

CHART OF ACCOUNT SUB-COMMITTEE

PROPOSED REVENUE ITEMS

RECURRENT REVENUE

1	Revenue Generated
11010000	FAAC
11010101	Statutory Allocation
11010102	Forex Distributio
11010103	Exchange Gain
11010104	Excess petroleum profit Tax
11010201	Value Added Tax(VAT)
11010202	Goods and Valuables
11010301	Excess Crude
11010401	Excess Bank Charges (Refund)
11010402	Refund of Federal Roads
11010403	NNPC Refund
12000000	IGR
12010000	Taxes
12010001	PAYE Organisation Private Sector
12010002	PAYE Informal Sector
12010003	PAYE Public-Local Governments
12010004	PAYE Public State Government
12010005	PAYE Federal Govt Establishments
12010006	Withholding Tax on Contracts
12010007	Withholding Tax on Deposit (interest)
12010008	Withholding Tax on Rent
12010009	Withholding Tax on Dividend
12010010	Direct Assessment Tax
12010011	Entertainment Tax
12010012	Development levy- Private

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PROPOSED REVENUE ITEMS

12010013	Development levy-public
12010014	Development levy- Education
12010015	Development levy-ZAPA
12010016	Development levy- Zakkat
12010017	Capital Gain Tax
12010018	Produce Sales Tax
12020000	LICENCES
12020001	AUCTIONEER LICENCE
12020002	DRIVER'S LICENCE
12020003	LEARNER'S PERMIT
12020004	FISHING LICENCE
12020005	FORESTRY REVENUE
12020006	HIDES AND SKIN BUYER'S LICENCE
12020007	HIDES AND SKIN PREMISES LICENCE
12020008	REGISTRATION OF MOTOR VEHICLE LICENCE
12020009	RENEWAL OF MOTOR VEHICLE LICENCE
12020010	PRODUCE BUYERS LICENCE
12020011	TRADE CATTLE LICENCE
12020012	WAY LEAVE BUYERS LICENCE
12020013	Licences (N.E.C)
12020014	MARRIAGE CERTIFICATE LICENCE
12020015	BEAST OF BURDEN LICENCE
12020016	MOVEMENT AND LOADING LICENCE
12020017	REGISTRATION OF NURSERY AND DAY CARE CENTRES
12020018	RENEWAL OF NURSERY AND DAY CARE CENRES
12020019	REGISTRATION OF YOUTHS SOCIAL CLUBS
12020020	RENEWAL OF YOUTHS SOCIAL CLUBS
12020021	REGISTRATION OF TRICYCLE LICENCE
12020022	RENEWAL OF TRICYCLE LICENCE

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PROPOSED REVENUE ITEMS

12020023	REGISTRATION OF MOTORCYCLE LICENCE
12020024	RENEWAL OF MOTORCYCLE LICENCE
12020025	QUARRY CRUSHING PLANT LICENCE
12040000	FEES
12040001	ADMINISTRATION OF ESTATE FEES
12040002	MOTOR REGISTRATION AND WEIGHT FEE
12040003	POULTR VACCINATION FEES
12040004	EDUCATION LEVY
12040005	STUDENT'S REGISTRATION-Z.A.C.A.S
12040006	STUDENT'S REGISTRATION -ABDU GUSAU POLY
12040007	STUDENT'S REGISTRATION -SCHOOL OF NURSING
12040008	STUDENT'S REGISTRATION-C.A.A.S BAKURA
12040009	STUDENT'S REGISTRATION-C.O.E MARU
12040010	STUDENT'S REGISTRATION- STATE UNIVERSITY
12040011	STUDENT'S REGISTRATION- COLLEGE OF HEALTH SCIENCE
12040012	STUDENT'S HOSTEL- Z.A.CA.S
12040013	STUDENT'S HOSTEL-ABDU GUSAU
12040014	STUDENT'S HOSTEL-SCHOOL OF NURSING
12040015	STUDENT'S HOSTEL-C.O.E MARU
12040016	STUDENT'S HOSTEL-C.A.A.S BAKURA
12040017	STUDENT'S HOSTEL-STATE UNIVERSITY
12040018	STUDENT'S HOSTEL-COLLEGE OF HEALTH SCIENCE
12040019	AGENCY FEES
12040020	DOCUMENT REGISTRATION AND RESEARCH FEE
12040021	CERTIFICATE OF ROAD WORTHINESS
12040022	LABORATORY ANALYSIS FEES
12040023	CONSENT FEES (NON-REFUNDABLE)
12040024	COURT FEES - HIGH COURT
12040025	COURT FEES SHARI'A COURT

