

# **YOBE STATE OF NIGERIA**

**A LAW TO PROVIDE FOR THE CODIFICATION OF ALL YOBE  
STATE REVENUE LAWS, TO RESTRUCTURE THE INTERNAL  
REVENUE SERVICE, ESTABLISH REVENUE SINGLE  
ACCOUNT FOR EFFECTIVE REVENUE GENERATION AND  
RELATED MATTERS**

**REVIEWED 2024**

## **Yobe State Revenue (Codification)2021**

Sections: **ARRANGEMENT OF SECTIONS**

### **PART - I**

#### **PART 1 – CITATION AND COMMENCEMENT**

1. Citation and Commencement
2. Interpretation

### **PART - II**

#### **ESTABLISHMENT OF THE YOBE STATE OF INTERNAL REVENUE SERVICE**

3. Establishment of the Service.
4. Objective of the Service
5. Establishment and composition of the Governing Board.
6. Tenure of Office.
7. Cessation of membership of the Board.
8. Emoluments of members.

### **PART - III**

#### **POWERS AND FUNCTIONS OF THE SERVICE**

9. Powers of the Service.
10. Functions of the Service.

### **PART - IV**

#### **MANAGEMENT AND STAFF OF THE SERVICE**

11. Establishment of the Executive Management Committee.
12. Appointment of the Executive Chairman and his Functions.
13. Appointment and Functions of the Secretary and Legal Adviser of the Service.
14. Employment
15. Pension.
16. Staff Regulation.
17. Funds of the Service

### **PART V**

#### **FUNDS OF THE SERVICE**

18. Expenditure of the Service
19. Estimates.
20. Accounts and Audit.
21. Annual Report etc.

- 22. Power to accept gift.
- 23. Power to borrow.
- 24. Investment
- 25. Accountability.
- 26. Refund to taxpayers.
- 27. Power of Accountant General to deduct at source.

**PART - VI**  
**ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF**  
**TECHNICAL COMMITTEE**

- 28. Establishment of Technical Committee.
- 29. Functions of the Technical Committee.
- 30. Establishment of Local Government Revenue Committee.
- 31. Functions of the Local Government Revenue Committee.
- 32. Establishment and Composition of Joint State Revenue Committee.
- 33. Functions of the Joint State Revenue Committee.
- 34. Funds of the Joint State Revenue Committee.
- 35. Personnel of the Joint State Revenue Committee.

**PART - VII**  
**TAX ADMINISTRATION AND ENFORCEMENT**

- 36. Administration of Tax Laws.
- 37. Person Chargeable to Tax
- 38. Statement and Returns of Taxable Persons.
- 39. Notice to Taxable Person
- 40. Assessment of Income of Taxable Person
- 41. List of Person Assessed
- 42. Records of Tax under PAYE etc.
- 43. Service of Notice of Assessment
- 44. Tax Clearance Certificate
- 45. Recovery of Outstanding Debt
- 46. Calls for returned books, documents, and information.
- 47. Calls for further return and payment of Tax due.
- 48. Information to be delivered to Bankers.
- 49. Power to access lands, Buildings, books and documents.
- 50. Power to remove books and documents.
- 51. Power of substitutions.
- 52. Addition for non-payment of Tax and enforcement of payment.
- 53. Power to distrain.
- 54. Power of Tax.
- 55. Tax investigation.

- 56. Co-option of the Law Enforcement officers.
- 57. Power to pay reward.
- 58. Immunity from action etc.
- 59. Information and document to be confidential.

## **PART VIII**

### **PRESUMPTIVE TURNOVER TAX**

- 60. Persons under the Presumptive Turnover Tax Regime
- 61. Presumptive Turnover Tax Registration
- 62. Presumptive Turnover Tax Returns
- 63. Tax Payment
- 64. Administration of Presumptive Turnover Tax
- 65. Administrative Settlement
- 66. Appeal to Tax Appeal Committee
- 67. Rebate for Prompt Filing
- 68. Exit Rules
- 69. Sanctions and Penalties

## **PART IX**

### **PROMOTIONAL LOTTERY, GAMING, CASINO, SPORT BETTING AND TOMBOLA TAX**

- 70. Application for License to operate Promotional Lottery
- 71. Conditions to be satisfied before Issuance of License
- 72. Issuance of License by the Service
- 73. Payment of License Fee
- 74. Annual Renewal of License
- 75. Monthly Remittance by Licensee
- 76. Review of Tax by the Service
- 77. Licensee to keep books of account
- 78. Monthly Returns of all transactions and dealings
- 79. Failure to obtain a License
- 80. Failure to deduct or remit tax
- 81. Failure to make monthly returns as required by law

## **PART X**

### **LAND USE CHARGE**

- 82. Land Use Charge
- 83. Property Liable to Charge
- 84. Property Assessment
- 85. Persons Liable to Pay Charge

- 86. Value for Annual Charge Rate
- 87. Exemption from Land Use Charge
- 88. Loss of Exemption
- 89. Land Use Charge Demand Notice
- 90. Appeals to Tax Appeal Committee and conditions
- 91. Land Use Charge Collection Account
- 92. Regulations prescribing procedure.

## **PART XI**

### **EDUCATION, HOTEL, RESTAURANT AND ENTERTAINMENT TAX**

- 93. Imposition of Tax
- 94. Rates of Tax
- 95. Collection Agents
- 96. Registration of Hotels etc.
- 97. Report and Remittance
- 98. Access to Reports and Books.
- 99. Payment of Estimated Amount
- 100. Regulations
- 101. Interest on remittance
- 102. Penalties
- 103. Tax Collection on determination or transfer of Business

## **PART – XII**

### **CONSOLIDATION OF REVENUE COLLECTABLE BY LEGISLATURE, JUDICIARY, MINISTRIES, DEPARTMENTS, AGENCIES, INSTITUTIONS AND EXTRA MINISTERIAL DEPARTMENTS**

- 104. Revenue Payable
- 105. Utilization of Revenue.
- 106. Collections of Revenue and Establishment of Revenue Unit.
- 107. Monthly Report
- 108. Consolidated Demand Notice.
- 109. Assessment Objection.
- 110. Respond to Objection by legislature, Judiciary or MDAs.
- 111. Resolution to Objection.
- 112. Recovery Court
- 113. Offences.
- 114. Abetment

**PART XIII**  
**RADIO AND TELEVISION TAX**

- 115. Imposition of Radio and Television Tax
- 116. Service or equipment capable of receiving broadcast
- 117. Review of Rate of Tax
- 118. Deduction and Remittance of Tax to the Service

**PART XIV**  
**OFFENCES AND PENALTIES**

- 119. Failure to remit or deduct tax.
- 120. Obstruction etc.
- 121. False declaration.
- 122. Counterfeiting of documents.
- 123. Penalty for offences by authorized and unauthorized persons.
- 124. Penalty where offenders are armed.
- 125. Unlawful assumption of character of an authorized officer.
- 126. Prosecution.
- 127. Power to compound offences.
- 128. General penalty.

**PART XV**  
**GENERAL PROVISIONS**

- 129. Establishment of Tax Appeal Committee
- 130. Official; secrecy and confidentiality.
- 131. Service to be subject general direction of the Governor.
- 132. Delegation of powers of the Service.
- 133. Signification.
- 134. Imposing of surcharge.
- 135. Limitation of suits against the Service.
- 136. Service of documents.
- 137. Restriction on execution against property to the Service.
- 138. Indemnity

**PART XVI**  
**MISCELLANEOUS PROVISIONS**

- 139. Review of Rate Fees and Charges
- 140. Incentives to legislature Judiciary or MDA's.
- 141. Exemption of Application of this Law.
- 142. Power to make Rules and Regulations
- 143. Repeal of Internal Revenue Board law
- 144. Savings and Transitional Provision Relating to Staff or Employee.
- 145. Other Savings and Transitional Provision.
- 146. Continuation of Service Chairman.
- 147. Continuation and Completion of Disciplinary Proceedings.
- 148. Rights and Obligations.
- 149. Relevance of other Laws.
- 150. Supremacy.

**PART XVII**  
**SCHEDULES**

- 151. First Schedule Legislation administered by the Service
- 152. Second Schedule Supplementary Provisions Relating to the Board.
- 153. Third Schedule Form of authorization to access Lands, Building, Books and Documents.
- 154. Fourth Schedule Form of Warrant of distraint.
- 155. Fifth Schedule Establishment, Jurisdiction, Authority and Procedure of the Tax Appeal Committee.
- 156. Sixth Schedule Presumptive Turnover Tax Registration
- 157. Seventh Schedule Presumptive Turnover Tax Returns
- 158. Eight Schedule State Taxes, Fines, Fees and Levies.
- 159. Nine Schedule Local Government Councils Taxes, Fines, Fees and Levies

I ASSENT THIS.....<sup>23<sup>rd</sup></sup>.....DAY OF.....<sup>Dec</sup>.....2021

  
HON. MAI MALA BUNI  
EXECUTIVE GOVERNOR  
YOBE STATE

**A BILL FOR**

**A LAW TO PROVIDE FOR THE CODIFICATION OF ALL YOBE STATE REVENUE LAWS, TO RESTRUCTURE THE INTERNAL REVENUE SERVICE, AND ESTABLISH REVENUE SINGLE ACCOUNT FOR EFFECTIVE REVENUE GENERATION AND RELATED MATTERS**

Enacted by the Yobe State House of Assembly as follows:

| <b>PART 1<br/>PRELIMINARIES</b> |   |
|---------------------------------|---|
| Citation and Commencement       | 1. This Law may be cited as the Yobe State Revenue (Codification) Law 2021 and shall come into force on the <sup>23<sup>rd</sup></sup> .....day of <sup>Dec</sup> .....2021.  |
| Interpretation                  | 2. In this law unless the context otherwise requires:<br><br>“Accountant General” means the Accountant General of the State.<br><br>“Accessible income” means chargeable income on which tax is computed.<br><br>“Assess” means to determine the amount of Tax payable on income, value, revenue proceed of trade, real property or any other asset or transaction.<br><br>“Authorized Officer” means any person employed in the Service or for the time being, performing duties in relations to tax who has been specifically authorized by the Service or the Executive Chairman to perform or carry out specific functions under this law.<br><br>“Appraise” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier.<br><br>“Board” means the Governing Board of the Service established |



|   |   |
|---|---|
| <p>Amended by Yobe<br/>State Revenue<br/>(Codification ) Law<br/>2024</p> | <p>under section 5 of this law.</p> <p><b>“Book”</b> includes any register, document or other records of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise.</p> <p><b>“Board Chairman”</b> means the Chairman of the Board appointed under section 5 (2) (a) of this law.</p> <p><b>“Commission”</b> means Civil Service Commission of the State or Local Government.</p> <p><b>“Commissioner”</b> means the Commissioner charged with the responsibility for matters relating to Finance and “Ministry” shall be construed accordingly.</p> <p><b>Consolidated Demand Notice” means</b> Assessment of Taxpayers with the use of harmonized demand notice for all Ministries Departments and Agencies for any Tax collectable by the State Internal Revenue Service and any local government council revenues delegated to the service.</p> <p><b>“Consultant”</b> includes accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria.</p> <p><b>“Demand notice”</b> means Tax demand notice for any Tax collectable by the State Internal Revenue Service.</p> <p><b>“Documents”</b> includes any records of information supporting account and accounting records, including reports or correspondences or memoranda, or minutes of meeting, however compiled , recorded or stored, whether in written or printed form, or micro-film, digital, magnetic, electronic, or optical form or otherwise and all types of information stored in computer and other similar equipment.</p> <p><b>“Executive Council”</b> means the Executive Council of the State. <b>Chairman”</b> means the Chairman of the Governing Board.</p> <p><b>“Executive Chairman”</b> means the Executive Chairman of the Service</p> <p><b>“Excess Revenue”</b> means total revenue collected above the</p> |
|---|---|

|  |  |
|--|--|
|  | <p>approved estimated Revenue in a fiscal year.</p> <p>“Functions” includes powers and duties.</p> <p>“Governor; means the Executive Governor of State.</p> <p>“Governing Board” means the Board established under section 5 of this law.</p> <p>“Gross Misconduct” referred to in section 7 (g) has the meaning ascribed to it by in the State Public Service Rule.</p> <p>“House” means Yobe State House of Assembly.</p> <p>“Lead Bank” means the Bank appointed by the State as the main Bank collecting revenues on behalf of the State”.</p> <p>“Member” means a member of the Board appointed under section 5 of this law and includes the Chairman.</p> <p>“MDAs” means Ministries, Department, Agencies, Institutions, extra Ministerial Department and includes legislature and Judiciary.</p> <p>“Officer” means any person employed in the Service.</p> <p><b>“Personal Income Tax”</b> means the Personal Income Tax Law of the state and includes amendments or legislation which may thereafter amend or replace the same.</p> <p><b>“Person”</b> includes a Company or body corporate and any unincorporated body of persons.</p> <p><b>“Private dwelling”</b> means any building or part of a building occupied by residential accommodation (including any garage, shed or other building used in connection therewith).</p> <p><b>“Relevant authority”</b> means the Internal Revenue Service of the State.</p> <p><b>“Revenue”</b> means any form of revenue payable to the State through Legislature, Judiciary, and any of the MDAs which includes Taxes, fines, fees, levies, charges, rates receipt, dividends, penalties and interest of penalties and any other revenue by whatsoever name called.</p> <p><b>“Service”</b> means the State Internal Revenue Service established under section 3 (1) of this Law.</p> |
|--|--|

|                               |  |
|-------------------------------|--|
|                               | <p><b>“Social Sector”</b> means Health and Educational sector.</p> <p><b>“Special Purpose Tax Officer”</b> for this purpose specifically refers to specially designated Tax Officer for the purpose of tax investigation and tax enforcement who shall be appointed from time to time.</p> <p><b>“State”</b> means Yobe state government of Nigeria.</p> <p><b>“Tax”</b> includes any duty, levy or revenue accruable to the government in full or part under this Law, the Laws listed in the in the first schedule to this Law or any other Laws.</p> <p><b>“Taxable Person”</b> includes an individual or body of individuals, family, corporations sole, trustee or executor or person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income by way of trade or business or person or agency of government acting in that capacity.</p> |
| Establishment of the Service. | <p style="text-align: center;"><b>PART II</b></p> <p style="text-align: center;"><b>ESTABLISHMENT OF THE YOBE STATE INTERNAL REVENUE SERVICE</b></p> <p>1. (1) There is hereby established for the State an Internal Revenue Service” referred to in this Law as the “Service”.</p> <p>(2) The Service:</p> <p>(a) Shall be a body Corporate with perpetual succession and a common seal.</p> <p>(b) May sue and be sued in its corporate name; and</p> <p>(c) May acquire, hold or dispose of property moveable or immoveable, for the purpose of carrying out any of its function under this Law.</p> <p>(3) The Service shall have such powers and duties as are conferred on it by this law or by any other enactment.</p>   |
| Objective of the Service      | <p>2. The object of the Service shall be to control and administer the different revenues, taxes and laws specified in the First Schedule or other laws made or to be made, from time to time, by the National Assembly, the House or other regulation made there under by the State Government and to account for all taxes collected.</p>  |
| Establishment, composition of | <p>3. (1) There is established for the Service a Governing Board to be known as the State Internal Revenue Service Governing Board</p>   |

|                          |   |
|--------------------------|---|
| the Governing Board.     | <p>which shall exercise overall supervision of the Service as specified in this law.</p> <p>(2) The Board shall consist of:</p> <p>(a) The Executive Chairman of the Service as the Chairman of the Governing Board</p> <p>(b) The Secretary and Legal Adviser of the Service.</p> <p>(c) Directors or Heads of Department of the Service.</p> <p>(d) One representative each from the following organisations to serve as ex-officio.</p> <p>i. Finance.</p> <p>ii Budget and Economic Planning.</p> <p>iii Commerce and Industry.</p> <p>iv Yobe Geographic Information Service</p> <p>v. Chairman House Committee on Finance and Appropriation</p> <p>(e) Three other members with relevant qualifications and expertise in revenue administration, to represent each of the three Senatorial Zone of the State to be nominated by the Governor one of whom shall be a woman.</p> <p>(f) One person to represent private sector interest to be appointed by the Governor.</p> <p>(3) The members of the Board other than ex-officio shall be part time members.</p> <p>(5) The supplementary provisions set out in the second schedule to this law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.</p> |
| Tenure of Office.        | <p>4. The Chairman and other members of the Board, other than ex-officio members shall hold office for a term of four years and may be appointed for a further term of four years only on such terms and conditions as may be specified in the letter of appointment.</p>   |
| Cessation of membership. | <p>5. (1) Notwithstanding the provisions of section 6 of this law the chairman and a member of the Board shall cease to hold office if:</p> <p>(a) he resigns his appointment as a member of the Board by notice under his hand, addressed to Governor.</p> <p>(b) he becomes of unsound mind.</p> <p>(c) he becomes bankrupt or make a compromise with his creditors.</p> <p>(d) he is convicted of a felony or of any offence involving dishonesty or corruption.</p> <p>(e) he becomes incapable of carrying on the functions of his office either arising from infirmity of mind or body.</p> <p>(f) the Governor is satisfied that it is not in the interest of the</p>  |

|                                  |  |
|----------------------------------|--|
| <p>Emolument etc of members.</p> | <p>Board or in the interest of the public for the person to continue in office and the Governor removes him from office.</p> <p>(g) he has been found guilty in contravening the Code of Conduct Bureau and Tribunal Act, or gross misconduct in relations to his duties.</p> <p>(h) in the case of a person possessing a professional qualification, he is disqualified by a competent authority; or</p> <p>(i) in the case of a person who becomes a member by virtue of the office he occupies, cease to hold such office.</p> <p>(2) where any member of the Board ceased to hold office under this law before the expiration of his tenure another person shall be appointed in place of such person and the new member shall thereupon complete the remaining term in accordance with section 6 of this law.</p> <p>6. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor subject to the confirmation of the House.</p>   |
| <p>Powers of the Board.</p>      | <p style="text-align: center;"><b>PART III</b></p> <p style="text-align: center;"><b>POWERS AND FUNCTIONS OF THE BOARD AND THE SERVICE</b></p> <p>7. (1) The Board shall:</p> <p>(a) Provide the general policy guidelines relating to the functions of the Service.</p> <p>(b) Manage and superintend the policies of the Service on matters relating to the Administration of the Revenue assessment, collection and accounting system under this law or any enactment or law.</p> <p>(c) Review and approve strategic plans of the Service.</p> <p>(d) ensure the effective and optimum collection of all revenues, taxes, levies and penalties due to the government under this law and or any other relevant law.</p> <p>(e) Employ and determine the terms and conditions of service including disciplinary measures of the employee of the Service in consultation with the office of the Head of Civil Service.</p> <p>(f) Making recommendations to the Government regarding the terms and conditions of employment and remuneration of staff of Internal Revenue Service.</p> <p>(g) Making recommendations where appropriate to the Joint Tax Board on Tax Policy; Reform, Legislation, Treaties and Exemptions as may be required from time to time.</p> |

|                          |   |
|--------------------------|---|
| Function of the Service. | <p>(h) Do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Board and the Service under this law.</p> <p>(2) The Board may by notice in writing, authorize any person to exercise or advice in the exercise or performance of any function conferred or imposed upon the Services by or under this law.</p> <p>(3) The Board may, from time to time specify the forms of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this law.</p> <p>8. (1) The Service shall:</p> <p>(a) Subject to such condition as may be approve by the Board to appoint and employ a practicing tax practitioners or chartered accountant as well as professional firms on such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this law except for the assessment and collection of any taxes or revenue of the State.</p> <p>(b) assess person chargeable with paying tax in the State.</p> <p>(c) asses, collect, account and enforce payment of taxes as may be due to the State.</p> <p>(d) be the sole body to collect, recover and pay to the designated account, any tax under any provisions of this law or any other enactment or law.</p> <p>(e) in collaboration with relevant Ministries, Agencies, the Legislature and Judiciary review the tax regimes and promote the application of tax revenue to stimulate economic activities and development.</p> <p>(f) in collaboration with the relevant law enforcement Agencies, carry out the examination and investigation with a view to enforcing compliance with provisions of this law.</p> <p>(g) adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion.</p> <p>(h) adopt measures which includes compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance.</p> <p>(i) collaborate and facilitate rapid exchange of information with relevant National Agencies or bodies on tax.</p> <p>(j) undertake exchange of personnel or other experts with complementary Agencies for the purpose of comparative experience and capacity building.</p> <p>(k) establish and maintain a system for monitoring state dynamics of taxation to identify suspicious transactions and the perpetrators and other persons involved.</p> <p>(l) provide and maintain access to up-to-date data and information on all taxable persons, individuals, corporate bodies or all</p> |
|--------------------------|---|

|  |  |
|--|--|
|  | <p>agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud.</p> <p>(m) maintain data base, statistic records and report on persons, organization, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion.</p> <p>(n) undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude effects of tax fraud, evasion and other matters that affects the effective tax administration and make recommendations to the government for appropriate intervention and preventive measures.</p> <p>(o) collate and continually review all policies of the state government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies.</p> <p>(p) liaise with the office of the Attorney General of the state, all government security and law enforcement Agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences.</p> <p>(q) issue taxpayer identification number to every taxable person in the state in collaboration with local government councils.</p> <p>(r) carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within the state.</p> <p>(s) carry out oversight functions over all taxes and levies accruable to the state and as may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection and accounting for revenue accruable to the State; and</p> <p>(t) carry out such activities as are necessary or expedient for the full discharge of all or any of the functions under this law.</p> <p>(2) The Service shall on quarterly basis send reports to the State House Committee on Finance.</p> <p>(3) The Service shall be the sole body responsible for control and supervision of all collections of the state revenue from Legislature, Judiciary and including Ministries, Departments and Agencies.</p> <p>(4) The Service shall be the sole body responsible for production of any type of forms issued by any revenue generating agency in the state, whether hard, electronic or otherwise.</p> |
|--|--|

|  |  |
|--|--|
| <p>Establishment of Executive Management Committee and its functions.</p> <p>Appointment of the Executive Chairman and his functions Amended by Yobe State Revenue (codification) amendment Law 2024</p> <p>Appointment and functions of the Secretary and Legal Adviser of the Service.</p> | <p style="text-align: center;"><b>PART IV</b><br/><b>MANAGEMENT AND STAFF OF THE SERVICE</b></p> <p>9. (1) There shall be Executive Management Committee of the Service (in this law referred to as EMC) which shall comprised:</p> <ul style="list-style-type: none"> <li>a. The Executive Chairman of the Service as Chairman.</li> <li>b. The Secretary and Legal Adviser.</li> <li>c. The Directors of the Service</li> </ul> <p>(2) the Executive Management Committee shall:</p> <ul style="list-style-type: none"> <li>a. Be the top-level management committee of the Service.</li> <li>b. Consider all tax or revenue matters that requires professional and technical expertise and make recommendation there on to the Service.</li> <li>c. Advice the Service on any aspect of the functions and powers of the service under this law; and</li> <li>d. Attend to such other matters as may from time to time referred to it by the Service.</li> </ul> <p>10. (1)The Executive Chairman shall:</p> <ul style="list-style-type: none"> <li>(a) be appointed by the Governor subject to the confirmation by the State House of Assembly.</li> <li>(b) be the Chief Executive and the Accounting Officer of the Service.</li> <li>(c) be responsible for the execution of the policies and the day-to-day administration of the affairs of the Internal Revenue Service; and</li> <li>(d) be an administrator, professional in accounting or taxation with adequate experience in taxation.</li> </ul> <p>(2) the Executive Chairman shall hold office for a term of four years and may be reappointed for further term of four years only.</p> <p>11. (1) There shall be a Secretary and Legal Adviser to the Service who shall not be less than ten (10) years post call to be posted by the Head of Service on the recommendation of Attorney General of the state.</p> <p>(2) The Secretary and Legal Adviser shall perform the following functions:</p> <ul style="list-style-type: none"> <li>(a) issue notice of meetings of the Service.</li> <li>(b) carry out all secretariat duties during Service meetings.</li> <li>(c) keep records of proceedings of the Service.</li> <li>(d) advice the Service on all Legal Matters.</li> </ul> |
|--|--|





|                             |   |
|-----------------------------|---|
|                             | <p style="text-align: center;"><b>PART V</b><br/><b>FINANCIAL PROVISIONS</b></p>  |
| Funds of the Service.       | <p>15. The Service shall establish and maintain funds from which all its expenses will be defrayed:</p> <ul style="list-style-type: none"> <li>(a) amount not more than 10% of all revenue collected by the Service in the preceding year as may be appropriated by the State House of Assembly as administrative charges or cost of collection.</li> <li>(b) such funds as may from time to time be contributed or granted by the State government.</li> <li>(c) any subvention or other budgetary allocation from the State.</li> <li>(d) donations or grants from any organization.</li> <li>(e) such monies as may from time to time accrue to the Service for such other services including the disposal, lease or hire of any other dealings with any property vested or acquired by the Service.</li> <li>(f) such monies as may from time to time be granted to the Service by the Federal, State or Local Government or other donor agencies provided that such grants are not intended for purposes contrary to the objectives of the Service.</li> </ul>   |
| Expenditure of the Service. | <p>16. The Service shall defray from the fund established pursuant to section 17 of this law all the amount payable under or in pursuance of this law being sums representing:</p> <ul style="list-style-type: none"> <li>(a) emoluments and amount payable to the Executive Chairman and other members of the Service including allowances.</li> <li>(b) reimbursements to the members of the Service or any committee set up by the Service for such expenses as may expressly be authorized by the Service.</li> <li>(c) remunerations and other cost of employment of the staff of the Internal Revenue Service.</li> <li>(d) amounts payable as pensions and other retirement benefits under or pursuant to this law or any other enactment.</li> <li>(e) costs of acquisition and upkeep of premises belonging to the Service and any other capital expenditure of the Internal Revenue Service.</li> <li>(f) investments, maintenance of utilities, staff promotions, training, research and similar activities.</li> <li>(g) costs necessary for the day-to-day operations of the Service; and</li> <li>(h) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other functions of the Service under or pursuant to this law.</li> </ul> |
| Estimates.                  | <p>17. The Service shall cause to be prepared, not later than 30th day of September in each year, an estimate of its income and</p>   |

|                       |  |
|-----------------------|--|
|                       | <p>expenditure for the succeeding year for the purpose of appropriation by the State House of Assembly.</p>  |
| Account and Audit.    | <p>18. The Service shall keep proper accounts records, and such account shall, not later than six months after the end of each year, be audited by Auditors appointed by the Service from the list and in accordance with the guidelines supplied by the State Auditor General.</p>  |
| Annual report.        | <p>19. (1) The Service shall not later than three months after the end of each financial year, submit to the Commissioner of Finance, a report of its activities during the immediately preceding year and shall include in such report the audited report of the Service,</p> <p>(2) The Commissioner shall within 30 days of receipt of the report:</p> <ul style="list-style-type: none"> <li>(a) present a copy of the report to the State Executive Council; and</li> <li>(b) present a copy of the report to the House.</li> </ul> |
| Power to accept gift. | <p>20. (1) The Service may accept gift of land, money or other property on such terms and conditions, if any, as may be specified by the person or Organization making the gift,</p> <p>(2) shall not accept gift if the conditions attached thereto are inconsistent with any law for the time being in force.</p>  |
| Power to Borrow.      | <p>21. The Internal Revenue Service may, with the approval of the Governor subject to resolution by the House, borrow by way of loan, overdraft or otherwise from any source such sums as may require for the performance of its functions and meeting of its obligation under this law.</p>   |
| Investment.           | <p>22. the Service may subject to the provision of this law and the condition of any trust created in respect of any property invest all or any of its funds in any security or any other fund as may from time to time approve by the Governor.</p>   |
| Accountability.       | <p>23. (1) The Executive Chairman of the Service shall :</p> <ul style="list-style-type: none"> <li>(a) keep proper accounting records, in a manner as may be determined, from time to time, by the Service in respect of: <ul style="list-style-type: none"> <li>(i) all revenues and expenditure of the Service.</li> <li>(ii) all its assets, liabilities and other financial transactions; and</li> <li>(iii) all other revenues collected by the Service,</li> </ul> </li> </ul>  |

|  |   |
|--|---|
| Refund to Taxpayer.                              | <p>including all incomes and investments.</p> <p>(b) prepare an annual report, including financial statement, in accordance with generally accepted accounting principles and practice; and</p> <p>(c) ensure that the available accounting resource of the Service are adequate and used economically in the most effective and efficient manner, and the accounting and other financial records are properly safeguarded.</p> <p>24. (1) There shall be refunded to taxpayers, after proper auditing by the Service, such overpayment of tax as is due.</p> <p>(2) the Service shall decide on who is eligible for the refund mentioned in subsection (1) of this section subject to such rules and conditions as may be approved by the Board.</p> <p>(3) any tax refund shall be made within 90 days of the decision of the Service made pursuant to subsection (2) of this section, with the option of setting off against further tax by the taxpayer</p> <p>(4) for the purpose of tax refund, the State Accountant General shall open a dedicated account into which shall be paid monies for settling such refunds.</p> <p>(5) the Service shall administer the dedicated account as created by virtue of sub section 4 of this section.</p> <p>(6) for the purpose of the dedicated account, the Service shall prepare an annual budgeted or tax refund to be funded by the State Government as may be approved by the State House of Assembly.</p> |
| Power of Accountant General to deduct at source. | <p>25. The State Accountant General shall have power to deduct at source, from the budgetary allocation, un-remitted taxes due from any Ministry or Government Agency and shall not later than 30 days thereafter transfer such deductions to the Service.</p> <p style="text-align: center;"><b>PART VI</b></p> <p style="text-align: center;"><b>ESTABLISHMENT, COMPOSITION AND FUNCTION OF TECHNICAL COMMITTEE, THE LOCAL GOVERNMENT REVENUE COMMITTEE AND THE JOINT STATE REVENUE COMMITTEE.</b></p>  |
| Establishment of Technical Committee.            | <p>26. (1) There shall be a Technical Committee of the Service in this Law referred to as “the Technical Committee” which shall consist of :</p> <p>(a) the Executive Chairman of the Service as Chairman.</p> <p>(b) all the Directors and the Heads of Departments of Internal</p>  |

|   |   |
|---|---|
| Functions of the Technical Committee.                           | <p>Revenue Service.</p> <p>(c) the Secretary/Legal Adviser of the Service.</p> <p>(2) The Technical Committee may co-opt additional staff from within and outside the Service provided that he has experience in revenue matters as it may deem necessary for the due discharge of its function under this law.</p>   |
| Establishment of Local Government Revenue Committee.            | <p>27. The Technical Committee shall :</p> <p>(a) consider all matters that require professional and technical expertise and make recommendations to the Service.</p> <p>(b) advise the Board on any aspect of the functions and powers of the Service under this law.</p> <p>(c) attend to such other matters as may from time to time be referred to it by the Board.</p> <p>28. There is hereby established for each Local Government Area of the State a Committee to be known as the Local Government Committee (referred to in this law as the “Revenue Committee”</p> <p>(2) The Revenue Committee shall comprise of:</p> <p>(a) supervisory councillor for Finance as Chairman.</p> <p>(b) three Local Government Councillors as members; and</p> <p>(c) two other persons with experience in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.</p> |
| Functions of the Local Government revenue Committee.            | <p>29. (1) The Local Government Revenue Committee shall be responsible for assessment and collection of taxes, fines, rates charges or other revenue under its jurisdiction and shall account for all the amount collected in a manner to be prescribed by the Chairman of the Local Government.</p> <p>(2) The Local Government Revenue Committee shall be autonomous of the Local Government Treasurer and shall be responsible for the day-to-day administration of the Local Government Revenue.</p>  |
| Establishment and composition of joint State Revenue Committee. | <p>30. There is hereby established for State a Joint Revenue Committee which shall comprise of :</p> <p>(a) the Chairman of the Service as Chairman.</p> <p>(b) the Chairman of each Local Government Revenue Committee in the State.</p> <p>(c) a representative of the Ministry of Local Government and Chieftaincy Affairs not below the rank of a Director.</p> <p>(d) a representative of a Revenue Mobilization Allocation and Fiscal Commission as an observer.</p> <p>(e) the State Sector Commander of the Federal Road Safety Commission as an observer.</p> <p>(f) the Secretary/Legal Adviser of the Service of the State; and</p> <p>(g) the Secretary of the Committee who shall be a staff of the</p>  |

|  |  |
|--|--|
|  | Service.   |
| Functions of the joint State Revenue Committee.  | <p>31. The function of the Joint State Revenue Committee shall be :</p> <ul style="list-style-type: none"> <li>(a) to implement decisions of the Joint Tax Board.</li> <li>(b) to advise the Joint Tax Board on the State and Local Government revenue matters.</li> <li>(c) to harmonize tax administration in the State.</li> <li>(d) to enlighten members of the public generally on State and local Government revenue matters; and</li> <li>(e) carry such other functions as may be assigned to it by the Joint Tax Board.</li> </ul>  |
| Funds of the Joint State Revenue Committee.  | <p>32. Each Local Government shall contribute annually the sum of N200, 000.00 while the Service shall complement with the half of the total contributions made by all LGAs for running of the Secretariat of the Committee. This however shall be subject to review by the Committee periodically.</p>  |
| Personnel of the Joint Revenue Committee.  | <p>33. The Secretariat of the Joint Revenue Committee shall be manned by such staff as may be deployed from the Civil Service of the State.</p>  |
|  | <p><b>PART VII</b><br/><b>TAX ADMINISTRATION AND ENFORCEMENT</b></p>   |
| Administration of Tax laws Amended by Yobe State Revenue (codification) amendment Law 2024 | <p>34. (1) The Service shall have the sole power to assess, collect, account for and enforce payment of the various taxes, non-taxes revenues and laws specified in the schedule to this law including those of Local Government Councils provided that such power is delegated to the service by Local Government under a written instrument.</p> <p>(2) The Service may, with the approval of the Commissioner of Finance by instrument published in the State Gazette, appoint any Government Agency to collect revenue pursuant to the powers of the Service under subsection (1) of this section.</p>   |
| Person chargeable to Tax   | <p>35. (1) Subject to the provision of this law, a taxable person shall be chargeable to Tax:</p> <ul style="list-style-type: none"> <li>(a) In his name or</li> <li>(b) In the name of any receiver, trustees, guardian, guarantor, or committee who has the control or management of any property or concern on his behalf.</li> </ul> <p>(2) any person who is chargeable to Tax shall be answerable to all matters within his competence which are required to be done by virtue of this law for the assessment of the income of such taxable person and payment of any charge thereon.</p> <p>(3) where two or more persons act in the capacity of trustees</p> |

|   |   |
|---|---|
| Statement and Returns of Taxable Person | <p>they may be charge jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.</p> <p>36. (1) A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:</p> <ul style="list-style-type: none"> <li>(a) the amount of his income for the year of assessment.</li> <li>(b) the source of such income.</li> <li>(c) allowance, reliefs and deduction; and</li> <li>(d) such other particulars as may be required by the Service.</li> </ul> <p>(2) the Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.</p> <p>(3) for the purpose of subsection (1) of this section, the Service shall, time to time by notice, prescribe the forms or formats in which the statement shall be submitted.</p> <p>(4) the form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirements of such notice, are true and complete.</p> <p>(5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether any tax is chargeable on him for that year.</p> |
| Notice to Taxable Person                | <p>37. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as the Service may require for the purpose of proper tax assessment, statement and returns of taxable person.</p> <p>(2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice and the person to whom such notice was issued shall keep such records, books or accounts.</p>  |

|  |   |
|--|---|
| Assessment of<br>Income of<br>Taxable Person | <p>38. (1) After the expiration of the time allowed to any person under Section 39 of this Law and the person has not submitted the statement or returns, the Service may assess such taxable person chargeable with income tax in such manner as the Service may determine.</p> <p>(2) where a taxable person has submitted a statement or a return, the Service:</p> <p>(a) shall accept the statement or return and make an assessment accordingly.</p> <p>(b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.</p> <p>(3) where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment: Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of the Law.</p> <p>(4) notwithstanding the provisions of subsection (1) of this section, no assessment to income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his emoluments or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.</p> |
| List of Persons<br>Assessed                  | <p>39. (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.</p> <p>(2) The list of taxable persons assessed prepared under subsection (1) of this section shall contain:</p> <p>(a) the name and address of the taxable persons assessed to income tax.</p> <p>(b) the name of the income assessed.</p> <p>(c) the amount of the assessable tax, total or chargeable on which the tax is computed.</p> <p>(d) the amount of the income tax charged; and</p> <p>(e) such other particulars as may be prescribed by the Service.</p> <p>(3) Where completed copies of all notices of assessment and notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary</p>   |



|                                 |  |
|---------------------------------|--|
|                                 | assessment list for the purpose of this Law.   |
| Records of Tax Under PAYE etc   | <p>40. In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:</p> <p>(a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service.</p> <p>(b) the form in which his employer shall maintain a record; and</p> <p>(c) the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.</p>  |
| Service of notice of assessment | <p>41. The Service may serve upon any taxable person or a person whose income may be charged a notice of stating the person's name his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.</p>   |
| Tax Clearance Certificate       | <p>42. (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:</p> <p>(a) The Service is of the opinion that:</p> <p>(i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,</p> <p>(ii) no such tax or levy is due on the person or on his income or property; or</p> <p>(iii) the person is not liable to tax for any of those three years:</p> <p>(c) the person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that Objection at or to Assessment Tax Clearance Certificate payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.</p> <p>(2) the tax clearance certificate may be issued in paper form, electronically or generated in electronic format on a machine-</p> |

|  |  |
|--|--|
|  | <p>readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.</p> <p>(3) where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.</p> <p>(4) the Service may decline to issue a tax clearance certificate, but it shall within two weeks of receipt of the application give reasons for the denial,</p> <p>(5) a department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a precondition to transacting any business, including but not limited to:</p> <ul style="list-style-type: none"> <li>(a) application for Governor’s consent to any real property transaction:</li> <li>(b) application for right of occupancy, certificate of occupancy, grant and re grant of titles to, and the regularization or recertification of titles to real property;</li> <li>(c) application for registration as a contractor.</li> <li>(d) application for award of contracts by government, its agencies, and registered companies:</li> <li>(e) application for approval of building plans.</li> <li>(f) application for any government license or permit:</li> <li>(g) any application relating to the establishment or conduct of business.</li> <li>(h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose:</li> <li>(i) registration of vehicles and change of ownership thereof.</li> <li>(j) registration for distributorship.</li> <li>(k) confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the government.</li> <li>(l) application for allocation of market stalls, shops and the like.</li> <li>(m) appointment or election into public office; and</li> <li>(n) any other application or process for which a tax clearance certificate is required under this Law, section 84 of the</li> </ul> |
|--|--|

|  |  |
|--|--|
|  | <p>Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly.</p> <p>(6) Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration.</p> <p>(7) The Service is empowered to prescribe, by notice in the State Gazette, other purposes for which a Tax Clearance Certificate may be required.</p> <p>(8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:</p> <ul style="list-style-type: none"> <li>(a) Chargeable income of holder.</li> <li>(b) tax payable.</li> <li>(c) tax paid.</li> <li>(d) tax outstanding, and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.</li> </ul> <p>(9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, provided that:</p> <ul style="list-style-type: none"> <li>(a) the information which the Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued.</li> <li>(b) the Service shall request from the taxable person all details that are necessary to keep the data accurate and up to date.</li> <li>(c) the Service may make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side.</li> <li>(d) the card may hold data in respect of a particular taxable person in a secure format that can be accessed for authentication.</li> <li>(e) the data may be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax.</li> <li>(f) the Service may provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person.</li> <li>(g) the Service may ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records.</li> <li>(h) every person having any official duty or being employed in</li> </ul> |
|--|--|



|  |   |
|--|---|
| <p>Calls for further returns and payment of Tax due.</p> | <p>of this section, the time specified by such notice shall not be less than 7 days from the date of the service of such notice except that an officer of the Service, not below the rank of Chief Inspector of taxes or its equivalent, may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1), without giving any of the required notices set out in this section.</p> <p>(3) A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent 100 percent of the amount of the tax liability.</p> <p>(4) Nothing in the foregoing provision of this section or in any other provisions of this law shall be construed as precluding the Service verifying by tax audit or investigation into any matter relating to any return or entry in any book, document, accounts, including those stored in a computer, in digital, magnetic optical or electric media as may, from time to time, be specified in any guideline by the Service.</p> <p>(5) A person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section and section 39 of this law, provided that the person:</p> <p>(a) make the application before the expiration of the time stipulated in this section for making the returns; and</p> <p>(b) show good cause for inability to comply with this provision.</p> <p>(6) If the Service is satisfied with the cause shown in the application under paragraph (b) of subsection (5), it may in writing grant the extension of the time as it may consider appropriate.</p> <p>45. (1) The Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice, fuller or further returns in respect of any matter relating to the functions of the Service under this law.</p> <p>(2) Where a tax is not paid, when it falls due under any law, by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default shall, in addition to the 100 percent of tax due and payable, also be liable to a penalty equal to the amount of tax</p> |
|--|---|

|  |   |
|--|---|
| <p>Information to be delivered by Bankers.</p>                 | <p>due.</p> <p>46. Without prejudice to section 20 of this law, every Bank shall prepare, upon demand by the Service, quarterly returns specifying:</p> <ul style="list-style-type: none"> <li>(a) in the case of individual, all transactions involving the sum of N1,000,000 :00 and above; or</li> <li>(b) in the case of a body corporate, all transactions involving the sum of N3,000,000:00.</li> <li>(c) the names and addresses of new customers of the Bank and shall not later than the seventh day of the succeeding month deliver the returns to the Service.</li> </ul> <p>(2) Subject to subsection (1) of this section, for the purpose of obtaining information relative to taxation, the Service may give notice to any person including a person engaged in banking business in the state to provide within the time stipulated in the notice, information including the names and address of any person specified in the notice.</p> <p>Provided that a person engaged in banking business in the state, shall not be required to disclose any additional information about his customer or his bank under this section unless such additional disclosure is required by a notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.</p> <p>(3) Any Bank that contravenes the provision of this section commits an offence and shall, be liable to a fine not exceeding N200, 000:00k on corporate customers and not exceeding N20, 000:00k in the case of individual customer.</p> |
| <p>Power to access lands, buildings, books, and documents.</p> | <p>47. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, buildings, places, books and documents, in the custody or under the control of a public officer, institution or any other person, for the purpose of inspecting the books or documents including those maintained in computers or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant law or for the purpose of carrying out any other function lawfully conferred on the Service or considered likely to provide any information required for the purpose of any of those functions and may without fee or reward, make extract from, or copies of such books or documents.</p> <p>(2) Where the hard copies of any of the books or documents</p>  |

|  |   |
|--|---|
|  | <p>mentioned in subsection (1) of this section are not immediately available because they are stored in a computer or on a digital, magnetic, optical or electronic media, the Service shall take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents in the media in order to prevent the accidental or intentional destruction, removal or alteration of records and documents, especially where such could be needed as potential evidence in the investigation of criminal proceedings.</p> <p>(3) Where the Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make extract duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such copy and use as digital evidence during the investigation or criminal proceedings.</p> <p>(4) The occupier of a land, building or place that is entered or proposed to be entered by an authorized officer, shall :</p> <p>(a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this section; and</p> <p>(b) answer question relating to the exercise of the powers under this section, orally or if required by the officer, in writing, or by statutory declaration.</p> <p>(5) Notwithstanding sub-section (1) of this section, the authorized officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under sub-section 7 of this section.</p> <p>(6) A judicial officer upon an application by an officer of the service may authorize the officer by warrant to enter any premises.</p> <p>(7) Every authorization issued under sub-section 8 of this section shall :</p> <p>(a) be in the form prescribed in the third schedule to this law.</p> <p>(b) be directed to a named officer of the Service.</p> <p>(c) be valid for a period of 3 months from the date of its issue or such lesser period as the judicial officer considers appropriate.</p> <p>(d) state its period of validity, or the date on which it expires; and</p> |
|--|---|

|   |   |
|---|---|
| <p>Power to remove books and documents.</p> | <p>(e) notwithstanding paragraph (c) of this sub-section, be renewable by the judicial officer on application.</p> <p>(8) An officer exercising the power of entry conferred by an authorization issued under subsection (7) of this section shall produce the written authorization and evidence of identity:</p> <p>(a) on first entering the private dwelling; and</p> <p>(b) whenever subsequently reasonably required to do so.</p> <p>48. (1) An officer of the Service authorized by the Executive Chairman, may remove, records, books or documents accessed under section 40 of this law to make copies.</p> <p>(2) after copies have been made, the books or documents so removed shall be returned as soon as practicable.</p> <p>(3) A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.</p> <p>(4) The owner of a book or document that is removed under this section is entitled to inspect and obtain a copy of the book or document, at the owner's expense, at the premises to which the book or document is moved to:</p> <p>(a) at the time the book or document is moved to the premises; and</p> <p>(b) at reasonable time subsequently.</p> |
| <p>Power of Substitutions</p>               | <p>49. (1) The Service may by notice in writing appoint any person to be the agent of a taxable person of the circumstances provided in subsection (2) of this section makes it expedient to do so.</p> <p>(2) The agent appointed under subsection (1) of this section may be required to pay any tax payable by the taxable person from any money which may be held by the agent of the taxable person.</p> <p>(3) Where the agent referred to in subsection (2) of this section defaults, the tax shall be recoverable from him.</p> <p>(4) For the purpose of this section, the Service may require any person to give information as to any money, fund or other assets which may be held by him for, or of any money due from him to any person.</p> <p>(5) The provisions of this law with respect to objections and appeals shall apply to any notice given under this section as if such notice were an assessment.</p>  |



|   |   |
|---|---|
| <p>Addition for non-payment of Tax and enforcement of payment<br/>Amended by Yobe State Revenue (codification) amendment Law 2024</p> | <p>50. (1) Subject to subsection (3) of this section, if any tax is not paid within the period prescribed:</p> <ul style="list-style-type: none"> <li>(a) a sum equal to 10 percent of the amount of the tax payable shall be added thereto, and the provisions of the law relating to the collection and recovery of tax shall apply to the collection and recovery of such sums.</li> <li>(b) in the case of Naira remittances, the tax due shall carry interest at the prevailing minimum rediscount rate of the Central Bank of Nigeria plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.</li> <li>(c) in the case of Foreign currency remittances, the tax due shall incur interest at the prevailing London Inter-Bank offered rate or the prevailing minimum rediscount rate of the Central Bank of Nigeria whichever is higher, plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.</li> <li>(d) Where practicable the Service shall serve a consolidated demand notice as contained in the schedule to this law upon any company or person in whose name a tax is chargeable and if payment is not made within 30 days from the date of the service of such consolidated demand notice, the Service may proceed to enforce payment under this law; and</li> <li>(e) an addition impose under this subsection shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this law.</li> </ul> <p>(2) Any person without lawful justification or excuse fail to pay a tax within the period of one month prescribed in subsection (1) (d) of this section commits an offence under this law.</p> <p>(3) The Service may, for any good cause shown, remit the whole or any part of the addition due under subsection (1) of this section.</p> |
| <p>Power to distrain</p>  | <p>51. (1) Without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of tax due from a company, where an assessment has become final and conclusive and a demand notice has, in accordance with the provisions of the relevant tax laws in the first schedule to this law, been served upon the taxable person or upon the person in whose name the taxable person is chargeable, then if</p>   |

