000 3	Excess Crude Allocation from FAAC	2000			
	20007001/1101000 4	Grant	2000			
	20007001/1101000 5	Budget Augmentation	2000			
	20007001/1101000 6	NNPC Refund	2000			
	20007001/1101000 7	Special Reserve	2000			
	20007001/1101000 8	Stabilization Fund Receipt	2000			

	20007001/11010009	Refund from Federal Government (FGN)	2000				
	20007001/11010010	SURE-P	2000				
	20007001/11010011	13% Derivation	2000				
	20007001/11010012	Sovereign Wealth Fund	2000				
	20007001/11010013	Exchange Rate Difference	2000				
	20007001/11010014	Police Reform from Federation Account	2000				
	20007001/11010015	Share of Debt Relief and Recoveries	2000				
	20007001/11010016	Non Oil Revenue	2000				
	Taxes - 12010100						
	Organization/Economic Code	Revenue Line Item Description	Fund				
		Board of Internal					
	20008001/12010021	Okada Tax/Commercial Vehicle	2000				
	20008001/12010001	Capital Gains Tax	2000				
	20008001/12010002	Direct Assessment Tax (Current)	2000				
	20008001/12010003	Direct Assessment Tax (Arrears/Late)	2000				
	20008001/12010005	Pay As You Earn (PAYE) – State (Adjustment Voucher)	2000				
	20008001/12010007	PAYEE Cash	2000				

20008001/12010008	Pools Betting Tax	2000				
20008001/12010010	5% Withholding Tax on Contractors	2000				
20008001/12010011	10% Withholding Tax on Dividends	2000				
20008001/12010012	10% Withholding Tax on Bank Interests	2000				
20008001/12010014	10% Withholding Tax on Royalties	2000				
20008001/12010015	10% Withholding Tax on Directors Fees	2000				
20008001/12010016	Withholding Tax on Consultancies	2000				
20008001/12010017	Development Levy	2000				
Office of the Accountant General						
20007001/12010001	Development Levy	2000				
20007001/12010019	Stamp Duty Tax	2000				
20007001/12010022	10% Tax on Consultancies	2000				
20007001/12010023	1% Education Levy	2000				
20007001/12010010	5% Withholding Tax on payment to Contractors	2000				
20007001/12010010	5% VAT payment to Contractors	2000				

	47001002/12010010	5% Withholding Tax on payment to Contractors	2000				
	Fees General - 12020400						
	Organization/Economic Code	Revenue Line Item Description	Fund				
	Board of Internal Revenue						
	20008001/12020032	Motor Vehicle Licenses	2000				
	20008001/12020033	Drivers' Licenses	2000				
	20008001/12020048	Commercial Vehicle Licences	2000				
	Ministry of Works and Transport						
	34001001/12020033	Renewal of Drivers Licences	2000				
	34001001/12020049	Heavy Duty Vehicle Permit	2000				
	34001001/12020078	Soil Testing	2000				
	Ministry of Information and State Orientation						
	23001001/12020042	Newspapers Vendors Licence	2000				
	Ministry of Agriculture and Natural Resources						
	15001001/12020038	Forest Licences	2000				

	Agency for Mass Literacy						
	17010001/12040074	Registration of Learning Centre	2000				
	17010001/12040103	Renewal Fees	2000				
	17010001/12040208	Registration of Learning Centers	2000				
	17010001/12040592	Renewal of Registration of Learning Centres	2000				
	Board of Internal Revenue						
	20008001/12040045	Change of Ownership (Vehicle Test & Drivers Test)	2000				
	20008001/12040055	Identification of Motor Vehicles Fees	2000				
	20008001/12040000	Fees for Motor Vehicle New Plate Numbers	2000				
	20008001/12040058	Insurance Premium	2000				
	Ministry of Commerce and Industry						
	22001001/12040125	Registration of Business Premises (Current)	2000				
	22001001/12040130	Haulage Fees (Quarry)	2000				
	22001001/12040220	Registration Fees - Proposed Cooperative Society	2000				

	22001001/12040249	Fee for Industrial Plot Allocation	2000				
	22001001/12040250	Fees for Cooperation of Annual Audit and Supervision	2000				
	22001001/12040251	Industrial Estate Processing Fees	2000				
	22001001/12040252	Domestic Trade Fares	2000				
	22001001/12040253	Renewal of Business Premises	2000				
	Ministry of Education						
	17001001/12040027	Tenders Fees for Contractors	2000				
	17001001/12040064	Approval Inspection fees for Private Sch. SSC & JSC	2000				
	17001001/12040080	Processing Fee for Certificate Evaluation	2000				
	17001001/12040084	Organization Fees for Book Fair Publishers	2000				
	17001001/12040289	Application Fees for Establishment of new Educational Institute	2000				
	17001001/12040290	Post Approval Registration Fee for Institutions	2000				