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PROPOSED REVENUE ITEMS

12040026	LAND DEVELOPMENT FEES
12040027	EXAMINATION FEES
12040028	MARKET FEES
12040029	HOTELS LEVY
12040030	INSPECTION AND GRADING FEES
12040031	IRRIGATION FEES
12040032	LAND APPLICATION FEES
12040033	APPEAL FEES SHARI'A COURT
12040034	APPEAL FEES HIGH COURT
12040035	MISC. TRAFFIC REGULATIONS
12040036	MECHANICAL CULTIVATION FEES
12040037	PLANNING FEES
12040038	INNOCULATION & VACCINATION FEES
12040039	PREPARATION OF CONTRACT AGREEMENTS
12040040	SEARCH FEES
12040041	STAMP DUTY
12040042	SURVEY FEES
12040043	TRADE CATTLE FEES
12040044	TRADE TEST FEES-WORKS SCHOOL
12040045	USE OF GOVT PREMISES FEES
12040046	MARRIAGE CERTIFICATE
12040047	ROAD CUTTING FEES
12040048	TUITION/SCHOOL FEES
12040049	ACCOMMODATION FEES
12040050	ADVERT FEES
12040051	CERTIFICATE OF DIVORCE FEES
12040052	AFFIDAVIT AND DECLARATION OF AGE
12040053	HACKNEY CARRIAGE CERTIFICATE
12040054	CONTRACT PROCESSING FEES
12040055	PROBATE FEES

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PROPOSED REVENUE ITEMS

12040056	CONTRACT REGISTRATION/RENEWAL FEES
12040057	REGISTRATION BOOKLET
12040058	LAND CHARGES
12040059	WORKS SCHOOL TRAINING FEES
12040060	BUSINESS PREMISES REGISTRATION/RENEWAL
12040061	PRIVATE CLINICS REGISTRATION/RENEWAL
12040062	POSTERS PASTING FEES
12040063	AMUSEMENT PARK FEES
12040064	ELECTRICITY CONSUMPTION FEES
12040065	BOARD OF DIRECTORS FEES
12040066	CONFERENCE HALL FEES
12040067	GATE FEES
12040068	PENALTY FEES
12040069	ZAMFARA TRANSPORT AUTHORITY
12040070	FEES(ETC)
12050000	SALES
12050001	SALES OF PHOTOGRAPH,CALENDER AND DIARY
12050002	SALES OF FRUITS AND VEGITABLES
12050003	RAISES OF COAL
12050004	LAND CLEARANCE OPERATION
12050005	SALES OF COTTON MARKET MATERIALS
12050006	SALES OF DAIRY PRODUCTS
12050007	SALES OF DIRECTORT OF COMMERCIAL AND INDUSTRIAL PROMOTIONS
12050008	SALES OF COMMERCIAL POSTERS
12050009	SALES OF TELEPHONE DIRECTORIES
12050010	SALES OF FARM PRODUCE
12050011	SALES OF FERTILIZER
12050012	SALES OF FISH
12050013	DEVELOPMENT CHARGES APPROVED BUILDING PLAN

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PROPOSED REVENUE ITEMS

12050014	SALES OF FISHING EQUIPMENT
12050015	SALES OF GOVT. QUARTERS
12050016	SALES OF GRAPHIC ARTS DESIGN
12050016	SALES OF LIVESTOCK FROM RANCHERS
12050017	SALES OF FORMS NAT. DRIV. LICENCE
12050018	SALES OF MATERIALS
12050019	SALES OF POULTRY FEEDS
12050020	SALES OF POULTRY PRODUCT
12050021	SALES OF RURAL DAIRY MILKING COWS
12050022	SALES OF SEED FROM NURSERIES
12050023	SALES OF STRATEGIC GRAINS
12050024	SALES OF TOURISM GUIDE
12050025	SALES OF TRADE FAIR MATERIALS
12050026	SALES OF VEHICLES NEW PLATE NUMBER
12050027	SALES OF WEIGH AND MEASURES
12050028	SALES OF CARDS (YELLOW CARDS)
12050029	SEEDS MULTIPLICATION SALES
12050030	SALES OF CRAFT SURVEY SHOPS
12050031	SOIL TEST
12050032	UNALLOCATED STORES SALES
12050033	WORKSHOP ACCOUNTING COST PAYMENT
12050034	SALES OF FORM- HEALTH INSTITUTION
12050035	SALES OF CONTRACT AGREEMENT FORM
12050036	SALES OF FORM OTHER INSTITUTION
12050037	SALES OF FORMS - JSC
12050038	SALES OF APPLICATION FORMS CSC
12050039	SALES OF APPLICATION FORMS - LGSC
12050040	SALES OF DRUGS
12050041	SALES OF BUDGET BOOKS
12050042	SALES OF TRACTORS TO INDIVIDUAL