|                 |   |
|-----------------|---|
| Recovery of Tax | <p>payment of the tax is not made within the time limited by the demand notice, the Service may in the prescribed form, for the purpose of enforcing payment of the tax due :</p> <p>(a) distrain the taxpayer by his goods or other chattels bonds or other securities.</p> <p>(b) distrain upon any land, premises or place in respect of which the taxpayer is the owner and, subject to the following provisions of this section, recover the amount of tax due by sale of anything so distrained.</p> <p>(2) The authority to distrain under this section shall be in the form contained in the fourth schedule to this law and such authority shall be sufficient warrant and authority to levy by distrain the amount of any tax due.</p> <p>(3) For the purpose of levying any distrain under this section, any officer dully authorized by the Service may execute any warrant of distrain and if necessary, break, open any building or place in the daytime for the purpose of levying such distrain, and he may call to his assistance any police officer and the police officer shall, when so required aid and assist in the execution of any warrant of distrain and in levying the distrain.</p> <p>(4) Things distrain under this section may, at the cost of the taxpayer, be kept for 14 days and at the end of the time if the amount due in respect of the tax, cost and charges of any incidental to the distrain are not paid, they may, subject to subsection (6) of this section, be sold at any time thereafter.</p> <p>(5) Out of the proceeds of that sale, there shall, in the first place, be paid the cost of charges in any incidental to the (sale and keeping of the) distrain, and disposal there under and in the next place the amount due in respect of the tax, and the balance (if any) shall be payable to the taxpayer upon demand being made by him or on his behalf within one year of the date of the sale.</p> <p>(6) Nothing in this section shall be construed to authorize the sale of any immoveable property without an order of the High Court, made on application in such form as may be prescribed by the rules of Court.</p> <p>(7) In exercise the powers of distrain conferred by this section, the person to whom the authority is granted under subsection (3) of this section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in the state.</p> <p>52. (1) Without prejudice to any other provisions of this law or any</p> |
|-----------------|---|

|   |  |
|---|--|
| Tax investigation.                        | <p>other law listed in the first schedule to this law, any amount due by way of tax shall constitute a debt due to the Service and may be recovered by a civil action brought by the Service.</p> <p>(2) Where any tax has been under assessed or erroneously repaid, the person who shall have paid the amount under assessed or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount under assessed or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was under assessed or erroneously repaid were liable.</p> <p>Provided that the appropriate officer shall not make any such demand after 5 years from the date of such under assessment or erroneous repayment unless such under assessment or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particular.</p> <p>53. (1) The Internal Revenue Service shall employ Special Purpose Tax Officer to assist any law enforcement Agency in the investigation of any offence under this law.</p> <p>(2) Notwithstanding anything to the contrary in any other enactment or law, the Service shall have the power to investigate or cause investigation to be conducted to ascertain any violation of any tax law, whether such violation has been reported to the Internal Revenue Service.</p> <p>(3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the properties of any taxable person if it appears to the Service that the lifestyle of the person and extent of the properties are not justified by his declared source of income.</p> <p>(4) Where any investigation under this section reveals the commission of any offence or an attempt, the Service shall undertake the prosecution of the offence.</p> |
| Co-option of the law enforcement agencies | <p>54. (1) The Service may co-opt the assistance and cooperation of any of the law enforcement Agencies in the discharge of its duties under this law.</p> <p>(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.</p> <p>(3) Any tax officer armed with the warrant issued by a Court of</p>  |

|  |   |
|--|---|
|  | <p>competent jurisdiction and accompanied by several law enforcement officers as may be determined by the Executive Chairman shall:</p> <ul style="list-style-type: none"> <li>(a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or any other article used or suspected to have been used in the commission of an offence.</li> <li>(b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance.</li> <li>(c) search any person who is in or on such premises.</li> <li>(d) open, examine and search any article, container or receptacles.</li> <li>(e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises and every part thereof; or</li> <li>(f) remove by reasonable force any obstruction to such entry, search, seizure, or removal as he is empowered to effect.</li> </ul> <p>(4) No person shall be bodily searched under this section except by a person who is of the same gender as the person to be bodily searched.</p> |
| Power to pay reward.                         | <p>55. (1) The Service may, with the approval of the Board, pay any reward to any person, not being a person employed in the Service, in respect of any information to the Service in the performance of its duties under this law upon meeting such conditions as may be determined by the Service and the quantum of such reward shall also be at the discretion of the Board.</p> <p>(2) The identity of the person who gave information to the Service shall be kept confidential and any current or former member of the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of section 59 of this law with regards to confidential information.</p>  |
| Immunity from action etc.                    | <p>56. An officer of the Service shall be entitled to protection under the Public Officers Protection law.</p>  |
| Information and document to be confidential. | <p>57. (1) Without prejudice to the provisions of any law concerning official secrets all information and documents supplied or produced in pursuance of any requirement of this law or the laws listed in the first schedule to this law shall be treated as confidential.</p>   |

|   |  |
|---|--|
|   | <p>(2) Except as otherwise provided under this law or as otherwise authorized by the Governor, Commissioner or Chairman, any member or former member of the Board or any employee or former employee of the Service or Ministry who communicates or attempt to communicate any confidential information or the content of such document to any person, commits an offence and shall be liable on conviction to a fine not exceeding N200,000:00k or to imprisonment for a term not exceeding 3 years or to both such fine and imprisonment.</p>  |
|   | <p style="text-align: center;"><b>PART VIII</b><br/><b>PRESUMPTIVE TURNOVER TAX</b></p>  |
| Persons under the Presumptive Turnover Tax Regime Tax Amended by Yobe State Revenue (codification) amendment Law 2024 | <p>58. (1) Presumptive Turnover Tax shall apply to taxable persons/firms where for all practical purposes their income cannot be ascertained or detailed records and accounts are not kept in such manner as would enable proper assessment of income, a Presumptive Turnover Tax based on a fixed percentage of an annual turnover of businesses stated in schedule one of this Law.</p> <p>(2) the presumptive turnover tax shall apply to traders, manufacturers, and service providers whose annual sales turnover is below N25 million or threshold stated in section 15 (1) of the VAT Act 1993, as amended.</p> |
| Presumptive Turnover Tax Registration   | <p>59. The presumptive turnover tax regime shall be administered by the Service using Tax Registration Form in the sixth Schedule and Tax Returns Form in the seventh Schedule of this Law on respective persons on annual basis.</p>  |
| Presumptive Turnover Tax Returns  | <p>60. Persons operating under the Presumptive Turnover Tax Regime are to file returns on or before 90 days from the commencement of every year.</p>   |
| Tax Payment   | <p>61. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Eight Schedule to be administered by the Service.</p> <p>(2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.</p> <p>(3) Upon payment of all tax assessments, the taxable person</p>   |

|                                   |   |
|-----------------------------------|---|
|                                   | shall be issued a Tax Clearance Certificate as in Section 44 of this Law.   |
| Administration of Presumptive Tax | <p>62. (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.</p> <p>(2) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.</p> <p>(3) Taxable persons shall be encouraged by the Service to keep records of their transactions.</p>   |
| Administrative Settlement         | 63. Any taxable person that contends the band or assessment arrived at, may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.   |
| Appeal to Tax Appeal Committee    | 64. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Committee.   |
| Rebate for Prompt Filing.         | 65. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.  |
| Exit Rules                        | <p>66. (1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Turnover Tax regime and be assessed on Pay As-You-Earn or Direct Assessment Principle.</p> <p>(2) A taxable person under Sections 60 – 65 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.</p> <p>(3) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.</p> |
| Sanctions and Penalties           | 67. A taxable person under Sections 60– 65 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum and a penalty equal to 5% per annum.   |

|  |   |
|--|---|
| <p>Application for license to operate promotional lottery etc. Amended by Yobe State Revenue (codification) amendment Law 2024</p> <p>Conditions before issuance of license Amended by Yobe State Revenue (codification) amendment Law 2024</p> <p>Issuance of license by the service</p> <p>Payment of License Fee</p> <p>Annual Renewal of License</p> <p>Monthly Remittance</p> | <p style="text-align: center;"><b>PART IX</b><br/><b>PROMOTIONAL LOTTERY, GAMING, CASINO, SPORT BETTING AND TOMBOLA TAX</b></p> <p>68. Anybody who desires or wishes to operate any promotional lottery, gaming, casino, sport betting or tombola facility, franchise or agency in the State shall upon payment of a non-refundable application fee of N5,000, 000, apply in writing for operating license which application shall contain information as the Service shall specify.</p> <p>69. Before a license is granted, the Service shall be satisfied that the Applicant:</p> <ul style="list-style-type: none"> <li>(a) or its employee have sufficient technical and appropriate expertise/knowledge or experience to engage in the business it is seeking the license to do.</li> <li>(b) has the needed financial as well as incidental resources to engage in the business it is seeking the license to do.</li> <li>(c) shows a committed intention to grow the business in the State.</li> <li>(d) or its owners shows/produces evidence of the payment of tax for the past three (3) years immediately preceding the application.</li> <li>(e) Provided the applicant is not prohibited by any Law in the State to carry out the Business.</li> <li>(f) respect all the provision of Tax Law</li> </ul> <p>70. The Service may upon being satisfied that an Applicant is competent and has satisfied all the conditions for the issuance of a license, issue a license to enable it carry on the business of promotional lottery, gaming, casino, sport betting or tombola facility, franchise or agency in the State.</p> <p>71. Every License shall be subjected to the payment of a license Fee as contained in the schedule to this Law or as reviewed upward by the servicev from time to time.</p> <p>72. Every License shall be renewed annually upon evidence of good conduct by the license and upon payment of 50% of the licensing as Annual License Renewal Fee or as reviewed upward by the serives from time to time.</p> <p>73. A 10% tax to be known as promotional lottery, gaming, and casino, sport betting or tombola tax is hereby imposed on every stake money and winning amount which shall be promptly deducted and remitted monthly to the Service by every</p> |
|--|---|

|                                  |   |
|----------------------------------|---|
|                                  | <p>Licensee in the State.</p> <p>74. The promotional lottery, gaming, casino, sport betting or tombola tax may be reviewed upward by the Service from time to time after due consultations with major stakeholders subject to the resolution of the House of Assembly.</p>  |
| Review of Tax by the Service     |   |
| License to keep book of Account  | <p>75. Every Licensee shall keep books of account of all its transactions and dealings in the State and shall enter therein, true and accurate records of all moneys received by it and payments of winnings it made.</p>   |
| Licensee to make Monthly Returns | <p>76. Every Licensee shall promptly make monthly returns of all its transactions and dealings in the State to the Service in a format provided or requested by the Service.</p>  |
| Failure to obtain a license      | <p>77. Any person who carries on promotional lottery, gaming, casino, sport betting or tombola without making the necessary License Application and obtaining a License thereafter shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 12 months or both fine and imprisonment.</p>  |
| Failure to deduct or remit tax   | <p>78. Any Licensee or its principal officers who fails to deduct or deduct but fail to remit the tax imposed herein shall be guilty of an offence and liable on conviction to a fine of ₦1,000,000.00 or imprisonment for a term of at least 12 months or both fine and imprisonment.</p>  |
| Failure to make monthly returns  | <p>79. (1) Any Licensee or its principal officers who fail to promptly make monthly returns as required by this Law shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 12 months or both.</p> <p>(2) Any licensee who fails to integrate its operation into the Service software shall be liable on conviction to a fine of ₦30,000.00 for each day of default or imprisonment for a term of at least 6 months or both.</p> |
| Land Use Charge                  | <p style="text-align: center;"><b>PART X</b><br/><b>LAND USE CHARGE</b></p> <p>80. (1) Subject to the provisions of this Law, there is imposed a land-based charge, to be called Land Use Charge which shall be payable on all real property situated in the State.</p>   |



|                                |   |
|--------------------------------|---|
| Property Liable to Charge      | <p>(2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction in accordance with the Tenement Rate law and such power may be delegated under a written agreement.</p> <p>81. Land Use Charge shall be payable in respect of any property that is not exempted under Section 95 of this Law.</p>   |
| Property Assessment            | <p>82. (1) The Director General Yobe Geographic Information Services (YOGIS) undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as he may designate by Order in the Gazette.</p> <p>(2) For the purpose of subsection (1) The Director General Yobe Geographic Information Services (YOGIS) may appoint property identification officers, qualified assessors, valuers, and other persons as he may consider necessary.</p> <p>(3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, use orthophoto, mobile mapper pictures, Yobe Geospatial Database or visit the property on any day between the hours of 8.00a.m. and 6.00p.m.:</p> <ul style="list-style-type: none"> <li>(a) enter, inspect, survey and assess the property.</li> <li>(b) request documents or other information to be produced to the identification officer or assessor.</li> <li>(c) take photographs; and</li> <li>(d) make copies of documents necessary for the inspection.</li> </ul> |
| Persons Liable to Pay Charge   | <p>83. The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.</p>  |
| Value for Annual Charge Rate   | <p>84. The Land Use Charge payable for any property under this Law shall be as specified in the First Schedule to this Law, or any other law of the State.</p>  |
| Exemption from Land Use Charge | <p>85. The following properties shall be exempted from payment of Land Use Charge:</p> <ul style="list-style-type: none"> <li>(a) A property owned and occupied by a religious body and used exclusively for public worship or religious education.</li> <li>(b) Cemeteries and burial grounds.</li> <li>(c) A recognized and registered institution or educational institute certified by the Director General Yobe Geographic Information Services (YOGIS) to be non-profit making.</li> <li>(d) Property used as public library.</li> <li>(e) Any property specifically exempted by the Governor by</li> </ul>   |

|                               |   |
|-------------------------------|---|
|                               | <p>notice published in the Gazette.</p> <p>(f) All palaces of graded Emirs and Chiefs in the State.</p> <p>(g) The Director General Yobe Geographic Information Services (YOGIS) may, by notice published in the Gazette grant partial relief for a property that is:</p> <p>(i) Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the public.</p> <p>(ii) Used for a charitable or benevolent purpose for the benefit of the public and owned by the State Persons Liable to Pay Charge Exemption from Land Use Charge Value for Annual Charge Rate Government, Local Government, Federal Government or a non-profit making organization.</p>   |
| Loss of Exemption             | <p>86. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:</p> <p>(a) The use of the property changes to one that does not qualify for the exemption; or</p> <p>(b) The occupier of the property changes to one who does not qualify for the exemption.</p> <p>(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be prorated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.</p>  |
| Land Use Charge Demand Notice | <p>87. (1) The Service Yobe State Geographic Information Service shall cause to be issued in each year of assessment a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.</p> <p>(2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.</p> <p>(3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.</p> <p>(4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.</p> <p>(5) Upon an application in writing made by the owner, the Director General YOGIS may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.</p> |
| Appeals to Tax Appeal         | <p>88. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Committee.</p>   |

|   |   |
|---|---|
| Committee and Conditions                | <p>(2) An appeal shall not lie unless:</p> <p>(a) notice is given in the prescribed manner to the Director General Yobe Geographic Information Services (YOGIS)</p> <p>(b) the prescribed fee is paid to the Tax Appeal Committee.</p> <p>(c) in the case of a person aggrieved with his property assessment:</p> <p>(i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Service at a designated Bank.</p> <p>(ii) the appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Service as valid.</p>  |
| Land Use Charge Collection Account      | <p>89. (1) The Service shall cause all collections in respect of all land use charges shall be deposited in a designated bank account in accordance with this Law</p> <p>(2) At the beginning of each month, the Service shall furnish the Commissioner for Local Government and Chieftaincy Affairs the total amount of Land Use Charge payments on deposit in the Account.</p> <p>(3) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.</p> <p>(4) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.</p> |
| Regulations Prescribing Procedure       | <p>90. Subject to the approval of the State House of Assembly, the Governor may by Order in the Gazette make Regulations, Prescribing Procedure, generally for carrying into effect the purpose of Sections 90 – 99 of this Law.</p>  |
| Imposition of Tax Amended by Yobe State | <p style="text-align: center;"><b>PART XI</b><br/><b>EDUCATION, HOTEL, RESTAURANT AND ENTERTAINMENT TAX</b></p> <p>91. (1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:</p> <p>(a) enjoys private educational services at all levels, or</p> <p>(b) pays for the use or possession or for the right to the use or</p>  |

|  |   |
|--|---|
| Revenue<br>(codification)<br>amendment Law<br>2024 | <p>possession of any hotel, hotel facility or events centre; or</p> <p>(c) Purchases consumable goods or services in any restaurant whether located within a hotel or anywhere in the State.</p> <p>(2) The amount to which this tax applies shall be:</p> <p>(a) the total fees payable for private educational services at all levels and</p> <p>(b) the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant, or events centre.</p>   |
| Rate of Tax  | 92. The rate of tax imposed by this Law shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax.   |
| Collection<br>Agent                                | 93. A person owning, managing, or controlling any business or supplying any goods or services chargeable under Section 93 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 87 of this Law.   |
| Registration of<br>Hotels etc.                     | <p>94. (1) Any School, Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.</p> <p>(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government, Legislature, and Judiciary, any of the Ministries, Departments, Parastatals or Local Government Authorities.</p>  |
| Report and<br>Remittance                           | <p>95. (1) Every Collecting Agent shall:</p> <p>(a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 80 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day.</p> <p>(b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:</p> <p>(i) the total amount of payments made for all chargeable during the preceding reporting period.</p> <p>(ii) the amount of tax collected by the agent during the reporting period; and</p> <p>(iii) any other information required by the Service to be included in the report.</p> |

|                                |   |
|--------------------------------|---|
|                                | <p>(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.</p> <p>(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.</p>   |
| Access to records and Books    | <p>96. An officer of the Service:</p> <p>(1) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business to ascertain whether this Law is being complied with by the occupier of the premises or any other person.</p> <p>(2) shall from 8 am to 6pm be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.</p> |
| Payments of Estimated Accounts | <p>97. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.</p>  |
| Regulations                    | <p>98. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration of Sections 93 – 99 of this Law.</p>  |
| Interest on remittance         | <p>99. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.</p>   |
| Penalties                      | <p>100. (1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 99 of this Law, that Agent shall, in addition to interest payable under Section 101 of this Law, pay a penalty of ten per cent of the amount of tax due.</p>   |

|  |   |
|--|---|
| <p>Tax Collection on Determination or Transfer of Business</p> | <p>(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a penalty of six months imprisonment or a fine of Five Hundred Thousand Naira (₦500,000.00) or both.</p> <p>101. (1) When a School, hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.</p> <p>(2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 93 and 94 of this Law shall apply as if he was operating the hotel business at the time the payments were due.</p> <p>(3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.</p> <p>(4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business is made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.</p> <p>(5) In the absence of wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor disposes the chargeable facility or when a determination is made against the transferor, whichever event occurs later.</p> <p style="text-align: center;"><b>PART XII</b><br/> <b>HARMONISATION OF REVENUE COLLECTABLE BY</b><br/> <b>MINISTRIES, DEPARTMENTS, AGENCIES,</b><br/> <b>INSTITUTIONS AND EXTRA MINISTERIAL</b><br/> <b>DEPARTMENTS</b></p> |
| <p>Revenue payable.</p>  | <p>102. (1) From the commencement of this law no rates or levies shall be payable to the State except those specified in the</p>  |

|   |  |
|---|--|
|   | <p>schedule thereto or as may from time to time be approved by the relevant authorities</p> <p>(2) each MDAs, or legislature and Judiciary shall display at the conspicuous place in all the offices of a chart showing the approved collectable rate or levies and expected time of payment.</p> <p>(3) each Ministry, Departments or Agency, the legislature and Judiciary shall establish a complain and information office to provide relevant information to taxable persons and listen to their complain.</p>  |
| Utilization of Revenue  | 103. No MDA, legislature or Judiciary shall utilize any revenue or part thereof it collected for the State save in manner authorize by this or any other relevant law.   |
| Collection of revenue and establishment of revenue unit.<br>Amended by Yobe State Revenue (codification) amendment Law 2024 | <p>104. (1) From the commencement of this law the Service shall be the sole body responsible for the collection of all revenues due to the State.</p> <p>(2) the Service shall be responsible for:</p> <ul style="list-style-type: none"> <li>(a) Issuance of receipt.</li> <li>(b) remitting all revenue collections through Bank to the designated account; and</li> <li>(c) maintaining records of all revenue collections and remission.</li> </ul> <p>Provided that the service shall collect, recover and pay to the designated account all taxex due to the State Government and all delegated revenues of Local Government Councils in the State under this or any other enactment through and electronic payment platform.</p> <p>(3) there shall be a designated Bank Account by respective Local Government chairman where all revenue collections in respect of each Local Government shall be remitted.</p> |
| Monthly report.   | 105. In compliance with the provision of this law the legislature, Judiciary, and all MDAs shall within ten (10) working days of the succeeding months, reports their monthly collections to the office of the Executive Chairman who shall report to the Ministry of Finance and Ministry of Budget and Economic Planning in addition to any statutory requirement as contained in the second schedule hereto or as may from time to time be approve by the relevant authority.   |

|   |   |
|---|---|
| Consolidated Demand notice. Amended by Yobe State Revenue (codification) amendment Law 2024 | <p>106. (1) From the commencement of this law the Service shall be the sole body responsible for the collection of all revenues due to the State and Local Government councils delegated under a written Law.</p> <p>(2) the Service shall be responsible for:</p> <p>(a) Issuance of receipt.</p> <p>(b) maintaining records of all revenue collections and remission</p> <p>(c) Issuance of consolidated demand notice.</p> |
| Assessment objection.   | <p>109. A person or organization that disputes any part or all the contents of the demand notice served on him may apply to the relevant MDA or legislature or Judiciary by a notice of objection in writing stating the grounds of objection within 14 days from the date of service of the consolidated demand notice.</p>  |
| MDA responds to objection.  | <p>110. The relevant MDAs, legislature or Judiciary shall respond to such notice of objection within 5 working days from the receipt thereof and may require the person making the objection to furnish it with such particulars or to produce such relevant documents as may be deemed necessary in the determination of notice of objection.</p>  |
| Resolution on objection.  | <p>111. In the event of objection being resolved in favour of the person making objection, the MDA, legislature or Judiciary shall issue revised assessment in a new demand notice in accordance with section 110 of this Law, however if the objection is resolved in favour of the MDA, legislature or Judiciary the first assessment shall stand</p>   |
| Recovery Court.   | <p>112. Any MDA, Legislature, or Judiciary shall have powers to recover any rate, fee, or charge by means of instituting a recovery action at the State Revenue Court against the person who after being served with a consolidated demand notice defaults to pay the assessed rate, fee or charge within the time provided by the demand notice.</p>   |
| Offences  | <p>113. (1) Any person who:</p> <p>(b) Collects or attempt to collect any rates, fee, or charge that is not authorized by any law in the State.</p> <p>(c) Being a revenue collector fails to remit the revenue collected in accordance with this or any other Law.</p> <p>(d) Withholds for his own use or otherwise whole or any portion of the revenue collected.</p>  |



|  |  |
|--|--|
| <p>Abetment.</p> <p>Radio and Television Tax Amended by Yobe State Revenue (codification) amendment Law 2024</p> <p>Receiving Devices Amended by Yobe State Revenue (codification) amendment Law 2024</p> <p>Review of rate of Tax</p> | <p>(e) Renders fault return, whether orally or in writing the amount of the revenue collected or received.</p> <p>(f) Defaults any other persons for embezzles any revenue or otherwise uses his position to deal wrongfully with any member of the public for the discharge of his duties under this law.</p> <p>(g) Steals or misuses any government document for the purpose of administration of any form of revenue; and</p> <p>(h) Compromise on the assessment or collection of any levy, rate, or charge.</p> <p>(2) Commit an offence and is liable of conviction to at least six-month imprisonment or fine of not less than fifty (50) percent of the sum in question. In addition, the convict shall refund whatever amount collected or benefited in contravention of this law.</p> <p>114. Any person who aids or abets any person in contravening of the provision of this law commit an offence and is liable on conviction to at least four (4) months imprisonment or fine of not less than fifty percent (50%) of the sum in question.</p> <p style="text-align: center;">CHAPTER XIII<br/>RADIO AND TELEVISION TAX</p> <p>115. A Tax is imposed on sales, ownership and usage of any devices or equipment capable of receiving radio and television broadcast content in the State (referred to as Radio and Television Tax).</p> <p>116. The devices or equipment capable of receiving radio and television broadcast content include:</p> <ul style="list-style-type: none"> <li>(a) Satellite broadcast platform;</li> <li>(b) Telecommunication/ internet broadcasts platform;</li> <li>(c) Digital set box or similar devise;</li> <li>(d) Motor vehicle/tricycle with broadcast equipment.</li> </ul> <p>117. The rate of Radio and Television tax which are contained in the schedule to this Law may be reviewed by the State House of Assembly from time to time.</p> |
|--|--|

|  |  |
|--|--|
| <p>Deduction and remittance of Tax to the Service Amended by Yobe State Revenue (codification) amendment Law 2024</p> <p>Failure to deduct or remit Tax.</p> <p>Obstruction etc.</p> | <p>118. (1) All sales, operators or owners of:</p> <p>(a) Sales of devices or equipment;</p> <p>(b) Satellite broadcast, telecommunication and internet broadcast and digital set box platforms;</p> <p>(c) Motor vehicle/tricycle registration and licensing shall:</p> <p>Deduct all radio and television taxes at the point of licensing, subscription or registration of their services by their customers and promptly remit same to the services.</p> <p style="text-align: center;"><b>PART XIV</b></p> <p style="text-align: center;"><b>OFFENCES AND PENALTIES</b></p> <p>119. Any person who being obliged to deduct any tax under this law or the laws listed under the first schedule to this law, but fails to deduct, or tax having deducted fails to pay to the internal Revenue Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, commits an offence and shall, upon conviction, be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at the prevailing Central Bank of Nigeria minimum rediscount rate and imprisonment for a period of not more than 2 years.</p> <p>120. Any person who:</p> <p>(a) obstruct, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this law.</p> <p>(b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distrain.</p> <p>(c) rescues, damages or destroys anything liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether anything is liable to seizure, removal or distrain.</p> <p>(d) prevent the arrest of any person by a person duly engaged or acting or rescues any person so arrested.</p> <p>(e) commits an offence and shall be liable on conviction to fine not exceeding N100,000:00k or imprisonment for a term not exceeding 2 years or both such fine and imprisonment.</p> |
|--|--|

|  |   |
|--|---|
| <p>False declaration</p>                           | <p>121.If any person:</p> <ul style="list-style-type: none"> <li>(a) makes or signs, or caused to be made or signed, delivers or cause to be delivered to the Service or any officer of the Service, any declaration, notice, certificate or any document; or</li> <li>(b) makes any statement in answer to any question or inquiry put to him by an officer which he is required to answer by or under this law, being a document or statement produced or made for any purpose of tax, which is untrue in any material time.</li> <li>(c) commits an offence under this section.</li> </ul>   |
| <p>Counterfeiting of documents.</p>                | <p>122.Any person who :</p> <ul style="list-style-type: none"> <li>(a) Counterfeits or falsifies any document which is required by or for the transaction of any business under this law or any other law listed in the first schedule to this law.</li> <li>(b) Knowingly accepts, receives or use any document so counterfeited or falsified.</li> <li>(c) alerts any such document after it is officially issued.</li> <li>(d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax; or</li> <li>(e) being an employee of the Service, conspires, connives or participates in the commission of any of the offence in paragraphs (a) to (d) of this section.</li> </ul> <p>Commits an offence and shall be liable on conviction to a fine not exceeding N100,000:00k or to imprisonment for a term not exceeding 2 years or both such fine and imprisonment.</p> |
| <p>Penalty for offence by un authorize person.</p> | <p>123.Any person who is appointed for the due administration of this law or employed in connection with the assessment and collection of a tax who:</p> <ul style="list-style-type: none"> <li>(a) demands from any company more than the tax.</li> <li>(b) withhold for his own use or otherwise any portion of the amount of tax collected.</li> <li>(c) renders a false return, whether orally or in writing, of the amount of tax collected or received by him.</li> <li>(d) defrauds any person, embezzles any money or otherwise uses his position to deal wrongfully with the Service.</li> <li>(e) steals or misuses the document of the Service; or</li> <li>(f) compromise on the assessment or collection of any tax,</li> </ul> <p>Commits an offence and shall be liable on conviction to a fine of equivalent to 200 percent of the sum in question or</p>   |

|  |   |
|--|---|
| Penalty where offender is armed.                           | <p>to imprisonment for a term not exceeding 2 years or to both fine and imprisonment.</p> <p>124.(1) Any person who, in the commission of an offence under this law, is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 3 years.</p> <p>(2) A person who while armed, with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of any function or duty under this law, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 7 years.</p> |
| Unlawful assumption of character of an authorized officer. | <p>125. If, for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other lawful purpose, any person, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer, commits an offence and shall be liable on conviction to a fine not exceeding N100,000:00k or to imprisonment for a term not exceeding 2 years.</p>  |
| Prosecution.   | <p>126. Any criminal proceeding for an offence under this law shall be instituted by or with the consent of the Attorney General of State.</p>  |
| Power to compound offences.                                | <p>127.(1) The Service may with the approval of the State Attorney General compound any offence under this law by accepting a sum of money not exceeding the maximum fine specified for the offence.</p> <p>(2) The Service shall issue an official receipt for any money received under subsection (1) of this section.</p>  |
| General Penalty.   | <p>128.(1) Any person who contravenes any provisions of this law where no specific penalty was provided, commits an offence and shall be liable on conviction to fine not exceeding N20, 000:00k or imprisonment for a term not exceeding 6 months or to both fine and imprisonment.</p> <p>(2) Where an offence under this law is committed by a body corporate or firm or other association of individuals:</p> <p>(a) every director, manager, secretary or other similar officer of the body corporate.</p> <p>(b) every partner or officer of the firm.</p>  |

|   |  |
|---|--|
|   | <p>(c) every person concerned in the management of the affairs of the association.</p> <p>(d) every person who is purporting to act in any capacity, commits an offence and shall be liable to be proceeded against and punished for the offence in the like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.</p>  |
|   | <p style="text-align: center;"><b>PART XV</b><br/><b>GENERAL PROVISIONS</b></p>  |
| Establishment of Tax Appeal Committee.                      | <p>129.(1) A state Tax Appeal Committee is established as provided in this law.</p> <p>(2) The Tribunal shall have power to settle disputes arising from the operations of this law and under the fifth schedule.</p>  |
| Official secrecy and confidentiality                        | <p>130.(1) Every person on official duty or have being employed in the administration of this law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any company, as secret and confidential.</p> <p>(2) A person in possession or control, of any document, information, return of assessment list relating to the income, profit or losses of any person, who at any time communicate or attempt to communicate such information or anything contain in such document, return, list or copy to any person.</p> <p>(a) other than a person to whom he is authorized by the Service to communicate it.</p> <p>(d) otherwise than for the purpose of this law in the state imposing tax in the income of persons commits an offence under this law.</p> <p>(3) A person employed or appointed under this law shall not be required to produce any return, documents or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in the state.</p> |
| Service to be subject to general direction of the Governor. | <p>131.(1) In the exercise of the powers and duties conferred upon the Service by this law, the Service shall be subject to the general direction of the Governor and any written direction, order or instruction given by him after consultation with the Executive</p>   |

|                                       |   |
|---------------------------------------|---|
|                                       | <p>Chairman shall be carried out by the Service such direction shall be in accordance with the provision of this law.</p> <p>Provided that the Governor shall not give any direction, order or instruction in respect of any person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to made on any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiating of, withdrawing or altering the normal course of any proceeding whether civil or criminal, relating either to the recovery of any tax or to any offence under any of the laws listed in the First Schedule.</p> <p>(2) In any proceeding whether civil or criminal under this law or any of the laws listed in the First Schedule, any act, matter or things done by the Service in pursuance to this law or any other relevant laws shall not be subject to challenge on the ground that such act, matter or things was not proved to be in accordance with any directive, order or instruction given by the Governor.</p> |
| Delegations of powers of the Service. | <p>132.(1) Any power conferred and any duty imposed upon the Service may be exercised or performed by the Service or by an officer authorized generally or specifically in that behalf by the Service.</p> <p>(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify any decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any law specified in the First Schedule or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Service shall have effect as if it were the original decision made in respect of the matter concerned.</p> <p>(3) An order, ruling or directive made or given by an approval committee of the Service pursuant to this section shall not be treated as an order, ruling or directive of the Service, until the order, ruling or directive has been ratified by the Service pursuant to the powers vested on the Service under this law.</p>     |
| Signification.                        | <p>133.Anything done or required to be done by the Service in pursuance of any of its powers or duties under this law or the laws listed in the First Schedule may be signified under the hands of the Executive Chairman or of an officer who has been authorized by the Service for the purpose of this section.</p>  |

|  |  |
|--|--|
| <p>Imposition of surcharge.</p>                | <p>134.If the Service is satisfied that a person who is or was in its employment:</p> <ul style="list-style-type: none"> <li>(a) is or was responsible for any improper payment of monies from the fund of the Service or for any payment of such money which is not duly documented.</li> <li>(b) is or was responsible for deficiency in, or for destruction of, any money, security, store or other property of the Service.</li> <li>(c) being or having been an officer, fails or has failed to keep proper accounts or record; or</li> <li>(d) has failed to make any payment, or is responsible for any delay in the payment of moneys for the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service, and if a satisfactory explanation is not furnished to the Service within a period specified by the Service, with regard to the failure to collect, improper payment, payment not duly documented, deficiency or destruction, failure to keep proper accounts or records, failure to make payment or delay in making payment, the Service may surcharge the said person such sum as it may think fit.</li> </ul> <p>(2) any action taken under subsection (1) of this section shall be subject to the approval of the Board and when such approval is obtained the Executive Chairman shall notify the person surcharged under this section.</p> <p>(3) The Service may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharged should have been made, the Board shall at once inform the Executive Chairman of such withdrawal.</p> <p>(4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may sue for and recover in any court in any suit initiated by the Service for its recovery and may also be recovered by deduction from the salary of the person surcharged if the Board so directs.</p> |
| <p>Limitation of suit against the Service.</p> | <p>135.(1) Subject to the provisions of this law, the provisions of the Public Officers Protection law shall apply in relation to any suit instituted against any member, officer, or employee of the Service.</p> <p>(2) Notwithstanding anything contained in any other law, no suit against the Executive Chairman, a member of the Board, or any other officer or employee of the Service for any act done</p>   |

|   |  |
|---|--|
|   | <p>in pursuance or execution of this law, or of any public duty or authority or in respect of any alleged neglect or default in the execution of this law or any other law, duty or authority, shall lie or be instituted in any court unless it is commenced:</p> <p>(a) within three months next after the act, neglect or default complained of; or</p> <p>(c) in the case of a continuation of damage or injury, within six months next after the ceasing thereof.</p> <p>(3) No suit shall be commenced against the Executive Chairman, a member of the Board, or any other officer or employee of the Service before the expiration of the period of one month after written notice of the intention to commence the suit shall have been on the Service by the intending plaintiff or his agent.</p> <p>(4) The notice referred to in subsection (3) of this section shall clearly and explicitly state the:</p> <p>(a) cause of action.</p> <p>(b) particulars of claim.</p> <p>(c) name and place of abode of the intending plaintiff; and</p> <p>(d) relief which he claims.</p> |
| Service of document.                                      | <p>136.A notice, summons or other documents required or authorized to be served on the Service under the provisions of this law may be served by delivering it to the Executive Chairman or by sending by registered post addressed to the Executive Chairman at the principal office of the Service.</p>  |
| Restriction on execution against property of the Service. | <p>137.(1) In any action or suit against the Service no execution or attachment of process in the nature thereof shall be issued against unless not less than three months' notice of the intention to execute or attach has been given to the Service.</p> <p>(2) Any sum of money which by the judgment of any court has been awarded against the Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Service.</p>   |
| Indemnity.  | <p>138.The Executive Chairman, a member of the Board, or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as Executive Chairman, a member of the Board, officer or other employee of the Service.</p>   |



|   |   |
|---|---|
|   | <p style="text-align: center;"><b>PART XVI</b><br/><b>MISCELLANEOUS PROVISIONS</b></p>  |
| Review of rate, fees, and charges.        | <p>139.(1) Except the social sector services, fees, rates and charges which shall be renewable whenever appropriate, all other rates, fess, and charges to which this Law applies shall be reviewed by the relevant MDAs or legislature, and judiciary every four years on the approval of the Governor subject to the resolution of the House.</p> <p>(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Yobe State, subject to approval by a resolution of the State House of Assembly.</p> |
| Incentive to MDAs.                        | <p>140. When an MDA, legislature or Judiciary exceeds its target revenue collection for a particular period, it shall with the approval of the Governor, be entitle to an amount not below five percent (5%) of the amount collected above the target as incentive to its staff.</p>  |
| Exemption of the application of this law. | <p>141. The provision of this law shall not apply to funds manage by an MDAs or legislature and Judiciary as result of special arrangement, trust or savings by organization, individuals for the purpose of undertaking some specified projects by the MDAs or legislature and Judiciary.</p>  |
| Power to make rules and regulation.       | <p>142.(1) The Board may, with the approval of the Governor, makes rules and regulations as in its opinion are necessary or expedient for giving full effect to the provisions of this law and for the due administration of its provisions and may in particular, make regulations prescribing the:</p> <p>(a) forms for returns and other information required under this law or any other law; and</p> <p>(b) procedure for obtaining information required under this law or any other law.</p>  |
| Repeal.                                   | <p>143. The provision of Internal Revenue Board Law Cap 69 laws of Yobe State of Nigeria,</p> <p>The provisions of law to harmonize rates and levies collectable by Local Government Council, 2018,</p> <p>The provisions of HARMONISATION of Revenue collectable by Yobe State Ministries, Departments, Agencies, Institutions, and extra Ministerial Departments, 2019, are hereby repeal.</p>  |

|  |  |
|--|--|
| <p>Saving and transitional provision relating to staff or employees.</p> | <p>144.(1) Notwithstanding anything to the contrary in this law a director, employee staff or officer, who immediately before the commencement of this law held office in the Internal Revenue Board of Yobe State existing immediately before the commencement of this law and who has been made an offer of employment by the Service is deemed to have been transferred to the Board established under this law, on terms and conditions not less favourable than those obtaining immediately before the commencement of this law, and employment in the former Board is deemed to be employment in the Service established under this law for purposes of pension.</p> <p>(2) Every director, employee, staff or officer transferred into the Board by virtue of subsection (1) of this section shall notify the Board established under this law in writing within 60 days after the commencement of this law or after he receives an offer of appointment from the Board (whichever is later) of his acceptance and any director, employee staff or officer who fails to notify the Board is deemed to have rejected the offer.</p> <p>(3) Any director, employee, staff or officer referred to in subsection (2) is deemed to be an employee of the Board established under this law, beginning on the day that this law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal and the Board established under this law is deemed to be his employer for all purposes during that period.</p> <p>(4) An employee who has not been transferred or refuses the transfer made by the Board established under this law as specified under subsection (1) of this section shall be transferred to the office of the Head of Service of the state for redeployment in the state civil service within the time specified in subsection (2) of this section.</p> |
| <p>Other savings and transitional provisions.</p>                        | <p>145.(1) There shall be vested in the Service established under this law and without further assurance, all assets, resources and other immovable property which immediately before the commencement of this law were vested in the former Board existing immediately before the commencement of this law.</p> <p>(2) All rights, interest, obligations, and liabilities of the former Board existing immediately before the commencement of this law under any contract or instrument, or in law or in equity apart from any contract or instrument, shall by virtue of this law be assigned to and vested in the Service established under this law.</p>   |

|  |   |
|--|---|
|  | <p>(3) Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect against or in favour of the Service established under this law and shall be enforceable as fully and effectively as if, instead of the former Board existing immediately before the commencement of this law, the Board established under this law had been named or had been a party.</p> <p>(4) The Service established under this law shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this law was subject immediately before the commencement of this law has the same rights, powers, and remedies against the former Board.</p> <p>(5) Any proceedings or cause of action pending or existing immediately before the commencement of this law or against the former Board in respect of any rights, interest, obligation or liability of the former Board may be continued, or as the case may require, be commenced and the determination of a court of law, Tribunal, or other authority or person may be enforced by or against the Board to the same extent that such cause of action for determination might have been continued, or enforced by or against the former Board as if this law have not been made.</p> <p>(6) Any regulation, order, byelaw or notice made or issued or deemed to be made or issued by, or for the purposes of the former Board existing immediately before the commencement of this law shall be deemed to have been made or issued by or for the purpose of the Service and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this law.</p> |
| Continuation of Service Chairman.                    | 146. Subject to the provisions of this law, the Executive Chairman of the former Board is deemed to have been transferred to the Service established under this law in the same capacity.   |
| Continuation Completion of disciplinary proceedings. | <p>147.(1) As from the commencement of this law, any disciplinary proceeding pending or existing against any employee of the government who has opted into the service of the former Board, shall continue and complete by the Service established under this law.</p> <p>(2) An appeal or grievances already filed but which has not been finally disposed of on the coming into force of this law shall be dealt with and disposed of in accordance with the Public Service Rules as if this law had not come into force.</p>   |

|                          |  |
|--------------------------|--|
| Rights and obligation.   | <p>148.The administration and control of rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Service established under this law.</p> <p>(2) The administration of any real property that were immediately before the coming into force of this section under the administration or administrative responsibility of the former Board or its Agencies or bodies for the purposes of that former Board are transferred to the Service established under this law.</p> <p>(3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permit, registrations, rates or other documents that are in force before the coming into force of this law and that are made or issued by the Commissioner, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Commissioner, the Chairman of the Service established under this law, the Executive Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, rescinded or altered.</p> <p>(4) Every reference to the former Board, the Commissioner, Chairman or any person under their control or a document issued in the name of the former Board, Commissioner, Executive Chairman, or an employee of the former Board are to be read, unless the context otherwise requires, as a reference to the Board, the Commissioner, Executive Chairman, or an employee of the Service established under this law.</p> <p>(5) Every affidavit sworn, or document duly certified by an officer in the Yobe State Board of Internal Revenue before the coming into force of this law has the same probative value as if it were sworn or certified by an employee of this Service on or after that day.</p> |
| Relevance of other laws. | <p>149.Notwithstanding the provisions of this law, the relevant provisions of all existing laws including, but not limited to laws in the first schedule shall be read with such modifications as to bring them into conformity with the provisions of this law.</p>   |
| Supremacy.               | <p>150.The provision of any law relating to rate, charges, fees and levy for the rate, charges fees and levy which is inconsistence with the provision of this law, the provision of this law shall prevail.</p>   |

|  |   |
|--|---|
|  | <p style="text-align: center;"><b>PART XVII</b><br/><b>SCHEDULE</b></p> <p>151.The legislation to be administered by the Service is contained in the first schedule to this law</p> <p>152.The supplementary provisions relating to the Service is contained in the second schedule to this law</p> <p>153.The Forms of authorisation to access Land, Buildings, Books and Documents is contained in the third schedule to this law</p> <p>154.The Forms of warrant of distraint is contained in the Fourth schedule to this law</p> <p>155.The Jurisdiction, Authority, and procedure of the Tax Appeal Committee is contained in the fifth schedule to this law</p> <p>156.The Presumptive Turnover Tax Registration form is contained in the sixth schedule to this law.</p> <p>157.The Presumptive Turnover Tax Returns forms is contained in the seventh schedule to this law</p> <p>158.Consolidated Demand Notice is contained in schedule Nine to this Law.</p> <p>159.The State Taxes, Fines, Fees, and Levies are contained in the administrative tax schedule Ten to this Law</p> <p>160.The Local Government Councils, Taxes, Fines, Fees, and Levies are contained in Schedule Eleven to this Law.</p> |
|  | <p style="text-align: center;"><b><i>FIRST SCHEDULE</i></b><br/>Section 4 and 39</p> <p style="text-align: center;"><b>LEGISLATION ADMINISTERED BY THE BOARD</b></p> <ol style="list-style-type: none"> <li>1. Personal Income Tax (individual only) <ol style="list-style-type: none"> <li>(a) Pay as You Earn.</li> <li>(b) Direct Taxation (Self-Assessment)</li> </ol> </li> <li>2. Capital Gain Tax (Individual only)</li> <li>3. Stamp on duty instrument executed by individuals.</li> <li>4. Taxes and Levies (Approved list for collection) Act No 2, 1998.</li> <li>5. Pools Betting and Lotteries Gaming and Casino Taxes.</li> </ol>  |

6. Roads Taxes.
7. All regulations, proclamation, Government notices or rules issued in terms of these Laws.
8. Any other Law for assessment, collection, and accounting of revenue accruable to the state government as may be made by the State House of Assembly from time to time or regulation s incidental to those Laws conferring any power, duty and obligation on the Board.
9. Enactment or laws imposing collection of taxes, fees and levies collected by other government agencies and companies including haulage fees and all such other fees.