	17001001/1204029 1	Annual Renewal Fees for Institutions	2000				
	17001001/1204029 2	Recognition Insp. Fees for Institutions	2000				
	17001001/1204029 3	Evaluation Fees for Institutions	2000				
	17001001/1204053 5	Annual Renewal and Operation Fees for Private Schools	2000				
	Ministry of Health		2000				
	21001001/1204002 7	Tender Fees	2000				
	21001001/1204015 1	Renewal of Hospital Fees	2000				
	21001001/1204001 7	Registration of Hospital Fees	2000				
	21001001/1204030 4	Store Allocation Fees	2000				
	21001001/1204030 9	Intern/Emigrati on Yellow and Card Fee	2000				
	21001001/1204047 9	Comm. Entrance Exa Fee (Pub. Health)	2000				
	Ministry of Justice						
	26001001/1204002 6	Court Award Fees	2000				
	26001001/1204002 7	Tender Fees	2000				
	26001001/1204008 9	Oath Fees	2000				
	26001001/1204009 0	Estate Administration Fees	2000				
	26001001/1204009 1	Fiat Fees	2000				

26001001/12040184	1% Vetting Fee (MOJ)	2000				
26001001/12040282	Trust Fees	2000				
26001001/12040409	Certification of Documents	2000				
Ministry of Water Resources		2000				
52001001/12040017	Registration of Contractors Fees	2000				
52001001/12040260	Water Connection Fee	2000				
52001001/12040261	Change of Line Installation of	2000				
52001001/12040262	Water Meters Fees	2000				
52001001/12040263	Water Reconnection Fee	2000				
52001001/12040462	Advertisement Fee	2000				
52001001/120404	Re-newal of registration of Contractors	2000				
Ministry of Works and Transport		2000				
34001001/12040	Passengers Manifest	2000				
34001001/12040017	Registration of Contractors	2000				
34003001/12040027	Tender Fees	2000				
34003001/12040135	Driving Test Fees	2000				
34001001/12040037	Illegal Parking Lot Fees	2000				
34001001/12040129	Emblem Revenue	2000				

34001001/12040145	Loading and Offloading	2000				
34001001/12040151	Renewal of Contractors Registration	2000				
34001001/12040152	Registration/Renewal for Auctioneers	2000				
34001001/12040154	Road Traffic Examination Fee	2000				
34001001/1200230	Inspection Fee for Scientifics & Tech. Laboratories	2000				
34001001/12040253	Taxi/ Tricycle/ Cab Registration Fee	2000				
34001001/12040387	Road Crossing/Closing	2000				
34001001/12040114	Heavy Duty Vehicle Permit	2000				
34001001/12040388	Heavy Duty Daily Tolls (Trailer Lorry, Tipper)	2000				
34001001/12040389	Daily Tolls on Commercial Vehicles	2000				
Ebonyi State Universal Basic Education Board		2000				
17003001/12040017	Registration Fees	2000				
17003001/12040027	Trend Fee	2000				
17003001/12040018	Renewals of Registration Fees	2000				
Department of General Services						

	110017001/12040017	Issuance of Certificate of Origin (Indigeneship)	2000				
	110017001/12040281	Indigeneship Certificate	2000				
	Liason Office - Abuja		2000				
	11021002/12040281	Issuance of Certificate of Origin (Indigeneship)	2000				
	Liason Office - Lagos		2000				
	11021002/12040281	Issuance of Certificate of Origin (Indigeneship)	2000				
	Ministry of Information and State Orientation		2000				
	23001001/12040027	Tender Fee	2000				
	23001001/12040462	Advertisement	2000				
	Ebonyi State Newspaper & Publishing Corporation		2000				
	23055001/12040036	Advertisement Fees	2000				
	23055001/12040040	Medical Consultancy Fees	2000				
	Office of the Head of Service		2000				
	25001001/12040027	Tender Fees	2000				
	25001001/12040052	School/Tuition/Examination Fees	2000				
	25001001/12040232	Registration of Consultants	2000				

	Office of the Auditor General (State)						
40001001/12040235	Registration of External Auditor	2000					
40001001/12040027	Tenders Fees	2000					
40001001/12040151	Renewal of Registration	2000					
	Office of the Auditor General (Local Government)						
40001002/12040235	Registration of External Auditors	2000					
40001002/12040265	Renewal of Registration	2000					
	Ebonyi State Independence Electoral Commission						
48001001/12040104	Councillorship Election	2000					
48001001/12040105	Chairmanship Election	2000					
48001001/12040106	Others (Bye Elections)	2000					
48001001/12040341	Application for Ward Creation	2000					
48001001/12040342	Pre-Election Seminar/Workshop for Councillorship Candidate	2000					
48001001/12040343	Pre-Election Seminar/Workshop for Ward Officers	2000					
48001001/12040344	Post-Election Seminar/Workshop for Chairmanship	2000					