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PROPOSED REVENUE ITEMS

12050043	SALES OF BOAT
12050044	AUCTION SALES GENERAL
12050045	SALES OF ARTICLES REHABILITATION CENTRES
12050046	SALES OF BROADCASTING AIRTIME
12050047	SALES OF NEWSPAPER
12060000	EARNINGS
12060001	ASPHALT BARCH. PLANT
12060002	HIRE OF GOVT. VEHICLES, PLANTS, & EQUIPMENT
12060003	QUARRY CRUSHING PLANT
12060004	Earnings from Parastatals
12070000	RENT ON GOVT. PROPERTIES
12070001	RENT ON GOVT. QUARTERS OUTSIDE THE STATE
12070002	RENT ON GOVT. QUARTERS (SENIOR)
12070003	RENT ON GOVT. QUARTERS (JUNIOR)
12070004	RENT ON GOVT. QUARTERS BY OTHER GOVTS.
12070005	RENT ON PRODUCE STORES
12070006	RIGHT OF OCCUPANCY-COMPENSATION RECOVERED
12080000	RENT ON GOVT. LAND
12080001	GROUND RENT
12080002	Rent on Govt.land (N.E.C)
12090000	Repayment
12090001	REPAYMENT OF MOTOR VEHICLES LOANS
12090002	REPAYMENT OFMOTORCYCLES LOANS
12090003	REPAYMENT OF CASH LOAN
12090004	REPAYMENT OF HOUSING LOAN
12090005	REFUNDS OF OVER PAYMENT

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PROPOSED REVENUE ITEMS

12090006	REPAYMENT OF FURNITURE LOANS
12090007	REPAYMENT OF ADVANCES BY PARASTATALS
12090008	REPAYMENT OF SHARE LOAN
12100000	INVESTMENT INCOME
12100001	INVESTMENT DIVIDENDS
12110000	INTEREST EARNED
12110001	INTEREST ON BANK LOAN
12110002	INTEREST ON LOAN TO LGAS
12110003	INTEREST ON TREASURY BILLS
12110004	Interest on Dividends (N.E.C)
12120000	RE-IMBURSEMENT
12120001	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET
12120002	RE-IMBURSEMENT BY FEDERAL GOVERNMENT
12120003	REFUND OF COMPENSATION
12120004	LOCUST CONTROL BY FGN
12120005	COTTON SEEDS DISTRIBUTION
12120006	PEST CONTROL RE-IMBURSEMENT
12120007	RE-IMBURSEMENT FROM FGN FOR PENSION
12120008	RE-IMBURSEMENT FROM ZASCO
##	RE-IMBURSEMENT IN RESPECT OF COOK/STOVES SALES
12120010	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS
12120011	CASH DONATIONS GENERAL
12130000	MISCELLANEOUSE
12130001	RECOVERY OF PUBLIC FUNDS
12130002	CONTRIBUTION IN RESPECT SECONDED OFFICERS RETIREMENT
12130003	BENEFITS

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PROPOSED REVENUE ITEMS

12130004	DEPOSIT LAPS
12130005	RECOVERY OF OVERPAYMENT
12140000	Transfer From CRF to CDF
12140001	Transfer From CRF to CDF
12150000	INTERNAL LOANS
12150001	First Bank Plc
12160000	EXTERNAL LOANS
12160001	Agriculture
12160002	Health
12170000	Grants & Contributions Received(Local)
12170001	LOCAL GOVT.
12170002	FEDERAL GOVT.
12170003	MDG
12170004	UBE
12170005	ECOLOGICAL
12170006	SURE - P
12170007	NAPEP
12180000	Grants and contributions
12190000	Grants & contributions Received (Foreign)