***SECOND SCHEDULE***

Section 5 (5)

**SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD**

***Proceedings of the Board***

1. Subject to this Law and Section 27 of the Interpretation Act, the Board shall have power to regulate its proceedings and may make standing orders with respect to the holding of its meetings, and those of its committee, notice to be given, the keeping of minutes of its proceedings, the custody and production for inspection of such minutes and such other matters as the Board may from time to time determine.
2. (1) There shall be at least four ordinary meetings of the Board of every calendar year and subject thereto, the Board shall meet whenever it is convened by the Chairman, and if the Chairman is requested to do so by notice given to him by not less than four other members, he shall convene a meeting of the Board to be held within 14 days from the date on which the notice was given.
- (2) Every meeting of the Board shall be presided over by the Chairman and if the Chairman is unable to attend a particular meeting, the members present at the meeting shall elect one of them to preside at the meeting.
3. The quorum of any meeting of the Board shall consist of the Chairman (or in an appropriate case, the person presiding at the meeting pursuant to paragraph 2 of this schedule) and four other members, except that any quorum must include at least two members outside the Board.

|  |  |
|--|--|
|  | <p>4. The Board shall meet for the conduct of its business at such place and on such days as the Chairman may appoint.</p> <p>5. A question put before the Board at meeting shall be decided by consensus and where this is not possible, by a majority of the votes of the members present and voting.</p> <p>6. The Chairman shall, in the case of equality of votes, have casting in addition to is deliberative vote.</p> <p>7. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not be counted towards the quorum.</p> <p style="text-align: center;"><b><i>Committees</i></b></p> <p>8. The Board may appoint one or more committees to carry out on behalf of the Board such of its functions as the Board may determine and report on any matter with which the Board is concerned.</p> <p>9. A Committee appoint under paragraph 8 of this schedule shall be presided over by a member of the Board and shall consist of such number of persons (not necessarily all members of the Board) as may be determine by the Board, and a person other than a member of the Board shall hold office on a committee in accordance with the terms of his appointment.</p> <p>10. A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.</p> <p style="text-align: center;"><b><i>Miscellaneous</i></b></p> <p>11. The fixing of the seal of the Board shall be authenticated by the signature of the Executive Chairman and the Secretary to the Board or the Executive Chairman and such other person authorized by the Board to act for that purpose.</p> <p>12. A contract or an instrument which, if made or executed by any person not being a body corporate, would not be required to be under seal, may be made or executed on behalf of the Board by the Executive Chairman or by any person generally or specifically authorized to act for that purpose by the Board.</p> <p>13. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Board shall be</p> |
|--|--|

|  |  |
|--|--|
|  | <p>received in evidence, and unless the contrary is proved, be presumed without further proof, to have been properly signed or sealed.</p> <p>14. The validity of any proceeding of the Board or its committees shall not be affected by:</p> <ul style="list-style-type: none"> <li>(a) any vacancy in the membership of the Board.</li> <li>(b) reason that a person not entitled to do so took part in the proceeding; or</li> <li>(c) any defect in the appointment of a member.</li> </ul> <p>15. Any member of the Board or committee who has a personal interest in any contract or arrangement entered or proposed to be considered by the Board or any committee shall:</p> <ul style="list-style-type: none"> <li>(a) disclose his interest to the Board or committee; and</li> <li>(b) not vote on any question relating to the contract or arrangement.</li> </ul> |
|--|--|



***THIRD SCHEDULE***

**Section 49 (7)**

**FORM OF AUTHORISATION TO ACCESS LANDS,  
BUILDINGS, BOOKS AND DOCUMENTS**

To.....

The State Board of Internal Revenue, by virtue of the powers vested in it by section 9 of the Yobe State Board of Internal Revenue Law 20.....hereby authorize you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the Board of fraud, evasion, wilful default, etc in connection with a tax due to government, and whose premises, office, place of management or residence of the principal officer, agent factor or representative is at..... and for carrying out your assignment thereof further authorize you, with the aid of any police officer (if necessary) such records, books and documents wherever they may be found either in possession of any person in respect of who the tax remains unpaid.

And for the purpose of this assignment, you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

SINGED and issued under the hands of the Executive  
Chairman.....at .....  
this.....day of.....20.....

.....  
***Executive Chairman***

.....  
***Judicial Officer***

***FOURTH SCHEDULE***

Section 53 (2)

**FORM OF WARRANT OF DISTRAINT**

To.....

Name of  
Company.....

Amount of tax to be levied by distress (c) .....

The Yobe State Board of Internal Revenue, in the exercise of powers conferred in it by section 32 of the State Board of Internal Revenue Law..... hereby authorizes you to collect and recover the sum of.....

being arrears of tax due for the years of assessment hereinafter mentioned from the above-named Company whose place of business is at.....

and for the recovery thereof the Board further authorizes that you, with aid (if necessary) of your assistant and calling to your assistance any police officer (if necessary) which assistance he is by law required to give, do forthwith levy by disdain, the said sum together with the cost and charges of and incidental to taking and keeping of such distraint, on goods, chattels, land, premises or other distrainable things of the said company wherever the same may be found and on all goods which you may find in any or premises or on any land in the use of or possession of the said company or any other person on its behalf or in trust for the company.

And for the purpose of levying such distraint you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

The particulars of the said arrears of tax are as follows:

*Year of*  
*Amount of tax*

*No of notice of*

|  |  |
|--|--|
|  | <p><i>assessment</i> <span style="float: right;"><i>assessment</i> <i>N</i></span></p> <p>: <i>K</i></p> <p>(i).....</p> <p>(ii).....</p> <p>(iii).....</p> <p>SIGNED and issued under the hands of the Executive Chairman of the Yobe State Board of Internal Revenue<br/>at.....this.....of.....20.....</p> <p>Signature (f).....<br/>Executive Chairman<br/>Yobe State Board of Internal Revenue.</p> <p style="text-align: center;"><b>FIFTH SCHEDULE</b><br/><b>Section 125 (1) and (2)</b><br/><b>ESTABLISHMENT, JURISDICTION, AUTHORITY AND</b><br/><b>PROCEDURE OF THE TAX APPEAL COMMITTEE</b></p> <p><b>Establishment of the Tax Appeal Committee</b><br/>1. There shall be established the Tax Appeal Committee (hereinafter referred to as “the Committee) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.</p> <p style="text-align: center;"><b>Composition of the Committee</b></p> <p>2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practice for a period of not less than 15 years with cognate experience in tax legislation and tax matters.</p> <p>(i) The Chairman shall preside at every sitting of the Committee and in his absence the members shall appoint one of them to be the Chairman.</p> <p>(ii) The quorum at any sitting or hearing of the Committee shall be 3 members.</p> <p><b>Qualifications for appointment as a Tax Appeal Commissioner</b><br/>3. A person shall not be qualified for appointment as a Tax Appeal Commissioner unless he is knowledgeable about the laws, regulations norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.</p> <p><b>Term of Office</b><br/>4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second term of 3 years only from the date on which he assumes his office or until he attains the age of 65 years whichever is earlier.</p> <p><b>Resignation and Removal</b><br/>5. If for reason other than temporary absence, any vacancy occurs in the office of a Tax Appeal Commissioner the Governor shall appoint another person in accordance with the provisions of this Law to fill the</p> |
|--|--|

|  |   |
|--|---|
|  | <p>vacancy.</p> <p><b>Order constituting a Committee to be Final</b></p> <p>6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the constitution of the Committee.</p> <p><b>Registrar of the Committee</b></p> <p>7. (1) The Governor shall appoint for the Committee a Registrar who shall be:</p> <p>(a) subject to the general control of the Tax Appeal Commissioners, be responsible for keeping records of the proceedings of the Committee; and</p> <p>(b) be the Head of the Secretariat and responsible for:</p> <p>(i) the day-to-day administration, and</p> <p>(ii) the direction and control of all other employees of the Committee.</p> <p>(2) The official address of the Committee appointed for each zone shall be published in the State Gazette.</p> <p><b>Other Staff of the Committee</b></p> <p>8. (1) The Governor shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.</p> <p>(2) It is declared that employment in the Committee shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.</p> <p><b>Jurisdiction of the Committee, etc</b></p> <p>9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from tax or revenue legislation applicable in the State (hereinafter referred to as the revenue law and any other law contained in or specified in the First Schedule to this Law or other laws made or to be made from time to time by the National Assembly or the State House of Assembly.</p> <p>(2) The Committee shall apply such provisions of the revenue laws as may be applicable in the determination or resolution of any dispute or controversy before it.</p> <p><b>Criminal Prosecution</b></p> <p>10. Where in the course of its adjudication, the Committee discovers evidence of possible criminality, the Committee shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant law enforcement agency.</p> <p><b>Appeals from Decisions of the Service</b></p> <p>11. If the Service is aggrieved by the non-compliance by a person in respect of any provision of the tax laws, it may appeal to the Committee where the person is resident giving notice in writing</p> |
|--|---|

|  |   |
|--|---|
|  | <p>through the Registrar of the Committee.</p> <p><b>12.</b> (1) A notice of appeal to be given under the provisions of this Rule shall be given in writing to the Service and shall set out:</p> <ul style="list-style-type: none"> <li>(a) the name and address of the Appellant;</li> <li>(b) the official number and the date of the relevant notice of assessment;</li> <li>(c) the amount of the assessed tax in dispute;</li> <li>(d) the precise grounds of appeal against the assessment;</li> <li>(e) the address for service of any notice or other documents to be given to the appellant; and</li> <li>(f) the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.</li> </ul> <p>(2) As soon as may be after receipt of a notice of appeal, the Registrar of the TAC (in this Law referred to as “the Registrar”) shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.</p> <p>(3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Committee’s official address.</p> <p>(4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.</p> <p>(5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the agreement being given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.</p> <p>(6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant..</p> <p><b>13.</b>(1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting:</p> <ul style="list-style-type: none"> <li>(a) any three or more Appeal Commissioners may hear and decide an appeal: and</li> <li>(b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.</li> </ul> <p>(2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.</p> <p>(3) The provisions of subsection (2) of this section shall also apply</p> |
|--|---|

|  |  |
|--|--|
|  | <p>where an Appeal Commissioner is a legal practitioner or an accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.</p> <p>(4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.</p> <p>(5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.</p> <p>(6) All appeals before the Committee shall be held in public.</p> <p>(7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.</p> <p>(8) The burden of proving that the assessment complained of is excessive shall be on the appellant.</p> <p>(9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:</p> <p>(a) the appellant has, contrary section 44 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;</p> <p>(b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or</p> <p>(c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Committee or, as the case may be, the Committee may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on - account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.</p> <p>(10) If the appellant fails to comply with an order under sub-Rule (9)(c) of this Rule, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.</p> <p>(11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.</p> <p>(12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.</p> <p>(13) Where, on the hearing of an appeal:</p> <p>(a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;</p> <p>(b) those accounts books or records were so produced but the</p> |
|--|--|

|  |   |
|--|---|
|  | <p>Committee rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;</p> <p>(c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;</p> <p>(d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.</p> <p>(14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.</p> <p><b>14.</b> (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service on the appellant or on the person in whose name the appellant is chargeable.</p> <p>(2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Committee within one month of notification of the amount of the tax payable pursuant to sub Rule (1) of this Rule, and proceedings may be taken for its recovery in accordance with the provisions of this Law.</p> <p><b>15.</b> (1) Subject to the provisions of section 66 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.</p> <p>(2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.</p> <p>(3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.</p> <p>(4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.</p> <p>(5) If on the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:</p> <p>(a) Rule 13 Sub-Rule (13)(a) of this Schedule, the High Court shall dismiss the appeal;</p> <p>(b) Rule 13 Sub-Rule (13)(b) of this Schedule, the High Court may dismiss the appeal on prima facie evidence, with respect to the</p> |
|--|---|

|  |   |
|--|---|
|  | <p>accounts, books or records having being incomplete or unsatisfactory, as the Court may deem sufficient;</p> <p>(c) Rule 13 Sub-Rule (13)(c) of this schedule and (d) of third schedule to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.</p> <p>(6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.</p> <p>(7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.</p> <p>(8) The Chief Judge of the High Court may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.</p> <p>(9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.</p> <p><b>16.(1)</b> Where no valid appeal against a tax assessment has been lodged within the time limited by Section 66 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.</p> <p>(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.</p> <p>PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment.</p> <p style="text-align: center;"><b>Procedure before Tax Appeal Committee</b></p> <p><b>17. (1)</b> Tax Appeal Commissioners shall meet to hear appeals as often as is necessary.</p> <p>(2) Where a Tax Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the Committee or where the taxable person is or was a client of that Tax Appeal Commissioner</p> |
|--|---|



|  |  |
|--|--|
|  | <p>in his professional capacity, he shall declare such interest to the other Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.</p> <p>(3) The Registrar to the Committee shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Tax Appeal Commissioners have fixed a date at their previous hearing.</p> <p>(4) All notices, documents, other than decisions of the Committee, shall be signified under the hand of the Secretary.</p> <p>(5) All appeals before the Tax Appeal Commissioners shall be held in public.</p> <p>(6) The onus of proving that the assessment complained of is excessive shall be on the appellant</p> <p>(7) The Committee may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.</p> <p>(8) Every decision of the Committee shall be recorded in writing by the Chairman and a certified copy of such decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.</p> <p><b>18.(1)</b> Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service upon the taxable person or upon the person in whose name such taxable person is chargeable.</p> <p>(2) An award or judgment of the Committee shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or judgment with the Chief Registrar of the High Court by the part seeking to enforce the award or judgment.</p> <p><b>Appeal to the High Court of Yobe State</b></p> <p><b>19. (1)</b> Any person dissatisfied with a decision of the Committee constituted under this Schedule may appeal against such decision to the High Court of Yobe State ("the High Court") upon giving notice in writing to the Secretary to the Committee within 30 days after the date on which such decision was given.</p> <p>(2) A notice of appeal filed pursuant to Sub-Rule (1) of this Rule shall set out all the grounds of fact, law or mixed law and fact upon which the appeal is based.</p> <p>(3) Upon receipt of a notice of appeal under Sub-Rule (1) or (2) of this Rule, the Registrar of the Committee shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Committee to the Secretary within 30 days after the date on which such decision was given.</p> <p>(4) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.</p> <p style="text-align: center;"><b>Right to Legal Representation</b></p> |
|--|--|

**20.**(1) A complainant or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Committee.

(2) Every individual or company in a case before the Committee shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be representative in any matter before the Committee is unable for good cause to attend hearing thereof, the Committee may adjourn the hearing for such reasonable time as it deems fit, or admit the appeal made by some other person or by way of a written address.

**Application of Statute of Limitation**

**21.** No statute of limitation shall apply to any matter brought before the Committee or High Court.

**Powers and Procedures of the Committee**

**22.** (1) The committee may make rules regulating its procedures.

(2) The Committee shall, for the purposes of discharging its functions under this Law, have power to:

- (i) summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;
- (ii) require the discovery and production of documents;
- (iii) receive evidence on affidavits;
- (iv) call for the examination of witnesses or documents;
- (v) review its decisions;
- (vi) dismiss an application for default or deciding matters ex-parte;
- (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
- (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.

(3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

**Costs**

**23.** Each party to an appeal shall bear its own cost.

**Further Appeals**

An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

**DATED AT YOBE THIS ..... day of .....2021**

**S.61**

**SIXTH SCHEDULE**  
**FEDERAL REPUBLIC OF NIGERIA**  
**YOBE STATE INTERNAL REVENUE SERVICE**

**PRESUMTIVE TURNOVER TAX REGISTRATION FORM**

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighbouring block.

- (1) Name of Taxpayer/Registered Name \_\_\_\_\_
- (2) Nationality \_\_\_\_\_
- (3) Residential Address \_\_\_\_\_
- (4) Phone Number \_\_\_\_\_
- (5) Business Type \_\_\_\_\_
- (6) Business Name \_\_\_\_\_
- (7) Registered Business Name \_\_\_\_\_
- (8) Commencement Date \_\_\_\_\_
- (9) Means of Identification \_\_\_\_\_
- (10) Business Registration No. \_\_\_\_\_
- (11) Taxpayer Identification No. (TIN) \_\_\_\_\_
- (12) Email address \_\_\_\_\_
- (13) Website \_\_\_\_\_
- (14) Bank Account \_\_\_\_\_
- (15) BVN \_\_\_\_\_

\_\_\_\_\_  
Signature/Thumbprint

\_\_\_\_\_  
Date of Registration

|       |  |          |             |          |     |         |       |  |  |  |  |     |             |          |     |      |       |  |  |  |  |
|-------|--|----------|-------------|----------|-----|---------|-------|--|--|--|--|-----|-------------|----------|-----|------|-------|--|--|--|--|
|       | <p style="text-align: center;"><b>SEVEN SCHEDULE</b> <span style="float: right;"><b>S. 62</b></span></p> <p style="text-align: center;"><b>FEDERAL REPUBLIC OF NIGERIA</b></p> <p style="text-align: center;"><b>YOBE STATE INTERNAL REVENUE SERVICE</b></p> <p style="text-align: center;"><b>PRESUMTIVE TURNOVER TAX RETURNS FORM</b></p> <p>Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011</p> <p>(1) Name of Taxpayer/Registered Name _____</p> <p>(2) Nationality _____</p> <p>(3) Residential Address _____</p> <p>(4) Phone Number _____</p> <p>(5) Assessment Year _____</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">(6)</td> <td style="width: 33%;">Presumptive</td> <td style="width: 33%;">Turnover</td> <td style="width: 33%;">Tax</td> <td style="width: 33%;">Payable</td> </tr> <tr> <td colspan="5">_____</td> </tr> <tr> <td>(7)</td> <td>Presumptive</td> <td>Turnover</td> <td>Tax</td> <td>Paid</td> </tr> <tr> <td colspan="5">_____</td> </tr> </table> <p>(8) Taxpayer Identification Number (TIN) _____</p> <p>(9) Nature of Business _____</p> <p>(10) Email address _____</p> <p>_____</p> <p>Signature/Thumbprint _____ Date _____</p><br><p>Period of Filing _____ Due Date _____ Due Filed _____</p><br><p>Signature _____ Date _____</p> | (6)      | Presumptive | Turnover | Tax | Payable | _____ |  |  |  |  | (7) | Presumptive | Turnover | Tax | Paid | _____ |  |  |  |  |
| (6)   | Presumptive  | Turnover | Tax         | Payable  |     |         |       |  |  |  |  |     |             |          |     |      |       |  |  |  |  |
| _____ |  |          |             |          |     |         |       |  |  |  |  |     |             |          |     |      |       |  |  |  |  |
| (7)   | Presumptive  | Turnover | Tax         | Paid     |     |         |       |  |  |  |  |     |             |          |     |      |       |  |  |  |  |
| _____ |  |          |             |          |     |         |       |  |  |  |  |     |             |          |     |      |       |  |  |  |  |
|       |  |          |             |          |     |         |       |  |  |  |  |     |             |          |     |      |       |  |  |  |  |

## SCHEDULE NINE

### Consolidated Demand Notice

### Section 51 (2) & 110 (1) & (2)

(Tax payer can make full payment or instalments which shall be maximum of two instalments)

TIN.....

Date Served.....

BUSINESS CATEGORY.....

ADDRESS.....

PHONE NUMBER.....

| S/N   | REVENUE ITEM (TAX, LEVY ETC)  | OUTSTANDING YEAR | CURRENT YEAR |
|-------|---|------------------|--------------|
| State |   | NGN              | NGN          |
| 1     | State Internal Revenue Service (Development Levies (Tourism-2%ofhotelroomrate)      |                  |              |
| 2     | State Environmental Agency  |                  |              |
| 3     | State Fire Service Board (Annual Fire Safety Assessment Certificate: Gas Refillers) |                  |              |
| 4     | State Ministry of Agriculture (Fishpond Annual Registration Fees)                   |                  |              |
| 5     | State Water Corporation   |                  |              |
| 6     | State Ministry of Commerce (petrol Filling Station Fees))                           |                  |              |
| 7     | State Ministry of Environment (Hotels &Motels Annual Inspection Fee)                |                  |              |
| LGA   |   |                  |              |
| 1     | Digitalized Boards  |                  |              |
| 2     | Shop Permit   |                  |              |
| 3     | Digitalized Boards  |                  |              |

**RIGHT TO OBJECTION:** A person or organization that disputes any part or all the contents of the demand notice served on him may apply by a notice of objection in writing stating the grounds of objection within 14 days from the date of service of the demand notice in accordance with the provisions of section 111 of the Yobe State Revenue Codification Law 2021.

**APPEAL:** Where a taxable person is not satisfied with any decision of the Service, such person may appeal to the Tax Appeal Committee in accordance with the provisions of section 66 of the Yobe State Revenue Codification Law 2021.

#### HOW TO PAY:

1. ONLINE: visit <https://ybirscollect.com> click on generate RRR, then select Biller and Biller Product, then fill all information, fill payers details and generate your RRR for onward payment. Online or visit any bank to make payment.
2. ONLINE: visit [www.irs.yb.gov.ng](http://www.irs.yb.gov.ng), click on Payment portal, click on sign up, enter your name, email, phone number and proceed to payment

For Enquiries and Complaints contact:

M. Hamma 08065870646; or

B. Salisu 08038875385

Sign: Board Secretary

## SCHEDULE TEN

| ADMIN CODE          | ECONOMIC CODE | REVENUE CODE | DESCRIPTION   | RATE       |
|---------------------|---------------|--------------|---|------------|
| <b>021510200100</b> |               |              | <b>Agricultural Dev. Programme (ADP)</b>  |            |
| 021510200100        | 12020126      | 020027       | Tractor Hiring Services Per Day   | 100,000.00 |
| 021510200100        | 12020134      | 020057       | Registration of Agro Chemical Shops   | 10,000.00  |
| 021510200100        | 12020446      | 030378       | Pest Control Fees   | 10,000.00  |
| 021510200100        | 12020608      | 050065       | Sales of Improved Seeds/Chemicals - (Based on variety and measure of seeds/chemicals) | -          |
| 021510200100        | 12020703      | 060478       | Large Threshing Machine (per day)   | 20,000.00  |
| 021510200100        | 12020703      | 060479       | Small Threshing Machine (per day)   | 5,000.00   |
| 021510200100        | 12020484      | 031656       | Private Tractor Sticker   | 20,000.00  |
| 021510200100        | 12020484      | 031657       | Private Cart-Tresher Big size Sticker   | 5,000.00   |
| 021510200100        | 12020484      | 031658       | Private Cart-Tresher Small size Sticker   | 2,000.00   |
| <b>051701000100</b> |               |              | <b>Agency For Mass Education</b>  |            |
| 051701000100        | 12020456      | 030982       | Certification   | 500.00     |
| <b>031805200100</b> |               |              | <b>Area Court Division</b>  |            |
| 031805200100        | 12020401      | 030003       | Court Fees - (Based on Court judgement/Assessment)                                    | -          |
| 031805200100        | 12020502      | 040001       | Court Order Fines   | 1,000.00   |
| <b>022000800100</b> |               |              | <b>YOBE INTERNAL REVENUE SERVICE (YIRS)</b>   |            |
| 022000800100        | 12010101      | 010001       | PAYE Fed Estab - (Based on Section 81 PITA 1993 as amended)                           | -          |
| 022000800100        | 12010101      | 010002       | PAYE State Govt - (Based on Section 81 PITA 1993 as amended)                          | -          |
| 022000800100        | 12010101      | 010003       | PAYE LGAs - (Based on Section 81 PITA 1993 as amended)                                | -          |
| 022000800100        | 12010101      | 010004       | PAYE Private Org Sector - (Based on Section 81 PITA 1993 as amended)                  | -          |
| 022000800100        | 12010101      | 010005       | PAYE Informal Sector - (Based on Section 81 PITA 1993 as amended)                     | -          |
| 022000800100        | 12010110      | 010006       | Mix Income -(Based on PITA 1993 as amended)   | -          |
| 022000800100        | 12010104      | 010307       | Stamp Duty on Contract (1% of a Contract Sum)   | -          |
| 022000800100        | 12010104      | 010308       | Stamp Duty on Documents (1% of a Contract Sum)  | -          |
| 022000800100        | 12010111      | 010309       | Withholding Tax on Contract (5% of Contract Sum)                                      | -          |
| 022000800100        | 12010111      | 010310       | Withholding Tax on Bank Interest (5% of the Interest)                                 | -          |
| 022000800100        | 12010111      | 010311       | Withholding Tax on Dividend (10% of the Dividend)                                     | -          |
| 022000800100        | 12010111      | 010312       | Withholding Tax on Rent (10% of the Rent)   | -          |
| 022000800100        | 12010111      | 010313       | Withholding Tax on Professional Fees (10% of the Fees)                                | -          |

|              |          |        |   |   |
|--------------|----------|--------|---|---|
| 022000800100 | 12010111 | 010314 | Consumption Tax (From Hotels,Restaurants,Shopping Malls & Event Centres: @ 5% of consumed services)   | - |
| 022000800100 | 12010111 | 010315 | Entertainment Levy (From Viewing Centres,Cinema film houses,Photo studios,Film production,Internet services providers,Pay TVs & CD plates pertaining to entertainments: @ 5% of consumed service) | - |
| 022000800100 | 12010112 | 010316 | Property Tax (10% of the value)   | - |
| 022000800100 | 12010110 | 010317 | Other Direct Tax (Based on PITA 1993 as amended)  | - |
| 022000800100 | 12010102 | 010328 | Adult Wears – Boutique -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010329 | Agric Chemicals Sales -TRADING (3% of Turnover)   | - |
| 022000800100 | 12010102 | 010330 | Bookshop/Stationary Stores -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010331 | Buildings Materials & Dealers -TRADING (3% of Turnover)   | - |
| 022000800100 | 12010102 | 010332 | Butchers -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010333 | Cement Dealers/Sellers -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010334 | Children Wear -TRADING (3% of Turnover)   | - |
| 022000800100 | 12010102 | 010335 | Clock and Watch Sellers -TRADING (3% of Turnover)   | - |
| 022000800100 | 12010102 | 010336 | Clothing Materials -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010337 | Cooking Gas/Air Condition Seller -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010338 | General Merchants & Distributors -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010339 | Gifts Shop -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010340 | Patent medicine/pharmacy -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010341 | Newspaper agents -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010342 | Vendors -TRADING (3% of Turnover)   | - |
| 022000800100 | 12010102 | 010343 | Road side petroleum/engine Oil Sellers (other towns) -TRADING (3% of Turnover)  | - |
| 022000800100 | 12010102 | 010344 | Aluminium Doors & Window -MANUFACTURING (4% of Turnover)  | - |
| 022000800100 | 12010102 | 010345 | Bakers -MANUFACTURING (4% of Turnover)  | - |
| 022000800100 | 12010102 | 010346 | Blacksmiths -MANUFACTURING (4% of Turnover)   | - |
| 022000800100 | 12010102 | 010347 | Block Making Industries -MANUFACTURING (4% of Turnover)   | - |
| 022000800100 | 12010102 | 010348 | Cabinet Makers/Metal -MANUFACTURING (4% of Turnover)  | - |
| 022000800100 | 12010102 | 010349 | Furniture Makers -MANUFACTURING (4% of Turnover)  | - |
| 022000800100 | 12010102 | 010350 | Welders -MANUFACTURING (4% of Turnover)   | - |
| 022000800100 | 12010102 | 010351 | Wood Carver -MANUFACTURING (4% of Turnover)   | - |
| 022000800100 | 12010102 | 010352 | Cloth Weavers -MANUFACTURING (4% of Turnover)   | - |
| 022000800100 | 12010102 | 010353 | Artists and songs – Writers -SERVICE (2% of Turnover)   | - |

|              |          |        |  |   |
|--------------|----------|--------|--|---|
| 022000800100 | 12010102 | 010354 | Barbers -SERVICE (2% of Turnover)                                  | - |
| 022000800100 | 12010102 | 010355 | Bricklayers -SERVICE (2% of Turnover)                              | - |
| 022000800100 | 12010102 | 010356 | Business Centre -SERVICE (2% of Turnover)                          | - |
| 022000800100 | 12010102 | 010357 | Car Wash Owners -SERVICE (2% of Turnover)                          | - |
| 022000800100 | 12010102 | 010358 | Carpenters -SERVICE (2% of Turnover)                               | - |
| 022000800100 | 12010102 | 010359 | Cobblers -SERVICE (2% of Turnover)                                 | - |
| 022000800100 | 12010102 | 010360 | Curtain & Interior Decoration -SERVICE (2% of Turnover)            | - |
| 022000800100 | 12010102 | 010361 | Cyber Cafe Operator -SERVICE (2% of Turnover)                      | - |
| 022000800100 | 12010102 | 010362 | Dry Cleaners -SERVICE (2% of Turnover)                             | - |
| 022000800100 | 12010102 | 010363 | Electricians -SERVICE (2% of Turnover)                             | - |
| 022000800100 | 12010102 | 010364 | Fashion Designers -SERVICE (2% of Turnover)                        | - |
| 022000800100 | 12010102 | 010365 | Graphic Arts & Designs -SERVICE (2% of Turnover)                   | - |
| 022000800100 | 12010102 | 010366 | Grinding Mills -SERVICE (2% of Turnover)                           | - |
| 022000800100 | 12010102 | 010367 | Guest Houses -SERVICE (2% of Turnover)                             | - |
| 022000800100 | 12010102 | 010368 | Vulcanizer -SERVICE (2% of Turnover)                               | - |
| 022000800100 | 12010102 | 010369 | Mechanic -SERVICE (2% of Turnover)                                 | - |
| 022000800100 | 12010102 | 010370 | Painter -SERVICE (2% of Turnover)                                  | - |
| 022000800100 | 12010102 | 010371 | Restaurant -SERVICE (2% of Turnover)                               | - |
| 022000800100 | 12010102 | 010372 | Okada/Jega Operators -SERVICE (2% of Turnover)                     | - |
| 022000800100 | 12010102 | 010373 | Decoration Makers -SERVICE (2% of Turnover)                        | - |
| 022000800100 | 12010102 | 010374 | Food Sellers in Bukateria (without beer) -SERVICE (2% of Turnover) | - |
| 022000800100 | 12010102 | 010375 | Video Cassete Rentage -SERVICE (2% of Turnover)                    | - |
| 022000800100 | 12010102 | 010376 | Washman -SERVICE (2% of Turnover)                                  | - |
| 022000800100 | 12010102 | 010377 | Daily Contributions Collectors/Asusu -SERVICE (2% of Turnover)     | - |
| 022000800100 | 12010102 | 010378 | Pool Agents -SERVICE (2% of Turnover)                              | - |
| 022000800100 | 12010102 | 010379 | Gaming & Betting -SERVICE (2% of Turnover)                         | - |
| 022000800100 | 12010102 | 010380 | Rubber, Metal, and Carton Scraps -SERVICE (2% of Turnover)         | - |
| 022000800100 | 12010102 | 010381 | Driving School Proprietor - SERVICE (2% Turnover)                  | - |
| 022000800100 | 12010102 | 010382 | Mobile Retail Cart -TRADING (3% of Turnover)                       | - |
| 022000800100 | 12010102 | 010383 | Firewood/ Charcoal Seller -TRADING (3% of Turnover)                | - |
| 022000800100 | 12010102 | 010384 | Simcard Registration Centre -TRADING (3% of Turnover)              | - |
| 022000800100 | 12010102 | 010385 | Buka Tea and Bread seller -TRADING (3% of Turnover)                | - |



|              |          |        |  |            |
|--------------|----------|--------|--|------------|
| 022000800100 | 12010102 | 010386 | Soft Drink Dealer -TRADING (3% of Turnover)  | -          |
| 022000800100 | 12010102 | 010387 | Car dealer -TRADING (3% of Turnover)   | -          |
| 022000800100 | 12010102 | 010388 | Cigarettes and narcotic Seller -TRADING (3% of Turnover)                             | -          |
| 022000800100 | 12010102 | 010389 | Second Hand Wear (Gwanjo) Dealer -TRADING (3% of Turnover)                           | -          |
| 022000800100 | 12010102 | 010391 | Grinding machine (Maiwando) -TRADING (3% of Turnover)                                | -          |
| 022000800100 | 12010102 | 010392 | Polythene Bag Dealer -TRADING (3% of Turnover)                                       | -          |
| 022000800100 | 12010102 | 010393 | Animal Feed Dealer -TRADING (3% of Turnover)   | -          |
| 022000800100 | 12020133 | 020038 | Drivers' License (5 years validity) (Determined by Joint Tax Board)                  | 15,350.00  |
| 022000800100 | 12020133 | 020001 | Drivers' License (3 years validity) (Determined by Joint Tax Board)                  | 10,350.00  |
| 022000800100 | 12020133 | 020004 | Drivers' License (5 years validity Trycle/Motorcyle) (Determined by Joint Tax Board) | 8,350.00   |
| 022000800100 | 12020133 | 020007 | Drivers' License (3 years validity Trycle/Motorcyle) (Determined by Joint Tax Board) | 5,350.00   |
| 022000800100 | 12020132 | 020044 | Lorry Registration (side Badge) (Determined by Joint Tax Board)                      | 750.00     |
| 022000800100 | 12020132 | 020008 | Taxi Registration (side Badge) (Determined by Joint Tax Board)                       | 300.00     |
| 022000800100 | 12020132 | 020012 | Bus Registration (side Badge) (Determined by Joint Tax Board)                        | 300.00     |
| 022000800100 | 12020133 | 020045 | Conductor's Badge (Determined by Joint Tax Board)                                    | 200.00     |
| 022000800100 | 12020133 | 020046 | Driving Test (Determined by Joint Tax Board)   | 200.00     |
| 022000800100 | 12020133 | 020047 | Driver's Badge (Determined by Joint Tax Board)                                       | 200.00     |
| 022000800100 | 12020133 | 020048 | Learner's Permit (Determined by Joint Tax Board)                                     | -          |
| 022000800100 | 12020132 | 020049 | Taxi Registration (kabu kabu)  | 3,000.00   |
| 022000800100 | 12020132 | 020017 | Tricycle/Motorcycle Registration (Determined by Joint Tax Board)                     | 1,250.00   |
| 022000800100 | 12020137 | 020050 | Car Hire Service Permit (Determined by Joint Tax Board)                              | 500.00     |
| 022000800100 | 12020132 | 020051 | Vehicle Registration 3.00cc and above (Determined by Joint Tax Board)                | 6,250.00   |
| 022000800100 | 12020132 | 020018 | Vehicle Registration below 3.00cc (Determined by Joint Tax Board)                    | 3,125.00   |
| 022000800100 | 12020132 | 020019 | Government Official plate Number (Determined by Joint Tax Board)                     | 18,750.00  |
| 022000800100 | 12020132 | 020020 | Government Fancy Plate Number (Determined by Joint Tax Board)                        | 50,000.00  |
| 022000800100 | 12020132 | 020021 | Motor Dealers Plate Number (Determined by Joint Tax Board)                           | 30,000.00  |
| 022000800100 | 12020132 | 020024 | Private Fancy Plate Number (Determined by Joint Tax Board)                           | 200,000.00 |
| 022000800100 | 12020132 | 020029 | Out of Series Plate Number (Determined by Joint Tax Board)                           | 50,000.00  |
| 022000800100 | 12020132 | 020054 | Articulated Vehicle Plate Number (Determined by Joint Tax Board)                     | 30,000.00  |
| 022000800100 | 12020132 | 020072 | Registration Booklet (Determined by Joint Tax Board)                                 | 1,250.00   |
| 022000800100 | 12020132 | 020052 | Vehicle Plate Number (Standard) (Determined by Joint Tax Board)                      | 18,750.00  |
| 022000800100 | 12020132 | 020055 | Tricycle/Motorcycle Plate Number (Determined by Joint Tax Board)                     | 350.00     |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 022000800100 | 12020132 | 020059 | Replacement of Plate Number (at cost)   | 18,750.00 |
| 022000800100 | 12020132 | 020060 | Articulated Vehicle License (Determined by Joint Tax Board)   | 6,250.00  |
| 022000800100 | 12020132 | 020061 | Lorry and Tipper License (Determined by Joint Tax Board)  | 3,750.00  |
| 022000800100 | 12020132 | 020062 | Tractors and Bulldozers License (Determined by Joint Tax Board)                                     | 2,500.00  |
| 022000800100 | 12020132 | 020063 | Jeep License (Determined by Joint Tax Board)  | 3,150.00  |
| 022000800100 | 12020132 | 020064 | Buses License (Determined by Joint Tax Board)   | 2,500.00  |
| 022000800100 | 12020132 | 020065 | Saloon License (Determined by Joint Tax Board)  | 18,750.00 |
| 022000800100 | 12020132 | 020066 | Tricycle/Commercial Motorcycle License (Determined by Joint Tax Board)                              | 1,250.00  |
| 022000800100 | 12020132 | 020067 | Private Motorcycle License (Determined by Joint Tax Board)  | 650.00    |
| 022000800100 | 12020445 | 030377 | Change of Ownership Vehicles Fees (Determined by Joint Tax Board)                                   | 2,500.00  |
| 022000800100 | 12020445 | 030004 | Change of Ownership Tricycle and Motorcycle fees (Determined by Joint Tax Board)                    | 1,250.00  |
| 022000800100 | 12020132 | 020076 | Proof of Ownership Certificate (Determined by Joint Tax Board)                                      | 300.00    |
| 022000800100 | 12020482 | 031673 | Vehicle Side Sticker  | 3,500.00  |
| 022000800100 | 12020105 | 020120 | Radio and Television Tax: Satellite Broadcast Per Annum   | 3,000.00  |
| 022000800100 | 12020105 | 020121 | Radio and Television Tax: Telecommunication/ Internet Broadcast Per Annum                           | 2,000.00  |
| 022000800100 | 12020105 | 020122 | Radio and Television Tax: Digital Set Box Per Annum   | 1,000.00  |
| 022000800100 | 12020105 | 020123 | Radio and Television Tax: Motor Vehicle/ Keke Napep Per Annum                                       | 1,000.00  |
| 022000800100 | 12020105 | 020124 | Radio and Television Tax: Point Of Sales (P. O. S.) Machine Per Annum                               | 500.00    |
| 022000800100 | 12020105 | 020125 | Radio and Television Sales Tax: Radio/ MP 3/ MP4 (One off)  | 500.00    |
| 022000800100 | 12020105 | 020126 | Radio and Television Sales Tax: Device- 8-42 Inches (One off)                                       | 1,000.00  |
| 022000800100 | 12020105 | 020127 | Radio and Television Sales Tax: Device- 43-65 Inches (One off)                                      | 1,500.00  |
| 022000800100 | 12020105 | 020128 | Radio and Television Sales Tax: Device- 75-85 Inches (One off)                                      | 2,000.00  |
| 022000800100 | 12020448 | 031682 | Development Levy: Federal Government Employees GL 16 -17 (Once in a year)                           | 5,000.00  |
| 022000800100 | 12020448 | 031686 | Development Levy: Federal Government Employees GL 14 -15 (Once in a year)                           | 4,000.00  |
| 022000800100 | 12020448 | 031687 | Development Levy: Federal Government Employees GL 10 -13 (Once in a year)                           | 3,000.00  |
| 022000800100 | 12020448 | 031688 | Development Levy: Federal Government Employees GL 7 -9 (Once in a year)                             | 2,000.00  |
| 022000800100 | 12020448 | 031689 | Development Levy: Federal Government Employees GL 3 -6 (Once in a year)                             | 1,000.00  |
| 022000800100 | 12020448 | 031683 | Development Levy: State and Local Government Employees GL 14 - 16 (Once in a year)                  | 3,000.00  |
| 022000800100 | 12020448 | 031690 | Development Levy: State and Local Government Employees GL 7 - 13 (Once in a year)                   | 2,000.00  |
| 022000800100 | 12020448 | 031684 | Development Levy: State and Local Government Employees GL 3 - 6 (Once in a year)                    | 1,000.00  |
| 022000800100 | 12020448 | 031685 | Development Levy: Private Companies/ Business Enterprises Employees (higher Level) (Once in a year) | 3,000.00  |