	48001001/12040345	Post-Election Seminar/Workshop for Elected C/M Candidate	2000				
	Ministry of Solid Mineral		2000				
	33051001/12040130	Haulage fee	2000				
	33051001/12040017	Registration fee	2000				
	33051001/12040057	Intent Fee	2000				
	33051001/12040058	Registration of Presence	2000				
	33051001/12040059	Renewal fee	2000				
	Ministry of Agriculture and Natural Resources		2000				
	15001001/12040046	Veterinary Clinic fees	2000				
	15001001/12040025	Fumigation Spraying Pest Control Service	2000				
	15001001/12040027	Tender Fees	2000				
	15001001/12040052	Veterinary School Fees	2000				
	15001001/12040107	Veterinary Health Certification Prophylactic	2000				
	15001001/12040108	Treatment Fees	2000				
	15001001/12040111	Fish Pond Inspection Fees	2000				
	15001001/12040112	Livestock Farm Site Inspection Fees	2000				
	15001001/12040113	Meat Inspection Fees	2000				

15001001/1204011 5	Haulage Fees for Livestock/Fishes	2000				
15001001/1204011 7	Registration of Produce Stores Fees	2000				
15001001/1204011 9	Palm Oil Produce Inspection Fees	2000				
15001001/1204002 2	Haulage Fees	2000				
15001001/1204012 0	Palm Kernel produce Inspection Fees	2000				
15001001/1204066 1	Agro Forestry	2000				
15001001/1204023 6	Animal Move. & Disease Surveillance Fees	2000				
15001001/1204066 0	Weight Bridge	2000				
15001001/1204065 3	Parboiling					
15001001/1204065 4	Milling					
15001001/1204011 0	Butcher's Registration Fees					
15001001/1204023 7	Yam Produce Inspection Fees	2000				
15001001/1204023 8	Rice Produce Inspection Fees	2000				
15001001/1204023 9	Fees for Allocation of Farmland to Farmers	2000				
15001001/1204024 0	Forestry Fees	2000				
15001001/1204024 2	Agrisil Viculture Fees	2000				
15001001/1204065 8	Ebonyi Agro Industries	2000				

	15001001/1204065 9	Hides and Skin Inspection Fees	2000				
	15001001/1204065 0	Iboko Rice Mill	2000				
	15001001/1204065 1	Ikwo Rice Mill	2000				
	15001001/1204065 2	Edda Rice Mill	2000				
	15001001/1204024 3	Indigenous Fruit Trees	2000				
	15001001/1204024 4	Registration of Produce Merchant Fees	2000				
	15001001/1204024 6	Garri Produce Inspection Fees	2000				
	15001001/1204043 5	Consultancy, Service, Reg. Of Agro Dealers	2000				
	15001001/1204052 5	Produce Inspection Fees Affairs	2000				
	Ebonyi State Agricultural Development Corporation (EBADC)						
	15102003/1204011 7		2000				
	15102003/1204011 7	Registration of Production Distribution	2000				
	Ministry of Power						
	31008001/1204002 7	Tender Fees	2000				
	31001001/1204014 0	Fire Inspection Fees	2000				
	Ebonyi State Fire Service						
	31008001/1204002 7	Tender Fees	2000				

31008001/12040139	Fire Service Training Fees	2000				
Ebonyi State Transport Corporation (EBOTRANS)		2000				
34053001/12040253	Taxi Cab Registration Fees	2000				
Ebonyi State Tourism Board						
36052001/12040245	NTDC - Registration of Hotels	2000				
Ebonyi State Hotels Afikpo						
36052002/12040256	Accommodation	2000				
36052002/12040257	Room Services	2000				
Ebonyi State Hotels Abakaliki						
36052003/12040256	Accommodation	2000				
36052003/12040257	Laundry Services	2000				
36052003/12040258	Room Services	2000				
Ministry of Lands, Survey and Housing						
60001001/12040003	Surrender Fees Certified True	2000				
60001001/12040164	Copy of Registration Instructions	2000				
60001001/12040168	Non Refundable Application Fees	2000				
60001001/12040169	Computer Service Fees	2000				
60001001/12040333	Searches Fees	2000				
60001001/12040280	Recertification Fees	2000				

60001001/12040050	Inspection Fees	2000				
60001001/12040058	Verification of Certificate Fees - NCE	2000				
60001001/12040181	Development Fees	2000				
60001001/12040259	Fees for Stamp duties document	2000				
60001001/12040003	Premium and Acceptance Fees	2000				
60001001/12040003	Pegging Fees	2000				
60001001/12040272	Building Completion Certificate	2000				
60001001/12040403	Base Stations for Telecoms Masts	2000				
60001001/12040274	Registration /Late Registration Fees	2000				
60001001/12040275	Consent Fees	2000				
60001001/12040276	Approval Fees	2000				
60001001/12040277	Preparation Fees	2000				
60001001/12040278	Publication Fees	2000				
60001001/12040279	Caution Fees	2000				
Office of the Surveyor - General						
60002001/12040038	Survey Fee	2000				
60002001/12040157	Charting Fee	2000				
60002001/12040254	Cloth Copy Fee	2000				
60002001/12040255	Survey Check Fee	2000				

	Ebonyi State Housing Development Corporation						
60010001/12040027	Tender Fee	2000					
60010001/12040151	Contractors Registration	2000					
60010001/12040267	NON Returnable dep. for Purchase of tender form	2000					
	High Court 1 Abakaliki						
26051001/12040018	Marriage Registry	2000					
26051001/12040026	Court Fees	2000					
26051001/120040283	Probate Fees	2000					
	Customary Court of Appeal, Abakaliki		2000				
26052001/12040138	Court Fees	2000					
	Abakaliki Capital Territory Development Board						
63001001/12040050	Inspection Fees	2000					
63001001/12040053	File and Application Form Fee	2000					
63001001/12040181	Interim Development Fee	2000					
63001001/12040264	Registration Fees	2000					
63001001/12040268	Planning /Development Rate	2000					

	63001001/12040269	Fees for Registration of Application for Fencing of Plot	2000				
	63001001/12040270	Fees for Fencing of a Plot only	2000				
	63001001/12040271	Pegging Fees	2000				
	63001001/12040272	Fees for Building Completion Certificate	2000				
	63001001/12040273	Fees for Renovation/Extension of Commercial Building.	2000				
	63001001/12040462	Outdoor Advertisement	2000				
	63001001/12040200	Street Naming Fees	2000				
	63001001/12040200	Mast Location Fee	2000				
	63001001/12040000	Private Mass Transit Location Fees	2000				
	Ministry of Youth and Sports						
	13001001/12040183	Registration of New Voluntary Youth Association	2000				
	13001001/12040184	Fees General	2000				
	Ministry of Women Affairs and Social Development		2000				
	14001001/12040027	Registration of Clubs	2000				

14001001/12040154	Registration of \Non Governmental Organization	2000				
14001001/12040155	Renewal of Registration of Non Governmental Organization	2000				
14001001/12040156	Renewal of Registered Clubs					
14001001/12040580	Family Matters					
14001001/12040159	Arbitration Service					
14001001/12040160	Annual Supervision of all Organization					
14001001/12040161	Registration Daycare Centers/Children Homes/Motherless Babies Home					
Ebonyi State Library Board		2000				
17008001/12040523	Photocopy Charges	2000				
17008001/12040538	Registration	2000				
Examination Development Centre						
17009001/12040481	FSLCE Result	2000				
17009001/12040507	JSS II Result	2000				
17009001/12040485	Scratch Card Fees	2000				
17009001/12040479	Common Entrance Examination Fees	2000				

17009001/1204048 3	BECE					
17009001/1204051 5	Certification Uniform					
17009001/1204048 6	Examination SS II					
17009001/1204048 2	Primary 3 - 5					
Ebonyi State College of Education Ikwo		2000				
17019001/1204005 2	Tuition Fees and Other Fees	2000				
Ebonyi State University		2000				
17021001/1204005 2	Tuition Fee	2000				
17021001/1204029 5	Fees from regular undergraduate Students	2000				
17021001/1204029 6	Fees from work and study programme	2000				
17021001/1204029 7	Fees from Pre- Degree School	2000				
17021001/1204029 8	Fees from post graduate School	2000				
17021001/1204044 1	Fees for Concessional Admissions	2000				
Secondary Education Board						
17051001/1204005 2	School Fees (Boarding Fees)	2000				
School of Health Technology Ngbo		2000				
21026001/1204005 2	Tuition Fees	2000				