|                     |          |        |   |              |
|---------------------|----------|--------|---|--------------|
| 022000800100        | 12020448 | 031691 | Development Levy: Private Companies/ Business Enterprises Employees (Middle Level) (Once in a year) | 2,000.00     |
| 022000800100        | 12020448 | 031692 | Development Levy: Private Companies/ Business Enterprises Employees (Lower Level) (Once in a year)  | 1,000.00     |
| 022000800100        | 12020448 | 030402 | Development Levies (Tourism-2% of hotel room rate)  | -            |
| 022000800100        | 12020448 | 030887 | Social Serv & Econ Dev Levy: Category 'A' (If monthly = N5,000/month) - Per Annum                   | 50,000.00    |
| 022000800100        | 12020448 | 030888 | Social Serv & Econ Dev Levy: Category 'B' (If monthly = N3,000/month) - Per Annum                   | 30,000.00    |
| 022000800100        | 12020448 | 030889 | Social Serv & Econ Dev Levy: Category 'C' (If monthly = N2,000/month) - Per Annum                   | 20,000.00    |
| 022000800100        | 12020501 | 040009 | Loss of Gate Pass   | 500.00       |
| 022000800100        | 12020604 | 050010 | Sales of Stores/ Scraps/ Unservisable Items (As determined by valuers)                              | -            |
| 022000800100        | 12020610 | 050070 | Proceeds From Sales of Goods by Public Auction (As determined by auction)                           | -            |
| 022000800100        | 12020611 | 050071 | Proceeds From Sales of Govt. Vehicles (As determined by valuers)                                    | -            |
| 022000800100        | 12020614 | 050075 | Sales of Government Buildings (As determined by valuers)  | -            |
| 022000800100        | 12020482 | 031710 | Single Haulage Fees: Buses and equivalent   | 1,500.00     |
| 022000800100        | 12020482 | 031711 | Single Haulage Fees: Pickup vans and equivalent   | 4,000.00     |
| 022000800100        | 12020482 | 031712 | Single Haulage Fees: Luxury buses and equivalent  | 10,000.00    |
| 022000800100        | 12020482 | 031713 | Single Haulage Fees: 12/14 tyres and equivalent   | 19,250.00    |
| 022000800100        | 12020482 | 031714 | Single Haulage Fees: 18 tyres and equivalent  | 25,000.00    |
| 022000800100        | 12020449 | 031715 | Single Haulage Fees: Pickup non heavy duty (6/8 tyres)  | 5,500.00     |
| 022000800100        | 12020449 | 031716 | Single Haulage Fees: Heavy duty (6/8 tyres)   | 8,000.00     |
| <b>011101000100</b> |          |        | <b>Bureau on Public Procurement (BPP)</b>   |              |
| 011101000100        | 12020417 | 030012 | Contractor Reg. for Category 'A' (up to N2m) - Per Annum  | 100,000.00   |
| 011101000100        | 12020417 | 030013 | Contractor Reg. for Category 'B' (Above N2m to N25m) - Per Annum                                    | 150,000.00   |
| 011101000100        | 12020417 | 030014 | Contractor Reg. for Category 'C' (Above N25m to N100m) - Per Annum                                  | 200,000.00   |
| 011101000100        | 12020417 | 030015 | Contractor Reg. for Category 'D' (Above N250m) - Per Annum  | 250,000.00   |
| 011101000100        | 12020427 | 030048 | Tender fee for Category A, Up to N2,000,000.00  | 50,000.00    |
| 011101000100        | 12020427 | 030049 | Tender fee for Category B. Above N2,000,000.00 to N25m  | 100,000.00   |
| 011101000100        | 12020427 | 030050 | Tender fee for Category C. Above N25m to N100m  | 150,000.00   |
| 011101000100        | 12020427 | 030051 | Tender fee for Category D. Above N100m to N1B   | 250,000.00   |
| 011101000100        | 12020427 | 030016 | Tender fee for Category E. Above N1B  | 1,000,000.00 |
| 011101000100        | 12020601 | 050005 | Sales of Journals & Publications (Based on Assessment)  | -            |
| 011101000100        | 12020607 | 050064 | Sales of Consultancy Registration Forms (Based on Assessment)                                       | -            |
| 011101000100        | 12020701 | 060001 | Earnings From Consultancy Services (Based on Assessment)  | -            |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 011101000100        | 12020453 | 031312 | Earnings From Registration of Trainee (Based on Assessment)   | -         |
| <b>056306600100</b> |          |        | <b>College of Administrative and Basic Studies (CABS), Potiskum</b>   |           |
| 056306600100        | 12020452 | 031033 | Examination Fees: CHA - Indigene  | 3,000.00  |
| 056306600100        | 12020452 | 031034 | Examination Fees: CHA - Non Indigene  | 4,000.00  |
| 056306600100        | 12020452 | 031035 | Examination Fees: Diploma (DHA) I - Indigene  | 9,000.00  |
| 056306600100        | 12020452 | 031036 | Examination Fees: Diploma (DHA) I - Non Indigene  | 10,000.00 |
| 056306600100        | 12020452 | 031037 | Examination Fees: Diploma (DHA) II - Indigene   | 8,000.00  |
| 056306600100        | 12020452 | 031038 | Examination Fees: Diploma (DHA) II - Non Indigene   | 9,000.00  |
| 056306600100        | 12020452 | 031039 | Examination Fees: PRE-ND; ND I & ND II - Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031040 | Examination Fees: PRE-ND; ND I & ND II - Non Indigene   | 3,000.00  |
| 056306600100        | 12020452 | 031041 | Examination Fees: PRE-HND - Indigene & Non Indigene   | 5,000.00  |
| 056306600100        | 12020452 | 031042 | Examination Fees: HND I & HND II - Indigene   | 5,000.00  |
| 056306600100        | 12020452 | 031043 | Examination Fees: HND I - Non Indigene  | 7,000.00  |
| 056306600100        | 12020452 | 031044 | Examination Fees: HND II - Non Indigene   | 7,000.00  |
| 056306600100        | 12020452 | 031045 | Medical Levy: PRE-ND; CHA; Diploma (DHA) I&II; ND I & ND II - Indigene  | 1,500.00  |
| 056306600100        | 12020452 | 031046 | Medical Levy: CHA; Diploma (DHA) I&II - Non Indigene  | 2,000.00  |
| 056306600100        | 12020452 | 031047 | Medical Levy: ND I - Non Indigene   | 1,000.00  |
| 056306600100        | 12020452 | 031048 | Medical Levy: PRE-ND; ND II - Non Indigene  | 1,500.00  |
| 056306600100        | 12020452 | 031049 | Medical Levy: PRE-HND - Indigene  | 2,000.00  |
| 056306600100        | 12020452 | 031050 | Medical Levy: PRE-HND - Non Indigene  | 2,500.00  |
| 056306600100        | 12020452 | 031051 | Medical Levy: HND I & HND II - Indigene & Non Indigene  | 2,000.00  |
| 056306600100        | 12020452 | 031052 | Library Levy: PRE-ND; CHA - Indigene  | 2,000.00  |
| 056306600100        | 12020452 | 031053 | Library Levy: PRE-ND; CHA - Non Indigene  | 2,500.00  |
| 056306600100        | 12020452 | 031054 | Library Levy: Diploma (DHA) I&II; ND I & ND II - Indigene   | 1,000.00  |
| 056306600100        | 12020452 | 031055 | Library Levy: Diploma (DHA) I&II - Non Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031056 | Library Levy: ND I & ND II - Non Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031057 | Library Levy: PRE-HND - Indigene & Non Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031058 | Library Levy: HND I - Indigene & Non Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031059 | Library Levy: HND II - Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031060 | Library Levy: HND II - Non Indigene   | 2,000.00  |
| 056306600100        | 12020452 | 031061 | Hostel Accommodation: PRE-ND; CHA; Diploma (DHA) I&II; ND I; ND II; PRE-HND; HND I & HND II - Indigene & Non Indigene | 6,000.00  |
| 056306600100        | 12020452 | 031062 | Sports Development: PRE-ND - Indigene   | 2,000.00  |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 056306600100 | 12020452 | 031063 | Sports Development: PRE-ND - Non Indigene   | 2,000.00  |
| 056306600100 | 12020452 | 031064 | Sports Development: CHA; Diploma (DHA) I - Indigene                                   | 2,000.00  |
| 056306600100 | 12020452 | 031065 | Sports Development: CHA - Non Indigene  | 2,000.00  |
| 056306600100 | 12020452 | 031066 | Sports Development: Diploma (DHA) I - Non Indigene                                    | 2,500.00  |
| 056306600100 | 12020452 | 031067 | Sports Development: ND I & PRE-HND - Indigene & Non Indigene                          | 2,000.00  |
| 056306600100 | 12020452 | 031068 | Sports Development: Diploma (DHA) II; ND II; HND I & HND II - Indigene & Non Indigene | 2,500.00  |
| 056306600100 | 12020452 | 031069 | ICT Development: CHA - Indigene   | 1,500.00  |
| 056306600100 | 12020452 | 031070 | ICT Development: CHA - Non Indigene   | 2,000.00  |
| 056306600100 | 12020452 | 031071 | ICT Development: ND I - Non Indigene  | 3,000.00  |
| 056306600100 | 12020452 | 031072 | ICT Development: PRE-ND; Diploma (DHA) I&II; ND I & HND I - Indigene                  | 2,500.00  |
| 056306600100 | 12020452 | 031073 | ICT Development: PRE-ND; Diploma (DHA) I&II - Non Indigene                            | 1,500.00  |
| 056306600100 | 12020452 | 031074 | ICT Development: ND II; PRE-HND & HND II - Indigene                                   | 1,000.00  |
| 056306600100 | 12020452 | 031075 | ICT Development: ND II; PRE-HND; HND I & HND II - Non Indigene                        | 3,000.00  |
| 056306600100 | 12020452 | 031076 | Project Fee: Diploma (DHA) II - Indigene & Non Indigene                               | 2,000.00  |
| 056306600100 | 12020452 | 031077 | Project Fee: ND II - Indigene   | 2,000.00  |
| 056306600100 | 12020452 | 031078 | Project Fee: ND II - Non Indigene   | 2,000.00  |
| 056306600100 | 12020452 | 031079 | Project Fee: HND II - Indigene & Non Indigene   | 3,000.00  |
| 056306600100 | 12020452 | 031080 | Student ID Card: CHA; PRE-HND - Indigene  | 1,000.00  |
| 056306600100 | 12020452 | 031081 | Student ID Card: CHA; PRE-HND - Non Indigene  | 1,000.00  |
| 056306600100 | 12020452 | 031082 | Student ID Card: PRE-ND; Diploma (DHA) I; ND I & HND I - Indigene & Non Indigene      | 1,000.00  |
| 056306600100 | 12020452 | 031083 | College Handbook: ND I - Indigene & Non Indigene                                      | 2,000.00  |
| 056306600100 | 12020452 | 031084 | College Handbook: CHA; Diploma (DHA) I; PRE-HND - Indigene                            | 1,000.00  |
| 056306600100 | 12020452 | 031085 | College Handbook: CHA; Diploma (DHA) I; PRE-HND - Non Indigene                        | 1,500.00  |
| 056306600100 | 12020452 | 031086 | College Handbook: PRE-ND & HND I - Indigene & Non Indigene                            | 1,000.00  |
| 056306600100 | 12020452 | 031717 | Acceptance Fee  | 5,000.00  |
| 056306600100 | 12020452 | 031718 | Examination Fee   | 17,000.00 |
| 056306600100 | 12020452 | 031822 | Medical Levy  | 5,000.00  |
| 056306600100 | 12020452 | 031823 | Library Levy  | 5,000.00  |
| 056306600100 | 12020452 | 031824 | Hostel Accommodation (Optional)   | 6,000.00  |
| 056306600100 | 12020452 | 031825 | Sport Development   | 3,000.00  |
| 056306600100 | 12020452 | 031826 | ICT Development   | 3,000.00  |
| 056306600100 | 12020452 | 031827 | Students ID Card  | 2,000.00  |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 056306600100        | 12020452 | 031828 | College Handbook                                       | 3,000.00  |
| 056306600100        | 12020452 | 031829 | Project Fee  | 10,000.00 |
| 056306600100        | 12020452 | 031830 | Hygiene and Sanitation                                 | 2,000.00  |
| 056306600100        | 12020606 | 050731 | Sales of Forms   | 500.00    |
| 056306600100        | 12020606 | 050732 | Collection of Certificate (JSS)                        | 500.00    |
| 056306600100        | 12020452 | 031831 | Registration (JSS)                                     | 5,000.00  |
| 056306600100        | 12020452 | 031832 | Registration (Primary)                                 | 3,500.00  |
| 056306600100        | 12020452 | 031833 | Registration (Nursery)                                 | 3,500.00  |
| 056306600100        | 12020720 | 061023 | Lodge 1  | 2,000.00  |
| 056306600100        | 12020720 | 061024 | Lodge 2  | 3,000.00  |
| 056306600100        | 12020452 | 031613 | Examination Fees: HND I SANDWICH- Indigene             | 15,000.00 |
| 056306600100        | 12020452 | 031614 | Examination Fees: HND I SANDWICH- Non Indigene         | 17,000.00 |
| 056306600100        | 12020452 | 031615 | Examination Fees: HND II SANDWICH- Indigene            | 12,000.00 |
| 056306600100        | 12020452 | 031616 | Examination Fees: HND II SANDWICH-Non Indigene         | 15,000.00 |
| 056306600100        | 12020452 | 031652 | Project Fee: HND II SANDWICH - Indigene & Non Indigene | 5,000.00  |
| 056306600100        | 12020452 | 031617 | Verification   | 2,000.00  |
| 056306600100        | 12020452 | 031618 | Mobilization   | 2,000.00  |
| 056306600100        | 12020452 | 031619 | SIWES  | 1,000.00  |
| 056306600100        | 12020452 | 031653 | Hygiene and Sanitation                                 | 1,000.00  |
| 056306600100        | 12020452 | 031654 | Entrepreneurship Development                           | 1,000.00  |
| 056306600100        | 12020606 | 050099 | Sales of Forms - HND                                   | 5,000.00  |
| 056306600100        | 12020606 | 050100 | Sales of Forms - ND                                    | 3,000.00  |
| 056306600100        | 12020606 | 050101 | Sales of Forms - Cert.                                 | 3,000.00  |
| 056306600100        | 12020606 | 050102 | Collection of Certificates - HND                       | 5,000.00  |
| 056306600100        | 12020606 | 050103 | Collection of Certificates - ND                        | 4,000.00  |
| 056306600100        | 12020606 | 050104 | Collection of Certificates - Cert.                     | 3,000.00  |
| 056306600100        | 12020606 | 050105 | Statement of Result - HND                              | 4,000.00  |
| 056306600100        | 12020606 | 050106 | Statement of Result - ND                               | 3,000.00  |
| 056306600100        | 12020606 | 050107 | Statement of Result - Cert.                            | 2,500.00  |
| 056306600100        | 12020606 | 050108 | Transcript - HND; ND; Cert.                            | 1,000.00  |
| <b>056306500100</b> |          |        | <b>UMAR SULEIMAN COLLEGE OF EDUCATION, GASHUA</b>      |           |
| 056306500100        | 12020606 | 050730 | Sales of Bills of Entries/Application Forms (NCE)      | 1,000.00  |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 056306500100 | 12020452 | 030731 | Reg./Tuition:NCE Students - Tuition Fees (New Indigene Students)            | 10,000.00 |
| 056306500100 | 12020452 | 030732 | Reg./Tuition:NCE Students - Tuition Fees (New None Indigene Students)       | 16,000.00 |
| 056306500100 | 12020452 | 030733 | Reg./Tuition:NCE Students - Tuition Fees (Returning Indigene Students)      | 8,000.00  |
| 056306500100 | 12020452 | 030734 | Reg./Tuition:NCE Students - Tuition Fees (Returning None Indigene Students) | 14,000.00 |
| 056306500100 | 12020452 | 030735 | Reg./Tuition:NCE Students - Maintenance Levy                                | 2,000.00  |
| 056306500100 | 12020452 | 030736 | Reg./Tuition:NCE Students - Examination Fees (Per Session)                  | 2,000.00  |
| 056306500100 | 12020452 | 030737 | Reg./Tuition:NCE Students - Games Fees per session                          | 1,000.00  |
| 056306500100 | 12020452 | 030738 | Reg./Tuition:NCE Students - Accommodation Fee (Optional)                    | 3,000.00  |
| 056306500100 | 12020452 | 030739 | Web Maintenance (For E-Learning site of the College)                        | 1,500.00  |
| 056306500100 | 12020452 | 030740 | Reg./Tuition:NCE Students - Library Development                             | 1,500.00  |
| 056306500100 | 12020452 | 030741 | Reg./Tuition:NCE Students - Identity Card                                   | 1,000.00  |
| 056306500100 | 12020606 | 050004 | Sales of Bills of Entries/Application Forms                                 | 3,000.00  |
| 056306500100 | 12020452 | 030743 | Reg./Tuition:New Degree Students - Tuition Fees (Yobe Indigenes)            | 30,000.00 |
| 056306500100 | 12020452 | 030744 | Reg./Tuition:New Degree Students - Tuition Fees (None Indigenes)            | 45,000.00 |
| 056306500100 | 12020452 | 030745 | Reg./Tuition:New Degree Students - Result Varification                      | 1,500.00  |
| 056306500100 | 12020452 | 030746 | Reg./Tuition:New Degree Students - Medical Levy                             | 3,000.00  |
| 056306500100 | 12020452 | 030017 | Reg./Tuition:New Degree Students - Students Hand Book                       | 1,500.00  |
| 056306500100 | 12020452 | 030747 | Reg./Tuition:New Degree Students - Exams Fee                                | 3,000.00  |
| 056306500100 | 12020452 | 030748 | Reg./Tuition:New Degree Students - Library Levy                             | 1,500.00  |
| 056306500100 | 12020452 | 030749 | Reg./Tuition:New Degree Students - Sport Levy                               | 1,500.00  |
| 056306500100 | 12020452 | 030750 | Reg./Tuition:New Degree Students - Utility                                  | 2,000.00  |
| 056306500100 | 12020452 | 030751 | Reg./Tuition:New Degree Students - ID Card                                  | 1,000.00  |
| 056306500100 | 12020452 | 030752 | Reg./Tuition:New Degree Students - Facilitators Excess Work Load            | 2,000.00  |
| 056306500100 | 12020452 | 030753 | Reg./Tuition:New Degree Students - Development Fee                          | 3,000.00  |
| 056306500100 | 12020452 | 030754 | Reg./Tuition:New Degree Students - Affiliation Fee                          | 4,000.00  |
| 056306500100 | 12020452 | 030755 | Reg./Tuition:Returning Degree Students - Tuition Fees (Yobe Indigenes)      | 22,000.00 |
| 056306500100 | 12020452 | 030756 | Reg./Tuition:Returning Degree Students - Tuition Fees (Non Indigenes)       | 37,000.00 |
| 056306500100 | 12020452 | 030757 | Reg./Tuition:Returning Degree Students - Exams Fee                          | 3,000.00  |
| 056306500100 | 12020452 | 030758 | Reg./Tuition:Returning Degree Students - Library Levy                       | 1,500.00  |
| 056306500100 | 12020452 | 030759 | Reg./Tuition:Returning Degree Students - Medical Levy                       | 3,000.00  |
| 056306500100 | 12020452 | 030760 | Reg./Tuition:Returning Degree Students - Sport Levy                         | 1,500.00  |
| 056306500100 | 12020452 | 030761 | Reg./Tuition:Returning Degree Students - Utility                            | 2,000.00  |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 056306500100 | 12020452 | 030762 | Reg./Tuition:Returning Degree Students - Facilitators Excess Work Load    | 2,000.00  |
| 056306500100 | 12020452 | 030763 | Reg./Tuition:Returning Degree Students - Affiliation Fee                  | 4,000.00  |
| 056306500100 | 12020452 | 030764 | Reg./Tuition:Returning Degree Students - Development Fee                  | 3,000.00  |
| 056306500100 | 12020452 | 030765 | Sales of Bills of Entries/Application Forms                               | 2,000.00  |
| 056306500100 | 12020452 | 030766 | Reg./Tuition:PGD Students - Reg. Fees (Yobe Indigenes)                    | 38,000.00 |
| 056306500100 | 12020452 | 030767 | Reg./Tuition:PGD Students - Reg. Fees (Non Indigenes)                     | 72,000.00 |
| 056306500100 | 12020606 | 050109 | Sales of Bills of Entries/Application Forms                               | 2,000.00  |
| 056306500100 | 12020452 | 030769 | Reg./Tuition:Other Courses - Reg. Fees for Diploma in Health              | 22,000.00 |
| 056306500100 | 12020452 | 030770 | Reg./Tuition:Other Courses - Reg. Fees for Other Diplomas                 | 16,000.00 |
| 056306500100 | 12020452 | 030771 | Reg./Tuition:Other Courses - Reg. Fees for Certificate Course             | 12,000.00 |
| 056306500100 | 12020452 | 030772 | Reg./Tuition:Other Courses - Reg. Fees for Demo Primary School per term   | 700.00    |
| 056306500100 | 12020452 | 030773 | Reg./Tuition:Other Courses - Reg. Fees for Demo Secondary School per term | 6,000.00  |
| 056306500100 | 12020452 | 030774 | Reg./Tuition Fee -Certificate CHA (Indigene)                              | 15,000.00 |
| 056306500100 | 12020452 | 031834 | Reg./Tuition Fee -Certificate CHA (Non-indigene)                          | 20,000.00 |
| 056306500100 | 12020452 | 031835 | Reg./Tuition Fee -Certificate CHE (Indigene)                              | 15,000.00 |
| 056306500100 | 12020452 | 031836 | Reg./Tuition Fee -Certificate CHE (Non-indigene)                          | 20,000.00 |
| 056306500100 | 12020452 | 031837 | Reg./Tuition Fee -Certificate CA (Indigene)                               | 15,000.00 |
| 056306500100 | 12020452 | 031838 | Reg./Tuition Fee -Certificate CA (Non-indigene)                           | 20,000.00 |
| 056306500100 | 12020452 | 031839 | Reg./Tuition Fee -Certificate AEAD (Indigene)                             | 15,000.00 |
| 056306500100 | 12020452 | 031840 | Reg./Tuition Fee -Certificate AEAD (Non-indigene)                         | 20,000.00 |
| 056306500100 | 12020452 | 031841 | Reg./Tuition Fee ND I SLT ( Indigene)                                     | 25,000.00 |
| 056306500100 | 12020452 | 031842 | Reg./Tuition Fee ND I SLT (Non-indigene)                                  | 35,000.00 |
| 056306500100 | 12020452 | 031843 | Reg./Tuition Fee ND I COM ( Indigene)                                     | 25,000.00 |
| 056306500100 | 12020452 | 031844 | Reg./Tuition Fee ND I COM (Non-indigene)                                  | 35,000.00 |
| 056306500100 | 12020452 | 031845 | Reg./Tuition Fee ND I BAM ( Indigene)                                     | 22,000.00 |
| 056306500100 | 12020452 | 031846 | Reg./Tuition Fee ND I BAM (Non-indigene)                                  | 35,000.00 |
| 056306500100 | 12020452 | 031847 | Reg./Tuition Fee ND I ACC (Indigene)                                      | 22,000.00 |
| 056306500100 | 12020452 | 031848 | Reg./Tuition Fee ND I ACC (Non-indigene)                                  | 35,000.00 |
| 056306500100 | 12020452 | 031849 | Reg./Tuition Fee ND II SLT ( Indigene)                                    | 20,000.00 |
| 056306500100 | 12020452 | 031850 | Reg./Tuition Fee ND II SLT (Non-indigene)                                 | 25,000.00 |
| 056306500100 | 12020452 | 031851 | Reg./Tuition Fee ND II COM ( Indigene)                                    | 20,000.00 |
| 056306500100 | 12020452 | 031852 | Reg./Tuition Fee ND II COM (Non-indigene)                                 | 25,000.00 |



|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 056306500100 | 12020452 | 031853 | Reg./Tuition Fee ND II BAM ( Indigene)         | 18,000.00 |
| 056306500100 | 12020452 | 031854 | Reg./Tuition Fee ND II BAM (Non-indigene)      | 25,000.00 |
| 056306500100 | 12020452 | 031855 | Reg./Tuition Fee ND II ACC (Indigene)          | 18,000.00 |
| 056306500100 | 12020452 | 031856 | Reg./Tuition Fee ND II ACC (Non-indigene)      | 25,000.00 |
| 056306500100 | 12020452 | 031857 | Reg./Tuition Fee Dip I DHE I ( Indigene)       | 25,000.00 |
| 056306500100 | 12020452 | 031858 | Reg./Tuition Fee Dip I DHE I (Non-indigene)    | 35,000.00 |
| 056306500100 | 12020452 | 031859 | Reg./Tuition Fee Dip I DCS I ( Indigene)       | 25,000.00 |
| 056306500100 | 12020452 | 031860 | Reg./Tuition Fee Dip I DCS I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 031861 | Reg./Tuition Fee Dip I DPA I (Indigene)        | 22,000.00 |
| 056306500100 | 12020452 | 031862 | Reg./Tuition Fee Dip I DPA I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 031863 | Reg./Tuition Fee Dip I DBM I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 031864 | Reg./Tuition Fee Dip I DBM I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 031865 | Reg./Tuition Fee Dip I DAL I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 031866 | Reg./Tuition Fee Dip I DAL I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 031867 | Reg./Tuition Fee Dip I DLA I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 031868 | Reg./Tuition Fee Dip I DLA I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 030811 | Reg./Tuition Fee Dip I DLIM I ( Indigene)      | 22,000.00 |
| 056306500100 | 12020452 | 030812 | Reg./Tuition Fee Dip I DLIM I (Non- indigene)  | 35,000.00 |
| 056306500100 | 12020452 | 030813 | Reg./Tuition Fee Dip I DAC I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 030814 | Reg./Tuition Fee Dip I DAC I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 030815 | Reg./Tuition Fee Dip I DEM I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 030816 | Reg./Tuition Fee Dip I DEM I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 030817 | Reg./Tuition Fee Dip I DET I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 030818 | Reg./Tuition Fee Dip I DET I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 030819 | Reg./Tuition Fee Dip I DHM I ( Indigene)       | 22,000.00 |
| 056306500100 | 12020452 | 030820 | Reg./Tuition Fee Dip I DHM I (Non- indigene)   | 35,000.00 |
| 056306500100 | 12020452 | 030821 | Reg./Tuition Fee Dip I DHA I ( Indigene)       | 30,000.00 |
| 056306500100 | 12020452 | 030822 | Reg./Tuition Fee Dip I DHA I (Non- indigene)   | 40,000.00 |
| 056306500100 | 12020452 | 030823 | Reg./Tuition Fee Dip II DHE II (Indigene)      | 20,000.00 |
| 056306500100 | 12020452 | 030824 | Reg./Tuition Fee Dip II DHE II (Non- indigene) | 25,000.00 |
| 056306500100 | 12020452 | 030825 | Reg./Tuition Fee Dip II DCS II ( Indigene)     | 20,000.00 |
| 056306500100 | 12020452 | 030826 | Reg./Tuition Fee Dip II DCS II (Non- indigene) | 25,000.00 |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 056306500100        | 12020452 | 030827 | Reg./Tuition Fee Dip II DPA II (Indigene)                            | 18,000.00 |
| 056306500100        | 12020452 | 030828 | Reg./Tuition Fee Dip II DPA II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 030829 | Reg./Tuition Fee Dip II DBM II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 030830 | Reg./Tuition Fee Dip II DBM II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 030831 | Reg./Tuition Fee Dip II DAL II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 030832 | Reg./Tuition Fee Dip II DAL II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 030833 | Reg./Tuition Fee Dip II DLA II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 030834 | Reg./Tuition Fee Dip II DLA II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 030835 | Reg./Tuition Fee Dip II DLIM II ( Indigene)                          | 18,000.00 |
| 056306500100        | 12020452 | 030836 | Reg./Tuition Fee Dip II DLIM II (Non- indigene)                      | 25,000.00 |
| 056306500100        | 12020452 | 030837 | Reg./Tuition Fee Dip II DAC II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 030838 | Reg./Tuition Fee Dip II DAC II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 030839 | Reg./Tuition Fee Dip II DEM II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 030840 | Reg./Tuition Fee Dip II DEM II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 030841 | Reg./Tuition Fee Dip II DET II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 031869 | Reg./Tuition Fee Dip II DET II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 031870 | Reg./Tuition Fee Dip II DHM II ( Indigene)                           | 18,000.00 |
| 056306500100        | 12020452 | 031871 | Reg./Tuition Fee Dip II DHM II (Non- indigene)                       | 25,000.00 |
| 056306500100        | 12020452 | 031872 | Reg./Tuition Fee PG Diploma in Education (Indigene)                  | 50,000.00 |
| 056306500100        | 12020452 | 031873 | Reg./Tuition Fee PG Diploma in Education (Non-ndigene)               | 75,000.00 |
| 056306500100        | 12020452 | 031874 | Reg./Tuition Fee PG Diploma in Management (Indigene)                 | 50,000.00 |
| 056306500100        | 12020452 | 031875 | Reg./Tuition Fee PG Diploma in Management (Non-ndigene)              | 75,000.00 |
| 056306500100        | 12020452 | 031876 | Reg./Tuition Fee PG Diploma in Accounting (Indigene)                 | 50,000.00 |
| 056306500100        | 12020452 | 031877 | Reg./Tuition Fee PG Diploma in Accounting (Non-ndigene)              | 75,000.00 |
| 056306500100        | 12020452 | 031878 | Reg./Tuition Fee PG Diploma in Public Health Education (Indigene)    | 50,000.00 |
| 056306500100        | 12020452 | 031879 | Reg./Tuition Fee PG Diploma in Public Health Education (Non-ndigene) | 75,000.00 |
| 056306500100        | 12020452 | 031880 | Reg./Tuition Fee PG Diploma in Public Policy and Admin. (Indigene)   | 50,000.00 |
| 056306500100        | 12020452 | 031881 | Reg./Tuition Fee PG Diploma in Public Policy and Admin (Non-ndigene) | 75,000.00 |
| <b>056306700100</b> |          |        | <b>College of Agriculture, Gujba</b>                                 |           |
| 056306700100        | 12020606 | 050110 | Sales of Bills of Entries/Application Forms                          | 2,500.00  |
| 056306700100        | 12020452 | 030778 | Pre-ND Indigene: Tuition Fee   | 500.00    |
| 056306700100        | 12020452 | 030779 | Pre-ND Non-Indigene: Tuition Fee                                     | 1,500.00  |

|              |          |        |  |          |
|--------------|----------|--------|--|----------|
| 056306700100 | 12020452 | 030780 | Pre-ND Indigene & Non-Indigene: Accommodation            | 1,000.00 |
| 056306700100 | 12020452 | 030781 | Pre-ND Indigene & Non-Indigene: Caution Deposit          | 1,000.00 |
| 056306700100 | 12020452 | 030782 | Pre-ND Indigene & Non-Indigene: Games                    | 1,000.00 |
| 056306700100 | 12020452 | 030783 | Pre-ND Indigene & Non-Indigene: ID Card                  | 1,000.00 |
| 056306700100 | 12020452 | 030784 | Pre-ND Indigene & Non-Indigene: Library                  | 1,000.00 |
| 056306700100 | 12020452 | 030785 | Pre-ND Indigene & Non-Indigene: Medical Fee              | 1,600.00 |
| 056306700100 | 12020452 | 030786 | Pre-ND Indigene & Non-Indigene: Student Hand book        | 1,000.00 |
| 056306700100 | 12020452 | 030787 | Pre-ND Indigene & Non-Indigene: Examination Fee          | 1,400.00 |
| 056306700100 | 12020452 | 030788 | Pre-ND Indigene & Non-Indigene: Online Registration Card | 2,500.00 |
| 056306700100 | 12020606 | 050111 | Sales of Bills of Entries/Application Forms              | 3,000.00 |
| 056306700100 | 12020452 | 030789 | ND 1 Indigene: Tuition Fee                               | 500.00   |
| 056306700100 | 12020452 | 030790 | ND 1 Non-Indigene: Tuition Fee                           | 2,500.00 |
| 056306700100 | 12020452 | 030791 | ND 1 Accommodation                                       | 2,000.00 |
| 056306700100 | 12020452 | 030792 | ND 1 Indigene & Non-Indigene: Caution Deposit            | 600.00   |
| 056306700100 | 12020452 | 030793 | ND 1 Indigene & Non-Indigene: Games                      | 900.00   |
| 056306700100 | 12020452 | 030794 | ND 1 Indigene & Non-Indigene: ID Card                    | 1,000.00 |
| 056306700100 | 12020452 | 030795 | ND 1 Indigene & Non-Indigene: Library                    | 1,000.00 |
| 056306700100 | 12020452 | 030796 | ND 1 Indigene & Non-Indigene: Medical Fee                | 1,600.00 |
| 056306700100 | 12020452 | 030797 | ND 1 Indigene: Examination                               | 1,400.00 |
| 056306700100 | 12020452 | 030798 | ND 1 Non-Indigene: Examination                           | 2,500.00 |
| 056306700100 | 12020452 | 030799 | ND 1 Indigene & Non-Indigene: Siwes                      | 1,000.00 |
| 056306700100 | 12020452 | 030800 | ND 1 Indigene & Non-Indigene: Online Registration        | 2,500.00 |
| 056306700100 | 12020452 | 030801 | ND II Indigene: Tuition Fee                              | 500.00   |
| 056306700100 | 12020452 | 030802 | ND II Non-Indigene: Tuition Fee                          | 2,500.00 |
| 056306700100 | 12020452 | 030803 | ND II Indigene & Non-Indigene: Accommodation             | 2,000.00 |
| 056306700100 | 12020452 | 030804 | ND II Indigene & Non-Indigene: Games Fee                 | 900.00   |
| 056306700100 | 12020452 | 030805 | ND II Indigene & Non-Indigene: ID Card                   | 1,000.00 |
| 056306700100 | 12020452 | 030806 | ND II Indigene & Non-Indigene: Library                   | 1,000.00 |
| 056306700100 | 12020452 | 030807 | ND II Indigene & Non-Indigene: Medical Fee               | 1,600.00 |
| 056306700100 | 12020452 | 030808 | ND II Indigene & Non-Indigene: Hand Book                 | 500.00   |
| 056306700100 | 12020452 | 030809 | ND II Indigene & Non-Indigene: Examination               | 2,000.00 |
| 056306700100 | 12020452 | 030810 | ND II Indigene & Non-Indigene: Online Registration       | 2,500.00 |

|              |          |        |  |          |
|--------------|----------|--------|--|----------|
| 056306700100 | 12020606 | 050112 | Sales of Bills of Entries/Application Forms          | 2,500.00 |
| 056306700100 | 12020452 | 030018 | PRE-HND Indigene: Tuition Fee                        | 1,000.00 |
| 056306700100 | 12020452 | 030019 | PRE-HND Non-Indigene: Tuition Fee                    | 2,500.00 |
| 056306700100 | 12020452 | 030046 | PRE-HND Indigene & Non-Indigene: Accommodation       | 2,500.00 |
| 056306700100 | 12020452 | 030047 | PRE-HND Indigene & Non-Indigene: Caution Deposit     | 100.00   |
| 056306700100 | 12020452 | 030052 | PRE-HND Indigene & Non-Indigene: Games Fee           | 800.00   |
| 056306700100 | 12020452 | 030053 | PRE-HND Indigene & Non-Indigene: ID Card             | 1,000.00 |
| 056306700100 | 12020452 | 030054 | PRE-HND Indigene & Non-Indigene: Library             | 1,000.00 |
| 056306700100 | 12020452 | 030055 | PRE-HND Indigene & Non-Indigene: Medical Fee         | 1,600.00 |
| 056306700100 | 12020452 | 030056 | PRE-HND Indigene & Non-Indigene: Student Hand Book   | 1,000.00 |
| 056306700100 | 12020452 | 030057 | PRE-HND Indigene & Non-Indigene: Examination         | 3,000.00 |
| 056306700100 | 12020452 | 030058 | PRE-HND Indigene & Non-Indigene: Online Registration | 2,500.00 |
| 056306700100 | 12020606 | 050113 | Sales of Bills of Entries/Application Forms          | 3,000.00 |
| 056306700100 | 12020452 | 030060 | HND 1 Indigene: Tuition Fee                          | 1,000.00 |
| 056306700100 | 12020452 | 030061 | HND 1 Non-Indigene: Tuition Fee                      | 2,500.00 |
| 056306700100 | 12020452 | 030062 | HND 1 Indigene & Non-Indigene: Accommodation         | 2,500.00 |
| 056306700100 | 12020452 | 030063 | HND 1 Indigene & Non-Indigene: Caution Deposit       | 1,000.00 |
| 056306700100 | 12020452 | 030064 | HND 1 Indigene & Non-Indigene: Games Fee             | 900.00   |
| 056306700100 | 12020452 | 030065 | HND 1 Indigene & Non-Indigene: ID Card               | 1,000.00 |
| 056306700100 | 12020452 | 030066 | HND 1 Indigene & Non-Indigene: Library               | 1,000.00 |
| 056306700100 | 12020452 | 030067 | HND 1 Indigene & Non-Indigene: Medical Fee           | 1,600.00 |
| 056306700100 | 12020452 | 030068 | HND 1 Indigene & Non-Indigene: Student Hand Book     | 1,000.00 |
| 056306700100 | 12020452 | 030069 | HND 1 Indigene & Non-Indigene: Examination           | 3,000.00 |
| 056306700100 | 12020452 | 030070 | HND 1 Indigene & Non-Indigene: Online Registration   | 2,500.00 |
| 056306700100 | 12020452 | 030071 | HND II Indigene: Tuition Fee                         | 1,000.00 |
| 056306700100 | 12020452 | 030072 | HND II Non-Indigene: Tuition Fee                     | 2,500.00 |
| 056306700100 | 12020452 | 030073 | HND II Indigene & Non-Indigene: Accommodation        | 2,500.00 |
| 056306700100 | 12020452 | 030074 | HND II Indigene & Non-Indigene: Games Fee            | 1,200.00 |
| 056306700100 | 12020452 | 030075 | HND II Indigene & Non-Indigene: ID Card              | 1,000.00 |
| 056306700100 | 12020452 | 030076 | HND II Indigene & Non-Indigene: Library              | 1,000.00 |
| 056306700100 | 12020452 | 030077 | HND II Indigene & Non-Indigene: Medical Fee          | 1,600.00 |
| 056306700100 | 12020452 | 030078 | HND II Indigene & Non-Indigene: Hand Book            | 500.00   |

|                     |          |        |   |            |
|---------------------|----------|--------|---|------------|
| 056306700100        | 12020452 | 030079 | HND II Indigene & Non-Indigene: Examination                                     | 3,000.00   |
| 056306700100        | 12020452 | 030080 | HND II Indigene & Non-Indigene: Online Registration                             | 2,500.00   |
| 056306700100        | 12020452 | 031800 | Reg./Tuition Fee Dip in Environmental Management (Indigene)                     | 25,000.00  |
| 056306700100        | 12020452 | 031801 | Reg./Tuition Fee Dip in Environmental Management (Non-Indigene)                 | 28,000.00  |
| 056306700100        | 12020452 | 031802 | Reg./Tuition Fee Dip in Poultry Production (Indigene)                           | 25,000.00  |
| 056306700100        | 12020452 | 031803 | Reg./Tuition Fee Dip in Poultry Production (Non-Indigene)                       | 28,000.00  |
| 056306700100        | 12020452 | 031804 | Reg./Tuition Fee Dip in Water Sanitation and Hygiene (Indigene)                 | 25,000.00  |
| 056306700100        | 12020452 | 031805 | Reg./Tuition Fee Dip in Water Sanitation and Hygiene (Non-Indigene)             | 28,000.00  |
| 056306700100        | 12020452 | 031806 | Reg./Tuition Fee Dip in Wild life and Range Management (Indigene)               | 25,000.00  |
| 056306700100        | 12020452 | 031807 | Reg./Tuition Fee Dip in Wild life and Range Management (Non-Indigene)           | 28,000.00  |
| 056306700100        | 12020452 | 031808 | Reg./Tuition Fee Dip in Fisheries Production (Indigene)                         | 25,000.00  |
| 056306700100        | 12020452 | 031809 | Reg./Tuition Fee Dip in Fisheries Production (Non-Indigene)                     | 28,000.00  |
| 056306700100        | 12020452 | 031810 | Reg./Tuition Fee Dip in Animal Production (Indigene)                            | 25,000.00  |
| 056306700100        | 12020452 | 031811 | Reg./Tuition Fee Dip in Animal Production (Non-Indigene)                        | 28,000.00  |
| 056306700100        | 12020452 | 031812 | Reg./Tuition Fee Dip in Integrated and Pest Management (Indigene)               | 25,000.00  |
| 056306700100        | 12020452 | 031813 | Reg./Tuition Fee Dip in Integrated and Pest Management (Non-Indigene)           | 28,000.00  |
| 056306700100        | 12020452 | 031814 | Reg./Tuition Fee Dip in Public Health (Indigene)                                | 30,000.00  |
| 056306700100        | 12020452 | 031815 | Reg./Tuition Fee Dip in Public Health (Non-Indigene)                            | 35,000.00  |
| 056306700100        | 12020452 | 031816 | Reg./Tuition Fee Dip in Nutrition and Dietetics (Indigene)                      | 30,000.00  |
| 056306700100        | 12020452 | 031817 | Reg./Tuition Fee Dip in Nutrition and Dietetics (Non-Indigene)                  | 35,000.00  |
| 056306700100        | 12020452 | 031818 | Reg./Tuition Fee Dip in Computer Operation (Indigene)                           | 30,000.00  |
| 056306700100        | 12020452 | 031819 | Reg./Tuition Fee Dip in Computer Operation (Non-Indigene)                       | 35,000.00  |
| 056306700100        | 12020452 | 031820 | Reg./Tuition Fee Dip in Information and Communication Technology (Indigene)     | 30,000.00  |
| 056306700100        | 12020452 | 031821 | Reg./Tuition Fee Dip in Information and Communication Technology (Non-Indigene) | 35,000.00  |
| <b>052110400100</b> |          |        | <b>SHEHU SULE COLLEGE OF NURSING &amp; MIDWIFERY, DAMATURU</b>                  |            |
| 052110400100        | 12020452 | 030082 | 100 Level Reg./Tution Fees- space fee   | 10,000.00  |
| 052110400100        | 12020452 | 030083 | 100 Level Reg./Tution Fees - Hostel Maintenance                                 | 10,000.00  |
| 052110400100        | 12020452 | 030866 | 100 Level Reg./Tution Fees - Exams Fees   | 10,000.00  |
| 052110400100        | 12020452 | 030868 | 100 Level Reg./Tution Fees - Tuition Fees (Non-Indigene)                        | 100,000.00 |
| 052110400100        | 12020452 | 030869 | 100 Level Reg./Tution Fees - Students Handbook                                  | 3,000.00   |
| 052110400100        | 12020452 | 030870 | 100 Level Reg./Tution Fees - ID Card  | 1,000.00   |
| 052110400100        | 12020452 | 030871 | 100 Level Reg./Tution Fees - Caution Fees                                       | 5,000.00   |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 052110400100        | 12020452 | 030872 | 100 Level Reg./Tuition Fees - Library Membership          | 1,000.00  |
| 052110400100        | 12020452 | 030873 | 100 Level Reg./Tuition Fees - Acceptance Fees             | 1,000.00  |
| 052110400100        | 12020452 | 030874 | 100 Level Reg./Tuition Fees - Utility                     | 3,000.00  |
| 052110400100        | 12020452 | 030875 | 100 Level Reg./Tuition Fees - TI Ship                     | 3,000.00  |
| 052110400100        | 12020452 | 030877 | 100 Level Reg./Tuition Fees - ICT                         | 2,000.00  |
| 052110400100        | 12020452 | 030879 | 100 Level Reg./Tuition Fees - 1 A4 Paper Ream             | 2,000.00  |
| 052110400100        | 12020452 | 030881 | 100 Level Reg./Tuition Fees - Procedure Book              | 3,000.00  |
| 052110400100        | 12020452 | 030134 | 100 Level Reg./Tuition Fees - Seminar                     | 2,000.00  |
| 052110400100        | 12020452 | 030136 | 100 Level Reg./Tuition Fees - Result Verification         | 2,000.00  |
| 052110400100        | 12020452 | 030024 | 100 Level Reg./Tuition Fees - NMCN Exam Supervision       | 5,000.00  |
| 052110400100        | 12020452 | 030307 | 200 Level Reg./Tuition Fees- Examination                  | 10,000.00 |
| 052110400100        | 12020452 | 030308 | 200 Level Reg./Tuition Fees- Hostel Maintenance           | 10,000.00 |
| 052110400100        | 12020452 | 030309 | 200 Level Reg./Tuition Fees- Departmental Registration    | 5,000.00  |
| 052110400100        | 12020452 | 030310 | 200 Level Reg./Tuition Fees - ICT                         | 2,000.00  |
| 052110400100        | 12020452 | 030311 | 200 Level Reg./Tuition Fees - TI Ship                     | 2,000.00  |
| 052110400100        | 12020452 | 030312 | 200 Level Reg./Tuition Fees - Tuition Fees (Non-Indigene) | 20,000.00 |
| 052110400100        | 12020452 | 030313 | 300 Level Reg./Tuition Fees- Examination                  | 10,000.00 |
| 052110400100        | 12020452 | 030314 | 300 Level Reg./Tuition Fees- School Final Examination     | 10,000.00 |
| 052110400100        | 12020452 | 030315 | 300 Level Reg./Tuition Fees- Hostel Maintenance           | 10,000.00 |
| 052110400100        | 12020452 | 030316 | 300 Level Reg./Tuition Fees - ICT                         | 2,000.00  |
| 052110400100        | 12020452 | 030317 | 300 Level Reg./Tuition Fees- Entrepreneur fee             | 5,000.00  |
| 052110400100        | 12020452 | 030318 | 300 Level Reg./Tuition Fees - Project Fee                 | 5,000.00  |
| 052110400100        | 12020452 | 030319 | 300 Level Reg./Tuition Fees - Departmental Registration   | 10,000.00 |
| 052110400100        | 12020452 | 030320 | 300 Level Reg./Tuition Fees - TI Ship                     | 2,000.00  |
| 052110400100        | 12020452 | 030321 | 300 Level Reg./Tuition Fees - Tuition Fees (Non-Indigene) | 20,000.00 |
| <b>014700100100</b> |          |        | <b>Civil Service Commission (CSC)</b>                     |           |
| 014700100100        | 12020606 | 050026 | CAC Forms   | 500.00    |
| 014700100100        | 12020606 | 050027 | Sales of APER Forms 1 yr                                  | 800.00    |
| 014700100100        | 12020606 | 050028 | Sale of Form 'K'  | 1,000.00  |
| 014700100100        | 12020606 | 050029 | Transfer of Service Form                                  | 1,200.00  |
| 014700100100        | 12020606 | 050030 | Change of Cadre Form                                      | 1,000.00  |
| 014700100100        | 12020606 | 050031 | Contract Engagement Form                                  | 5,000.00  |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 014700100100        | 12020606 | 050032 | Application for Secondment Form   | 1,000.00  |
| <b>025300700100</b> |          |        | <b>FIRE AND RESCUE SERVICE</b>  |           |
| 025300700100        | 12020428 | 031227 | Fire Service Charge: Vetting of Building Plans - Industrial buildings                   | 2,000.00  |
| 025300700100        | 12020428 | 031228 | Fire Service Charge: Vetting of Building Plans - Commercial buildings                   | 1,000.00  |
| 025300700100        | 12020428 | 031229 | Fire Service Charge: Vetting of Building Plans - One storey buildings                   | 1,000.00  |
| 025300700100        | 12020428 | 031230 | Fire Service Charge: Vetting of Building Plans - Two to Four storey buildings           | 2,000.00  |
| 025300700100        | 12020428 | 031231 | Fire Service Charge: Vetting of Building Plans - Five storey buildings                  | 2,500.00  |
| 025300700100        | 12020428 | 031232 | Fire Service Charge: Vetting of Building Plans - Six to Ten storey buildings            | 3,000.00  |
| 025300700100        | 12020428 | 031233 | Fire Service Charge: Vetting of Building Plans - Eleven & above storey buildings        | 3,500.00  |
| 025300700100        | 12020428 | 031234 | Fire Service Charge: Vetting of Building Plans - Filling Station                        | 5,000.00  |
| 025300700100        | 12020428 | 031235 | Fire Service Charge: Vetting of Building Plans - All Resorts (Hotels, Cinema, etc)      | 5,000.00  |
| 025300700100        | 12020428 | 031236 | Issuance of Annual Fire Safety Assessment Certificate: Industrial Buildings             | 10,000.00 |
| 025300700100        | 12020428 | 031237 | Issuance of Annual Fire Safety Assessment Certificate: Commercial Buildings             | 10,000.00 |
| 025300700100        | 12020428 | 031238 | Issuance of Annual Fire Safety Assessment Certificate: One Storey Buildings             | 2,000.00  |
| 025300700100        | 12020428 | 031239 | Issuance of Annual Fire Safety Assessment Certificate: Two to Four Storey Buildings     | 4,000.00  |
| 025300700100        | 12020428 | 031240 | Issuance of Annual Fire Safety Assessment Certificate: Five Storey Buildings            | 5,000.00  |
| 025300700100        | 12020428 | 031241 | Issuance of Annual Fire Safety Assessment Certificate: Six to Ten Storey Buildings      | 8,000.00  |
| 025300700100        | 12020428 | 031242 | Issuance of Annual Fire Safety Assessment Certificate: Eleven & above Storey Buildings  | 10,000.00 |
| 025300700100        | 12020428 | 031243 | Issuance of Annual Fire Safety Assessment Certificate: Filling Stations                 | 10,000.00 |
| 025300700100        | 12020428 | 031244 | Issuance of Annual Fire Safety Assessment Certificate: All Resorts (Hotels, Cinema, etc | 5,000.00  |
| 025300700100        | 12020428 | 031245 | Issuance of Annual Fire Safety Assessment Certificate: Bakers                           | 3,000.00  |
| 025300700100        | 12020428 | 031246 | Issuance of Annual Fire Safety Assessment Certificate: Welders                          | 2,000.00  |
| 025300700100        | 12020428 | 031247 | Issuance of Annual Fire Safety Assessment Certificate: Gas Refillers                    | 5,000.00  |
| 025300700100        | 12020428 | 031248 | Issuance of Annual Fire Safety Assessment Certificate: Gas Depot                        | 50,000.00 |
| <b>031805100100</b> |          |        | <b>High Court of Justice</b>  |           |
| 031805100100        | 12020401 | 031249 | Filing of Appeals Fee (Based on Assessment)   | -         |
| 031805100100        | 12020401 | 031250 | Certificate of Ownership (Based on Assessment)  | -         |
| 031805100100        | 12020418 | 031251 | Marriage/Divorce Fees   | 2,000.00  |
| 031805100100        | 12020419 | 031252 | Attestation of Bachelorhood & Spinsterhood Fees   | 2,000.00  |
| 031805100100        | 12020426 | 031253 | Courts Orders (Based on Assessment)   | -         |
| 031805100100        | 12020426 | 031254 | Write of Summons (Based on Assessment)  | -         |
| 031805100100        | 12020426 | 031255 | Service and Mileage (Per KM)  | 100.00    |

|                     |          |        |   |          |
|---------------------|----------|--------|---|----------|
| 031805100100        | 12020426 | 031256 | Annexute  | 500.00   |
| 031805100100        | 12020426 | 031257 | Statement of claim (Based on Assessment)                                    | -        |
| 031805100100        | 12020426 | 031258 | Statement of Defence (Based on Assessment)                                  | -        |
| 031805100100        | 12020426 | 031259 | Subpoena  | 500.00   |
| 031805100100        | 12020426 | 031101 | Originating Summons   | 1,000.00 |
| 031805100100        | 12020418 | 031102 | Affidavits of Marriage  | 1,000.00 |
| 031805100100        | 12020401 | 031103 | Other Affidavits  | 500.00   |
| 031805100100        | 12020401 | 031104 | Letter of Administration  | 500.00   |
| 031805100100        | 12020401 | 031105 | Probate Fees (Based on Assessment)  | -        |
| 031805100100        | 12020401 | 031106 | Signing of Code of Conduct Bureau & Other Forms                             | 500.00   |
| 031805100100        | 12020401 | 031107 | Signing of Passport form  | 1,000.00 |
| 031805100100        | 12020401 | 031108 | Powers of Attorney  | 5,000.00 |
| 031805100100        | 12020401 | 031109 | Filing Fees   | 500.00   |
| 031805100100        | 12020401 | 031110 | Filing of Motions   | 500.00   |
| 031805100100        | 12020401 | 031111 | Filing of Motions Exparte   | 500.00   |
| 031805100100        | 12020401 | 031112 | Filing of Declarations  | 500.00   |
| 031805100100        | 12020401 | 031113 | Filing of Pettitions  | 1,000.00 |
| 031805100100        | 12020401 | 031114 | Internal Appeals  | 500.00   |
| 031805100100        | 12020401 | 031115 | External Appeals  | 5,000.00 |
| 031805100100        | 12020401 | 031116 | Motion/Notice of Preliminary objection                                      | 500.00   |
| 031805100100        | 12020401 | 031117 | Memorandum of Appearance  | 500.00   |
| 031805100100        | 12020401 | 031118 | Filing of Copy of Proceedings (Based on Assessment)                         | -        |
| 031805100100        | 12020502 | 040002 | Court Order Fines (Based on Assessment)                                     | -        |
| 031805100100        | 12020502 | 040003 | Court Fines (To be determine by Court)                                      | -        |
| 031805100100        | 12020502 | 040005 | Court Fines (Mobile Courts -To be determine by Court)                       | -        |
| 031805100100        | 12020502 | 040006 | Certificate of Judgement (To be determine by Court)                         | -        |
| 031805100100        | 12020502 | 040007 | Counter Affidavits  | 500.00   |
| 031805100100        | 12020601 | 050033 | Sales of Journals & Publications (Based on type of the Journal/Publication) | -        |
| <b>052110200100</b> |          |        | <b>Hospitals Management Board (HMB)</b>                                     |          |
| 052110200100        | 12020707 | 060731 | GOPD Folder Adult   | 400.00   |
| 052110200100        | 12020707 | 060732 | GOPD Folder Paediatric  | 300.00   |
| 052110200100        | 12020707 | 060733 | Consultation Adult  | 500.00   |