	Ebonyi State Hospitals Management Board						
	21102001/1204004 1	Laboratory Fees	2000				
	21102001/1204031 0	Drug and Dressing Material Fees	2000				
	21102001/1204031 1	Folder Fees	2000				
	21102001/1204031 2	Cards Fees	2000				
	21102001/1204031 4	Emergency Fee	2000				
	21102001/1204031 5	Admission Fee	2000				
	21102001/1204043 3	Bedding Fees	2000				
	21102001/1204042 5	Medical Examination Fee	2000				
	21102001/1204042 7	Minor Operation Fee	2000				
	21102001/1204042 8	Major Operation Fee	2000				
	21102001/1204031 7	Mortuary/Stora ge Fee	2000				
	21102001/1204031 7	Mortuary/Stora ge Fee	2000				
	21102001/1204043 2	Police Cases/Report Fees	2000				
	21102001/1204064 9	Surgery Fees	2000				
		Ministry of Environment					
	35001001/1204001 7	Registration Fees	2000				
	35001001/1204002 7	Tender Fee (Contractor)	2000				
	35001001/1204003 1	Environmental. Impact Assessment Reports	2000				

35001001/12040151	Renewal of Registration	2000				
35001001/12040304	Contract Fees (Major)	2000				
35001001/12040566	Sanitation Fees	2000				
35001001/12040000	Annual Rent Fees	2000				
35001001/12040000	Environmental Management Fees	2000				
35001001/12040000	Pit Reclamation Fees	2000				
Ebonyi State Environmental Protection Agency		2000				
35016001/12040031	Environmental Impact Assessment Reports	2000				
35016001/12040027	Contract/Tender Registration Fees	2000				
35016001/12040129	Emblems	2000				
35016001/12040318	Pollution Charges/Sanitation Fees	2000				
35016001/12040320	Dust Bins	2000				
35055001/12040027	Tenders Fees	2000				
35055001/12040031	Environmental Impact Assessment (EIA/EAR)	2000				
35055001/12040318	Pollution Charges/Sanitation Fees	2000				
35055001/12040319	waste collection fees	2000				

	Ministry of L.G, Chieftaincy Matters and Rural Development		2000				
51001001/1204022 2	Registration of Town/Dev. Unions		2000				
51001001/1204032 1	Renewal of Registration of Town Union		2000				
	Ministry of Culture and Tourism						
36001001/1204002 7	Tender Fees		2000				
36001001/1204005 3	Application Fees		2000				
36001001/1204024 5	Registration of Hotel and Restaurant Fees		2000				
36001001/1204039 9	Hotels and Restaurant Renewal Fees		2000				
36001001/1204033 4	Renewal of Culture Group		2000				
36001001/1204033 5	Renewal of Registration of Cultural Groups		2000				
36001001/1204040 0	Registration of Contestant for beauty Pageant		2000				
36001001/1204000 07	Registration of Artists		2000				
	Economic Empowerment and Job Creation		2000				
11020001/1204010 2	Registration of Operation		2000				

	11020001/12040103	Non refundable Application Fee for Micro Credit Scheme	2000				
	11020001/12040104	Annual Renewal Fee	2000				
	11020001/12040154	Registration or Voluntary Organization and Cooperative	2000				
	11020001/12040155	Renewal or Registration of Voluntary Organization and Cooperative	2000				
	11020001/12040193	Registration for new training/best centre and Private Ins.	2000				
	11020001/12040232	Registration of Consultant	2000				
	11020001/12040435	Consultant fee	2000				
	Ministry of Health		2000				
	21001001/12050027	Fines for Sanitary Offenses	2000				
	Ministry of Works and Transport						
	34001001/12050025	Penalty for Heavy Duty Vehicle	2000				
		Traffic Offences	2000				
	34001001/12050037	Task force on Okada	2000				
	15001001/12050024	Forest Offenses	2000				

	15001001/1205003 8	Fines on Imported Livestock and Fisheries	2000				
	Ebonyi State Road Maintenance Agency (EBROMA)		2000				
	34004001/1205000 7	Road Infrastructural Regulatory Fines	2000				
	34004001/1205002	Obstruction Fines	2000				
	34004001/1205003 2	Stray Animal Fines	2000				
	34004001/1205000 3	Penalties	2000				
	High Court 1 Abakaliki		2000				
	26051001/1205100 1	Fines					
	Customary Court of Appeal, Abakaliki		2000				
	26052001/1205000 0	Court Fines	2000				
	Abakaliki Capital Territory Development Board		2000				
	63001001/1205000 3	Penalties	2000				
	Ministry of Environment		2000				
	35001001/1205002 6	Fine for Environmental/ Sanitation offences	2000				
	35001001/1205003 3	Pollution Fines	2000				

	Ebonyi State Environmental Protection Agency		2000				
	35016001/12050026	Environmental offences Fines	2000				
	35016001/12050023	Stray Animal Fines	2000				
	35016001/12050027	Sanitation Fines	2000				
	Women Development Centre		2000				
	11021003/12050193	Training Fines	2000				
	Ebonyi State Sports Council		2000				
	13051001/12050000	Bush Bar and illegal structure	2000				
	Ministry of Solid Mineral						
	33051001/12050022	Fines for late Payment of Development Fees	2000				
	Sales General - 12020600						
	Organization/Economic Code	Revenue Line Item Description	Fund Code				
	Board of Internal Revenue		2000				
	20008001/12060052	Sale of Consolidated Emblems	2000				
	20008001/12060053	Registration Booklet/LP Forms	2000				
	Ministry of Health		2000				

	21001001/12060006	Sale of Application Forms for Entrance Exam. into School of Nursery	2000				
	Ministry of Justice						
	26001001/12060001	Sales of Law Reports & Legal Publications	2000				
	26001001/12060003	Sales of Ebonyi State Law Books	2000				
	26001001/12060006	Sales of Customary Court Manual	2000				
	26001001/12060007	Sales of Revised Law of Ebonyi State	2000				
	Ministry of Finance & Economic		2000				
	20001001/120600061	Sales of Unserviceable Vehicles	2000				
	Office of the Secretary to State		2000				
	11013001/120600011	Sales of Journals (White Papers)	2000				
	11013001/12060004	Sales of Unserviceable Store Items	2000				
	Government Printing Press		2000				
	23055001/120600069	Sales of gazette, white paper, child right	2000				
	Ebonyi State Newspaper &		2000				
	23013001/120600016	Sales of Newspapers	2000				

	23055001/12060020	Sales of Newspapers/Magazines	2000				
	23055001/12060069	Sales of LGSC Gazette	2000				
	23055001/12060020	Sales of Old Newspapers	2000				
	23055001/12060071	Sales of White Paper	2000				
	23055001/12060168	Sales of Advert Space	2000				
	Ebonyi State Independence		2000				
	48001001/12060124	Sales of Nomination Form - LGA Chairmen	2000				
	48001001/12070124	Sales of Nomination Form - LGA Councilors	2000				
	Ministry of Agriculture and		2000				
	15001001/12060072	Sales of Fish/Livestock Products	2000				
	15001001/12060045	Sales of table size fish	2000				
	15001001/12060033	Sales of Fingerlings (Fish seeds)	2000				
	15001001/12060130	Sales Piglets	2000				
	15001001/12060044	Sales pork	2000				
	15001001/12060048	Sales of Broilers	2000				
	15001001/12060002	Sales of Layers	2000				
	15001001/12060183	Sales of Feed Mill	2000				
	Ebonyi Agricultural						
	15102001/12060042	Sales of Processed Rice	2000				
			2000				
	Ebonyi State Fertilizer and						

	15110001/1206007 3	Sales of Agric Input (Fertilizer)	2000				
Ebonyi State Industrial Estate							
	22054001/1206008 3	Sales of Form for the Allocation of Industrial Sheds	2000				
Ebonyi Building Materials							
	22056001/1206008 5	Sales of High Tension Poles	2000				
	22056001/1206008 6	Sales of Low Tension Poles	2000				
	22056001/1206008 7	Sales of Nine (9) Blocks	2000				
	22056001/1206008 7	Sales of Six (6) Tension Poles	2000				
	22056001/1206009 0	Sales of Road Kerbs, Inter Locks	2000				
Office of the Surveyor – General			2000				
	60002001/1206005 9	Sales of Maps	2000				
Ebonyi State Hotels Afikpo			2000				
	36052002/1206009 1	Proceeds from Bar	2000				
	36052002/1206009 2	Proceeds from Restaurants	2000				
Hotels Abakaliki							
	1	Bar	2000				
	2	Restaurants	2000				
Ministry of Lands, Survey and							
	60001001/1206010 0	Sales of Government Property - Aba	2000				

	60001001/1206010 1	Sales of Government Property - Ikeja – Lagos	2000				
	60001001/1206010 2	Sales of Government Property - Liberation Estate	2000				
	60001001/1206010 3	Sales of Government Property - Democracy Estate	2000				
	60001001/1206010 4	Sales of Government Property - Onueke Housing Estate	2000				
	60001001/1206010 5	Sales of Government Property - Afikpo Housing Estate	2000				
	60001001/1206010 6	Sales of Government Property - Abakaliki Urban	2000				
	Ebonyi State Library Board		2000				
	17008001/1206000 4	Sales of Surplus Store	2000				
	Examination Development		2000				
	17009001/1206001 10	Sales of JSCE Photo Allbum	2000				
	Ebonyi State College of						
	17019001/1206000 6	Sales of Application Form	2000				
	Ebonyi State Environmental		2000				