|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052110200100 | 12020707 | 060734 | Consultation Paediatric  | 300.00    |
| 052110200100 | 12020707 | 060735 | Accident & Emergency Card Adult                                | 300.00    |
| 052110200100 | 12020707 | 060736 | Accident & Emergency Card Paediatric                           | 300.00    |
| 052110200100 | 12020707 | 060737 | Medical Certificate Of Fitness                                 | 1,000.00  |
| 052110200100 | 12020707 | 060738 | Medical Report Within The Country                              | 1,000.00  |
| 052110200100 | 12020707 | 060739 | Medical Report Outside the Country                             | 2,000.00  |
| 052110200100 | 12020707 | 060740 | Patient's Folder Adult   | 500.00    |
| 052110200100 | 12020707 | 060741 | Patient's Folder Paediatric                                    | 500.00    |
| 052110200100 | 12020707 | 060742 | Consultation Adult   | 500.00    |
| 052110200100 | 12020707 | 060743 | Consultation Paediatric  | 500.00    |
| 052110200100 | 12020707 | 060744 | Antenatal Card   | 4,000.00  |
| 052110200100 | 12020707 | 060745 | Medical Certificate Of Fitness                                 | 1,000.00  |
| 052110200100 | 12020707 | 060746 | Medical Report Within The Country                              | 1,000.00  |
| 052110200100 | 12020707 | 060747 | Medical Report Outside The Conutry                             | 2,000.00  |
| 052110200100 | 12020707 | 060748 | Obstetrics & Gynaecology New                                   | 1,500.00  |
| 052110200100 | 12020707 | 060749 | Obstetrics & Gynaecology Follow-Up                             | 500.00    |
| 052110200100 | 12020707 | 060750 | General Ward/Night Adult                                       | 200.00    |
| 052110200100 | 12020707 | 060751 | General Ward/Night Paediatric                                  | 100.00    |
| 052110200100 | 12020707 | 060752 | VIP Room/Night Adult   | 2,000.00  |
| 052110200100 | 12020707 | 060753 | VIP Room/Night Paediatric                                      | 2,000.00  |
| 052110200100 | 12020707 | 060754 | Amenity General  | 5,000.00  |
| 052110200100 | 12020707 | 060755 | Intensive Care Unit Services Deposit Adult                     | 10,000.00 |
| 052110200100 | 12020707 | 060756 | Intensive Care Unit Services Deposit Paediatric                | 5,000.00  |
| 052110200100 | 12020707 | 060757 | Accident & Emergency Medical Ser. Deposit Adult or Paediatric  | -         |
| 052110200100 | 12020707 | 060758 | Accident & Emergency Surgical Ser. Deposit Adult or Paediatric | -         |
| 052110200100 | 12020707 | 060759 | Wound Dressing Week  | 3,000.00  |
| 052110200100 | 12020707 | 060760 | Wound Dressing Per Session                                     | 1,000.00  |
| 052110200100 | 12020441 | 031528 | Blood Glucose Test Session                                     | 300.00    |
| 052110200100 | 12020707 | 060761 | Periapical X-Ray   | 1,000.00  |
| 052110200100 | 12020707 | 060762 | Upper/Lower Occlusal X-Ray                                     | 3,000.00  |
| 052110200100 | 12020707 | 060763 | Simple Extraction (Adult)                                      | 2,000.00  |
| 052110200100 | 12020707 | 060764 | Simple Extraction (Paediatric)                                 | 1,000.00  |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052110200100 | 12020707 | 060765 | Surgical Extraction                         | 5,000.00  |
| 052110200100 | 12020707 | 060766 | Dry Socket Dressing                         | 2,000.00  |
| 052110200100 | 12020707 | 060767 | Operculectomy                               | 2,000.00  |
| 052110200100 | 12020707 | 060768 | Incision and Drainage                       | 5,000.00  |
| 052110200100 | 12020707 | 060769 | Excisional Biopsy (Minor)                   | 3,000.00  |
| 052110200100 | 12020707 | 060770 | Excisional Biopsy (Major)                   | 6,000.00  |
| 052110200100 | 12020707 | 060771 | Incisional Biopsy                           | 5,000.00  |
| 052110200100 | 12020707 | 060772 | Cystic Enucleation                          | 8,000.00  |
| 052110200100 | 12020707 | 060773 | Splinting of Teeth                          | 5,000.00  |
| 052110200100 | 12020707 | 060774 | Fracture Reduction and Immobilization (IMF) | 15,000.00 |
| 052110200100 | 12020707 | 060775 | Suture of Laceration(Minor)                 | 2,500.00  |
| 052110200100 | 12020707 | 060776 | Suture of Laceration(Major)                 | 4,000.00  |
| 052110200100 | 12020707 | 060777 | Scaling and Polishing(Adult)                | 3,000.00  |
| 052110200100 | 12020707 | 060778 | Scaling and Polishing(Paediatric)           | 1,500.00  |
| 052110200100 | 12020707 | 060779 | Curettage                                   | 1,500.00  |
| 052110200100 | 12020707 | 060780 | Fluoride Therapy                            | 1,500.00  |
| 052110200100 | 12020707 | 060781 | Anterior GIC                                | 2,000.00  |
| 052110200100 | 12020707 | 060782 | Posterior GIC                               | 3,000.00  |
| 052110200100 | 12020707 | 060783 | Crown Cementation                           | 3,000.00  |
| 052110200100 | 12020707 | 060784 | Anterior RCT                                | 8,000.00  |
| 052110200100 | 12020707 | 060785 | Posterior RCT                               | 12,000.00 |
| 052110200100 | 12020707 | 060786 | Amalgam Filling                             | 2,000.00  |
| 052110200100 | 12020707 | 060787 | Composite Filling                           | 5,000.00  |
| 052110200100 | 12020707 | 060788 | Pulpotomy/Pulpectomy                        | 3,000.00  |
| 052110200100 | 12020707 | 060789 | Single Unit Denture                         | 3,500.00  |
| 052110200100 | 12020707 | 060790 | Subsequent Denture                          | 2,000.00  |
| 052110200100 | 12020707 | 060791 | Partial Denture                             | 25,000.00 |
| 052110200100 | 12020707 | 060792 | Full-Full Denture                           | 50,000.00 |
| 052110200100 | 12020707 | 060793 | Immediate Denture Single Unit               | 5,000.00  |
| 052110200100 | 12020707 | 060794 | Subsequent Immediate                        | 3,000.00  |
| 052110200100 | 12020707 | 060795 | Denture Repair                              | 2,000.00  |
| 052110200100 | 12020707 | 060796 | Denture Rebasing                            | 3,000.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052110200100 | 12020707 | 060797 | Denture Relining                               | 2,000.00  |
| 052110200100 | 12020707 | 060798 | Spoon Denture                                  | 6,500.00  |
| 052110200100 | 12020707 | 060799 | Acrylic Crown                                  | 7,500.00  |
| 052110200100 | 12020707 | 060800 | Frenectomy                                     | 1,500.00  |
| 052110200100 | 12020707 | 060486 | Apicectomy                                     | 5,000.00  |
| 052110200100 | 12020707 | 060487 | Apexification                                  | 8,000.00  |
| 052110200100 | 12020707 | 060488 | Cleft Repair Under LA                          | 12,000.00 |
| 052110200100 | 12020707 | 060489 | Sequestrectomy Under LA                        | 5,000.00  |
| 052110200100 | 12020707 | 060490 | TMJ Dislocation Reduction                      | 2,000.00  |
| 052110200100 | 12020707 | 060491 | Temporary Filling                              | 1,500.00  |
| 052110200100 | 12020707 | 060492 | Excision Biopsy Auricular Mass LA              | 2,000.00  |
| 052110200100 | 12020707 | 060493 | Ear Dressing                                   | 1,000.00  |
| 052110200100 | 12020707 | 060494 | Ear Syringing per week                         | 500.00    |
| 052110200100 | 12020707 | 060495 | Removal of Foreign Body                        | 1,000.00  |
| 052110200100 | 12020707 | 060496 | Auricular Abscess I/D                          | 2,000.00  |
| 052110200100 | 12020707 | 060497 | Auricular Laceration Suturing                  | 3,000.00  |
| 052110200100 | 12020707 | 060498 | Trans-Tympanic Injection Steroid Three Session | 2,000.00  |
| 052110200100 | 12020707 | 060499 | Myringotomy                                    | 2,000.00  |
| 052110200100 | 12020707 | 060500 | Nasal Packing Anterior                         | 2,000.00  |
| 052110200100 | 12020707 | 060501 | Nasal Packing Anterior/Posterior               | 2,500.00  |
| 052110200100 | 12020707 | 060502 | Removal of Foreign Body                        | 2,000.00  |
| 052110200100 | 12020707 | 060503 | I/D Septal Abscess/Haematoma                   | 3,000.00  |
| 052110200100 | 12020707 | 060504 | Nasal Laceration Suture                        | 3,000.00  |
| 052110200100 | 12020707 | 060505 | Adhesiolysis and STENTING                      | 2,000.00  |
| 052110200100 | 12020707 | 060506 | Anthral Washout                                | 3,000.00  |
| 052110200100 | 12020707 | 060507 | Excision/Biopsy Of Nasal Mass                  | 3,000.00  |
| 052110200100 | 12020707 | 060508 | Nasal Cauterisation                            | 2,000.00  |
| 052110200100 | 12020707 | 060509 | Nasal Manipulation L.A.                        | 2,000.00  |
| 052110200100 | 12020707 | 060510 | I/D Peritonsillar Abscess                      | 3,000.00  |
| 052110200100 | 12020707 | 060511 | Removal Of Foreign Body La                     | 2,000.00  |
| 052110200100 | 12020707 | 060512 | Excisional/Biopsy Of Throat Mass La            | 3,000.00  |
| 052110200100 | 12020707 | 060513 | Indirect Laryngoscopy                          | 1,000.00  |

|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 052110200100 | 12020707 | 060514 | I/D Superficial Neck Abscess  | 3,000.00   |
| 052110200100 | 12020707 | 060515 | Flexible Nasolaryoscopy   | 2,000.00   |
| 052110200100 | 12020707 | 060516 | Flexible Bronchoscopy   | 3,000.00   |
| 052110200100 | 12020707 | 060517 | Calorimetry   | 1,000.00   |
| 052110200100 | 12020707 | 060518 | Otoplug   | 1,000.00   |
| 052110200100 | 12020707 | 060519 | Hearing Aid BTE - Analog Adult                                      | 80,000.00  |
| 052110200100 | 12020707 | 060520 | Hearing Aid BTE - Analog Paediatric                                 | 100,000.00 |
| 052110200100 | 12020707 | 060521 | Hearing Aid BTE - Digital Adult                                     | 110,000.00 |
| 052110200100 | 12020707 | 060522 | Hearing Aid BTE - Digital Paediatric                                | 750,000.00 |
| 052110200100 | 12020707 | 060523 | TRACHEOSTOMY TUBES  | 7,000.00   |
| 052110200100 | 12020707 | 060524 | Pure Tone Audiometry Diagnostic                                     | 2,000.00   |
| 052110200100 | 12020707 | 060525 | Tympanometry  | 2,000.00   |
| 052110200100 | 12020707 | 060526 | Tympanometry + Stapedal Reflex                                      | 2,000.00   |
| 052110200100 | 12020707 | 060527 | Oto-Acoustic Emission Test – Diagnostic                             | 2,000.00   |
| 052110200100 | 12020707 | 060528 | Post Surgical Cases (PER SES)                                       | 700.00     |
| 052110200100 | 12020707 | 060529 | Lumbago/ Low Back Pain/Sciatica (PER SES)                           | 700.00     |
| 052110200100 | 12020707 | 060530 | Cervical Spondylosis (PER SES)                                      | 700.00     |
| 052110200100 | 12020707 | 060531 | Whiplash Injury (PER SES)   | 700.00     |
| 052110200100 | 12020707 | 060532 | Rehabilitation Of Fracture Injuries (PER SES)                       | 700.00     |
| 052110200100 | 12020707 | 060533 | Adhesive Capsulitis (PER SES)                                       | 700.00     |
| 052110200100 | 12020707 | 060534 | Rotator Cuff Impingement & Other Shoulder Conditions (PER SES)      | 700.00     |
| 052110200100 | 12020707 | 060535 | Tennis And Golfer's Elbow (PER SES)                                 | 700.00     |
| 052110200100 | 12020707 | 060536 | Tenosynovitis And Other Hand And Fingers Problems (PER SES)         | 700.00     |
| 052110200100 | 12020707 | 060537 | Spinal Cord Injury/ Diplegia /Quadriplegia Rehabilitation (PER SES) | 700.00     |
| 052110200100 | 12020707 | 060538 | Other Orthopaedic/ Trauma/ Soft Tissue Injuries (PER SES)           | 700.00     |
| 052110200100 | 12020707 | 060539 | Paediatric Soft Tissue Injuries (PER SES)                           | 300.00     |
| 052110200100 | 12020707 | 060540 | Cerebrovascular Accident (Stroke/Hemiplegia) (PER SES)              | 500.00     |
| 052110200100 | 12020707 | 060541 | Facial Palsy/Bell's Palsy (PER SES)                                 | 700.00     |
| 052110200100 | 12020707 | 060542 | Parkinson Disease (PER SES)   | 700.00     |
| 052110200100 | 12020707 | 060543 | Peripheral Nerve Injuries (PER SES)                                 | 700.00     |
| 052110200100 | 12020707 | 060544 | Gbs (PER SES)   | 700.00     |
| 052110200100 | 12020707 | 060545 | Other Adult Neurological Conditions (PER SES)                       | 700.00     |

|              |          |        |  |          |
|--------------|----------|--------|--|----------|
| 052110200100 | 12020707 | 060546 | Cerebral Palsy (PER SES)   | 300.00   |
| 052110200100 | 12020707 | 060547 | Erbs Palsy (PER SES)   | 300.00   |
| 052110200100 | 12020707 | 060548 | Polio (PER SES)  | 300.00   |
| 052110200100 | 12020707 | 060549 | Other Paediatric Neuromuskuloskeletal Conditions (PER SES)   | 300.00   |
| 052110200100 | 12020707 | 060550 | Breathing Exercises and/Orpostural Drainage/Forced Expiratory Techniques (PER SES)                     | 700.00   |
| 052110200100 | 12020707 | 060551 | Other Cardiopulmonary Conditions/Treatment Procedure (PER SES)   | 700.00   |
| 052110200100 | 12020707 | 060552 | Chronic Pelvic Inflammatory Disease (Pid) (PER SES)  | 700.00   |
| 052110200100 | 12020707 | 060553 | Cystocoele/ Uterocoele (PER SES)   | 700.00   |
| 052110200100 | 12020707 | 060554 | Urinary / Feacal Incontinenece (PER SES)   | 700.00   |
| 052110200100 | 12020707 | 060555 | Antenatal Physiotherapy (PER SES)  | 700.00   |
| 052110200100 | 12020707 | 060556 | Post Natal Complications (PER SES)   | 700.00   |
| 052110200100 | 12020707 | 060557 | Other Women's Health Conditions/Treatment Procedure (PER SES)  | 700.00   |
| 052110200100 | 12020707 | 060558 | Wellness/Fitness Training/ Weight Reduction (Per Week)   | 1,500.00 |
| 052110200100 | 12020707 | 060559 | Industrial /Ergonomics Consultation (Per Vist)   | 5,000.00 |
| 052110200100 | 12020707 | 060560 | Non Citizens   | -        |
| 052110200100 | 12020707 | 060561 | Upper Extremities: Views of the Clavicles, Shoulder, Arm, Forearm. Adult                               | 1,500.00 |
| 052110200100 | 12020707 | 060562 | Additional View  | 1,000.00 |
| 052110200100 | 12020707 | 060563 | Elbow, Wrist Joint, hand and Fingers(AP & LAT) Additional View   | 1,000.00 |
| 052110200100 | 12020707 | 060564 | Elbow, Wrist Joint, hand and Fingers(AP & LAT) Paediatrics   | 500.00   |
| 052110200100 | 12020707 | 060565 | Lower Extremities: views of the Hip. Adult   | 1,500.00 |
| 052110200100 | 12020707 | 060566 | Lower Extremities: views of the Hip. Additional view   | 1,000.00 |
| 052110200100 | 12020707 | 060567 | Knee, Leg, Ankle, Foot, and Toes(AP & LAT) Paediatrics   | 1,000.00 |
| 052110200100 | 12020707 | 060568 | Knee, Leg, Ankle, Foot, and Toes(AP & LAT). Additional view  | 500.00   |
| 052110200100 | 12020707 | 060569 | Views of the Thigh and Femur Adult   | 2,000.00 |
| 052110200100 | 12020707 | 060570 | Views of the Thigh and Femur Paediatrics   | 1,000.00 |
| 052110200100 | 12020707 | 060571 | Chest: PA View, AP View, Lateral View, THORACIC Inlet View, and Apical Lordotic View. Adult (PER VIEW) | 1,500.00 |
| 052110200100 | 12020707 | 060572 | Chest: PA View, AP View, Lateral View, THORACIC Inlet View, and Apical Lordotic View. Paediatrics      | 1,000.00 |
| 052110200100 | 12020707 | 060573 | Chest: (AP & LAT) Adult  | 3,000.00 |
| 052110200100 | 12020707 | 060574 | Chest: (AP & LAT) Paediatrics  | 2,000.00 |
| 052110200100 | 12020707 | 060575 | Pelvis, Pelvic Inlet, Pelvic Outlet, Abdomen- Errect, (PER VIEW)                                       | 1,500.00 |
| 052110200100 | 12020707 | 060576 | Abdomen- Supine, and Abdomen- KUB. Invertogram (Cross-Table Lateral) (PER VIEW)                        | 1,000.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052110200100 | 12020707 | 060577 | views of the Skull, and Views of Facial Bones. Adult  | 2,000.00  |
| 052110200100 | 12020707 | 060578 | views of the Skull, and Views of Facial Bones. Paediatrics                                      | 1,000.00  |
| 052110200100 | 12020707 | 060579 | Views of the Sinuses, Mastoids, Mandible, and TMJ. Adult  | 2,500.00  |
| 052110200100 | 12020707 | 060580 | Views of the Sinuses, Mastoids, Mandible, and TMJ. Paediatrics                                  | 1,250.00  |
| 052110200100 | 12020707 | 060581 | Lumbosacral Spine ( AP&LAT )  | 2,500.00  |
| 052110200100 | 12020707 | 060582 | Thoracic Spine (AP & LAT) Flexion and Extension (PER VIEW)                                      | 1,250.00  |
| 052110200100 | 12020707 | 060583 | Thoracic Spine (AP & LAT) Paediatrics   | 1,250.00  |
| 052110200100 | 12020707 | 060584 | Cervical Spine (Ap&Lat),  | 2,000.00  |
| 052110200100 | 12020707 | 060585 | Soft Tissue Neck (Ap & Lat)   | 1,000.00  |
| 052110200100 | 12020707 | 060586 | Thoracolumbar Spine Adult   | 5,000.00  |
| 052110200100 | 12020707 | 060587 | Thoracolumbar Spine Paediatrics   | 2,500.00  |
| 052110200100 | 12020707 | 060588 | Nasal Bone  | 1,000.00  |
| 052110200100 | 12020707 | 060589 | Postnasal Space Adult   | 1,500.00  |
| 052110200100 | 12020707 | 060590 | Postnasal Space Paediatrics   | 750.00    |
| 052110200100 | 12020707 | 060591 | Each Additional Radiographic View(Swimmers, Ball Catchers, Flexion/Extension E.T.C) Adult       | 1,000.00  |
| 052110200100 | 12020707 | 060592 | Each Additional Radiographic View(Swimmers, Ball Catchers, Flexion/Extension E.T.C) Paediatrics | 500.00    |
| 052110200100 | 12020707 | 060593 | Intravenous Urography(IVU) Adult  | 12,000.00 |
| 052110200100 | 12020707 | 060594 | Intravenous Urography(IVU) Paediatrics  | 9,000.00  |
| 052110200100 | 12020707 | 060595 | Rug, Mcu, Cystography, Pericatheter Rug, and Fistulography. Adult                               | 10,000.00 |
| 052110200100 | 12020707 | 060596 | Rug, Mcu, Cystography, Pericatheter Rug, and Fistulography. Paediatrics                         | 5,000.00  |
| 052110200100 | 12020707 | 060597 | Barium Swallow Adult  | 5,000.00  |
| 052110200100 | 12020707 | 060598 | Barium Swallow Paediatrics  | 2,500.00  |
| 052110200100 | 12020707 | 060599 | Barium Meal & And Follow Through. Adult   | 10,000.00 |
| 052110200100 | 12020707 | 060600 | Barium Enema. Paediatrics   | 5,000.00  |
| 052110200100 | 12020707 | 060601 | Limited Enema & Colostogram. Adult  | 5,000.00  |
| 052110200100 | 12020707 | 060602 | Limited Enema & Colostogram. Paediatrics  | 2,500.00  |
| 052110200100 | 12020707 | 060603 | Hysterosalpingography (HSG) Adult   | 10,000.00 |
| 052110200100 | 12020707 | 060604 | Sialography Adult   | 6,000.00  |
| 052110200100 | 12020707 | 060605 | Sialography Paediatrics   | 3,000.00  |
| 052110200100 | 12020707 | 060606 | CT- Brain Adult   | 30,000.00 |
| 052110200100 | 12020707 | 060607 | CT- Brain Paediatrics   | 15,000.00 |
| 052110200100 | 12020707 | 060608 | CT- Chest Adult   | 30,000.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052110200100 | 12020707 | 060609 | CT- Chest Paediatrics   | 15,000.00 |
| 052110200100 | 12020707 | 060610 | CT- Abdomen Adult   | 35,000.00 |
| 052110200100 | 12020707 | 060611 | CT- Abdomen Paediatrics   | 17,500.00 |
| 052110200100 | 12020707 | 060612 | CT- Urography (CTU) Adult   | 35,000.00 |
| 052110200100 | 12020707 | 060613 | CT- Urography (CTU) Paediatrics   | 17,500.00 |
| 052110200100 | 12020707 | 060614 | CT- Pelvix, Hips, Shoulder, Knee, Ankle,Elbow, Wrist, And Spine Adult       | 25,000.00 |
| 052110200100 | 12020707 | 060615 | CT- Pelvix, Hips, Shoulder, Knee, Ankle,Elbow, Wrist, And Spine Paediatrics | 12,500.00 |
| 052110200100 | 12020707 | 060616 | Renal Angiography Adult   | 30,000.00 |
| 052110200100 | 12020707 | 060617 | Renal Angiography Paediatrics   | 15,000.00 |
| 052110200100 | 12020707 | 060618 | Cerebral Angiography Adult  | 30,000.00 |
| 052110200100 | 12020707 | 060619 | Cerebral Angiography Paediatric   | 15,000.00 |
| 052110200100 | 12020707 | 060620 | Limb Angiography Adult  | 35,000.00 |
| 052110200100 | 12020707 | 060621 | Limb Angiography Paediatric   | 17,500.00 |
| 052110200100 | 12020707 | 060622 | Coronary Angiography Adult  | 30,000.00 |
| 052110200100 | 12020707 | 060623 | Coronary Angiography Paediatric   | 15,000.00 |
| 052110200100 | 12020707 | 060624 | Cardiac CT + Calcium Scoring Adult  | 30,000.00 |
| 052110200100 | 12020707 | 060625 | Cardiac CT + Calcium Scoring Padiatric                                      | 15,000.00 |
| 052110200100 | 12020707 | 060626 | CT Colonography (Adults Only)   | 35,000.00 |
| 052110200100 | 12020707 | 060627 | Mammography   | 3,000.00  |
| 052110200100 | 12020707 | 060628 | Abdominopelvic USS  | 1,500.00  |
| 052110200100 | 12020707 | 060629 | Pelvic/Obst USS   | 1,500.00  |
| 052110200100 | 12020707 | 060630 | Transvaginal USS  | 2,000.00  |
| 052110200100 | 12020707 | 060631 | Prostate USS  | 2,000.00  |
| 052110200100 | 12020707 | 060632 | Ocular USS Adult  | 2,000.00  |
| 052110200100 | 12020707 | 060633 | Ocular USS Padiatric  | 1,000.00  |
| 052110200100 | 12020707 | 060634 | Breast USS  | 2,000.00  |
| 052110200100 | 12020707 | 060635 | Limb Doppler USS One Limb   | 3,000.00  |
| 052110200100 | 12020707 | 060636 | Both Limbs  | 5,000.00  |
| 052110200100 | 12020707 | 060637 | Renal Doppler   | 2,000.00  |
| 052110200100 | 12020707 | 060638 | Thyroid/Neck Uss Adult  | 2,000.00  |
| 052110200100 | 12020707 | 060639 | Thyroid/Neck Uss Paediatric   | 1,000.00  |
| 052110200100 | 12020707 | 060640 | Soft Tissue/Musculoskeletal Adult   | 2,000.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052110200100 | 12020707 | 060641 | Soft Tissue/Musculoskeletal Paediatric                           | 1,000.00  |
| 052110200100 | 12020707 | 060642 | Scrotal Uss Adult  | 2,000.00  |
| 052110200100 | 12020707 | 060643 | Scrotal Uss Paediatric   | 1,000.00  |
| 052110200100 | 12020707 | 060644 | Transfontanelle Uss (Paed)                                       | 1,000.00  |
| 052110200100 | 12020707 | 060645 | Biophysical Profile  | 3,000.00  |
| 052110200100 | 12020707 | 060646 | Ultrasound Guided Biopsy   | 7,000.00  |
| 052110200100 | 12020707 | 060647 | Brain  | 45,000.00 |
| 052110200100 | 12020707 | 060648 | Spine ( Cervical, Thoracic, And Lumbosacral)                     | 45,000.00 |
| 052110200100 | 12020707 | 060649 | Joints (Shoulder, Knee, Ankle And Elbow)                         | 45,000.00 |
| 052110200100 | 12020707 | 060650 | Abdomen/Abdominopelvic   | 45,000.00 |
| 052110200100 | 12020707 | 060651 | Pelvis   | 45,000.00 |
| 052110200100 | 12020707 | 060652 | Mri Fistulography  | 45,000.00 |
| 052110200100 | 12020707 | 060653 | Mri Angiography/Venography                                       | 45,000.00 |
| 052110200100 | 12020707 | 060654 | Breast Mri   | 45,000.00 |
| 052110200100 | 12020707 | 060655 | Mri Aortography + Cardiac Mri                                    | 45,000.00 |
| 052110200100 | 12020707 | 060656 | Thoracolumbar Mri  | 67,500.00 |
| 052110200100 | 12020707 | 060657 | Routine Ecg  | 1,000.00  |
| 052110200100 | 12020707 | 060658 | Stress Ecg   | 5,000.00  |
| 052110200100 | 12020707 | 060659 | Echocardiography   | 5,000.00  |
| 052110200100 | 12020707 | 060660 | Holter Monitor (Including Admission Fee) Excluding Admission Fee | 10,000.00 |
| 052110200100 | 12020707 | 060661 | Ambulatory Blood Pressure (Including Admission Fee)              | 10,000.00 |
| 052110200100 | 12020707 | 060662 | Spirometry   | 3,000.00  |
| 052110200100 | 12020707 | 060663 | Eeg Adults   | 5,000.00  |
| 052110200100 | 12020707 | 060664 | Eeg Paediatrics  | 2,500.00  |
| 052110200100 | 12020707 | 060665 | Emg And Nerve Conduction Test (Nct) Adults                       | 10,000.00 |
| 052110200100 | 12020707 | 060666 | Emg And Nerve Conduction Test (Nct) Paediatrics                  | 5,000.00  |
| 052110200100 | 12020707 | 060667 | General Anaesthesia (Ga) Adult                                   | 20,000.00 |
| 052110200100 | 12020707 | 060668 | General Anaesthesia (Ga) Paediatric                              | 15,000.00 |
| 052110200100 | 12020707 | 060669 | Spinal Anaesthesia (Sa) Adult                                    | 15,000.00 |
| 052110200100 | 12020707 | 060670 | Spinal Anaesthesia (Sa) Paediatric                               | 10,000.00 |
| 052110200100 | 12020707 | 060671 | Local Anaesthesia (La)   | 2,000.00  |
| 052110200100 | 12020707 | 060672 | Minor  | 10,000.00 |



|              |          |        |                                      |           |
|--------------|----------|--------|--------------------------------------|-----------|
| 052110200100 | 12020707 | 060673 | Intermediate                         | 15,000.00 |
| 052110200100 | 12020707 | 060674 | Major                                | 25,000.00 |
| 052110200100 | 12020707 | 060675 | Caesarian Section                    | 20,000.00 |
| 052110200100 | 12020707 | 060676 | Super Major                          | 50,000.00 |
| 052110200100 | 12020707 | 060677 | Endoscopic Procedures                | 50,000.00 |
| 052110200100 | 12020441 | 030322 | Pack Cell Volume (Pcv) Only          | 300.00    |
| 052110200100 | 12020441 | 030323 | Full Blood Count                     | 1,500.00  |
| 052110200100 | 12020441 | 030324 | Erythrocyte Sedimentation Rate (Esr) | 500.00    |
| 052110200100 | 12020441 | 030325 | Hb Genotype                          | 500.00    |
| 052110200100 | 12020441 | 030326 | Bleeding Time                        | 500.00    |
| 052110200100 | 12020441 | 030327 | Clothing Time                        | 500.00    |
| 052110200100 | 12020441 | 030328 | Pt/Pttk                              | 2,500.00  |
| 052110200100 | 12020441 | 030329 | Inr By Automation                    | 1,500.00  |
| 052110200100 | 12020441 | 030330 | Blood Grouping/Screening             | 2,300.00  |
| 052110200100 | 12020441 | 030331 | Blood Screening/Donation             | 3,300.00  |
| 052110200100 | 12020441 | 030332 | Reticocyte Percentage                | 1,400.00  |
| 052110200100 | 12020441 | 030333 | Bma (Bone Marrow Aspiration)         | 6,000.00  |
| 052110200100 | 12020441 | 030334 | Mp (Only)                            | 400.00    |
| 052110200100 | 12020441 | 030335 | Packed Cell                          | 5,000.00  |
| 052110200100 | 12020441 | 030336 | Fresh Frozen Plasma                  | 8,000.00  |
| 052110200100 | 12020441 | 030337 | Platelet Concentrate                 | 10,000.00 |
| 052110200100 | 12020441 | 030338 | Electrolytes                         | 2,000.00  |
| 052110200100 | 12020441 | 030339 | Sodium                               | 500.00    |
| 052110200100 | 12020441 | 030340 | Potassium                            | 500.00    |
| 052110200100 | 12020441 | 030341 | Chloride                             | 500.00    |
| 052110200100 | 12020441 | 030342 | Bicarbonate                          | 500.00    |
| 052110200100 | 12020441 | 030343 | Urea                                 | 500.00    |
| 052110200100 | 12020441 | 030344 | Creatinine                           | 500.00    |
| 052110200100 | 12020441 | 030345 | Electrolytes/Urea/Creatinine         | 3,000.00  |
| 052110200100 | 12020441 | 030346 | Calcium                              | 700.00    |
| 052110200100 | 12020441 | 030347 | Uric Acid                            | 700.00    |
| 052110200100 | 12020441 | 030348 | Phosphate                            | 700.00    |

|              |          |        |                                     |           |
|--------------|----------|--------|-------------------------------------|-----------|
| 052110200100 | 12020441 | 030349 | Creatinine Clearance                | 2,000.00  |
| 052110200100 | 12020441 | 030350 | Liver Function Test (Lft)           | 4,000.00  |
| 052110200100 | 12020441 | 030351 | AST                                 | 600.00    |
| 052110200100 | 12020441 | 030352 | ALT                                 | 600.00    |
| 052110200100 | 12020441 | 030353 | Albumin                             | 600.00    |
| 052110200100 | 12020441 | 030354 | Alkaline Phosphate                  | 700.00    |
| 052110200100 | 12020441 | 030355 | Conjugated Bilirubin                | 700.00    |
| 052110200100 | 12020441 | 030356 | Total Bilirubin                     | 700.00    |
| 052110200100 | 12020441 | 030357 | Total Protein                       | 600.00    |
| 052110200100 | 12020441 | 030358 | Amylase                             | 2,000.00  |
| 052110200100 | 12020441 | 030359 | Lipid Profile                       | 3,400.00  |
| 052110200100 | 12020441 | 030360 | Total Cholesterol                   | 1,000.00  |
| 052110200100 | 12020441 | 030361 | HDL                                 | 700.00    |
| 052110200100 | 12020441 | 031316 | LDL                                 | 700.00    |
| 052110200100 | 12020441 | 031317 | Triglyceride                        | 1,000.00  |
| 052110200100 | 12020441 | 031318 | Fasting Blood Sugar                 | 500.00    |
| 052110200100 | 12020441 | 031319 | Random Blood Sugar                  | 500.00    |
| 052110200100 | 12020441 | 031320 | 2hpp                                | 700.00    |
| 052110200100 | 12020441 | 031321 | Glucose Challenge Test              | 1,500.00  |
| 052110200100 | 12020441 | 031322 | Ogtt                                | 4,000.00  |
| 052110200100 | 12020441 | 031323 | Glycated Haemoglobin                | 3,000.00  |
| 052110200100 | 12020441 | 031324 | Urinalysis                          | 500.00    |
| 052110200100 | 12020441 | 031325 | Gamma Gt                            | 1,000.00  |
| 052110200100 | 12020441 | 031326 | Blood Gases                         | 10,000.00 |
| 052110200100 | 12020441 | 031327 | Pleural Fluid Albumin               | 1,000.00  |
| 052110200100 | 12020441 | 031328 | Pleural Fluid Protein               | 1,000.00  |
| 052110200100 | 12020441 | 031329 | Pleural Fluid Glucose               | 1,000.00  |
| 052110200100 | 12020441 | 031330 | Ascitic Fluid Albumin               | 1,000.00  |
| 052110200100 | 12020441 | 031331 | Ascitic Fluid Glucose               | 1,000.00  |
| 052110200100 | 12020441 | 031332 | Ascitic Fluid Protein               | 1,000.00  |
| 052110200100 | 12020441 | 031333 | Cerebrospinal Fluid (Csf) Chemistry | 4,000.00  |
| 052110200100 | 12020441 | 031334 | Csf Albumin                         | 700.00    |

|              |          |        |                           |          |
|--------------|----------|--------|---------------------------|----------|
| 052110200100 | 12020441 | 031335 | Csf Chloride              | 700.00   |
| 052110200100 | 12020441 | 031336 | Csf Glucose               | 700.00   |
| 052110200100 | 12020441 | 031337 | Csf Protein               | 700.00   |
| 052110200100 | 12020441 | 031338 | 24hrs Urinary Sodium      | 1,000.00 |
| 052110200100 | 12020441 | 031339 | 24hrs Urinary Potassium   | 1,000.00 |
| 052110200100 | 12020441 | 031340 | 24hrs Urinary Calsium     | 1,000.00 |
| 052110200100 | 12020441 | 031341 | 24hrs Urinary Uric Acid   | 2,000.00 |
| 052110200100 | 12020441 | 031342 | 24hrs Urinary Phosphate   | 1,000.00 |
| 052110200100 | 12020441 | 031343 | 24hrs Urinary Protein     | 2,000.00 |
| 052110200100 | 12020441 | 031344 | Urinary Albumin           | 1,000.00 |
| 052110200100 | 12020441 | 031345 | Total Iron                | 3,500.00 |
| 052110200100 | 12020441 | 031346 | D-Dimer                   | 4,000.00 |
| 052110200100 | 12020441 | 031347 | Prostate Specific Antigen | 3,000.00 |
| 052110200100 | 12020441 | 031348 | Prolactn                  | 3,000.00 |
| 052110200100 | 12020441 | 031349 | TSH                       | 3,000.00 |
| 052110200100 | 12020441 | 031350 | Testesteron               | 3,000.00 |
| 052110200100 | 12020441 | 031351 | FSH                       | 3,000.00 |
| 052110200100 | 12020441 | 031352 | LH                        | 3,000.00 |
| 052110200100 | 12020441 | 031353 | T3                        | 3,000.00 |
| 052110200100 | 12020441 | 031354 | T4                        | 3,000.00 |
| 052110200100 | 12020441 | 031355 | Progesteron               | 3,000.00 |
| 052110200100 | 12020441 | 031356 | Estrogen                  | 3,000.00 |
| 052110200100 | 12020441 | 031357 | Cortisol                  | 3,000.00 |
| 052110200100 | 12020441 | 031358 | Tbg                       | 3,000.00 |
| 052110200100 | 12020441 | 031359 | Free T3                   | 3,000.00 |
| 052110200100 | 12020441 | 031360 | Free T4                   | 3,000.00 |
| 052110200100 | 12020441 | 031361 | Ckmb                      | 5,000.00 |
| 052110200100 | 12020441 | 031362 | Cardiac Troponin I        | 5,000.00 |
| 052110200100 | 12020441 | 031363 | MYO                       | 5,000.00 |
| 052110200100 | 12020441 | 031364 | MG                        | 1,500.00 |
| 052110200100 | 12020441 | 031365 | LDH                       | 1,500.00 |
| 052110200100 | 12020441 | 031366 | Toxicology                | 6,000.00 |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052110200100 | 12020441 | 031367 | Serum/Urine Pregnancy Test               | 500.00    |
| 052110200100 | 12020441 | 031368 | All Mcs (Urine,Stool,Sputum E.T.C)       | 1,500.00  |
| 052110200100 | 12020441 | 031369 | Malaria Parasitology Thin And Thick Film | 500.00    |
| 052110200100 | 12020441 | 031370 | Microfilaria                             | 1,200.00  |
| 052110200100 | 12020441 | 031371 | Mycology Fungal Studies                  | 4,000.00  |
| 052110200100 | 12020441 | 031372 | Widal Test                               | 500.00    |
| 052110200100 | 12020441 | 031373 | 24hr Urine X3 For Afb                    | 2,000.00  |
| 052110200100 | 12020441 | 031374 | Semen Analysis + Mcs                     | 5,000.00  |
| 052110200100 | 12020441 | 031375 | Gastric Biopsy For H. Pylori Culture     | 1,500.00  |
| 052110200100 | 12020441 | 031376 | Helico Bacter Pylori Test Antigen        | 1,500.00  |
| 052110200100 | 12020441 | 031377 | Stool Microscopy                         | 500.00    |
| 052110200100 | 12020441 | 031378 | Urine Microscopy                         | 500.00    |
| 052110200100 | 12020441 | 031379 | Special Staining                         | 2,000.00  |
| 052110200100 | 12020441 | 031380 | Blood Culture                            | 6,000.00  |
| 052110200100 | 12020441 | 031381 | Hospital Surveillance Specimen           | 25,000.00 |
| 052110200100 | 12020441 | 031382 | Water Analysis Culture                   | 3,000.00  |
| 052110200100 | 12020441 | 031383 | Identification Of Entomological Sample   | 6,000.00  |
| 052110200100 | 12020441 | 031384 | Bruicella Ag Serology T.                 | 1,500.00  |
| 052110200100 | 12020441 | 031385 | Hepatitis B. Surface Antigen             | 500.00    |
| 052110200100 | 12020441 | 031386 | Hepatitis C Virus                        | 500.00    |
| 052110200100 | 12020441 | 031387 | Vdrl                                     | 500.00    |
| 052110200100 | 12020441 | 031388 | Hepatitis B Core Profile                 | 2,500.00  |
| 052110200100 | 12020441 | 031389 | Alpha Feto Protein                       | 5,000.00  |
| 052110200100 | 12020441 | 031390 | Aso Latex                                | 1,500.00  |
| 052110200100 | 12020441 | 031391 | C-Reactive Protein                       | 5,000.00  |
| 052110200100 | 12020441 | 031392 | Rheumatoid Factor                        | 1,200.00  |
| 052110200100 | 12020441 | 031393 | Mantoux Test                             | 700.00    |
| 052110200100 | 12020441 | 031394 | Rapid Flow Tb Test                       | 1,800.00  |
| 052110200100 | 12020441 | 031395 | H. Pylori (Antibody)                     | 1,000.00  |
| 052110200100 | 12020441 | 031396 | Brucella Antigen                         | 1,500.00  |
| 052110200100 | 12020441 | 031397 | Auto-Antibody Ana                        | 5,000.00  |
| 052110200100 | 12020441 | 031398 | Auto-Antibody Dna                        | 7,000.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052110200100 | 12020441 | 031399 | Carcinoembryonic Antigen                 | 5,000.00  |
| 052110200100 | 12020441 | 031400 | Antiphospholipid Antibody                | 10,000.00 |
| 052110200100 | 12020441 | 031401 | Toxoplasma Igg Antibody                  | 5,000.00  |
| 052110200100 | 12020441 | 031402 | Amoebiasis                               | 3,000.00  |
| 052110200100 | 12020441 | 031403 | Meningococcal Antigen                    | 2,500.00  |
| 052110200100 | 12020441 | 031404 | Rvs                                      | 500.00    |
| 052110200100 | 12020441 | 031405 | Unigold                                  | 1,000.00  |
| 052110200100 | 12020441 | 031406 | Stat Pak                                 | 1,000.00  |
| 052110200100 | 12020441 | 031407 | Ca-125                                   | 5,000.00  |
| 052110200100 | 12020441 | 031408 | Hbv And C Viral Load                     | 20,000.00 |
| 052110200100 | 12020441 | 031409 | Surgical Specimen                        | 3,500.00  |
| 052110200100 | 12020441 | 031410 | Liquid Based Cytology                    | 2,500.00  |
| 052110200100 | 12020441 | 031411 | Fna Cytology                             | 2,500.00  |
| 052110200100 | 12020441 | 031412 | Others Cytology                          | 2,500.00  |
| 052110200100 | 12020441 | 031413 | Immunohistochemistry                     | 6,000.00  |
| 052110200100 | 12020441 | 031414 | Embalmment                               | 15,000.00 |
| 052110200100 | 12020441 | 031415 | Autopsy                                  | 20,000.00 |
| 052110200100 | 12020441 | 031416 | Mva                                      | 3,000.00  |
| 052110200100 | 12020707 | 061022 | Cervical Biopsy                          | 3,000.00  |
| 052110200100 | 12020707 | 060801 | Endometrial Biopsy                       | 3,000.00  |
| 052110200100 | 12020707 | 060802 | Minor Gynae Out Patient Procedure        | 3,000.00  |
| 052110200100 | 12020707 | 060803 | Colposcopy                               | 3,000.00  |
| 052110200100 | 12020707 | 060804 | Obst Scan                                | 1,000.00  |
| 052110200100 | 12020707 | 060805 | Ctg                                      | 3,000.00  |
| 052110200100 | 12020707 | 060806 | Biophysical Profile                      | 3,000.00  |
| 052110200100 | 12020707 | 060807 | Leep/Ball Cautery                        | 4,000.00  |
| 052110200100 | 12020707 | 060808 | Superficial Corneal Foreign Body Removal | 2,000.00  |
| 052110200100 | 12020707 | 060809 | Chalazion I& C                           | 3,000.00  |
| 052110200100 | 12020707 | 060810 | Saline Lavage                            | 1,000.00  |
| 052110200100 | 12020707 | 060811 | Auto-Refraction                          | 1,000.00  |
| 052110200100 | 12020707 | 060812 | Lens Glazing                             | 1,000.00  |
| 052110200100 | 12020707 | 060813 | Applanation Tonometry                    | 500.00    |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052110200100 | 12020707 | 060814 | A-Scan Biometry   | 1,000.00  |
| 052110200100 | 12020707 | 060815 | Keratometry   | 1,000.00  |
| 052110200100 | 12020707 | 060816 | Humphrey Visual Field – Ysuth Patient - Other Hospitals | 2,500.00  |
| 052110200100 | 12020707 | 060817 | Humphrey Visual Field – Ysuth Patient - Other Hospitals | 3,500.00  |
| 052110200100 | 12020707 | 060818 | Spectacle Frames  | -         |
| 052110200100 | 12020707 | 060819 | Spectacle Lenses  | -         |
| 052110200100 | 12020707 | 060820 | Small Incision Cataract Surgery With Pciol              | 15,000.00 |
| 052110200100 | 12020707 | 060821 | Small Incision Cataract Surgery Without Pciol           | 13,000.00 |
| 052110200100 | 12020707 | 060822 | Trabeculectomy  | 15,000.00 |
| 052110200100 | 12020707 | 060823 | Triple Procedure (Msics+Pciol+Trabec)                   | 20,000.00 |
| 052110200100 | 12020707 | 060824 | Corneoscleral Laceration Repair                         | 10,000.00 |
| 052110200100 | 12020707 | 060825 | Conjunctivectomy  | 8,000.00  |
| 052110200100 | 12020707 | 060826 | Ac-Washout  | 5,000.00  |
| 052110200100 | 12020707 | 060827 | Intracameral Foreign Body Removal                       | 5,000.00  |
| 052110200100 | 12020707 | 060828 | Embedded Corneal Foreign Body Removal                   | 5,000.00  |
| 052110200100 | 12020707 | 060829 | Repeat Surgery Due To Complication – After Discharge    | 3,000.00  |
| 052110200100 | 12020707 | 060830 | Squint Surgery  | 15,000.00 |
| 052110200100 | 12020707 | 060831 | Enucleation   | 10,000.00 |
| 052110200100 | 12020707 | 060832 | Evisceration  | 10,000.00 |
| 052110200100 | 12020707 | 060833 | Exenteration + 3days Dressing                           | 15,000.00 |
| 052110200100 | 12020707 | 060834 | Ptosis Surgery (Suspension Sling)                       | 15,000.00 |
| 052110200100 | 12020707 | 060835 | Entropion Correction                                    | 8,000.00  |
| 052110200100 | 12020707 | 060836 | Ectropion Correction                                    | 8,000.00  |
| 052110200100 | 12020707 | 060837 | Cyst Excision   | 10,000.00 |
| 052110200100 | 12020707 | 060838 | Excision Biopsy   | 8,000.00  |
| 052110200100 | 12020707 | 060839 | Syringing And Probing Of Nasolacrimal Apparatus         | 5,000.00  |
| 052110200100 | 12020707 | 060840 | Lid Laceration Repair                                   | 8,000.00  |
| 052110200100 | 12020707 | 060841 | Symblepharon Release                                    | 12,000.00 |
| 052110200100 | 12020707 | 060842 | Tarsorrhaphy  | 7,000.00  |
| 052110200100 | 12020707 | 060843 | Pterygium Excision (Bare Sclera)                        | 10,000.00 |
| 052110200100 | 12020707 | 060844 | Pterygium Excision (With Mmc)                           | 10,000.00 |
| 052110200100 | 12020707 | 060845 | Optical Iridotomy                                       | 10,000.00 |