	35055001/12060006	Sales of Bill of Entries/Application Forms	2000				
	35055001/12060006	Sales of General Auction	2000				
	Department of Executive		2000				
	11015001/12060016	Sales of Newspaper/Magazines	2000				
	Department of General Services		2000				
	11015001/12060061	Sales of Unserviceable Vehicles	2000				
	Supervised Agric. Credit Loans						
	15115001/12060047	Sales of Eggs	2000				
	15115001/12060077	Sales of Pullets	2000				
	15115001/12060078	Sales of Dropping	2000				
	Government Poultry Farm		2000				
	15115001/12060075	Sales of Frozen Chickens & Live Birds	2000				
	15115001/12060076	Sales of Day Old Chickens (Dock)	2000				
	Ministry of Water Resources		2000				
	52001001/12060093	Current Water Rate	2000				
	52054001/12060094	Arrears of Water Rate	2000				
	52054001/12060095	Sales of Water Tank	2000				

	Ebonyi State Scholarship Board		2000				
17056001/12060006	Sales of Forms	2000					
	Office of the Head of Service						
25001001/12060003	Sales of Pension ID Card	2000					
	Judiciary Service Commission						
25001001/12060140	Sales of Recruitment Form from 200 Customary Court Chairman and Members						
	Women Development Centre						
11021003/120600091	Proceeds from Bar	2000					
11021003/12060092	Proceeds from Restaurants	2000					
11021003/12060093	Cardigan/Sandal						
	Ministry of Commerce and						
22001001/12060000	Sales of non refundable Application forms at International Market	2000					
	Ebonyi State Broadcasting	2000					
23003001/12060168	Sales of Advert Space/Agencies	2000					

	23001001/1206001 6	Sales of Brochures	2000				
	23001001/1206001 8	Sales of Tender Bids for dairy/Calendar	2000				
	Ministry of Works and						
	23001001/1206014 4	Sales of Quarry/Asphalt	2000				
	Ebonyi World Rice (EBWR)						
	15102003/2202	Sales of Milled Rice	2000				
	Ministry of Commerce and		2000				
	22001001/1207000 5	Earnings from the use of Government Hall	2000				
	Ministry of Education						
	17001001/1202070 0	Earnings - Ministry of Education	2000				
	Ministry of Works and						
	34001001/1207000 3	Hire of Plant	2000				
	34001001/1207004 6	Hire of Grader	2000				
	34001001/1207004 8	Hire of Bulldozer	2000				
	34001001/1207005 0	Hire of Pay loader	2000				
	34001001/1207004 5	Earning from the ministry's Feeling Stations	2000				

	34001001/1207007 4	Earnings from Batching Plants	2000				
	34001001/1207008 8	Park Registration	2000				
	34001001/1207008 9	Earnings from Park					
	34001001/1207000 0	Renewal or Registration of Private Professional Institutions	2000				
	PSU Project Support Unit		2000				
	11185001/1207006 2	Bid Proceeds	2000				
	Ministry of Information and		2000				
	23001001/1207009 5	Goodwill Messenges	2000				
	Ebonyi State Broadcasting		2000				
	23003001/1207006 1	Earnings from Radio Station	2000				
	23003001/1207006 2	Earnings from State Television	2000				
	23003001/1207009 7	Earnings from Sport Announcement	2000				
	23003001/1207009 8	Earning from Obituary Announcement	2000				
	23003001/1207009 9	Earnings from Congratulatory Messages	2000				
	23003001/1207010 0	Earnings from Sponsorship	2000				
	23003001/1207010 1	Earning from Commentaries	2000				
	Ebonyi State Newspaper &		2000				

	23055001/1207006 3	Earnings From advertisement	2000				
	23055001/1207010 4	Earning From marketing	2000				
	Office of the Head of Service		2000				
	25001001/1207000 5	Earnings from Hire of SDC Halls	2000				
	Ebonyi State Agricultural		2000				
	15102001/1207002 0	Hire of Tractors	2000				
	Ebonyi State Industrial Estate						
	22054001/1207002 8	Charges for Community Service Provider	2000				
	Ebonyi Fire Service		2000				
	31001001/1207010 5	Earnings from Fire Service	2000				
	Ebonyi State Road Maintenance		2000				
	34004001/1207000 3	Earnings from Hire of Plant and Equipments	2000				
	34004001/1207004 6	Hire of Grader	2000				
	34004001/1207004 8	Hire of Trucks	2000				
	34004001/1207005 0	Hire of Pay Loader	2000				
	34004001/1207010 2	Taskforce on road Infrastructure & Other Related Matters	2000				