|              |          |        |                                   |           |
|--------------|----------|--------|-----------------------------------|-----------|
| 052110200100 | 12020707 | 060846 | Orbitotomy                        | 15,000.00 |
| 052110200100 | 12020707 | 060847 | Surgical Capsulotomy              | 10,000.00 |
| 052110200100 | 12020707 | 060848 | LOL Explantation                  | 10,000.00 |
| 052110200100 | 12020707 | 060849 | From 0.00 TO $\pm$ 5.00DS         | 6,500.00  |
| 052110200100 | 12020707 | 060850 | From $\pm$ 5.00 TO $\pm$ 10.00DS  | 9,500.00  |
| 052110200100 | 12020707 | 060851 | From $\pm$ 10 TO $\pm$ 20.00DS    | 1,200.00  |
| 052110200100 | 12020707 | 060852 | From PL CYL -0.25 -0.75           | 5,000.00  |
| 052110200100 | 12020707 | 060853 | From PL CYL -1.00 -4.00           | 6,500.00  |
| 052110200100 | 12020707 | 060854 | Plano ADD 1.00 TO 1.75DS          | 7,000.00  |
| 052110200100 | 12020707 | 060855 | $\pm$ 0.25 TO $\pm$ 1.25 with Add | 7,500.00  |
| 052110200100 | 12020707 | 060856 | $\pm$ 3.25 TO $\pm$ 4.00 with Add | 8,500.00  |
| 052110200100 | 12020707 | 060857 | TO $\pm$ 5.00DS                   | 8,500.00  |
| 052110200100 | 12020707 | 060858 | 5.00 TO 10.00DS                   | 12,000.00 |
| 052110200100 | 12020707 | 060859 | $\pm$ 10.00 TO $\pm$ 20.00DS      | 17,000.00 |
| 052110200100 | 12020707 | 060860 | Sphere CYL 0.25 -0.75             | 9,000.00  |
| 052110200100 | 12020707 | 060861 | Plano Add 1.00 TO 1.75            | 9,500.00  |
| 052110200100 | 12020707 | 060862 | Sphere CYL 1.00 -4.25             | 12,000.00 |
| 052110200100 | 12020707 | 060863 | $\pm$ 0.25 TO $\pm$ 1.25 ADD 3.50 | 12,500.00 |
| 052110200100 | 12020707 | 060864 | Screws                            | 500.00    |
| 052110200100 | 12020707 | 060865 | Liquid Lense Cleaner              | 600.00    |
| 052110200100 | 12020707 | 060866 | Twins Threads                     | 400.00    |
| 052110200100 | 12020707 | 060867 | Nose Pad (2)                      | 500.00    |
| 052110200100 | 12020707 | 060868 | Simple Case                       | 600.00    |
| 052110200100 | 12020707 | 060869 | Designer Case                     | 1,200.00  |
| 052110200100 | 12020707 | 060870 | Lense Transfer                    | 500.00    |
| 052110200100 | 12020707 | 060871 | Fixing Lense                      | 1,500.00  |
| 052110200100 | 12020707 | 060872 | 00DS                              | 9,500.00  |
| 052110200100 | 12020707 | 060873 | $\pm$ 5.00 TO $\pm$ 10.00DS       | 11,500.00 |
| 052110200100 | 12020707 | 060874 | $\pm$ 10.00 TO $\pm$ 20.00DS      | 15,000.00 |
| 052110200100 | 12020707 | 060875 | SPHERE/PALNO CYL 1.00 -4.25CYL    | 15,500.00 |
| 052110200100 | 12020707 | 060876 | $\pm$ 0.25 $\pm$ 1.25 ADD 3.50    | 15,000.00 |
| 052110200100 | 12020707 | 060877 | § 0.00 TO $\pm$ 5.00DS            | 15,000.00 |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 052110200100        | 12020707 | 060878 | § ± 5.00 TO ± 10.00DS                                       | 17,500.00 |
| 052110200100        | 12020707 | 060879 | § ±10.00 TO ± 20.00DS                                       | 19,500.00 |
| 052110200100        | 12020707 | 060880 | § SPHERE/PLANO CYL 0.25 -0.75                               | 16,500.00 |
| 052110200100        | 12020707 | 060881 | § SPHERE/PLANO CYL 1.00 – 4.25                              | 17,000.00 |
| 052110200100        | 12020707 | 060882 | § PLANO ADD 1.00 TO 2.00DS                                  | 18,500.00 |
| 052110200100        | 12020707 | 060883 | § ± 0.25 TO ± 1.25DS ADD 3.50                               | 20,000.00 |
| 052110200100        | 12020707 | 060884 | ± 3.00 TO ±3.25 ADD 3.50                                    | 20,000.00 |
| 052110200100        | 12020707 | 060885 | ± 0.00 TO 2.00DS  | 65,000.00 |
| 052110200100        | 12020707 | 060886 | ± 10.00 TO ± 20.00DS (WHITE)                                | 45,000.00 |
| 052110200100        | 12020707 | 060887 | Perimetry   | 3,000.00  |
| 052110200100        | 12020707 | 060888 | Auto Refraction   | 1,000.00  |
| 052110200100        | 12020707 | 060889 | Cycloplagic REF   | 2,000.00  |
| 052110200100        | 12020707 | 060890 | 0.00 TO ± 5.00DS  | 13,500.00 |
| 052110200100        | 12020707 | 060891 | ± 5.00 TO ± 8.00DS  | 14,000.00 |
| 052110200100        | 12020707 | 060892 | ± 8.00 TO ± 10.00DS   | 18,000.00 |
| 052110200100        | 12020707 | 060893 | ± 10.00 TO ± 20.00DS  | 20,000.00 |
| 052110200100        | 12020707 | 060894 | 0.00 TO ± 5.00DS  | 16,500.00 |
| 052110200100        | 12020707 | 060895 | ±5.00 TO ±10.00DS   | 18,500.00 |
| 052110200100        | 12020707 | 060896 | ± 10.00 TO ± 20.00DS  | 20,000.00 |
| 052110200100        | 12020707 | 060897 | Palno CYL -0.25 -0.75 CYL                                   | 12,500.00 |
| 052110200100        | 12020707 | 060898 | Sphere with CYL 1.00 -2.00                                  | 13,000.00 |
| 052110200100        | 12020707 | 060899 | Sphere with CYL 2.50 -4.00                                  | 15,000.00 |
| 052110200100        | 12020707 | 060900 | Varilux Lenses  | 37,000.00 |
| 052110200100        | 12020707 | 060901 | Fuse Photo/AR   | 25,000.00 |
| 052110200100        | 12020707 | 060902 | Varilux Crystal Clear Lenses Adult                          | 55,000.00 |
| 052110200100        | 12020707 | 060903 | Varilux Crystal Clear Lenses Adult                          | 65,000.00 |
| 052110200100        | 12020707 | 060904 | D-Top   | 20,000.00 |
| <b>012500100100</b> |          |        | <b>Office of the Head of Service</b>                        |           |
| 012500100100        | 12020401 | 031651 | Administrative charges for processing of retirement benefit | 1,000.00  |
| 012500100100        | 12020615 | 050734 | Sales of in service training/bond Forms                     | 500.00    |
| 012500100100        | 12020601 | 050008 | Circular Books - (Based on cover price)                     | -         |
| 012500100100        | 12020606 | 050025 | Sales of Promotion Form                                     | 4,000.00  |



|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 012500100100        | 12020705 | 060018 | Earnings from Hire of Conference Hall                      | 20,000.00 |
| <b>025301000100</b> |          |        | <b>Housing &amp; Property Development</b>                  |           |
| 025301000100        | 12020401 | 031882 | Legal and admin charges                                    | 2,000.00  |
| 025301000100        | 12020453 | 031883 | letter of Offer /Acceptance                                | 1,000.00  |
| 025301000100        | 12020453 | 031884 | Home ownership processing fees                             | 5,000.00  |
| 025301000100        | 12020437 | 031885 | Deed of Assignment commission                              | 1,000.00  |
| 025301000100        | 12020606 | 050059 | Sales of Application Form                                  | 1,000.00  |
| <b>011200400100</b> |          |        | <b>House of Assembly Service Commission</b>                |           |
| 011200400100        | 12020606 | 050050 | Application for Employment Form                            | 500.00    |
| 011200400100        | 12020606 | 050051 | Annual Performance Evaluation Report (APER FORMS)          | 1,200.00  |
| 011200400100        | 12020606 | 050052 | Sales of Form K.   | 1,200.00  |
| 011200400100        | 12020606 | 050053 | Sales of Transfer of Service Form                          | 1,200.00  |
| 011200400100        | 12020606 | 050054 | Sales of Change of Cadre Form                              | 1,000.00  |
| 011200400100        | 12020606 | 050055 | Sales of Contract Engagement Form                          | 5,000.00  |
| 011200400100        | 12020606 | 050057 | Sales of Application for Secondment Form                   | 1,000.00  |
| <b>031801100100</b> |          |        | <b>Judicial Service Commission</b>                         |           |
| 031801100100        | 12020606 | 050042 | Sales of Application for employment Form                   | 500.00    |
| 031801100100        | 12020606 | 050043 | Sales of Annual Performance Evaluation Report (APER FORMS) | 1,200.00  |
| 031801100100        | 12020606 | 050044 | Sales of Form K.   | 1,200.00  |
| 031801100100        | 12020606 | 050045 | Sales of Transfer of Service Form                          | 1,200.00  |
| 031801100100        | 12020606 | 050046 | Sales of Change of Cadre Form                              | 1,000.00  |
| 031801100100        | 12020606 | 050047 | Sales of Contract Engagement Form                          | 5,000.00  |
| 031801100100        | 12020606 | 050049 | Sales of Application for Secondment Form                   | 1,000.00  |
| <b>014900100100</b> |          |        | <b>Local Government Service Commission</b>                 |           |
| 014900100100        | 12020606 | 050034 | Sales of Application for employment Form                   | 500.00    |
| 014900100100        | 12020606 | 050035 | Sales of Annual Performance Evaluation Report (APER FORMS) | 1,200.00  |
| 014900100100        | 12020606 | 050036 | Sales of Form K.   | 1,200.00  |
| 014900100100        | 12020606 | 050037 | Sales of Transfer of Service Form                          | 1,200.00  |
| 014900100100        | 12020606 | 050038 | Sales of Change of Cadre Form                              | 1,000.00  |
| 014900100100        | 12020606 | 050039 | Sales of Contract Engagement Form                          | 5,000.00  |
| 014900100100        | 12020606 | 050041 | Sales of Application for Secondment Form                   | 1,000.00  |
| <b>051700800100</b> |          |        | <b>Library Board</b>                                       |           |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 051700800100        | 12020501 | 040008 | Loss and Replacement of book- (Based on Assessment)                    | -         |
| 051700800100        | 12020458 | 031294 | Use of E-library facility (Based on Agreement)                         | -         |
| <b>014000200100</b> |          |        | <b>Local Government Audit</b>  |           |
| 014000200100        | 12020430 | 031262 | Registration/Renewal of Audit Firms                                    | 50,000.00 |
| 014000200100        | 12021302 | 120001 | Audit Fees - (25% of determined fees)                                  | -         |
| 014000200100        | 12021302 | 120003 | Benefit processing fees  | 1,000.00  |
| <b>021500100100</b> |          |        | <b>Ministry of Agriculture</b>   |           |
| 021500100100        | 12020116 | 020011 | Cattle Dealer Licence  | 10,000.00 |
| 021500100100        | 12020117 | 020013 | Kilishi Annual Licence   | 10,000.00 |
| 021500100100        | 12020117 | 020014 | Banda/Bush meat Licence  | 10,000.00 |
| 021500100100        | 12020117 | 020015 | Butchers Annual Practicing Licence: Camel/Cattel                       | 5,000.00  |
| 021500100100        | 12020117 | 020016 | Butchers Annual Practicing Licence: Sheep/Goats                        | 2,000.00  |
| 021500100100        | 12020118 | 020022 | Pet (DOG) License  | 1,000.00  |
| 021500100100        | 12020119 | 020023 | Fishing Permit   | 5,000.00  |
| 021500100100        | 12020122 | 020026 | Produce Buying Licenses  | 5,000.00  |
| 021500100100        | 12020136 | 020041 | Health Facilities Licenses   | 10,000.00 |
| 021500100100        | 12020116 | 020056 | Animal Import Licenses   | 5,000.00  |
| 021500100100        | 12020425 | 030025 | Disinfection of Produce Fees   | 5,000.00  |
| 021500100100        | 12020442 | 030364 | Reg/Renewal Livestock Association: Reg. of Dealers Per LG Chapter      | 20,000.00 |
| 021500100100        | 12020442 | 030368 | Hides and Skin Dealers Association Registration Fees per LG Chapter.   | 30,000.00 |
| 021500100100        | 12020442 | 030369 | Hides and Skin Dealers Association Annual Renewal Fees per LG Chapter. | 20,000.00 |
| 021500100100        | 12020442 | 030371 | Smoked meat Dealers Association Registration Fees per LG Chapter.      | 10,000.00 |
| 021500100100        | 12020442 | 030372 | Smoked meat Dealers Association Annual Renewal fees per LG Chapter.    | 5,000.00  |
| 021500100100        | 12020442 | 030374 | Reg/Renewal Poultry Farmers  | 10,000.00 |
| 021500100100        | 12020446 | 031263 | Pest Control Fees  | 1,000.00  |
| 021500100100        | 12020446 | 030379 | Slaughter Fees: Cattle/Camel   | 1,500.00  |
| 021500100100        | 12020446 | 030380 | Slaughter Fees: Sheep/Goats  | 250.00    |
| 021500100100        | 12020446 | 030381 | Poultry Slaughter/Processing: Chicks                                   | 20.00     |
| 021500100100        | 12020446 | 030382 | Poultry Slaughter/Processing: Duck                                     | 50.00     |
| 021500100100        | 12020446 | 030383 | Poultry Slaughter/Processing: Geeze                                    | 20.00     |
| 021500100100        | 12020446 | 030384 | Smolding/Semi Smoking: Sheep/Goats                                     | 200.00    |
| 021500100100        | 12020446 | 030385 | Smolding/Semi Smoking: Cattle Head                                     | 500.00    |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 021500100100 | 12020446 | 030386 | Smolding/Semi Smoking: Smolding Hide  | 500.00    |
| 021500100100 | 12020446 | 030387 | Smolding/Semi Smoking: Sheep/Goat head  | 50.00     |
| 021500100100 | 12020446 | 030388 | Emergency Slaughter: Cattle/Camel   | 2,000.00  |
| 021500100100 | 12020446 | 030389 | Emergency Slaughter: Goat/Sheep   | 300.00    |
| 021500100100 | 12020446 | 030390 | Poultry Sellers/Dealers: Association Registration                                       | 10,000.00 |
| 021500100100 | 12020446 | 030391 | Poultry Sellers/Dealers: Practicing License per annum                                   | 5,000.00  |
| 021500100100 | 12020446 | 030392 | Poultry Sellers/Dealers: Processors Association Annual Fee License                      | 2,000.00  |
| 021500100100 | 12020122 | 020068 | Grain Dealers Association   | 20,000.00 |
| 021500100100 | 12020449 | 030403 | Agro product Sales Tax : Millet/Sorghum/ Rice/ Wheat and Maize Per 100kg (Big Size bag) | 1,000.00  |
| 021500100100 | 12020449 | 030404 | Agro Product Sales Tax: Groundnut/100kg (Big Size bag)                                  | 1,500.00  |
| 021500100100 | 12020449 | 030405 | Agro Product Sales Tax: Cowpea/100kg (Big Size bag)                                     | 1,500.00  |
| 021500100100 | 12020449 | 030406 | Agro Product Sales Tax: Beni seed/100kg (Big Size bag)                                  | 5,000.00  |
| 021500100100 | 12020449 | 030407 | Agro Product Sales Tax: Gum Arabic/100kg (Big Size bag)                                 | 1,000.00  |
| 021500100100 | 12020449 | 030408 | Agro Product Sales Tax: Potash/100kg (Big Size bag)                                     | 200.00    |
| 021500100100 | 12020449 | 030409 | Vegetable/person  | 100.00    |
| 021500100100 | 12020449 | 030411 | Fish Pond Annual Registration Fees  | 5,000.00  |
| 021500100100 | 12020450 | 030538 | Produce Inspection: Produce buying cert. of reg.  | 10,000.00 |
| 021500100100 | 12020450 | 030540 | Produce Inspection: Other produce not specified   | 50.00     |
| 021500100100 | 12020446 | 030904 | Agricultural Show Fees  | 5,000.00  |
| 021500100100 | 12020449 | 031004 | Hides and Skin Fees   | 10,000.00 |
| 021500100100 | 12020501 | 040015 | Illegal Slaughter/Processing: Cattle/Camel  | 50,000.00 |
| 021500100100 | 12020501 | 040016 | Illegal Slaughter/Processing: Sheep/Goat  | 10,000.00 |
| 021500100100 | 12020605 | 050011 | Sales of Vaccines - (Based on vaccine type)   | -         |
| 021500100100 | 12020608 | 050114 | Sales of Improved Seeds/Chemicals - (Based on Seed/chemical type)                       | -         |
| 021500100100 | 12020609 | 050066 | Sales of grain - (Based on grain type)  | -         |
| 021500100100 | 12020609 | 050067 | Sales of Farm produce - (Based on produce type)   | -         |
| 021500100100 | 12020609 | 050068 | Sales of Vegetables Scheme produce - (Based on produce type)                            | -         |
| 021500100100 | 12020609 | 050069 | Sales of Irrigation Scheme produce - (Based on irrigation type)                         | -         |
| 021500100100 | 12020608 | 050079 | Sales of Fertilizer - (Based on variety)  | -         |
| 021500100100 | 12020609 | 050083 | Sales of Fishing Gear: Taru   | 1,500.00  |
| 021500100100 | 12020609 | 050084 | Sales of Fishing Gear: Kali   | 500.00    |
| 021500100100 | 12020609 | 050085 | Sales of Fishing Gear: Mali   | 500.00    |

|                     |          |        |   |            |
|---------------------|----------|--------|---|------------|
| 021500100100        | 12020609 | 050086 | Sales of Fishing Gear: Kugiya   | 500.00     |
| 021500100100        | 12020609 | 050087 | Sales of Fishing Gear: Bargi  | 1,000.00   |
| 021500100100        | 12020609 | 050088 | Fish Per Kg (To be @ 10% below Mkt Price)                             | -          |
| 021500100100        | 12020609 | 050089 | Broilers (To be @ 10% below Mkt Price)                                | -          |
| 021500100100        | 12020609 | 050090 | Spent Layers (To be @ 10% below Mkt Price)                            | -          |
| 021500100100        | 12020609 | 050091 | Egg per crate (To be @ 10% below Mkt Price)                           | -          |
| 021500100100        | 12020604 | 050094 | Sales of Water Pump - (Based on Assessment)                           | -          |
| 021500100100        | 12020708 | 060360 | Earnings From Agricultural Produce - (Based on Assessment)            | -          |
| 021500100100        | 12020609 | 050073 | Export of Gum Arabic - (Based on Assessment)                          | -          |
| 021500100100        | 12021007 | 090008 | Animal Tracktion Repayment - (Based on Assessment)                    | -          |
| <b>022200100100</b> |          |        | <b>Ministry of Commerce, Industries &amp; Tourism</b>                 |            |
| 022200100100        | 12020449 | 030440 | Reg of Biz Prem/Renew Fees: Banks                                     | 100,000.00 |
| 022200100100        | 12020449 | 030441 | Reg of Biz Prem/Renew Fees: Insurance Company                         | 50,000.00  |
| 022200100100        | 12020449 | 030442 | Reg of Biz Prem/Renew Fees: Private Nursery/Primary School            | 10,000.00  |
| 022200100100        | 12020449 | 030443 | Reg of Biz Prem/Renew Fees: Private Primary/Secondary school          | 20,000.00  |
| 022200100100        | 12020449 | 030444 | Reg of Biz Prem/Renew Fees: Private Nursery/Primary/Secondary schools | 25,000.00  |
| 022200100100        | 12020449 | 030445 | Reg of Biz Prem/Renew Fees: Patent Medicine store                     | 10,000.00  |
| 022200100100        | 12020449 | 031184 | Reg of Biz Prem/Renew Fees: Agro-Chemical Shop                        | 5,000.00   |
| 022200100100        | 12020449 | 030446 | Reg of Biz Prem/Renew Fees: Super Store Category 'A'                  | 20,000.00  |
| 022200100100        | 12020449 | 030447 | Reg of Biz Prem/Renew Fees: Super Store Category 'B'                  | 10,000.00  |
| 022200100100        | 12020449 | 030448 | Reg of Biz Prem/Renew Fees: Provisions Store/Shops                    | 5,000.00   |
| 022200100100        | 12020449 | 030449 | Reg of Biz Prem/Renew Fees: Sachet Water production                   | 20,000.00  |
| 022200100100        | 12020449 | 030450 | Reg of Biz Prem/Renew Fees: Road Side Mechanic (Motor Vehicle)        | 2,000.00   |
| 022200100100        | 12020449 | 030451 | Reg of Biz Prem/Renew Fees: Motorcycle/Gen sets Mechanics             | 1,000.00   |
| 022200100100        | 12020449 | 030452 | Reg of Biz Prem/Renew Fees: Tailoring                                 | 1,000.00   |
| 022200100100        | 12020449 | 030453 | Reg of Biz Prem/Renew Fees: Machine Block Industry                    | 10,000.00  |
| 022200100100        | 12020449 | 030454 | Reg of Biz Prem/Renew Fees: Hand Mould (Block Industry)               | 3,000.00   |
| 022200100100        | 12020449 | 030455 | Reg of Biz Prem/Renew Fees: Car Wash                                  | 2,000.00   |
| 022200100100        | 12020449 | 030456 | Reg of Biz Prem/Renew Fees: Suya Spot                                 | 1,000.00   |
| 022200100100        | 12020449 | 030457 | Reg of Biz Prem/Renew Fees: Vulcanizing                               | 1,000.00   |
| 022200100100        | 12020449 | 030458 | Reg of Biz Prem/Renew Fees: Metal works                               | 5,000.00   |
| 022200100100        | 12020449 | 030459 | Reg of Biz Prem/Renew Fees: Download Centers                          | 1,000.00   |

|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 022200100100 | 12020449 | 030460 | Reg of Biz Prem/Renew Fees: Printing Press                      | 5,000.00   |
| 022200100100 | 12020449 | 030461 | Reg of Biz Prem/Renew Fees: Clinics                             | 20,000.00  |
| 022200100100 | 12020449 | 030462 | Reg of Biz Prem/Renew Fees: Medical Lab. & Diagnostic Centre    | 10,000.00  |
| 022200100100 | 12020449 | 030463 | Reg of Biz Prem/Renew Fees: Chambers Solicitors                 | 10,000.00  |
| 022200100100 | 12020449 | 030464 | Reg of Biz Prem/Renew Fees: Car Dealers                         | 20,000.00  |
| 022200100100 | 12020449 | 030465 | Reg of Biz Prem/Renew Fees: Motorcycle Dealers                  | 5,000.00   |
| 022200100100 | 12020449 | 030466 | Reg of Biz Prem/Renew Fees: Construction Company                | 100,000.00 |
| 022200100100 | 12020449 | 030467 | Reg of Biz Prem/Renew Fees: Rice Milling                        | 2,000.00   |
| 022200100100 | 12020449 | 030468 | Reg of Biz Prem/Renew Fees: Spare parts Dealers - Motor vehicle | 5,000.00   |
| 022200100100 | 12020449 | 030469 | Reg of Biz Prem/Renew Fees: Spare parts Dealers - Motorcycle    | 3,000.00   |
| 022200100100 | 12020449 | 030470 | Reg of Biz Prem/Renew Fees: Hotel Lodge - Category 'A'          | 50,000.00  |
| 022200100100 | 12020449 | 030471 | Reg of Biz Prem/Renew Fees: Hotel Lodge - Category 'B'          | 30,000.00  |
| 022200100100 | 12020449 | 030472 | Reg of Biz Prem/Renew Fees: Hotel Lodge - Category 'C'          | 15,000.00  |
| 022200100100 | 12020449 | 030473 | Reg of Biz Prem/Renew Fees: Food hotel                          | 5,000.00   |
| 022200100100 | 12020449 | 030474 | Reg of Biz Prem/Renew Fees: Bukateria                           | 2,000.00   |
| 022200100100 | 12020449 | 030475 | Reg of Biz Prem/Renew Fees: Bakeries                            | 10,000.00  |
| 022200100100 | 12020449 | 030476 | Reg of Biz Prem/Renew Fees: Grinding Machines                   | 1,000.00   |
| 022200100100 | 12020449 | 030477 | Reg of Biz Prem/Renew Fees: Textiles Materials - Category 'A'   | 10,000.00  |
| 022200100100 | 12020449 | 030478 | Reg of Biz Prem/Renew Fees: Textiles Materials - Category 'B'   | 5,000.00   |
| 022200100100 | 12020449 | 030479 | Reg of Biz Prem/Renew Fees: Building Materials - Category 'A'   | 10,000.00  |
| 022200100100 | 12020449 | 030480 | Reg of Biz Prem/Renew Fees: Building Materials - Category 'B'   | 5,000.00   |
| 022200100100 | 12020449 | 030481 | Reg of Biz Prem/Renew Fees: Business Centres                    | 5,000.00   |
| 022200100100 | 12020449 | 030482 | Reg of Biz Prem/Renew Fees: Tailoring Institution               | 3,000.00   |
| 022200100100 | 12020449 | 030483 | Reg of Biz Prem/Renew Fees: GSM Franchise/Dealer                | 20,000.00  |
| 022200100100 | 12020449 | 030484 | Reg of Biz Prem/Renew Fees: Barbing/Hair Dressing               | 2,000.00   |
| 022200100100 | 12020449 | 030485 | Reg of Biz Prem/Renew Fees: Commercial Boreholes                | 5,000.00   |
| 022200100100 | 12020449 | 030486 | Reg of Biz Prem/Renew Fees: Photographing                       | 2,000.00   |
| 022200100100 | 12020449 | 030487 | Reg of Biz Prem/Renew Fees: Cyber Cafe Service                  | 5,000.00   |
| 022200100100 | 12020449 | 030488 | Reg of Biz Prem/Renew Fees: Traveling Agencies                  | 10,000.00  |
| 022200100100 | 12020449 | 030489 | Reg of Biz Prem/Renew Fees: Bookshops                           | 3,000.00   |
| 022200100100 | 12020449 | 030490 | Reg of Biz Prem/Renew Fees: Electrical/Electronic Shops         | 5,000.00   |
| 022200100100 | 12020449 | 030491 | Reg of Biz Prem/Renew Fees: Commercial Poultry Farms            | 5,000.00   |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 022200100100 | 12020449 | 030492 | Reg of Biz Prem/Renew Fees: Carpentry                            | 5,000.00  |
| 022200100100 | 12020449 | 030493 | Reg of Biz Prem/Renew Fees: Timber Dealer                        | 10,000.00 |
| 022200100100 | 12020449 | 030494 | Reg of Biz Prem/Renew Fees: Cement Dealer                        | 5,000.00  |
| 022200100100 | 12020449 | 030495 | Reg of Biz Prem/Renew Fees: Commercial Fish Farm                 | 5,000.00  |
| 022200100100 | 12020449 | 030496 | Reg of Biz Prem/Renew Fees: Hide and Skin                        | 5,000.00  |
| 022200100100 | 12020449 | 030497 | Reg of Biz Prem/Renew Fees: Gum Arabic Dealer                    | 5,000.00  |
| 022200100100 | 12020449 | 030498 | Reg of Biz Prem/Renew Fees: Pharmaceutical Stores                | 10,000.00 |
| 022200100100 | 12020449 | 030499 | Reg of Biz Prem/Renew Fees: Super Markets                        | 10,000.00 |
| 022200100100 | 12020449 | 030500 | Reg of Biz Prem/Renew Fees: Wood works including upholstery      | 10,000.00 |
| 022200100100 | 12020449 | 030501 | Reg of Biz Prem/Renew Fees: Injection Work Mechanical            | 5,000.00  |
| 022200100100 | 12020449 | 030502 | Reg of Biz Prem/Renew Fees: Butcher                              | 1,000.00  |
| 022200100100 | 12020137 | 020077 | Butcher Business Premises licences: Large premises               | 10,000.00 |
| 022200100100 | 12020137 | 020078 | Butcher Business Premises licences: Medium premises              | 7,000.00  |
| 022200100100 | 12020137 | 020079 | Butcher Business Premises licences: Small premises               | 5,000.00  |
| 022200100100 | 12020137 | 020080 | Butcher Business Premises licences: Weekly premises              | 2,000.00  |
| 022200100100 | 12020137 | 020081 | Butcher Business Premises licences: Daily premises               | 1,000.00  |
| 022200100100 | 12020449 | 030503 | Reg of Biz Prem/Renew Fees: Potash Dealer                        | 2,000.00  |
| 022200100100 | 12020449 | 030504 | Reg of Biz Prem/Renew Fees: Mats Dealer                          | 1,000.00  |
| 022200100100 | 12020449 | 030505 | Reg of Biz Prem/Renew Fees: Deserts Palm (leaves)                | 500.00    |
| 022200100100 | 12020449 | 030506 | Reg of Biz Prem/Renew Fees: Kola Nut Dealers                     | 2,000.00  |
| 022200100100 | 12020449 | 030507 | Reg of Biz Prem/Renew Fees: Second Hand textile materials dealer | 2,000.00  |
| 022200100100 | 12020449 | 030508 | Reg of Biz Prem/Renew Fees: Blacksmith                           | 1,000.00  |
| 022200100100 | 12020449 | 030509 | Reg of Biz Prem/Renew Fees: Surface Tank dealer                  | 5,000.00  |
| 022200100100 | 12020449 | 030510 | Reg of Biz Prem/Renew Fees: Battery Charger                      | 1,000.00  |
| 022200100100 | 12020449 | 030511 | Reg of Biz Prem/Renew Fees: Spraying/Painting                    | 2,000.00  |
| 022200100100 | 12020449 | 030512 | Reg of Biz Prem/Renew Fees: Wheel Alignment                      | 2,000.00  |
| 022200100100 | 12020449 | 030513 | Reg of Biz Prem/Renew Fees: Panel beater                         | 3,000.00  |
| 022200100100 | 12020449 | 030514 | Reg of Biz Prem/Renew Fees: Art Drawing                          | 1,000.00  |
| 022200100100 | 12020449 | 030515 | Reg of Biz Prem/Renew Fees: Laundry Dry Clearing                 | 2,000.00  |
| 022200100100 | 12020449 | 030516 | Reg of Biz Prem/Renew Fees: Shoemaker                            | 1,000.00  |
| 022200100100 | 12020449 | 030517 | Reg of Biz Prem/Renew Fees: Gravel/Sand Dealer                   | 2,000.00  |
| 022200100100 | 12020449 | 030518 | Reg of Biz Prem/Renew Fees: General Contractor/Supplies          | 10,000.00 |

|                     |          |        |   |            |
|---------------------|----------|--------|---|------------|
| 022200100100        | 12020449 | 030519 | Reg of Biz Prem/Renew Fees: Firm of Professionals                                   | 10,000.00  |
| 022200100100        | 12020449 | 030520 | Reg of Biz Prem/Renew Fees: Mattress Dealer   | 5,000.00   |
| 022200100100        | 12020449 | 030521 | Reg of Biz Prem/Renew Fees: Home Utensils   | 5,000.00   |
| 022200100100        | 12020449 | 030522 | Reg of Biz Prem/Renew Fees: Manufacturing Companies                                 | 20,000.00  |
| 022200100100        | 12020449 | 030523 | Reg of Biz Prem/Renew Fees: Other Offices   | 5,000.00   |
| 022200100100        | 12020449 | 030524 | Reg of Biz Prem/Renew Fees: Antenna Mast - State Capital                            | 500,000.00 |
| 022200100100        | 12020449 | 030525 | Reg of Biz Prem/Renew Fees: Antenna Mast - Urban Local Govt. Hqtrs                  | 250,000.00 |
| 022200100100        | 12020449 | 030526 | Reg of Biz Prem/Renew Fees: Antenna Mast - Other Local Govt. Hqtrs                  | 150,000.00 |
| 022200100100        | 12020449 | 030527 | Reg of Biz Prem/Renew Fees: Antenna Mast - Rural Locations                          | 100,000.00 |
| 022200100100        | 12020449 | 030528 | Reg of Biz Prem/Renew Fees: Filing Station  | 25,000.00  |
| 022200100100        | 12020449 | 030529 | Reg of Biz Prem/Renew Fees: Small Scale Manufacturing industries                    | 5,000.00   |
| 022200100100        | 12020449 | 030530 | Reg of Biz Prem/Renew Fees: Mining/Quarry Land Dry Meat Premises License            | 10,000.00  |
| 022200100100        | 12020449 | 030531 | Reg of Biz Prem/Renew Fees: Poultry - Large scale (10,000 and above)                | 50,000.00  |
| 022200100100        | 12020449 | 030532 | Reg of Biz Prem/Renew Fees: Poultry - Medium Scale (5,000 to 10,000)                | 25,000.00  |
| 022200100100        | 12020449 | 030533 | Reg of Biz Prem/Renew Fees: Poultry - Small Scale (Below 5,000)                     | 10,000.00  |
| 022200100100        | 12020449 | 030534 | Reg of Biz Prem/Renew Fees: Fish Farm - Registration of fish farm (1,000 to 5,000)  | 2,000.00   |
| 022200100100        | 12020449 | 030535 | Reg of Biz Prem/Renew Fees: Fish Farm - Registration of fish farm (6,000 to 10,000) | 4,000.00   |
| 022200100100        | 12020449 | 030536 | Reg of Biz Prem/Renew Fees: Fish Farm - Registration of fish farm (10,000 above)    | 5,000.00   |
| 022200100100        | 12020449 | 031010 | Petrol Filling Station Fees   | 25,000.00  |
| 022200100100        | 12020620 | 050092 | Sales of other Government Properties (Based on assessment)                          | -          |
| 022200100100        | 12020709 | 060361 | Earnings from Tourism, culture/Arts Centers( TO BE DETERMINED BASED ON PROCEEDS)    | -          |
| 022200100100        | 12020711 | 060401 | Parastatals Surplus (2/3 OF Surplus)  | -          |
| 022200100100        | 12020711 | 060473 | Earnings from Provision Store/Shop ( BASED ON ASSESSMENT)                           | -          |
| 022200100100        | 12020711 | 060475 | Earnings from Poverty Scheme (S&M Ent.)( BASED ON ASSESSMENT)                       | -          |
| 022200100100        | 12020804 | 070004 | Rent on Conference Centers ( BASED ON ASSESSMENT)                                   | -          |
| 022200100100        | 12020805 | 070005 | Rent on Building at Aerodromes ( AS DETERMINED BY VALUERS)                          | -          |
| 022200100100        | 12020902 | 080002 | Rent on Oil Plot & Aerodromes ( ( AS DETERMINED BY VALUERS)                         | -          |
| <b>051700100100</b> |          |        | <b>Ministry of Basic and Secondary Education</b>                                    |            |
| 051700100100        | 12020135 | 020129 | Private Schools License/Renewal : Nursery & pri. Sch                                | 50,000.00  |
| 051700100100        | 12020135 | 020130 | Nursery, Pri. & Junior Sec Sch.   | 100,000.00 |
| 051700100100        | 12020135 | 020131 | Nursery, Pri., Junior & Senior Sec Sch.   | 150,000.00 |
| 051700100100        | 12020135 | 020132 | Nursery or Primary Sch. only  | 20,000.00  |

|                     |          |        |  |            |
|---------------------|----------|--------|--|------------|
| 051700100100        | 12020135 | 020133 | Junior or Senior Secondary Sch. only   | 50,000.00  |
| 051700100100        | 12020449 | 031647 | Annual dues: Nursery   | 20,000.00  |
| 051700100100        | 12020449 | 031648 | Annual Dues: Primary   | 30,000.00  |
| 051700100100        | 12020449 | 031649 | Annual dues: Junior Secondary School   | 40,000.00  |
| 051700100100        | 12020449 | 031650 | Annual dues: Senior Secondary School   | 50,000.00  |
| 051700100100        | 12020412 | 030007 | Research Testing Fees  | 5,000.00   |
| 051700100100        | 12020456 | 030550 | Private School Student Levy (5% of Tuition fee of Student)                   | -          |
| 051700100100        | 12020430 | 031014 | Interim Examiner Permit Fees (2.5% of the examiner's remuneration)           | -          |
| 051700100100        | 12020501 | 040013 | Examination Malpractice Penalty  | 25,000.00  |
| <b>053500100100</b> |          |        | <b>Ministry of Environment</b>   |            |
| 053500100100        | 12020115 | 020010 | Dane Gun License   | 10,000.00  |
| 053500100100        | 12020121 | 020025 | Hunting Permits  | 5,000.00   |
| 053500100100        | 12020137 | 020043 | Reg. of Private Refuse Collectors (PRIVATE WASTE COLLECTORS)                 | 20,000.00  |
| 053500100100        | 12020137 | 020069 | Renewal of Private Refuse Collectors (PRIVATE WASTE COLLECTORS)              | 10,000.00  |
| 053500100100        | 12020431 | 031185 | Environmental (Ecological) Fee: Private Schools (A)                          | 30,000.00  |
| 053500100100        | 12020431 | 031186 | Environmental (Ecological) Fee: Private Schools (B)                          | 20,000.00  |
| 053500100100        | 12020431 | 031187 | Environmental (Ecological) Fee: Private Clinics & Others                     | 20,000.00  |
| 053500100100        | 12020431 | 031188 | Environmental (Ecological) Fee: Borehole Drilling Companies                  | 50,000.00  |
| 053500100100        | 12020431 | 031189 | Environmental (Ecological) Fee: Filling Stations                             | 50,000.00  |
| 053500100100        | 12020431 | 031190 | Environmental (Ecological) Fee: Industrial Companies                         | 100,000.00 |
| 053500100100        | 12020431 | 031191 | Environmental (Ecological) Fee: Abattoirs (Private)                          | 50,000.00  |
| 053500100100        | 12020436 | 031192 | Political signboard per stand per annum (A)                                  | 30,000.00  |
| 053500100100        | 12020436 | 031193 | Political signboard per stand per annum (B)                                  | 20,000.00  |
| 053500100100        | 12020436 | 031194 | Political signboard per stand per annum (C)                                  | 10,000.00  |
| 053500100100        | 12020436 | 031195 | Corporate organization signboard (banks, companies etc.) per stand per annum | 30,000.00  |
| 053500100100        | 12020436 | 031196 | Commercial signboards per stand per annum (A)                                | 15,000.00  |
| 053500100100        | 12020436 | 031197 | Commercial signboards per stand per annum (B)                                | 10,000.00  |
| 053500100100        | 12020436 | 031198 | Commercial signboards per stand per annum (C)                                | 5,000.00   |
| 053500100100        | 12020608 | 050078 | Disposal/Raw materials of Fertilizer - (Based on variety)                    | -          |
| 053500100100        | 12020436 | 031199 | Religious signboards (No fee but require approval from Min of Environment)   | 5,000.00   |
| 053500100100        | 12020449 | 031264 | Public Collection/ business/trade operating fee (per service)                | 5,000.00   |
| 053500100100        | 12020451 | 031265 | Fire wood trafficking/Loading Permit: Pick-up                                | 20,000.00  |



|              |          |        |   |              |
|--------------|----------|--------|---|--------------|
| 053500100100 | 12020451 | 031266 | Fire wood trafficking/Loading Permit: Lorry                       | 40,000.00    |
| 053500100100 | 12020451 | 031267 | Bush Burning Fine   | 10,000.00    |
| 053500100100 | 12020501 | 040018 | Tree Cutting Fine   | 10,000.00    |
| 053500100100 | 12020454 | 031268 | Parks & Gardens (banks & other premises 1,000,000.                | 10,000.00    |
| 053500100100 | 12020449 | 031269 | Reg. of Enviromental Dump Site                                    | 200,000.00   |
| 053500100100 | 12020449 | 030926 | Renewal of Enviromental Dump Site                                 | 100,000.00   |
| 053500100100 | 12020449 | 030927 | Reg. of Sewage Collection   | 50,000.00    |
| 053500100100 | 12020449 | 031270 | Renewal of Sewage Collection                                      | 20,000.00    |
| 053500100100 | 12020449 | 030965 | Waste Primary Treatment Plant Fees                                | 5,000.00     |
| 053500100100 | 12020501 | 040004 | Firewood Trafficking Fines  | 50,000.00    |
| 053500100100 | 12020501 | 040012 | Refuse collection and disposal fines                              | 100,000.00   |
| 053500100100 | 12020621 | 050095 | Sales of Wild Trophy  | 20,000.00    |
| 053500100100 | 12020431 | 031295 | Enviromental Audit Certificate Fees                               | 250,000.00   |
| 053500100100 | 12020438 | 031296 | Site Analysis Certificate Fee                                     | 350,000.00   |
| 053500100100 | 12020449 | 031297 | Environmental Clearance Permit Fee                                | 250,000.00   |
| 053500100100 | 12020441 | 031298 | Private Medical & Non Medical Labrotary Certification fee         | 50,000.00    |
| 053500100100 | 12020441 | 031299 | Private Medical & Non Medical Labrotary Annual Environmental Levy | 20,000.00    |
| 053500100100 | 12020111 | 020073 | Bakery House Certification Fee                                    | 20,000.00    |
| 053500100100 | 12020111 | 020074 | Bakery House Annual Environmental Levy                            | 10,000.00    |
| 053500100100 | 12020449 | 031300 | Water Vendors Certification Fee                                   | 20,000.00    |
| 053500100100 | 12020449 | 031301 | Water Vendors Annual Environmental Levy                           | 10,000.00    |
| 053500100100 | 12020449 | 031302 | Food Handlers Certificate Fee                                     | 5,000.00     |
| 053500100100 | 12020449 | 031303 | Food Handlers Annual Environmental Levy                           | 3,000.00     |
| 053500100100 | 12020446 | 031304 | Registration of Pest Control Service Providers (Corporate)        | 50,000.00    |
| 053500100100 | 12020446 | 031305 | Pest Control Certification Fee                                    | 10,000.00    |
| 053500100100 | 12020450 | 031306 | Hotels & Motels Annual Inspection Fee                             | 20,000.00    |
| 053500100100 | 12020449 | 031307 | Registration of Commercial Borehole (Water Vendors)               | 10,000.00    |
| 053500100100 | 12020438 | 031308 | Excavation of Road Site Fee per KM                                | 5,000.00     |
| 053500100100 | 12020438 | 031309 | Establishment of Borrow Pit Fee                                   | 1,000,000.00 |
| 053500100100 | 12020137 | 020075 | Quarry Site Establishment Fee                                     | 1,000,000.00 |
| 053500100100 | 12020431 | 031310 | Gas Plant Environmental Certificate                               | 200,000.00   |
| 053500100100 | 12020431 | 031311 | Annual Gas Plant Environmental Hazard Levy                        | 20,000.00    |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 053500100100        | 12020501 | 040068 | Charcoal Trafficking fine   | 50,000.00 |
| <b>022000100100</b> |          |        | <b>Ministry of Finance</b>  |           |
| 022000100100        | 12020137 | 020058 | Auctioneer License/Renewal  | 50,000.00 |
| 022000100100        | 12020448 | 030886 | Development Levy (on all contracts at 2.5% of the total contract sum)   | -         |
| 022000100100        | 12020604 | 050115 | Sales of Stores/ Scraps/ Unservisable Items (Based on assessment)   | -         |
| 022000100100        | 12020611 | 050116 | Proceeds From Sales of Govt. Vehicles (Based on assessment)   | -         |
| 022000100100        | 12020802 | 070002 | Rent on Government Offices (Based on assessment)  | -         |
| 022000100100        | 12020803 | 070003 | Rent on Government Buildings (Based on assessment)  | -         |
| 022000100100        | 12020905 | 080017 | Lease Rentals (Based on assessment)   | -         |
| 022000100100        | 12020906 | 080018 | Rent on Government Properties (Based on assessment)   | -         |
| 022000100100        | 12020906 | 080020 | Other Rent (Based on assessment)  | -         |
| 022000100100        | 12021101 | 100001 | Operating Surplus (Based on assessment)   | -         |
| 022000100100        | 12021102 | 100002 | Dividend Received (Based on dividend declared)  | -         |
| 022000100100        | 12021103 | 100003 | Other Investment Income (Based on assessment)   | -         |
| 022000100100        | 12021205 | 110005 | Interest on Housing Loan (Based on Agreement)   | -         |
| 022000100100        | 12021206 | 110006 | Interest on Loans to States (Based on Agreement)  | -         |
| 022000100100        | 12021207 | 110007 | Interest on Loans to LGAs (Based on Agreement)  | -         |
| 022000100100        | 12021208 | 110008 | Interest on Loans to Govt Owned Companies (Based on Agreement)  | -         |
| 022000100100        | 12021209 | 110009 | Interest on Debenture Loans (Based on Agreement)  | -         |
| 022000100100        | 12021210 | 110010 | Bank Interest (Based on Agreement)  | -         |
| 022000100100        | 12021212 | 110012 | Interest on treasury bills and fixed deposit (Based on Agreement)   | -         |
| <b>052100100100</b> |          |        | <b>Ministry of Health</b>   |           |
| 052100100100        | 12020134 | 020039 | Patent Medicine & Drug Stores Licenses  | 5,000.00  |
| 052100100100        | 12020450 | 030541 | Hospitals & Clinics Inspection/Reg. Fees: Private Health Establishment  | 30,000.00 |
| 052100100100        | 12020450 | 030542 | Hospitals & Clinics Inspection/Reg. Fees: Private Clinics   | 20,000.00 |
| 052100100100        | 12020450 | 030543 | Hospitals & Clinics Inspection/Reg. Fees: Private Medical Laboratory  | 5,000.00  |
| 052100100100        | 12020450 | 030544 | Hospitals & Clinics Inspection/Reg. Fees: Diagnostic Centres  | 10,000.00 |
| 052100100100        | 12020450 | 030545 | Pharmacy Inspection Fees: 50% SHARE OF PATENT & PROPRIETORS LICENSING/REG. FEE (It is being regulated by the pharmacy Council of Nigeria) | -         |
| <b>012300100100</b> |          |        | <b>Ministry of Home Affairs, Info. &amp; Culture</b>  |           |
| 012300100100        | 12020105 | 020002 | Cinema House Licenses (Per Annum)   | 50,000.00 |
| 012300100100        | 12020105 | 020003 | Video House Licenses (Per Annum)  | 10,000.00 |
| 012300100100        | 12020130 | 020030 | Cinematography Licenses (Per Annum)   | 5,000.00  |

|                     |          |        |  |            |
|---------------------|----------|--------|--|------------|
| 012300100100        | 12020711 | 060905 | Announcement Fees  | 5,000.00   |
| 012300100100        | 12020601 | 050001 | Sales of Publications (Based on Cover Price)                           | -          |
| 012300100100        | 12020601 | 050002 | Sales of Photograph and Calender (Based on assessment)                 | -          |
| 012300100100        | 12020705 | 060004 | Earnings from hiring of Public Address System                          | 10,000.00  |
| 012300100100        | 12020709 | 060362 | Earnings From Cultural Center, (Per Event)                             | 50,000.00  |
| 012300100100        | 12020129 | 020082 | Application for Pool Betting & Casino/Gaming                           | 400,000.00 |
| 012300100100        | 12020129 | 020070 | Pool Betting & Casino Licences/Gaming                                  | 100,000.00 |
| <b>032600100100</b> |          |        | <b>Ministry of Justice</b>   |            |
| 032600100100        | 12020448 | 030885 | Vetting Fees (on all contracts at 2.5% of the total contract sum)      | -          |
| 032600100100        | 12020401 | 030915 | Legal Fees (1% of the total contract sum)                              | -          |
| <b>026000300100</b> |          |        | <b>YOBE STATE GEOGRAPHICAL INFORMATION SYSTEM (YOGIS)</b>              |            |
| 026000300100        | 12020437 | 031271 | Deeds Preparation & Execution Fees: Power of attorney                  | 5,000.00   |
| 026000300100        | 12020437 | 031272 | Deeds Preparation & Execution Fees: Deed of devolution                 | 5,000.00   |
| 026000300100        | 12020437 | 031204 | Deeds Preparation & Execution Fees: Deed of gift conveyance            | 5,000.00   |
| 026000300100        | 12020437 | 031273 | Deeds Preparation & Execution Fees: Deed of gift (Normal)              | 5,000.00   |
| 026000300100        | 12020437 | 031206 | Deed of Surrender Fees   | 5,000.00   |
| 026000300100        | 12020437 | 030084 | Consent & Registration: Assignment                                     | 5,000.00   |
| 026000300100        | 12020437 | 030085 | Consent & Registration: Mortgage                                       | 5,000.00   |
| 026000300100        | 12020437 | 030086 | Consent & Registration: Sublease                                       | 5,000.00   |
| 026000300100        | 12020437 | 030087 | Consent & Registration: Up Stamping                                    | 5,000.00   |
| 026000300100        | 12020437 | 030088 | Consent & Registration: Search   | 5,000.00   |
| 026000300100        | 12020438 | 030089 | Survey Fees: 1 - 10 Hectors (Per Hector)                               | 15,000.00  |
| 026000300100        | 12020438 | 030090 | Survey Fees: for each additional Hectors above 10 Hectors (Per Hector) | 20,000.00  |
| 026000300100        | 12020438 | 030091 | Survey Fees: High Density - Residential                                | 5,000.00   |
| 026000300100        | 12020438 | 030092 | Survey Fees: High Density - Commercial                                 | 10,000.00  |
| 026000300100        | 12020438 | 030093 | Survey Fees: Medium Density - Residential                              | 7,500.00   |
| 026000300100        | 12020438 | 030094 | Survey Fees: Medium Density - Commercial                               | 10,000.00  |
| 026000300100        | 12020438 | 030095 | Survey Fees: Low Density - Residential                                 | 12,000.00  |
| 026000300100        | 12020438 | 030096 | Survey Fees: Low Density - Commercial                                  | 12,000.00  |
| 026000300100        | 12020438 | 030098 | Printing of Plan Fees: A4 & Foolscap size (4 copies)                   | 1,000.00   |
| 026000300100        | 12020438 | 030099 | Printing of Plan Fees: A3 Size (4 copies)                              | 1,500.00   |
| 026000300100        | 12020438 | 030100 | Site Plan Approval Fees  | 5,000.00   |

|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 026000300100 | 12020438 | 030101 | Building Materials & Site Reg.  | 1,000.00   |
| 026000300100 | 12020447 | 030395 | Demarcation & Survey: Placement/Replacement of Beacons (Per Beacon) Fees  | 1,000.00   |
| 026000300100 | 12020447 | 030396 | Demarcation & Survey: Reconnaissance Fees   | 2,500.00   |
| 026000300100 | 12020447 | 030397 | Milling, Mining and Quarry Charges: Small Scale/SME   | 5,000.00   |
| 026000300100 | 12020447 | 030398 | Milling, Mining and Quarry Charges: Large Scale   | 10,000.00  |
| 026000300100 | 12020447 | 030399 | Solid Minerals Dept: Letter of Introduction from LGAs for Mining purpose  | 5,000.00   |
| 026000300100 | 12020447 | 030400 | Solid Minerals Dept: Property tax (0.05% of the value of a landed property)   | -          |
| 026000300100 | 12020453 | 030882 | Application for Land Fees (Per square metre)  | 5.00       |
| 026000300100 | 12020453 | 030883 | Application for Reg. of Grant (Per square metre)  | 5.00       |
| 026000300100 | 12020438 | 030900 | Site Building Plan Fees (Per square metre)  | 5.00       |
| 026000300100 | 12020460 | 030901 | Site Plan Approval Fees (Per square metre)  | 5.00       |
| 026000300100 | 12020438 | 030902 | Site Plan Producing Fees (Per square metre)   | 5.00       |
| 026000300100 | 12020460 | 031529 | Change of Purpose (commercial)  | 50,000.00  |
| 026000300100 | 12020460 | 030903 | Change of Purpose (residential)   | 15,000.00  |
| 026000300100 | 12020460 | 031530 | Change of Purpose (filling station)   | 50,000.00  |
| 026000300100 | 12020462 | 030905 | Document Registration   | 5,000.00   |
| 026000300100 | 12020449 | 030928 | Reg./Renewal of Telecom System (Mast)   | 150,000.00 |
| 026000300100 | 12020448 | 030964 | Valuation Fees (Based on assessment) (2%) stamp duty  | 0.07       |
| 026000300100 | 12020447 | 030966 | Processing Fees: Residential High Density-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)  | 2,500.00   |
| 026000300100 | 12020447 | 030967 | Processing Fees: Residential High Density-Category 'B&C' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).   | 2,000.00   |
| 026000300100 | 12020447 | 030968 | Processing Fees: Residential Medium Density-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)  | 3,500.00   |
| 026000300100 | 12020447 | 030969 | Processing Fees: Residential Medium Density-Category 'B&C' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari). | 3,000.00   |
| 026000300100 | 12020447 | 030970 | Processing Fees: Residential Low Density-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)   | 10,000.00  |
| 026000300100 | 12020447 | 030971 | Processing Fees: Residential Low Density-Category 'B&C' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).    | 5,000.00   |
| 026000300100 | 12020447 | 030972 | Processing Fees: Agricultural Land  | 5,000.00   |
| 026000300100 | 12020447 | 030973 | Processing Fees: Commercial Land-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)   | 20,000.00  |
| 026000300100 | 12020447 | 030974 | Processing Fees: Commercial Land-Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko).  | 15,000.00  |
| 026000300100 | 12020447 | 030975 | Processing Fees: Commercial Land-Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari).   | 5,000.00   |
| 026000300100 | 12020447 | 030976 | Processing Fees: Industrial Land-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)   | 25,000.00  |
| 026000300100 | 12020447 | 030977 | Processing Fees: Industrial Land-Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko).  | 10,000.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 026000300100 | 12020447 | 030978 | Processing Fees: Industrial Land-Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari).  | 5,000.00  |
| 026000300100 | 12020447 | 030979 | C of O Processing Fees: Registration   | 5,000.00  |
| 026000300100 | 12020447 | 030980 | C of O Processing Fees: Preparation  | 5,000.00  |
| 026000300100 | 12020447 | 030981 | C of O Processing Fees: Execution  | 5,000.00  |
| 026000300100 | 12020438 | 031009 | Replacement of Broken Beacons (Per Beacon)   | 200.00    |
| 026000300100 | 12020606 | 050117 | Sales of Bills of Entries/Application Forms  | 500.00    |
| 026000300100 | 12020606 | 050060 | Sales of Forms   | 500.00    |
| 026000300100 | 12020606 | 050061 | Applctn Form Industrial: Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)  | 5,000.00  |
| 026000300100 | 12020606 | 050062 | Applctn Form Industrial: Category 'B' (B/yadi, Dpchi, Gulani, Dgm, Fk, Jakusko)  | 2,000.00  |
| 026000300100 | 12020606 | 050063 | Applctn Form Industrial: Category 'C' (Jajimaji, Machina, Kanamma, Babangida, Yunusari)  | 1,000.00  |
| 026000300100 | 12020614 | 050118 | Sales of Government Buildings (Base on assessment)   | -         |
| 026000300100 | 12020617 | 050080 | State map  | 2,000.00  |
| 026000300100 | 12020617 | 050081 | Local Government map   | 5,000.00  |
| 026000300100 | 12020617 | 050082 | Map of Nigeria   | 1,000.00  |
| 026000300100 | 12020617 | 050097 | Sales of Building Plan   | 1,000.00  |
| 026000300100 | 12020617 | 050098 | Sale of Bill of Quantity   | 1,000.00  |
| 026000300100 | 12020901 | 080001 | Rent on Plots  | 1,000.00  |
| 026000300100 | 12020903 | 080003 | Ground Rent: Residence, High Density-Category 'A' Per Sq. meter (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)  | 5.00      |
| 026000300100 | 12020903 | 080004 | Ground Rent: Residence, High Density-Category 'B&C' Per Sq. meter (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).   | 3.00      |
| 026000300100 | 12020903 | 080005 | Ground Rent: Residence, Medium Density-Category 'A' Per Sq. meter (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)  | 7.00      |
| 026000300100 | 12020903 | 080006 | Ground Rent: Residence, Medium Density-Category 'B&C' Per Sq. meter (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari). | 5.00      |
| 026000300100 | 12020903 | 080007 | Ground Rent: Residence, Low Density-Category 'A' Per Sq. meter (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)   | 10.00     |
| 026000300100 | 12020903 | 080008 | Ground Rent: Residence, Low Density-Category 'B&C' Per Sq. meter (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).    | 7.00      |
| 026000300100 | 12020903 | 080009 | Agricultural Ground Rent, Per Sq. meter  | 1.00      |
| 026000300100 | 12020903 | 080010 | Commercial Ground Rent: Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)   | 10,000.00 |
| 026000300100 | 12020903 | 080011 | Commercial Ground Rent: Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko)   | 7,500.00  |
| 026000300100 | 12020903 | 080012 | Commercial Ground Rent: Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari)  | 5,000.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 026000300100 | 12020903 | 080013 | Industrial Ground Rent: Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)         | 50,000.00 |
| 026000300100 | 12020903 | 080014 | Industrial Ground Rent: Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko) | 20,000.00 |
| 026000300100 | 12020903 | 080015 | Industrial Ground Rent: Category 'C' (Jmaji, Mchina, Kanama, Bbgida, Yusufari)   | 10,000.00 |
| 026000300100 | 12020903 | 080021 | Institution private ground rent: category A (per/SQM)                            | 5.00      |
| 026000300100 | 12020903 | 080022 | Institution private ground rent: category B (per/SQM)                            | 4.00      |
| 026000300100 | 12020903 | 080023 | Institution private ground rent: category C (per/SQM)                            | 3.00      |
| 026000300100 | 12020904 | 080016 | Rent of Plots & Sites Services Programmes (PER SQUARE METRE)                     | 500.00    |
| 026000300100 | 12020904 | 080019 | Rent Surface Mining/Sand/Laterat (PER TRUCK)                                     | 1,000.00  |
| 026000300100 | 12020459 | 031520 | Right of way fees (fibre optics cable) per linear meter                          | 145.00    |
| 026000300100 | 12020132 | 020083 | Certified True Copy (CTC)  | 15,000.00 |
| 026000300100 | 12020459 | 031531 | Recertification  | 20,000.00 |
| 026000300100 | 12020453 | 031532 | Asssignment  | 30,000.00 |
| 026000300100 | 12020501 | 040159 | Penalty of ground rent violation amount unpaid                                   | 0.10      |
| 026000300100 | 12020461 | 031533 | Betterment charges levy on layout and customary title granted                    | 15,000.00 |
| 026000300100 | 12020448 | 031534 | Development Level government layout  | 25,000.00 |
| 026000300100 | 12020448 | 031535 | Customary conversion   | 15,000.00 |
| 026000300100 | 12020461 | 031536 | Sub-division of statutory title to self  | 10,000.00 |
| 026000300100 | 12020461 | 031537 | Sub-division of statutory title to others  | 5 percent |
| 026000300100 | 12020438 | 031538 | Telecommunication fibre optics cable ground rent per linear metre                | 1,500.00  |
| 026000300100 | 12020453 | 031539 | Application for extension of title processing fee                                | 10,000.00 |
| 026000300100 | 12020453 | 031540 | Application fee for registration of supplemental mortgage                        | 20,000.00 |
| 026000300100 | 12020448 | 031541 | Extension of development period  | 3,000.00  |
| 026000300100 | 12020461 | 031542 | Reinstatement of revoked land tittle   | 15,000.00 |
| 026000300100 | 12020449 | 031543 | Registration of mortgage   | 0.05      |
| 026000300100 | 12020447 | 031662 | Premium for residential per SQM high density                                     | 25.00     |
| 026000300100 | 12020447 | 031663 | Premium for residential per SQM medium density                                   | 30.00     |
| 026000300100 | 12020447 | 031664 | Premium for commercial per SQM   | 120.00    |
| 026000300100 | 12020447 | 031719 | Premium for corner Shop  | 50,000.00 |
| 026000300100 | 12020447 | 031665 | Premium for per SQM institutional density  | 10.00     |
| 026000300100 | 12020447 | 031666 | Premium Processing fee for commercial plots                                      | 50,000.00 |
| 026000300100 | 12020447 | 031667 | Premium Processing fee for residential plots                                     | 10,000.00 |
| 026000300100 | 12020438 | 031668 | Proto type Fees  | 25,000.00 |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 026000300100        | 12020447 | 031669 | Corner shops Fees  | 20,000.00 |
| 026000300100        | 12020483 | 031670 | Administrative Charges   | 5,000.00  |
| 026000300100        | 12020480 | 031671 | Simple Tower/ Mast-Annual Permit Fees Per Side (Installation) Category 'A' Above 35M   | 50,000.00 |
| 026000300100        | 12020480 | 031672 | Simple Tower /Mast- Annual Permit Fees Per Side (Installation) Category 'B' Less than 35M  | 20,000.00 |
| <b>022900100100</b> |          |        | <b>Ministry of Transport and Energy</b>  |           |
| 022900100100        | 12020114 | 020032 | Hackney permit (roof rack) - Vehicle with above 5 tones  | 2,000.00  |
| 022900100100        | 12020114 | 020033 | Hackney permit (roof rack) - Vehicle with up to 15 tones   | 3,500.00  |
| 022900100100        | 12020114 | 020034 | Hackney permit (roof rack) - Vehicle with more than 15 tones   | 5,000.00  |
| 022900100100        | 12020132 | 020035 | Heavy Duty Vehicle Permit  | 5,000.00  |
| 022900100100        | 12020132 | 020036 | Interim Examiner Certificate   | 1,000.00  |
| 022900100100        | 12020133 | 020037 | New Driving Licenses (VIO Testing Fee) per annum   | 1,000.00  |
| 022900100100        | 12020132 | 020053 | Road worthiness Certificate (Light and Buses)  | 1,250.00  |
| 022900100100        | 12020132 | 020071 | Road worthiness Certificate (Heavy Goods Vehicles)   | 3,750.00  |
| 022900100100        | 12020450 | 031207 | Inspection of Motor Vehicle upto 2000cc private  | 2,250.00  |
| 022900100100        | 12020450 | 031208 | Inspection of Motor Vehicle upto 2000cc commercial   | 1,600.00  |
| 022900100100        | 12020450 | 031209 | Inspection of Motor Vehicle more than 2000cc private   | 3,000.00  |
| 022900100100        | 12020450 | 031210 | Inspection of Motor Vehicle more than 2000cc commercial  | 2,000.00  |
| 022900100100        | 12020450 | 031211 | Inspection of Keke/Tricycles (commercial)  | 1,000.00  |
| 022900100100        | 12020450 | 031212 | Inspection of Buses and Coaches (Private and Commercial)   | 3,500.00  |
| 022900100100        | 12020450 | 031213 | Inspection of Rigid Cargo Trucks less than 16 tons (Commercial)  | 4,000.00  |
| 022900100100        | 12020450 | 031214 | Inspection of Rigid Cargo Trucks less than 16 to 22 tones (Commercial)   | 4,500.00  |
| 022900100100        | 12020450 | 031215 | Inspection of Articulated Trucks less than 24 tons (Commercial)  | 6,500.00  |
| 022900100100        | 12020450 | 031216 | Inspection of Articulated Trucks between 24 to 32 tons (Commercial)  | 7,000.00  |
| 022900100100        | 12020450 | 031217 | Inspection of Articulated Trucks more than 32 tons (Commercial)  | 7,500.00  |
| 022900100100        | 12020450 | 031218 | Accident Inspection Fees: CAT.'A' - Motor Cycle  | 500.00    |
| 022900100100        | 12020450 | 031219 | Accident Inspection Fees: CAT.'B' - Light Vehicle  | 1,000.00  |
| 022900100100        | 12020450 | 031220 | Accident Inspection Fees: CAT.'C' - Heavy Duty Vehicle   | 3,000.00  |
| 022900100100        | 12020450 | 031221 | Recovery Van (Per day charges, does not include fuel & lubricant)  | 3,000.00  |
| 022900100100        | 12020501 | 040011 | Defulters of 'Road Infrast. Maint./Congestion Charges' - Each day of defult  | 500.00    |
| 022900100100        | 12020615 | 050077 | Sales of Achaba Uniforms   | 1,500.00  |
| 022900100100        | 12020704 | 060015 | Earnings From the use of Government Vehicles (Based on Agreement)  | -         |
| 022900100100        | 12020715 | 060364 | Road Infrast. Maint./Congestion Charges: Tricycles, Buses, Taxis, Mini-trucks, Canter, Saloon corporate & Medium size corporate Vehs - Dail Rate | 100.00    |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 022900100100        | 12020715 | 060365 | Road Infrast. Maint./Congestion Charges: Tricycles, Buses, Taxis, Mini-trucks, Canter, Saloon corporate & Medium size corporate Vehs - Weekly Rate  | 500.00    |
| 022900100100        | 12020715 | 060366 | Road Infrast. Maint./Congestion Charges: Tricycles, Buses, Taxis, Mini-trucks, Canter, Saloon corporate & Medium size corporate Vehs - Monthly Rate | 2,000.00  |
| 022900100100        | 12020715 | 060367 | Road Infrast. Maint./Congestion Charges: Water Tankers - Daily Rate   | 300.00    |
| 022900100100        | 12020715 | 060368 | Road Infrast. Maint./Congestion Charges: Water Tankers - Weekly Rate  | 1,500.00  |
| 022900100100        | 12020715 | 060369 | Road Infrast. Maint./Congestion Charges: Water Tankers - Monthly Rate   | 6,000.00  |
| 022900100100        | 12020715 | 060370 | Road Infrast. Maint./Congestion Charges: Other Tankers - Daily Rate   | 500.00    |
| 022900100100        | 12020715 | 060371 | Road Infrast. Maint./Congestion Charges: Other Tankers - Weekly Rate  | 2,500.00  |
| 022900100100        | 12020715 | 060372 | Road Infrast. Maint./Congestion Charges: Other Tankers - Monthly Rate   | 10,000.00 |
| 022900100100        | 12020715 | 060373 | Road Infrast. Maint./Congestion Charges: Small Tippers & Other Trucks (4 & 6 tyres) - Daily Rate  | 200.00    |
| 022900100100        | 12020715 | 060374 | Road Infrast. Maint./Congestion Charges: Small Tippers & Other Trucks (4 & 6 tyres) - Weekly Rate   | 1,000.00  |
| 022900100100        | 12020715 | 060375 | Road Infrast. Maint./Congestion Charges: Small Tippers & Other Trucks (4 & 6 tyres) - Monthly Rate  | 4,000.00  |
| 022900100100        | 12020715 | 060376 | Road Infrast. Maint./Congestion Charges: Big Tippers & Other Trucks (10 & 12 tyres) - Daily Rate  | 400.00    |
| 022900100100        | 12020715 | 060377 | Road Infrast. Maint./Congestion Charges: Big Tippers & Other Trucks (10 & 12 tyres) - Weekly Rate   | 2,000.00  |
| 022900100100        | 12020715 | 060378 | Road Infrast. Maint./Congestion Charges: Big Tippers & Other Trucks (10 & 12 tyres) - Monthly Rate  | 8,000.00  |
| 022900100100        | 12020715 | 060379 | Road Infrast. Maint./Congestion Charges: Trailers and Luxurious Buses - Daily Rate  | 500.00    |
| 022900100100        | 12020715 | 060380 | Road Infrast. Maint./Congestion Charges: Trailers and Luxurious Buses - Weekly Rate   | 2,500.00  |
| 022900100100        | 12020715 | 060381 | Road Infrast. Maint./Congestion Charges: Trailers and Luxurious Buses - Monthly Rate  | 10,000.00 |
| 022900100100        | 12020450 | 031659 | Fresh and renewal of Motorcycle & P/Bike (DTT)  | 1,250.00  |
| 022900100100        | 12020450 | 031660 | Fresh and renewal of Motor Vehicle (DTT)  | 2,450.00  |
| 022900100100        | 12020450 | 031661 | Fresh and renewal of Articulated Vehicle (DTT)  | 3,250.00  |
| <b>023400100100</b> |          |        | <b>Ministry of Works</b>  |           |
| 023400100100        | 12020409 | 030005 | Weight and Measure Fees (Based on assessment)   | -         |
| 023400100100        | 12020410 | 030006 | Electrical Inspection Fees (Based on assessment)  | -         |
| 023400100100        | 12020438 | 030984 | Road Cut Fees (per meter)   | 10,000.00 |
| 023400100100        | 12020478 | 031013 | Private Repairs Fees (Based on assessment)  | -         |
| 023400100100        | 12020501 | 040010 | Road Cut Fines (per meter)  | 30,000.00 |
| 023400100100        | 12020711 | 060686 | Sales of Quarry Products (m3)   | 5,000.00  |
| 023400100100        | 12020711 | 060687 | Sales of Quarry Dust (m3)   | 4,000.00  |



|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 023400100100 | 12020704 | 060005 | Earnings from Lease of Vehicles - Daily Rate: 50 Tone MAN Crane       | 100,000.00 |
| 023400100100 | 12020704 | 060006 | Earnings from Lease of Vehicles - Daily Rate: 30 Tone MAN Crane       | 60,000.00  |
| 023400100100 | 12020704 | 060007 | Earnings from Lease of Vehicles - Daily Rate: 20 Tone MAN Crane       | 50,000.00  |
| 023400100100 | 12020704 | 060008 | Earnings from Lease of Vehicles - Daily Rate: 12 Tone MAN Crane       | 40,000.00  |
| 023400100100 | 12020704 | 060009 | Earnings from Lease of Vehicles - Daily Rate: 7 Tone MAN Crane        | 35,000.00  |
| 023400100100 | 12020704 | 060010 | Lease of Recovery van - Daily Rate                                    | 30,000.00  |
| 023400100100 | 12020704 | 060011 | Lease of Motor Grader - Daily Rate                                    | 50,000.00  |
| 023400100100 | 12020704 | 060012 | Lease of Water Tanker: 33,000 Liters - Daily Rate                     | 45,000.00  |
| 023400100100 | 12020704 | 060013 | Lease of Water Tanker: 10,000 Liters - Daily Rate                     | 15,000.00  |
| 023400100100 | 12020703 | 060019 | Lease of Wheal Loader - Daily Rate                                    | 50,000.00  |
| 023400100100 | 12020703 | 060020 | Lease of Dan Roller: Vibrator Roller - Daily Rate                     | 50,000.00  |
| 023400100100 | 12020703 | 060021 | Lease of Dan Roller: Tandem Roller - Daily Rate                       | 50,000.00  |
| 023400100100 | 12020703 | 060022 | Lease of Dan Roller: Pneumatic Roller - Daily Rate                    | 50,000.00  |
| 023400100100 | 12020703 | 060023 | Lease of Tipper Laterite: 20 cubic metric m - Daily Rate              | 30,000.00  |
| 023400100100 | 12020703 | 060024 | Lease of Tipper Laterite: 10 cubic metric m <sup>3</sup> - Daily Rate | 20,000.00  |
| 023400100100 | 12020703 | 060025 | Lease of Tipper Laterite: 3 cubic metric m - Daily Rate               | 10,000.00  |
| 023400100100 | 12020703 | 060026 | Lease of Paver Finisher - Daily Rate                                  | 80,000.00  |
| 023400100100 | 12020703 | 060027 | Lease of Low Bed - Daily Rate   | 50,000.00  |
| 023400100100 | 12020703 | 060028 | Lease of Bitumen Sprayer - Daily Rate                                 | 60,000.00  |
| 023400100100 | 12020703 | 060029 | Lease of Chippen Spreader - Daily Rate                                | 20,000.00  |
| 023400100100 | 12020703 | 060030 | Lease of Excavator - Daily Rate                                       | 130,000.00 |
| 023400100100 | 12020703 | 060031 | Lease of Bull dozers: D9 - Daily Rate                                 | 150,000.00 |
| 023400100100 | 12020703 | 060032 | Lease of Bull dozers: D8 - Daily Rate                                 | 120,000.00 |
| 023400100100 | 12020703 | 060033 | Lease of Bull dozers: D7 - Daily Rate                                 | 100,000.00 |
| 023400100100 | 12020703 | 060034 | Lease of Bull dozers: D6 - Daily Rate                                 | 80,000.00  |
| 023400100100 | 12020703 | 060035 | Lease of Bull dozers: D4 - Daily Rate                                 | 60,000.00  |
| 023400100100 | 12020438 | 031313 | Road cutting (Per meter)  | 5,000.00   |
| 023400100100 | 12020711 | 060037 | Quarry Product: Chips ¾" size (per m <sup>3</sup> )                   | 5,000.00   |
| 023400100100 | 12020711 | 060038 | Quarry Product: Chips 1/2" size (per m <sup>3</sup> )                 | 5,000.00   |
| 023400100100 | 12020711 | 060039 | Quarry Product: Chips 3/8" size (per m <sup>3</sup> )                 | 5,000.00   |
| 023400100100 | 12020711 | 060040 | Quarry Product: Chips 1" size (per m <sup>3</sup> )                   | 5,000.00   |
| 023400100100 | 12020711 | 060041 | Quarry Dust (per m <sup>3</sup> )                                     | 10,000.00  |

|                     |          |        |  |            |
|---------------------|----------|--------|--|------------|
| 023400100100        | 12020703 | 060042 | Machineries Hire Per Day: 50 tone Man Crane                        | 150,000.00 |
| 023400100100        | 12020703 | 060043 | Machineries Hire Per Day: 30 tone Man Crane                        | 100,000.00 |
| 023400100100        | 12020703 | 060044 | Machineries Hire Per Day: 20 tone Man Crane                        | 80,000.00  |
| 023400100100        | 12020703 | 060045 | Machineries Hire Per Day: 12 tone Man Crane                        | 50,000.00  |
| 023400100100        | 12020703 | 060046 | Machineries Hire Per Day: 7 tone Man Crane                         | 40,000.00  |
| 023400100100        | 12020703 | 060047 | Hire of Motor Grader (Per day)                                     | 60,000.00  |
| 023400100100        | 12020703 | 060048 | Hire of Wheel Loader (Per day)                                     | 60,000.00  |
| 023400100100        | 12020703 | 060049 | Hire of Dan Roller: Vibrating Roller (Per day)                     | 60,000.00  |
| 023400100100        | 12020703 | 060050 | Hire of Dan Roller: Tandem Roller (Per day)                        | 50,000.00  |
| 023400100100        | 12020703 | 060051 | Hire of Dan Roller: Pneumatic Roller (Per day)                     | 50,000.00  |
| 023400100100        | 12020703 | 060052 | Tippers Laterite: 20 cubic metric m2                               | 35,000.00  |
| 023400100100        | 12020703 | 060053 | Tippers Laterite: 10 cubic metric m3                               | 25,000.00  |
| 023400100100        | 12020703 | 060054 | Tippers Laterite: 3 cubic metric m3                                | 15,000.00  |
| 023400100100        | 12020703 | 060055 | Paver Finisher (Per day)   | 90,000.00  |
| 023400100100        | 12020478 | 031314 | Workshop Earnings (Based on Agreement)                             | -          |
| <b>025200100100</b> |          |        | <b>Ministry of Water Resources</b>                                 |            |
| 025200100100        | 12020128 | 020028 | Borehole Drilling Licenses   | 25,000.00  |
| 025200100100        | 12020702 | 060002 | Earnings From Laboratory Services (Per Laboratory service)         | 2,000.00   |
| 025200100100        | 12020703 | 060003 | Earnings From Rig Hire (PER BOREHOLE)                              | 250,000.00 |
| 025200100100        | 12020478 | 031315 | Earnings From Workshop (Based on service rendered)                 | -          |
| <b>051300100100</b> |          |        | <b>Ministry of Youth, Sports, Social &amp; Com. Dev.</b>           |            |
| 051300100100        | 12020109 | 020005 | Registration of Voluntary Organizations                            | 5,000.00   |
| 051300100100        | 12020442 | 030362 | Reg/Renewal of Biz Groups & Association                            | 3,000.00   |
| 051300100100        | 12020442 | 030363 | Reg of Coop Societies  | 3,000.00   |
| 051300100100        | 12020442 | 030907 | Coop. Societies & Supervision Fees                                 | 2,000.00   |
| 051300100100        | 12020705 | 060016 | Earnings from hall ( Workshops)                                    | 50,000.00  |
| 051300100100        | 12020705 | 060480 | Earnings from hall ( Social Gathering)                             | 20,000.00  |
| 051300100100        | 12020705 | 060481 | Earnings from hall (Political Gathering)                           | 100,000.00 |
| 051300100100        | 12020705 | 060017 | Earnings from facility hire Football Pitch                         | 100,000.00 |
| 051300100100        | 12020705 | 060482 | Earnings from facility hire Handball Pitch                         | 20,000.00  |
| 051300100100        | 12020711 | 060400 | Earnings from Blind Workshop products(the mark-up of product sold) | -          |
| <b>056301800100</b> |          |        | <b>Mai Idriss Alooma Polytechnic Geidam</b>                        |            |

|              |          |        |  |          |
|--------------|----------|--------|--|----------|
| 056301800100 | 12020452 | 030607 | Reg./Tuition:Pre-ND Science - Registration           | 2,100.00 |
| 056301800100 | 12020452 | 030608 | Reg./Tuition:Pre-ND Science - Portal                 | 2,000.00 |
| 056301800100 | 12020452 | 030609 | Reg./Tuition:Pre-ND Science - Examination            | 1,000.00 |
| 056301800100 | 12020452 | 030610 | Reg./Tuition:Pre-ND Science - Library Development    | 1,000.00 |
| 056301800100 | 12020452 | 030611 | Reg./Tuition:Pre-ND Science - Health Insurance       | 1,600.00 |
| 056301800100 | 12020452 | 030612 | Reg./Tuition:Pre-ND Science - Sanitation             | 1,000.00 |
| 056301800100 | 12020452 | 030613 | Reg./Tuition:Pre-ND Science - Sport                  | 400.00   |
| 056301800100 | 12020452 | 030614 | Reg./Tuition:Pre-ND Science - Certificate Verication | 400.00   |
| 056301800100 | 12020452 | 030615 | Reg./Tuition:Pre-ND Science - Laboratory             | 1,000.00 |
| 056301800100 | 12020452 | 030616 | Reg./Tuition:Pre-ND Science - Hostel Maintenance     | 500.00   |
| 056301800100 | 12020452 | 030617 | Reg./Tuition:Pre-ND Science - Laboratory Test        | 500.00   |
| 056301800100 | 12020452 | 030618 | Reg./Tuition:Pre-ND Science - ID Card                | 400.00   |
| 056301800100 | 12020452 | 030619 | Reg./Tuition:Pre-ND Science - SUG Dues               | 300.00   |
| 056301800100 | 12020452 | 030620 | Reg./Tuition:Pre-ND Science - MSSN Dues              | 300.00   |
| 056301800100 | 12020452 | 030621 | Reg./Tuition:Pre-ND Science - Enterprenuer Developmt | 500.00   |
| 056301800100 | 12020452 | 030622 | Reg./Tuition:Pre-ND Bus - Registration (NDII)        | 2,100.00 |
| 056301800100 | 12020452 | 030623 | Reg./Tuition:Pre-ND Bus - Registration (NDI)         | 1,000.00 |
| 056301800100 | 12020452 | 030624 | Reg./Tuition:Pre-ND Bus - Portal                     | 2,000.00 |
| 056301800100 | 12020452 | 030625 | Reg./Tuition:Pre-ND Bus - Examination                | 1,000.00 |
| 056301800100 | 12020452 | 030626 | Reg./Tuition:Pre-ND Bus - Library Development        | 1,000.00 |
| 056301800100 | 12020452 | 030627 | Reg./Tuition:Pre-ND Bus - Health Insurance           | 1,600.00 |
| 056301800100 | 12020452 | 030628 | Reg./Tuition:Pre-ND Bus - Sanitation                 | 1,000.00 |
| 056301800100 | 12020452 | 030629 | Reg./Tuition:Pre-ND Bus - Sport                      | 400.00   |
| 056301800100 | 12020452 | 030630 | Reg./Tuition:Pre-ND Bus - Certificate Verication     | 400.00   |
| 056301800100 | 12020452 | 030631 | Reg./Tuition:Pre-ND Bus - Laboratory                 | 1,000.00 |
| 056301800100 | 12020452 | 030632 | Reg./Tuition:Pre-ND Bus - Hostel Maintenance         | 500.00   |
| 056301800100 | 12020452 | 030633 | Reg./Tuition:Pre-ND Bus - Laboratory Test            | 500.00   |
| 056301800100 | 12020452 | 030634 | Reg./Tuition:Pre-ND Bus - ID Card                    | 400.00   |
| 056301800100 | 12020452 | 030635 | Reg./Tuition:Pre-ND Bus - SUG Dues                   | 300.00   |
| 056301800100 | 12020452 | 030636 | Reg./Tuition:Pre-ND Bus - MSSN Dues                  | 300.00   |
| 056301800100 | 12020452 | 030637 | Reg./Tuition:Pre-ND Bus - Enterp. Development        | 500.00   |
| 056301800100 | 12020452 | 030638 | Reg./Tuition:NDI/NDII Scie - Registration            | 1,000.00 |

|              |          |        |  |          |
|--------------|----------|--------|--|----------|
| 056301800100 | 12020452 | 030639 | Reg./Tuition:NDI/NDII Scie - Portal                    | 2,000.00 |
| 056301800100 | 12020452 | 030640 | Examination (NDI) - N500                               | 500.00   |
| 056301800100 | 12020452 | 030641 | Reg./Tuition:NDI/NDII Scie - Library Development(NDI)  | 1,000.00 |
| 056301800100 | 12020452 | 030642 | Reg./Tuition:NDI/NDII Scie - Library Development(NDII) | 500.00   |
| 056301800100 | 12020452 | 030643 | Reg./Tuition:NDI/NDII Scie - Health Insurance          | 1,600.00 |
| 056301800100 | 12020452 | 030644 | Reg./Tuition:NDI/NDII Scie - Sanitation                | 1,000.00 |
| 056301800100 | 12020452 | 030645 | Reg./Tuition:NDI/NDII Scie - Sport                     | 400.00   |
| 056301800100 | 12020452 | 030646 | Certificate Verication (NDI) - N400                    | 400.00   |
| 056301800100 | 12020452 | 030647 | Reg./Tuition:NDI/NDII Scie - Laboratory(NDI)           | 1,000.00 |
| 056301800100 | 12020452 | 030648 | Reg./Tuition:NDI/NDII Scie - Laboratory(NDII)          | 500.00   |
| 056301800100 | 12020452 | 030649 | Reg./Tuition:NDI/NDII Scie - Hostel Maintenance        | 500.00   |
| 056301800100 | 12020452 | 030650 | Reg./Tuition:NDI/NDII Scie - Laboratory Test           | 500.00   |
| 056301800100 | 12020452 | 030651 | Reg./Tuition:NDI/NDII Scie - ID Card                   | 400.00   |
| 056301800100 | 12020452 | 030652 | Reg./Tuition:NDI/NDII Scie - SUG Dues                  | 300.00   |
| 056301800100 | 12020452 | 030653 | Reg./Tuition:NDI/NDII Scie - MSSN Dues(NDI)            | 300.00   |
| 056301800100 | 12020452 | 030654 | Reg./Tuition:NDI/NDII Scie - MSSN Dues(NDII)           | 500.00   |
| 056301800100 | 12020452 | 030655 | Reg./Tuition:NDI/NDII Scie - Enterp. Development       | 500.00   |
| 056301800100 | 12020452 | 030656 | Reg./Tuition:NDI/NDII ENG - Registration               | 1,000.00 |
| 056301800100 | 12020452 | 030657 | Reg./Tuition:NDI/NDII ENG - Portal                     | 2,000.00 |
| 056301800100 | 12020452 | 030658 | Reg./Tuition:NDI/NDII ENG - Examination                | 1,000.00 |
| 056301800100 | 12020452 | 030659 | Reg./Tuition:NDI/NDII ENG - Library Development(NDI)   | 1,000.00 |
| 056301800100 | 12020452 | 030660 | Reg./Tuition:NDI/NDII ENG - Library Development(NDII)  | 500.00   |
| 056301800100 | 12020452 | 030661 | Reg./Tuition:NDI/NDII ENG - Health Insurance           | 1,600.00 |
| 056301800100 | 12020452 | 030662 | Reg./Tuition:NDI/NDII ENG - Sanitation                 | 1,000.00 |
| 056301800100 | 12020452 | 030663 | Reg./Tuition:NDI/NDII ENG - Sport                      | 400.00   |
| 056301800100 | 12020452 | 030664 | Reg./Tuition:NDI/NDII ENG - Certificate Verication     | 400.00   |
| 056301800100 | 12020452 | 030665 | Reg./Tuition:NDI/NDII ENG - Laboratory(NDI)            | 1,000.00 |
| 056301800100 | 12020452 | 030666 | Reg./Tuition:NDI/NDII ENG - Laboratory(NDII)           | 500.00   |
| 056301800100 | 12020452 | 030667 | Reg./Tuition:NDI/NDII ENG - Hostel Maintenance         | 500.00   |
| 056301800100 | 12020452 | 030668 | Reg./Tuition:NDI/NDII ENG - Laboratory Test            | 500.00   |
| 056301800100 | 12020452 | 030669 | Reg./Tuition:NDI/NDII ENG - ID Card                    | 400.00   |
| 056301800100 | 12020452 | 030670 | Reg./Tuition:NDI/NDII ENG - SUG Dues                   | 300.00   |

|              |          |        |   |          |
|--------------|----------|--------|---|----------|
| 056301800100 | 12020452 | 030671 | Reg./Tuition:NDI/NDII ENG - MSSN Dues(NDI)                  | 300.00   |
| 056301800100 | 12020452 | 030672 | Reg./Tuition:NDI/NDII ENG - MSSN Dues(NDII)                 | 500.00   |
| 056301800100 | 12020452 | 030673 | Reg./Tuition:NDI/NDII ENG - Enterp. Development             | 500.00   |
| 056301800100 | 12020452 | 030674 | Reg./Tuition:NDI/NDII Buss - Registration                   | 1,000.00 |
| 056301800100 | 12020452 | 030675 | Reg./Tuition:NDI/NDII Buss - Portal                         | 2,000.00 |
| 056301800100 | 12020452 | 030676 | Reg./Tuition:NDI/NDII Buss - Examination                    | 1,000.00 |
| 056301800100 | 12020452 | 030677 | Reg./Tuition:NDI/NDII Buss - Library Development(NDI)       | 1,000.00 |
| 056301800100 | 12020452 | 030678 | Reg./Tuition:NDI/NDII Buss - Library Development(NDII)      | 500.00   |
| 056301800100 | 12020452 | 030679 | Reg./Tuition:NDI/NDII Buss - Health Insurance               | 1,600.00 |
| 056301800100 | 12020452 | 030680 | Reg./Tuition:NDI/NDII Buss - Sanitation                     | 1,000.00 |
| 056301800100 | 12020452 | 030681 | Reg./Tuition:NDI/NDII Buss - Sport                          | 400.00   |
| 056301800100 | 12020452 | 030682 | Reg./Tuition:NDI/NDII Buss - Certificate Verication         | 400.00   |
| 056301800100 | 12020452 | 030683 | Reg./Tuition:NDI/NDII Buss - Laboratory(NDI)                | 1,000.00 |
| 056301800100 | 12020452 | 030684 | Reg./Tuition:NDI/NDII Buss - Laboratory(NDII)               | 500.00   |
| 056301800100 | 12020452 | 030685 | Reg./Tuition:NDI/NDII Buss - Hostel Maintenance             | 500.00   |
| 056301800100 | 12020452 | 030686 | Reg./Tuition:NDI/NDII Buss - Laboratory Test                | 500.00   |
| 056301800100 | 12020452 | 030687 | Reg./Tuition:NDI/NDII Buss - ID Card                        | 400.00   |
| 056301800100 | 12020452 | 030688 | Reg./Tuition:NDI/NDII Buss - SUG Dues                       | 300.00   |
| 056301800100 | 12020452 | 030689 | Reg./Tuition:NDI/NDII Buss - MSSN Dues(NDI)                 | 300.00   |
| 056301800100 | 12020452 | 030690 | Reg./Tuition:NDI/NDII Buss - MSSN Dues(NDII)                | 500.00   |
| 056301800100 | 12020452 | 030691 | Reg./Tuition:NDI/NDII Buss - Enterp. Development            | 500.00   |
| 056301800100 | 12020452 | 030692 | Reg./Tuition:Dip.I/Dip.II - Registration(Diploma I)         | 3,600.00 |
| 056301800100 | 12020452 | 030693 | Reg./Tuition:Dip.I/Dip.II - Registration(Diploma II)        | 4,500.00 |
| 056301800100 | 12020452 | 030694 | Reg./Tuition:Dip.I/Dip.II - Portal                          | 2,000.00 |
| 056301800100 | 12020452 | 030695 | Reg./Tuition:Dip.I/Dip.II - Examination                     | 1,000.00 |
| 056301800100 | 12020452 | 030696 | Reg./Tuition:Dip.I/Dip.II - Library Development(Diploma I)  | 1,000.00 |
| 056301800100 | 12020452 | 030697 | Reg./Tuition:Dip.I/Dip.II - Library Development(Diploma II) | 500.00   |
| 056301800100 | 12020452 | 030698 | Reg./Tuition:Dip.I/Dip.II - Health Insurance                | 1,600.00 |
| 056301800100 | 12020452 | 030699 | Reg./Tuition:Dip.I/Dip.II - Sanitation                      | 1,000.00 |
| 056301800100 | 12020452 | 030700 | Reg./Tuition:Dip.I/Dip.II - Sport                           | 400.00   |
| 056301800100 | 12020452 | 030701 | Reg./Tuition:Dip.I/Dip.II - Certificate Verication          | 400.00   |
| 056301800100 | 12020452 | 030702 | Reg./Tuition:Dip.I/Dip.II - Laboratory(Diploma I)           | 1,000.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 056301800100 | 12020452 | 030703 | Reg./Tuition:Dip.I/Dip.II - Laboratory(Diploma II)      | 500.00    |
| 056301800100 | 12020452 | 030704 | Reg./Tuition:Dip.I/Dip.II - Hostel Maintenance          | 500.00    |
| 056301800100 | 12020452 | 030705 | Reg./Tuition:Dip.I/Dip.II - Laboratory Test             | 500.00    |
| 056301800100 | 12020452 | 030706 | Reg./Tuition:Dip.I/Dip.II - ID Card                     | 400.00    |
| 056301800100 | 12020452 | 030707 | Reg./Tuition:Dip.I/Dip.II - SUG Dues                    | 300.00    |
| 056301800100 | 12020452 | 030708 | Reg./Tuition:Dip.I/Dip.II - MSSN Dues (Diploma I)       | 300.00    |
| 056301800100 | 12020452 | 030709 | Reg./Tuition:Dip.I/Dip.II - MSSN Dues (Diploma II)      | 500.00    |
| 056301800100 | 12020452 | 030710 | Reg./Tuition:Dip.I/Dip.II - Enterp. Development         | 500.00    |
| 056301800100 | 12020452 | 030711 | Reg./Tuition:PRE-HND/HND - Registration(PRE-HND)        | 5,800.00  |
| 056301800100 | 12020452 | 030712 | Reg./Tuition:PRE-HND/HND - Registration(HND)            | 6,300.00  |
| 056301800100 | 12020452 | 030713 | Reg./Tuition:PRE-HND/HND - Portal                       | 2,000.00  |
| 056301800100 | 12020452 | 030714 | Reg./Tuition:PRE-HND/HND - Examination(PRE-HND)         | 500.00    |
| 056301800100 | 12020452 | 030715 | Reg./Tuition:PRE-HND/HND - Examination(HND)             | 1,000.00  |
| 056301800100 | 12020452 | 030716 | Reg./Tuition:PRE-HND/HND - Library Development(PRE-HND) | 500.00    |
| 056301800100 | 12020452 | 030717 | Reg./Tuition:PRE-HND/HND - Library Development(HND)     | 1,000.00  |
| 056301800100 | 12020452 | 030718 | Reg./Tuition:PRE-HND/HND - Health Insurance             | 1,600.00  |
| 056301800100 | 12020452 | 030719 | Reg./Tuition:PRE-HND/HND - Sanitation                   | 500.00    |
| 056301800100 | 12020452 | 030720 | Reg./Tuition:PRE-HND/HND - Sport                        | 500.00    |
| 056301800100 | 12020452 | 030721 | Reg./Tuition:PRE-HND/HND - Certificate Verication       | 500.00    |
| 056301800100 | 12020452 | 030722 | Reg./Tuition:PRE-HND/HND - ICT                          | 500.00    |
| 056301800100 | 12020452 | 030723 | Reg./Tuition:PRE-HND/HND - Hostel Maintenance           | 500.00    |
| 056301800100 | 12020452 | 030724 | Reg./Tuition:PRE-HND/HND - Laboratory Test              | 500.00    |
| 056301800100 | 12020452 | 030725 | Reg./Tuition:PRE-HND/HND - ID Card                      | 500.00    |
| 056301800100 | 12020452 | 030726 | Reg./Tuition:PRE-HND/HND - SUG Dues                     | 300.00    |
| 056301800100 | 12020452 | 030727 | Reg./Tuition:PRE-HND/HND - MSSN Dues                    | 300.00    |
| 056301800100 | 12020452 | 030728 | Reg./Tuition:PRE-HND/HND - Enterp. Development(PRE-HND) | 500.00    |
| 056301800100 | 12020452 | 030729 | Reg./Tuition:PRE-HND/HND - Enterp. Development(HND)     | 1,000.00  |
| 056301800100 | 12020452 | 030864 | Advanced Diploma in Environmental Health Technology     | 25,000.00 |
| 056301800100 | 12020452 | 030865 | Diploma in Computer Appreciation                        | 20,000.00 |
| 056301800100 | 12020452 | 030867 | Diploma in Public Administration                        | 20,000.00 |
| 056301800100 | 12020452 | 031886 | Diploma in Environmental Health                         | 20,000.00 |
| 056301800100 | 12020606 | 050120 | Sales of Bills of Entries/Application Forms             | 500.00    |