	Ebonyi State Tourism Board						
	36052001/1207006 9	Earnings from Cultural Troupes	2000				
	36052001/1207006 4	Earnings from Amusement Park (Ride at Amusement Park)	2000				
	Ebonyi State Hotels Afikpo						
	36052002/1207000 5	Earnings from Hall - Hire	2000				
	Ebonyi State Hotels Abakaliki		2000				
	3652003/12070005	Earnings from Hall - Hire	2000				
	3652003/12070030	Earnings from Abakaliki Hotels	2000				
	3652003/12070096	Earnings from African Sit Out	2000				
	Ebonyi State Housing						
	60010001/1207000 3	Earnings from Hire of Equipment	2000				
	Ministry of Lands, Survey and		2000				
	60001001/1207003 5	Earning from Premium on Lands	2000				
	Ebonyi State Library Board						
	17008001/1207001 6	Earnings from Binding	2000				
	Ebonyi State Sports Council						
	13051001/1207005 1	Gate Taking from Stadium	2000				

	13051001/1207005 2	Earnings from Stadium Hire	2000				
	Ministry of Water Resources		2000				
	52001001/1207005 3	Earnings from borehole Services	2000				
	EB-RUWASSA						
	54002001/1207005 3	Earnings from borehole Services	2000				
	Women Development Centre		2000				
	11021003/1207000 5	Earnings from Hall Fire	2000				
	11021003/1207002 1	Earning from Hotel Accommodation	2000				
	Ministry of Commerce and						
	22001001/1208000 1	Rent on Government Quarters	2000				
	22001001/1208000 3	Rent on Govt Building (International Market)	2000				
	Ministry of Culture and Tourism						
	360001001/120800 12	Rent Green Park	2000				
	360001001/120800 13	Amusement Park	2000				
	360001001/120800 16	Fatilami Abubakar Parks	2000				
	360001001/120900 05	Lease Rent on Ebonyi Hotels Abakaliki	2000				

	360001001/120900 06	Lease Rent on Ebonyi Hotels Afikpo	2000				
	360001001/120900 07	Akanu Ibiam International Conference Centre	2000				
	Ebonyi State Tourism Board						
	36052001/1208000 4	Rent on Conference Centres	2000				
	36052001/1208001 2	Rent from Green Park	2000				
	36052001/1208000 0	Rent from Shop & Pavilions (Amusement Parks)	2000				
	36052001/1208001 6	Rent from 5 Shop & Pavilions at Fatilami Parks	2000				
	Ebonyi State Hotels Abakaliki						
	36052003/1208001 5	Shop Rents	2000				
	Ministry of Lands, Survey and						
	60001001/1208000 1	Rent on Government Executive Quarters	2000				
	60001001/1208000 6	Ground Rent	2000				
	60001001/1208000 6	Rent on Udensi Staff Quarters	2000				
	60001001/1208000 0	Rent on Oluwale quarters at Lagos	2000				
	Ebonyi State Sports Council						
			2000				

	13051001/1208001 7	Rent of Lock Up Shops	2000				
	Women Development Centre						
	11021003/1208001 7	Shop Rent	2000				
	21001001/1208000 0	Rent on Govt. Land & Others - Ministry of Health	2000				
	Ministry of Lands, Survey and						
	60001001/1209000 7	Arreas on Ground Rent	2000				
	60001001/1209000 1	Rent on Government Lands	2000				
	60001001/1209000 6	Current (Ground Rent)	2000				
	60001001/1209000 8	Penalty on Ground Rent	2000				
	Ministry of Finance & Economic						
	20001001/1210000 0	Repayments - Ministry of Finance	2000				
	Ministry of Finance & Economic						
	20001001/1211000 2	Dividend Received	2000				
	20001001/1211000 3	Dividends from Investment from Federal Government Securities	2000				
		Share of Insurance Recurrent	2000				
	Office of the Accountant						
	20007001/1212001 5	Interest Income on Dollar A/C	2000				
	20007001/1212001 6	Interest Income on Naira Account	2000				

	Ministry of Finance & Economic						
	20001001/12120017	Interest Receivable	2000				
	Office of the Accountant						
	20007001/1202130002	Reimbursement General	2000				
	Ministry of Finance & Economic						
	20001001/12130000	REIMBURSEMENT- Ministry of Finance	2000				
	Office of the Head of Service						
	25001001/12130001	Federal Share of Pension & Gratuities	2000				
	Ministry of Finance & Economic						
	20001001/12140001	Recovery of Overpayment	2000				
	20001001/12140002	Revenue/ Unclaimed Pension	2000				
	Office of the Accountant						
	20001001/12140001	Recovery of Overpayment	2000				
	20001001/12140002	Revenue/ Unclaimed Pension	2000				
	20001001/12140003	Unspecified Revenue	2000				