|                     |          |        |  |          |
|---------------------|----------|--------|--|----------|
| <b>012301300100</b> |          |        | <b>Yobe State Printing Corporation</b>   |          |
| 012301300100        | 12020601 | 050006 | Printing Charges( 5% of total cost)  | -        |
| 012301300100        | 12020601 | 050007 | Graphic Design & Charges (5% of total cost)  | -        |
| <b>031805300100</b> |          |        | <b>Sharia Court of Appeal</b>  |          |
| 031805300100        | 12020426 | 031224 | Courts Orders  | 1,000.00 |
| 031805300100        | 12020426 | 030027 | Issue of court order to attach property (Fife)   | 2,000.00 |
| 031805300100        | 12020426 | 030030 | Adjournment without reasonable cause   | 1,000.00 |
| 031805300100        | 12020426 | 030043 | Issue of interpleaded summons  | 1,000.00 |
| 031805300100        | 12020426 | 030044 | Issue of judgment summons  | 500.00   |
| 031805300100        | 12020426 | 030045 | Issue of summons for witness   | 500.00   |
| 031805300100        | 12020401 | 031226 | Filing Fees  | 1,000.00 |
| 031805300100        | 12020401 | 030994 | Filing of Appeal Fees/Inspection of court records  | 1,000.00 |
| 031805300100        | 12020401 | 030995 | Filing of Appeal to Court Appeal Fees  | 1,000.00 |
| 031805300100        | 12020401 | 030996 | Filing of Mortions Fees/ copy of proceedinds   | 1,000.00 |
| 031805300100        | 12020401 | 030997 | Service fees (Per day or part thereof plus cost of transportation where necessary)               | 500.00   |
| 031805300100        | 12020401 | 030998 | Inspection of land, such fees as may be fixed by the court in each particular case not exceeding | 2,000.00 |
| 031805300100        | 12020401 | 030999 | Entering notice of appeal to Upper Sharia Court - Within time                                    | 500.00   |
| 031805300100        | 12020401 | 031000 | Entering notice of appeal to Upper Sharia Court - Out of time                                    | 2,000.00 |
| 031805300100        | 12020401 | 031001 | Giving notice to respondent (Plus service and mileage fees of 50.00/km)                          | 500.00   |
| 031805300100        | 12020401 | 031002 | Making up record of appeal   | 1,000.00 |
| <b>031805200100</b> |          |        | <b>Sharia Court Division</b>   |          |
| 031805200100        | 12020418 | 030001 | Marriage/Divorce Fees  | 2,000.00 |
| 031805200100        | 12020418 | 030002 | Fees for certificate of divorce  | 1,000.00 |
| 031805200100        | 12020426 | 031276 | Courts Orders  | 1,000.00 |
| 031805200100        | 12020426 | 031277 | Issue of court order to attach property (Fife)   | 2,000.00 |
| 031805200100        | 12020426 | 031278 | Issue of Court Order to imprison judgment debtor   | 2,000.00 |
| 031805200100        | 12020426 | 031279 | Issue of garnishee order   | 1,000.00 |
| 031805200100        | 12020426 | 031280 | Adjournment without reasonable cause   | 1,000.00 |
| 031805200100        | 12020426 | 031281 | Issue of summon, where the claim does not exceed N10,000.00                                      | 1,000.00 |
| 031805200100        | 12020426 | 030039 | Issue of summons, where the claim exceeds N10,000.00 but does not exceed N20,000.00              | 2,000.00 |
| 031805200100        | 12020426 | 031282 | Issue of summons, where the claim exceeds N20,000.00 but does not exceed N50,000.00              | 2,000.00 |
| 031805200100        | 12020426 | 031283 | Issue of summons, where the claim exceeds N100,000.00  | 3,000.00 |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 031805200100        | 12020426 | 031284 | Issue of summons, where the claim is not for the recovery of money or goods but for other relief or assistance for which no fees are specified | 5,000.00  |
| 031805200100        | 12020426 | 031285 | Issue of interpleaded summons  | 1,000.00  |
| 031805200100        | 12020426 | 031286 | Issue of judgment summons  | 1,000.00  |
| 031805200100        | 12020426 | 031287 | Issue of summons for witness   | 200.00    |
| 031805200100        | 12020401 | 031288 | Filing Fees  | 500.00    |
| 031805200100        | 12020401 | 031289 | Filing of Mortions Fees/ copy of proceedinds   | 500.00    |
| 031805200100        | 12020401 | 031290 | Service fees (Per day or part thereof plus cost of transportation where necessary)   | 500.00    |
| 031805200100        | 12020401 | 031291 | Inspection of land, such fees as may be fixed by the court in each particular case not exceeding   | 1,000.00  |
| 031805200100        | 12020401 | 031292 | Giving notice to respondent (Plus service and mileage fees of 50.00/km)  | 500.00    |
| 031805200100        | 12020401 | 031293 | Declaration of title to land or possession of land other than between landlord and tenant  | 2,000.00  |
| 031805200100        | 12020501 | 040014 | Court Order Fines  | 1,000.00  |
| 031805200100        | 12020426 | 031521 | Entering notice of appeal to Upper Sharia Court - Within time  | 500.00    |
| 031805200100        | 12020426 | 031523 | Entering notice of appeal to Upper Sharia Court - Out of time  | 2,000.00  |
| <b>051300100200</b> |          |        | <b>Sports Council</b>  |           |
| 051300100200        | 12020465 | 031011 | Stadium Gate Fees NNL Per Person   | 50.00     |
| 051300100200        | 12020465 | 031012 | Stadium Gate Fees NPFL Per Person  | 100.00    |
| 051300100200        | 12020712 | 060483 | Earnings From Registration of Trainee  | 3,000.00  |
| 051300100200        | 12020711 | 060484 | Earnings From Gymnasium Facilities Registration  | 3,000.00  |
| 051300100200        | 12020711 | 060485 | Earnings From Gymnasium Facilities Renewal   | 1,000.00  |
| <b>016100100100</b> |          |        | <b>Office of the Secretary to the State Govt</b>   |           |
| 016100100100        | 12020720 | 060363 | Earnings From Guest Houses/Hotels (Based on assessment)  | -         |
| 016100100100        | 12020603 | 050009 | Replacement of lost ID Card  | 500.00    |
| <b>014000100100</b> |          |        | <b>Office of the State Auditor-General</b>   |           |
| 014000100100        | 12020430 | 031007 | Registration/Renewal of Audit Firms  | 50,000.00 |
| 014000100100        | 12020450 | 031015 | Audit Supervision Fees (25% of External Auditor fees)  | -         |
| 014000100100        | 12021302 | 120002 | Audit Fees (10% of External Auditor fees)  | -         |
| <b>014800100100</b> |          |        | <b>State Independent Electoral Commission</b>  |           |
| 014800100100        | 12020606 | 050058 | Sales of Forms (Based on Policy)   | -         |
| <b>025210200100</b> |          |        | <b>Water Corporation</b>   |           |
| 025210200100        | 12020501 | 040069 | Fees and penalties new pipe connections (domestic)(per month)  | 2,000.00  |
| 025210200100        | 12020501 | 040070 | Fees and penalties new pipe connections (commercial)(per month)  | 3,000.00  |
| 025210200100        | 12020501 | 040071 | Illegal tempering with water fittings(per month)   | 5,000.00  |



|              |          |        |  |            |
|--------------|----------|--------|--|------------|
| 025210200100 | 12020501 | 040072 | Illegal connections (penalty)(per month)   | 2,000.00   |
| 025210200100 | 12020501 | 040073 | Registration of Commercial Borehole (payable once on registration)                           | 10,000.00  |
| 025210200100 | 12020501 | 040074 | Annual fee for commercial boreholes  | 5,000.00   |
| 025210200100 | 12020501 | 040075 | Registration of domestic boreholes   | 2,000.00   |
| 025210200100 | 12020501 | 040076 | Annual fee domestic borehole   | 2,000.00   |
| 025210200100 | 12020501 | 040077 | Pipe connection fee (penalty) - Domestic   | 2,000.00   |
| 025210200100 | 12020501 | 040078 | Pipe connection fee (penalty) - Commercial   | 3,000.00   |
| 025210200100 | 12020711 | 060405 | Earnings From Water Rates - House with single Tap (per month)                                | 1,000.00   |
| 025210200100 | 12020711 | 060406 | Earnings From Water Rates - One/Two bedroom flat with internal water system (per month)      | 1,000.00   |
| 025210200100 | 12020711 | 060407 | Earnings From Water Rates - Three or more bedroom flat with internal water system(per month) | 1,200.00   |
| 025210200100 | 12020711 | 060408 | Earnings From Water Rates - Emir's Palace (1st class)(per month)                             | 9,000.00   |
| 025210200100 | 12020711 | 060409 | Earnings From Water Rates - Emir's Palace (2nd class)(per month)                             | 7,500.00   |
| 025210200100 | 12020711 | 060410 | Earnings From Water Rates - Emir's Palace (3rd class)(per month)                             | 6,000.00   |
| 025210200100 | 12020711 | 060411 | Earnings From Water Rates - District Head(per month)   | 2,000.00   |
| 025210200100 | 12020711 | 060412 | Earnings From Water Rates - 4 Bedroom and above(per month)                                   | 2,000.00   |
| 025210200100 | 12020711 | 060413 | Earnings From Water Rates - Local Government Secretariate(per month)                         | 20,000.00  |
| 025210200100 | 12020711 | 060414 | Earnings From Water Rates - Local Government Chairman's Residence(per month)                 | 10,000.00  |
| 025210200100 | 12020711 | 060415 | Earnings From Water Rates - Local Government Lodge(per month)                                | 20,000.00  |
| 025210200100 | 12020711 | 060416 | Earnings From Water Rates - Chief Judge and Grand Khadis's official Residence(per month)     | 10,000.00  |
| 025210200100 | 12020711 | 060417 | Earnings From Water Rates - Speakers's and Deputy Speakers official Residence(per month)     | 10,000.00  |
| 025210200100 | 12020711 | 060418 | Earnings From Water Rates - Commissioner of Police official Residence(per month)             | 10,000.00  |
| 025210200100 | 12020711 | 060419 | Earnings From Water Rates - Government House Complex   | 100,000.00 |
| 025210200100 | 12020711 | 060420 | Earnings From Water Rates - Govt. Esterblishment: State, Local Govt. and Federal(per month)  | 10,000.00  |
| 025210200100 | 12020711 | 060421 | Earnings From Water Rates - Zonal Offices(per month)   | 2,000.00   |
| 025210200100 | 12020711 | 060422 | Earnings From Water Rates - Area Offices(per month)  | 1,000.00   |
| 025210200100 | 12020711 | 060423 | Earnings From Water Rates - High Court and Sheria court of Appeal Complexes(per month)       | 15,000.00  |
| 025210200100 | 12020711 | 060424 | Earnings From Water Rates - Other Courts(per month)  | 5,000.00   |
| 025210200100 | 12020711 | 060425 | Earnings From Water Rates - House of Assembly(per month)                                     | 40,000.00  |
| 025210200100 | 12020711 | 060426 | Earnings From Water Rates - Governors's Office(per month)                                    | 100,000.00 |
| 025210200100 | 12020711 | 060427 | Earnings From Water Rates - Advisers Office(per month)                                       | 20,000.00  |
| 025210200100 | 12020711 | 060428 | Earnings From Water Rates - Deputy Governor's official residence(per month)                  | 40,000.00  |
| 025210200100 | 12020711 | 060429 | Earnings From Water Rates - Federal Govt. Secretariat Complex(per month)                     | 100,000.00 |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 025210200100 | 12020711 | 060430 | Earnings From Water Rates - Boarding Schools(per month)                            | 10,000.00 |
| 025210200100 | 12020711 | 060431 | Earnings From Water Rates - Non Bording Schools(per month)                         | 2,000.00  |
| 025210200100 | 12020711 | 060432 | Earnings From Water Rates - Primary Schools(per month)                             | 2,000.00  |
| 025210200100 | 12020711 | 060433 | Earnings From Water Rates - Private Schools(per month)                             | 5,000.00  |
| 025210200100 | 12020711 | 060434 | Earnings From Water Rates - Government Hospitals(per month)                        | 20,000.00 |
| 025210200100 | 12020711 | 060435 | Earnings From Water Rates - Private Hospitals/Clinics(per month)                   | 5,000.00  |
| 025210200100 | 12020711 | 060436 | Earnings From Water Rates - Party Secretariat (Head Office)(per month)             | 5,000.00  |
| 025210200100 | 12020711 | 060437 | Earnings From Water Rates - Party Secretariat (Area Office)(per month)             | 3,000.00  |
| 025210200100 | 12020711 | 060438 | Earnings From Water Rates - Stadium(per month)                                     | 20,000.00 |
| 025210200100 | 12020711 | 060439 | Earnings From Water Rates - Slaughter House (Modern Abattoir)(per month)           | 10,000.00 |
| 025210200100 | 12020711 | 060440 | Earnings From Water Rates - Slaughter House (Slaughter House)(per month)           | 5,000.00  |
| 025210200100 | 12020711 | 060441 | Earnings From Water Rates - Parks, Round About and Ornamental Nurseries(per month) | 5,000.00  |
| 025210200100 | 12020711 | 060442 | Earnings From Water Rates - Dispensaries/maternity (Urban)(per month)              | 5,000.00  |
| 025210200100 | 12020711 | 060443 | Earnings From Water Rates - Presidential Lodge(per month)                          | 50,000.00 |
| 025210200100 | 12020711 | 060444 | Earnings From Water Rates - State Hotels (Damaturu)(per month)                     | 20,000.00 |
| 025210200100 | 12020711 | 060445 | Earnings From Water Rates - State Hotels (other towns)(per month)                  | 10,000.00 |
| 025210200100 | 12020711 | 060446 | Earnings From Water Rates - Private Hotels (50 rooms and above)(per month)         | 60,000.00 |
| 025210200100 | 12020711 | 060447 | Earnings From Water Rates - Private Hotels (below 50 rooms)(per month)             | 25,000.00 |
| 025210200100 | 12020711 | 060448 | Earnings From Water Rates - Clubs and Recretional Centres (Damaturu)(per month)    | 5,000.00  |
| 025210200100 | 12020711 | 060449 | Earnings From Water Rates - Clubs and Recretional Centres (other towns)            | 3,000.00  |
| 025210200100 | 12020711 | 060450 | Earnings From Water Rates - Restaurants(per month)                                 | 2,000.00  |
| 025210200100 | 12020711 | 060451 | Earnings From Water Rates - Manual Block making Industries(per month)              | 10,000.00 |
| 025210200100 | 12020711 | 060452 | Earnings From Water Rates - Machine Block making industries(per month)             | 20,000.00 |
| 025210200100 | 12020711 | 060453 | Earnings From Water Rates - Car wash(per month)                                    | 10,000.00 |
| 025210200100 | 12020711 | 060454 | Earnings From Water Rates - Factories (Large Scale)(per month)                     | 15,000.00 |
| 025210200100 | 12020711 | 060455 | Earnings From Water Rates - Factories (Small Scale)(per month)                     | 10,000.00 |
| 025210200100 | 12020711 | 060456 | Earnings From Water Rates - Building construction site (Large)(per month)          | 8,000.00  |
| 025210200100 | 12020711 | 060457 | Earnings From Water Rates - Building construction site (Medium)(per month)         | 5,000.00  |
| 025210200100 | 12020711 | 060458 | Earnings From Water Rates - Building construction site (Small)(per month)          | 3,000.00  |
| 025210200100 | 12020711 | 060459 | Earnings From Water Rates - Banks(per month)                                       | 5,000.00  |
| 025210200100 | 12020711 | 060460 | Earnings From Water Rates - Petrol Stations(per month)                             | 5,000.00  |
| 025210200100 | 12020711 | 060461 | Earnings From Water Rates - Private toilets in public places(per month)            | 5,000.00  |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 025210200100        | 12020711 | 060462 | Earnings From Water Rates - Private offices(per month)                                      | 2,500.00  |
| 025210200100        | 12020711 | 060463 | Earnings From Water Rates - Hair dressing saloon(per month)                                 | 1,000.00  |
| 025210200100        | 12020711 | 060464 | Earnings From Water Rates - Private orchards(per month)                                     | 10,000.00 |
| 025210200100        | 12020711 | 060465 | Earnings From Water Rates - Private Animal Ranges(per month)                                | 10,000.00 |
| 025210200100        | 12020711 | 060466 | Earnings From Water Rates - Water Tankers (per trip)(per month)                             | 3,000.00  |
| 025210200100        | 12020711 | 060467 | Earnings From Water Rates - Sachets water seller (water Vendors)(per month)                 | 20,000.00 |
| 025210200100        | 12020711 | 060468 | Earnings From Water Rates - Bakery house(per month)   | 5,000.00  |
| 025210200100        | 12020711 | 060469 | Earnings From Water Rates - Fish pond(per month)  | 10,000.00 |
| 025210200100        | 12020711 | 060470 | Earnings From Water Rates - Official Guest House(per month)                                 | 2,000.00  |
| 025210200100        | 12020711 | 060471 | Earnings From Water Rates - Motorcycle Wash (per month)                                     | 5,000.00  |
| 025210200100        | 12020711 | 061027 | Earnings From Water Rates - Security Agencies' Headquarters (Per Month) (NPF, Custom, Imm.) | 20,000.00 |
| 025210200100        | 12020711 | 061028 | Earnings From Water Rates - Divisional Police Station (Per Month)                           | 5,000.00  |
| 025210200100        | 12020711 | 061029 | Earnings From Water Rates - Mobile Base Police Headquarters (Per Month)                     | 20,000.00 |
| 025210200100        | 12020711 | 061030 | Earnings From Water Rates - Shopping Complex Plaza (Per Month)                              | 2,000.00  |
| 025210200100        | 12020711 | 061031 | Earnings From Water Rates - Motor Park (per month)  | 2,000.00  |
| <b>012300400100</b> |          |        | <b>Yobe Broadcasting Corporation (YBC)</b>  |           |
| 012300400100        | 12020413 | 030008 | Production/Programmes Fees  | 25,000.00 |
| 012300400100        | 12020413 | 030009 | Production/Documentary  | 15,000.00 |
| 012300400100        | 12020711 | 060688 | Commercial rate: 60 seconds   | 5,000.00  |
| 012300400100        | 12020711 | 060689 | Commercial rate: 45 seconds   | 3,500.00  |
| 012300400100        | 12020711 | 060690 | Commercial rate: 30 seconds   | 2,500.00  |
| 012300400100        | 12020711 | 060691 | Commercial rate: 15 seconds   | 1,500.00  |
| 012300400100        | 12020711 | 060692 | Press Release   | 5,000.00  |
| 012300400100        | 12020711 | 060693 | News Coverage (within the State capital)  | 10,000.00 |
| 012300400100        | 12020711 | 060694 | News Coverage (outside the State capital)   | 15,000.00 |
| 012300400100        | 12020711 | 060695 | Commercial Programme: 60 minutes, Airtime local rate  | 35,000.00 |
| 012300400100        | 12020711 | 060696 | Commercial Programme: 30 minutes, Airtime local rate  | 25,000.00 |
| 012300400100        | 12020711 | 060697 | Commercial Programme: 15 minutes, Airtime local rate  | 10,000.00 |
| 012300400100        | 12020711 | 060698 | Other Services: 60 minutes  | 50,000.00 |
| 012300400100        | 12020711 | 060699 | Other Services: 30 minutes  | 30,000.00 |
| 012300400100        | 12020711 | 060700 | Other Services: 15 minutes  | 20,000.00 |
| 012300400100        | 12020711 | 060701 | Surcharges: News Advance booking (60% of Applicable Fee)                                    | -         |

|                     |          |        |   |          |
|---------------------|----------|--------|---|----------|
| 012300400100        | 12020711 | 060702 | Surcharges: Mid News booking (60% of Applicable Fee)        | -        |
| 012300400100        | 12020711 | 060703 | Surcharges: Intra-programme booking (70% of Applicable Fee) | -        |
| 012300400100        | 12020711 | 060704 | Surcharges: Translation per language                        | 5,000.00 |
| 012300400100        | 12020711 | 060705 | Surcharges: Jingles production                              | 5,000.00 |
| <b>016103700100</b> |          |        | <b>Pilgrims Commission</b>                                  |          |
| 016103700100        | 12020420 | 030023 | Pilgrims Welfare Fees (free)                                | -        |
| <b>056306800100</b> |          |        | <b>College of Legal &amp; Islamic Studies, Nguru</b>        |          |
| 056306800100        | 12020452 | 030842 | Diploma Prog:New Students - Registration Fees               | 4,000.00 |
| 056306800100        | 12020452 | 030843 | Diploma Prog:New Students - Examination Fees                | 3,000.00 |
| 056306800100        | 12020452 | 030844 | Diploma Prog:New Students - Games                           | 1,000.00 |
| 056306800100        | 12020452 | 030845 | Diploma Prog:New Students - ID Card                         | 1,000.00 |
| 056306800100        | 12020452 | 030846 | Diploma Prog:New Students - Library Fees                    | 1,500.00 |
| 056306800100        | 12020452 | 030847 | Diploma Prog:New Students - Medical Levy                    | 2,000.00 |
| 056306800100        | 12020452 | 030848 | Diploma Prog:New Students - File Jacket                     | 500.00   |
| 056306800100        | 12020452 | 030849 | Diploma Prog:New Students - Student Hand Book               | 1,500.00 |
| 056306800100        | 12020452 | 030850 | Diploma Prog:Returning Students - Registration Fees         | 4,500.00 |
| 056306800100        | 12020452 | 030851 | Diploma Prog:Returning Students - Examination Fees          | 4,000.00 |
| 056306800100        | 12020452 | 030852 | Diploma Prog:Returning Students - Games                     | 1,000.00 |
| 056306800100        | 12020452 | 030853 | Diploma Prog:Returning Students - Library Fees              | 500.00   |
| 056306800100        | 12020452 | 030854 | Diploma Prog:Returning Students - Medical Levy              | 2,000.00 |
| 056306800100        | 12020452 | 030855 | Diploma Prog:Returning Students - Student Hand Book         | 1,500.00 |
| 056306800100        | 12020452 | 030856 | NCE Program:New & Returning Students - Registration Fees    | 6,000.00 |
| 056306800100        | 12020452 | 030857 | NCE Program:New & Returning Students - Examination Fees     | 5,000.00 |
| 056306800100        | 12020452 | 030858 | NCE Program:New & Returning Students - Games                | 1,000.00 |
| 056306800100        | 12020452 | 030859 | NCE Program:New & Returning Students - ID Card              | 1,000.00 |
| 056306800100        | 12020452 | 030860 | NCE Program:New & Returning Students - Library Fees         | 1,000.00 |
| 056306800100        | 12020452 | 030861 | NCE Program:New & Returning Students - Medical Levy         | 2,000.00 |
| 056306800100        | 12020452 | 030862 | NCE Program:New & Returning Students - File Jacket          | 500.00   |
| 056306800100        | 12020452 | 030863 | NCE Program:New & Returning Students - Student Hand Book    | 1,000.00 |
| 056306800100        | 12020606 | 050121 | Sales of Bills of Entries/Application Forms                 | 3,000.00 |
| <b>056302100100</b> |          |        | <b>Yobe State University</b>                                |          |
| 056302100100        | 12020452 | 030551 | Arts & Educ; Sc; Socl & Mgt. Sc. - Registration Fee         | 1,400.00 |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 056302100100 | 12020452 | 030552 | Arts & Educ; Sc; Socl & Mgt. Sc. - Tuition Fee (Non-Indigenes)                     | 20,000.00 |
| 056302100100 | 12020452 | 030553 | Faculty of Law - Tuition Fee (Non-Indigenes)                                       | 25,000.00 |
| 056302100100 | 12020452 | 030554 | Faculty of Law - Registration Fee  | 19,000.00 |
| 056302100100 | 12020452 | 030555 | Faculty of Law - Moot Court  | 1,500.00  |
| 056302100100 | 12020452 | 030556 | College of Medical Sciences - Tuition Fee (Non-Indigenes)                          | 35,000.00 |
| 056302100100 | 12020452 | 030557 | College of Medical Sciences - Registration   | 15,000.00 |
| 056302100100 | 12020452 | 030558 | College of Medical Sciences - Laboratory   | 5,000.00  |
| 056302100100 | 12020452 | 030559 | General Fees - Result Verification   | 500.00    |
| 056302100100 | 12020452 | 030560 | General Fees - Student Handbook  | 500.00    |
| 056302100100 | 12020452 | 030561 | General Fees - Library   | 600.00    |
| 056302100100 | 12020452 | 030562 | General Fees - Medical Fee   | 2,700.00  |
| 056302100100 | 12020452 | 030563 | General Fees - Identity Card   | 400.00    |
| 056302100100 | 12020452 | 030564 | General Fees - Others Fees (BASE ON ASSESSMENT)                                    | -         |
| 056302100100 | 12020452 | 030565 | General Fees - Sports  | 500.00    |
| 056302100100 | 12020452 | 030566 | General Fees - Union Dues  | 300.00    |
| 056302100100 | 12020452 | 030567 | General Fees - Utility   | 2,500.00  |
| 056302100100 | 12020452 | 030568 | General Fees - Acceptance Fee (New students only)                                  | 500.00    |
| 056302100100 | 12020452 | 030569 | General Fees - ICT   | 3,000.00  |
| 056302100100 | 12020452 | 030570 | General Fees - Faculty Registration  | 500.00    |
| 056302100100 | 12020452 | 030571 | General Fees - Departmental Registration   | 1,000.00  |
| 056302100100 | 12020452 | 030572 | General Fees - GST   | 500.00    |
| 056302100100 | 12020452 | 030573 | General Fees - Laboratory ( Science Students)                                      | 3,000.00  |
| 056302100100 | 12020452 | 030574 | General Fees - Accomodation (Optional)   | 5,000.00  |
| 056302100100 | 12020452 | 030575 | General Fees - Field Trip (Geography, Biology, Ed. Geography and History Students) | 2,000.00  |
| 056302100100 | 12020452 | 030576 | School of Pre-Degree - Admission Form  | 2,500.00  |
| 056302100100 | 12020452 | 030577 | School of Pre-Degree - Tuition Fee (Indigenes)                                     | 9,000.00  |
| 056302100100 | 12020452 | 030578 | School of Pre-Degree - Tuition Fee (Non-Indigenes)                                 | 14,000.00 |
| 056302100100 | 12020452 | 030579 | School of Pre-Degree - Departmental Registration                                   | 2,500.00  |
| 056302100100 | 12020452 | 030580 | School of Pre-Degree - Library   | 500.00    |
| 056302100100 | 12020452 | 030581 | School of Pre-Degree - Laboratory (Science Students Only)                          | 2,000.00  |
| 056302100100 | 12020452 | 030582 | School of Pre-Degree - Orientation   | 1,500.00  |
| 056302100100 | 12020452 | 030583 | School of Pre-Degree - Student I.D. Card   | 1,000.00  |

|              |          |        |  |            |
|--------------|----------|--------|--|------------|
| 056302100100 | 12020452 | 030584 | School of Pre-Degree - Examination Fee                         | 1,000.00   |
| 056302100100 | 12020452 | 030585 | School of Pre-Degree - Medical Fitness                         | 250.00     |
| 056302100100 | 12020452 | 030586 | School of Pre-Degree - Accommodation (Optional)                | 5,500.00   |
| 056302100100 | 12020452 | 030587 | Postgraduate Studies - Tuition Fee (Foreigners)                | 120,000.00 |
| 056302100100 | 12020452 | 030588 | Postgraduate Studies - Tuition Fee (Nigerians)                 | 90,000.00  |
| 056302100100 | 12020452 | 030589 | Postgraduate Studies - Examination                             | 2,000.00   |
| 056302100100 | 12020452 | 030590 | Postgraduate Studies - Registration                            | 3,000.00   |
| 056302100100 | 12020452 | 030591 | Postgraduate Studies - Acceptance                              | 7,000.00   |
| 056302100100 | 12020452 | 030592 | Postgraduate Studies - Library Development                     | 10,000.00  |
| 056302100100 | 12020452 | 030593 | Postgraduate Studies - ICT                                     | 5,000.00   |
| 056302100100 | 12020452 | 030594 | Postgraduate Studies - I.D. Card                               | 1,000.00   |
| 056302100100 | 12020452 | 030595 | Postgraduate Studies - Medical Fee                             | 3,000.00   |
| 056302100100 | 12020452 | 030596 | Postgraduate Studies - Project Supervision                     | 15,000.00  |
| 056302100100 | 12020452 | 030597 | Postgraduate Studies - Sports                                  | 3,000.00   |
| 056302100100 | 12020452 | 030598 | Consult Unit:Diploma Prog - Registration                       | 20,000.00  |
| 056302100100 | 12020452 | 030599 | Consult Unit:Diploma Prog - Examination                        | 1,000.00   |
| 056302100100 | 12020452 | 030600 | Consult Unit:Diploma Prog - Library                            | 500.00     |
| 056302100100 | 12020452 | 030601 | Consult Unit:Diploma Prog - Medical Fee                        | 2,000.00   |
| 056302100100 | 12020452 | 030602 | Consult Unit:Diploma Prog - Departmental                       | 2,000.00   |
| 056302100100 | 12020452 | 030603 | Consult Unit:Diploma Prog - General Studies (GST)              | 500.00     |
| 056302100100 | 12020452 | 030604 | Consult Unit:Diploma Prog - Moot Court (Law Students)          | 2,000.00   |
| 056302100100 | 12020452 | 030605 | Consult Unit:Diploma Prog - Laboratory (Science Students Only) | 2,000.00   |
| 056302100100 | 12020452 | 030606 | Consult Unit:Diploma Prog - Utility                            | 2,000.00   |
| 056302100100 | 12020606 | 050012 | Post UTME/Direct Entry Screening                               | 2,000.00   |
| 056302100100 | 12020606 | 050013 | JAMB Online Registration Charges                               | 700.00     |
| 056302100100 | 12020606 | 050014 | Transcript   | 4,000.00   |
| 056302100100 | 12020606 | 050015 | Add & Drop Form  | 200.00     |
| 056302100100 | 12020606 | 050016 | Replacement of I.D. Card                                       | 1,000.00   |
| 056302100100 | 12020606 | 050017 | Replacement of Control Card                                    | 1,000.00   |
| 056302100100 | 12020606 | 050018 | Academic Gown  | 500.00     |
| 056302100100 | 12020606 | 050019 | Certificate Collection (PhD)                                   | 10,000.00  |
| 056302100100 | 12020606 | 050020 | Certificate Collection (Masters)                               | 8,000.00   |

|                     |          |        |   |            |
|---------------------|----------|--------|---|------------|
| 056302100100        | 12020606 | 050021 | Certificate Collection (PGD)  | 5,000.00   |
| 056302100100        | 12020606 | 050022 | Certificate Collection (Degree)                                     | 6,000.00   |
| 056302100100        | 12020606 | 050023 | Certificate Collection (Diploma)                                    | 4,000.00   |
| <b>012300300100</b> |          |        | <b>Yobe State Television (YTV)</b>                                  |            |
| 012300300100        | 12020413 | 031274 | Production/Programmes Fees  | 75,000.00  |
| 012300300100        | 12020413 | 031275 | Production/Documentary  | 75,000.00  |
| 012300300100        | 12020711 | 060706 | Announcement Fees: 60 seconds                                       | 7,000.00   |
| 012300300100        | 12020711 | 060707 | Announcement Fees: 45 seconds                                       | 5,500.00   |
| 012300300100        | 12020711 | 060708 | Announcement Fees: 30 seconds                                       | 4,500.00   |
| 012300300100        | 12020711 | 060709 | Announcement Fees: 15 seconds                                       | 3,000.00   |
| 012300300100        | 12020711 | 060710 | Marriage and Naming Ceremony Announcements Per slot                 | 3,000.00   |
| 012300300100        | 12020711 | 060711 | News coverage, within the state capital                             | 15,000.00  |
| 012300300100        | 12020711 | 060712 | News coverage, outside the state capital                            | 50,000.00  |
| 012300300100        | 12020711 | 060713 | News coverage, outside Yobe state                                   | 100,000.00 |
| 012300300100        | 12020711 | 060714 | Special News Coverage: Social coverage, coronation, etc.            | 100,000.00 |
| 012300300100        | 12020711 | 060715 | Special News Coverage: Birth days, marriage etc.                    | 70,000.00  |
| 012300300100        | 12020711 | 060716 | Special News Coverage: Launching of books/products and appeal funds | 80,000.00  |
| 012300300100        | 12020711 | 060717 | Special News Coverage: Business promotions generally                | 50,000.00  |
| 012300300100        | 12020711 | 060718 | Production cost of jingles  | 50,000.00  |
| 012300300100        | 12020711 | 060719 | Jingle Airtime Cost: 60 Seconds                                     | 10,000.00  |
| 012300300100        | 12020711 | 060720 | Jingle Airtime Cost: 45 seconds                                     | 7,000.00   |
| 012300300100        | 12020711 | 060721 | Jingle Airtime Cost: 30 seconds                                     | 5,000.00   |
| 012300300100        | 12020711 | 060722 | Programme Sponsorship (Air Time only): 60 minutes                   | 85,000.00  |
| 012300300100        | 12020711 | 060723 | Programme Sponsorship (Air Time only): 45 minutes                   | 65,000.00  |
| 012300300100        | 12020711 | 060724 | Programme Sponsorship (Air Time only): 30 minutes                   | 55,000.00  |
| 012300300100        | 12020711 | 060725 | Documentary for Production: 60 minutes                              | 80,000.00  |
| 012300300100        | 12020711 | 060726 | Documentary for Production: 45 minutes                              | 60,000.00  |
| 012300300100        | 12020711 | 060727 | Documentary for Production: 30 minutes                              | 50,000.00  |
| 012300300100        | 12020711 | 060728 | Documentary Air Time: 60 minutes                                    | 75,000.00  |
| 012300300100        | 12020711 | 060729 | Documentary Air Time: 45 minutes                                    | 55,000.00  |
| 012300300100        | 12020711 | 060730 | Documentary Air Time: 30 minutes                                    | 45,000.00  |
| 012300300100        | 12020711 | 060402 | Earnings From Commercial Activities                                 | 30,000.00  |

| 052102600100 |          |        | Yobe State University Teaching Hospital                  |           |
|--------------|----------|--------|--|-----------|
| 052102600100 | 12020441 | 030137 | Haematology - PACK CELL VOLUME (PVC) ONLY                | 500.00    |
| 052102600100 | 12020441 | 030138 | Haematology - FBC (PACK CELL VOLUME)                     | 2,000.00  |
| 052102600100 | 12020441 | 030145 | Haematology - ERYTHROCYTE SEDIMENTATION RARE             | 500.00    |
| 052102600100 | 12020441 | 030146 | Haematology - HB GENOTYPE                                | 800.00    |
| 052102600100 | 12020441 | 030147 | Haematology - BLEEDING TIME                              | 500.00    |
| 052102600100 | 12020441 | 030148 | Haematology - CLOTHING TIME                              | 500.00    |
| 052102600100 | 12020441 | 030149 | Haematology - PT/PTTK                                    | 2,500.00  |
| 052102600100 | 12020441 | 030150 | Haematology - BLOOD GROUPING/SCREENING                   | 3,000.00  |
| 052102600100 | 12020441 | 030151 | Haematology - BLOOD SCREENING/DONATION                   | 4,000.00  |
| 052102600100 | 12020441 | 030152 | Haematology - RETICYTE PERCENTAGE                        | 1,400.00  |
| 052102600100 | 12020441 | 030153 | Haematology - PACK CELL                                  | 5,000.00  |
| 052102600100 | 12020441 | 030154 | Haematology - FRESH FROZEN PLASMA                        | 8,000.00  |
| 052102600100 | 12020441 | 030155 | Haematology - PLATELATE CONCENTRATE                      | 10,000.00 |
| 052102600100 | 12020441 | 030163 | Haematology - INR BY AUTOMATION                          | 1,500.00  |
| 052102600100 | 12020441 | 030164 | Haematology - BMA (BONE MARROW ASPIRATION)               | 6,000.00  |
| 052102600100 | 12020441 | 030167 | Haematology - MP (ONLY)                                  | 600.00    |
| 052102600100 | 12020441 | 030170 | Chemical Pathology - ELECTROLYTES (SODIUM)               | 600.00    |
| 052102600100 | 12020441 | 030171 | Chemical Pathology - ELECTROLYTES (POTASSIUM)            | 600.00    |
| 052102600100 | 12020441 | 030172 | Chemical Pathology - ELECTROLYTES (CHLORIDE)             | 600.00    |
| 052102600100 | 12020441 | 030173 | Chemical Pathology - ELECTROLYTES (BICARBONATE)          | 600.00    |
| 052102600100 | 12020441 | 030174 | Chemical Pathology - UREA                                | 700.00    |
| 052102600100 | 12020441 | 030175 | Chemical Pathology - CREATININE                          | 700.00    |
| 052102600100 | 12020441 | 030176 | Chemical Pathology - ELECTROLYTES/UREA/CREATININE        | 4,000.00  |
| 052102600100 | 12020441 | 030177 | Chemical Pathology - URIC ACID                           | 700.00    |
| 052102600100 | 12020441 | 030178 | Chemical Pathology - CREATININE CLEARANCE                | 2,000.00  |
| 052102600100 | 12020441 | 030179 | Chemical Pathology - LIVER FUNCTION TEST (LFT)           | 4,000.00  |
| 052102600100 | 12020441 | 030180 | Chemical Pathology - LIPID PROFILE                       | 3,400.00  |
| 052102600100 | 12020441 | 030181 | Chemical Pathology - PHOSPHATE                           | 700.00    |
| 052102600100 | 12020441 | 030182 | Chemical Pathology - CEREBROSPINAL FLUID (CSF) CHEMISTRY | 4,000.00  |
| 052102600100 | 12020441 | 030183 | Chemical Pathology - FASTING BLOOD SUGAR                 | 700.00    |
| 052102600100 | 12020441 | 030184 | Chemical Pathology - RANDOM BLOOD SUGAR                  | 700.00    |



|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020441 | 030185 | Chemical Pathology - URINNALYSIS            | 500.00    |
| 052102600100 | 12020441 | 030186 | Chemical Pathology - GLYCATED HAEMOGLOBIN   | 3,000.00  |
| 052102600100 | 12020441 | 030187 | Chemical Pathology - 2HPP                   | 700.00    |
| 052102600100 | 12020441 | 030188 | Chemical Pathology - ALT                    | 600.00    |
| 052102600100 | 12020441 | 030189 | Chemical Pathology - ALBUMIN                | 600.00    |
| 052102600100 | 12020441 | 030190 | Chemical Pathology - ALKALINE PHOSPHATE     | 700.00    |
| 052102600100 | 12020441 | 030191 | Chemical Pathology - AMYLASE                | 2,000.00  |
| 052102600100 | 12020441 | 030192 | Chemical Pathology - AST                    | 600.00    |
| 052102600100 | 12020441 | 030193 | Chemical Pathology - ASCITIC FLUID GLUCOSE  | 1,000.00  |
| 052102600100 | 12020441 | 030194 | Chemical Pathology - ASCITIC FLUID PROEIN   | 1,000.00  |
| 052102600100 | 12020441 | 030195 | Chemical Pathology - ASCITIC FLUID ALBUMIN  | 1,000.00  |
| 052102600100 | 12020441 | 030196 | Chemical Pathology - BLOOD GASES            | 10,000.00 |
| 052102600100 | 12020441 | 030197 | Chemical Pathology - CONJUGATED BILIRUBIN   | 700.00    |
| 052102600100 | 12020441 | 030198 | Chemical Pathology - CALCIUM                | 700.00    |
| 052102600100 | 12020441 | 030199 | Chemical Pathology - CSF ALBUMIN            | 700.00    |
| 052102600100 | 12020441 | 030200 | Chemical Pathology - CSF CHLORIDE           | 700.00    |
| 052102600100 | 12020441 | 030201 | Chemical Pathology - CSF GLUCOSE            | 700.00    |
| 052102600100 | 12020441 | 030202 | Chemical Pathology - CSF PROTEIN            | 700.00    |
| 052102600100 | 12020441 | 030203 | Chemical Pathology - GAMMA GT               | 1,000.00  |
| 052102600100 | 12020441 | 030204 | Chemical Pathology - GLUCOSE CHALLENGE TEST | 1,500.00  |
| 052102600100 | 12020441 | 030205 | Chemical Pathology - ELECTROLYTES           | 2,400.00  |
| 052102600100 | 12020441 | 030206 | Chemical Pathology - OGTT                   | 4,000.00  |
| 052102600100 | 12020441 | 030207 | Chemical Pathology - PLEURAL FLUID ALBUMIN  | 1,000.00  |
| 052102600100 | 12020441 | 030208 | Chemical Pathology - PLEURAL FLUID PROTEIN  | 1,000.00  |
| 052102600100 | 12020441 | 030209 | Chemical Pathology - PLEURAL FLUID GLUCOSE  | 1,000.00  |
| 052102600100 | 12020441 | 030212 | Chemical Pathology - TOTAL BILIRUBIN        | 700.00    |
| 052102600100 | 12020441 | 030213 | Chemical Pathology - TOTAL CHOLESTEROL      | 1,000.00  |
| 052102600100 | 12020441 | 030214 | Chemical Pathology - TOTAL IRON             | 3,500.00  |
| 052102600100 | 12020441 | 030215 | Chemical Pathology - TOTAL PROTEIN          | 600.00    |
| 052102600100 | 12020441 | 030216 | Chemical Pathology - TRIGLYCERIDE           | 1,000.00  |
| 052102600100 | 12020441 | 030217 | Chemical Pathology - 24HRS URINARY PROTEIN  | 2,000.00  |
| 052102600100 | 12020441 | 030218 | Chemical Pathology - 24HRS URINARY SODIUM   | 1,000.00  |

|              |          |        |   |          |
|--------------|----------|--------|---|----------|
| 052102600100 | 12020441 | 030219 | Chemical Pathology - 24HRS URINARY POTASSIUM            | 1,000.00 |
| 052102600100 | 12020441 | 030220 | Chemical Pathology - 24HRS URINARY CALSIUM              | 1,000.00 |
| 052102600100 | 12020441 | 030221 | Chemical Pathology - 24HRS URINARY URIC ACID            | 2,000.00 |
| 052102600100 | 12020441 | 030222 | Chemical Pathology - 24HRS URINARY PHOSPHATE            | 1,000.00 |
| 052102600100 | 12020441 | 030224 | Chemical Pathology - D-DIMER                            | 4,000.00 |
| 052102600100 | 12020441 | 030225 | Chemical Pathology - URINARY ALBUMIN                    | 1,000.00 |
| 052102600100 | 12020441 | 030226 | Chemical Pathology - PROSPHATE SPECIFIC ANTIGEN         | 3,000.00 |
| 052102600100 | 12020441 | 030227 | Chemical Pathology - PROLACTN                           | 3,000.00 |
| 052102600100 | 12020441 | 030228 | Chemical Pathology - TSH                                | 3,000.00 |
| 052102600100 | 12020441 | 030229 | Chemical Pathology - TESTESTERON                        | 3,000.00 |
| 052102600100 | 12020441 | 030230 | Chemical Pathology - FSH                                | 3,000.00 |
| 052102600100 | 12020441 | 030231 | Chemical Pathology - LH                                 | 3,000.00 |
| 052102600100 | 12020441 | 030232 | Chemical Pathology - T3                                 | 3,000.00 |
| 052102600100 | 12020441 | 030233 | Chemical Pathology - T4                                 | 3,000.00 |
| 052102600100 | 12020441 | 030234 | Chemical Pathology - PROGESTERON                        | 3,000.00 |
| 052102600100 | 12020441 | 030235 | Chemical Pathology - ESTROGEN                           | 3,000.00 |
| 052102600100 | 12020441 | 030236 | Chemical Pathology - HDL                                | 700.00   |
| 052102600100 | 12020441 | 030237 | Chemical Pathology - LDL                                | 700.00   |
| 052102600100 | 12020441 | 030238 | Chemical Pathology - CORTISOL                           | 3,000.00 |
| 052102600100 | 12020441 | 030239 | Chemical Pathology - TBG                                | 3,000.00 |
| 052102600100 | 12020441 | 030240 | Chemical Pathology - FREE T3                            | 3,000.00 |
| 052102600100 | 12020441 | 030241 | Chemical Pathology - FREE T4                            | 3,000.00 |
| 052102600100 | 12020441 | 030242 | Chemical Pathology - CKMB                               | 5,000.00 |
| 052102600100 | 12020441 | 030243 | Chemical Pathology - CARDIAC TROPONINI                  | 5,000.00 |
| 052102600100 | 12020441 | 030244 | Chemical Pathology - MG                                 | 1,500.00 |
| 052102600100 | 12020441 | 030245 | Chemical Pathology - MYO                                | 5,000.00 |
| 052102600100 | 12020441 | 030223 | Chemical Pathology - LDH                                | 1,500.00 |
| 052102600100 | 12020441 | 030210 | Chemical Pathology - TOXICOLOGY                         | 6,000.00 |
| 052102600100 | 12020441 | 030211 | Chemical Pathology - SERUM/URINE PREGNANCY TEST         | 500.00   |
| 052102600100 | 12020441 | 030246 | Microbiology - ALL MCS (URINE, STOOL, SPUTUM E.T.C)     | 1,500.00 |
| 052102600100 | 12020441 | 030252 | Microbiology - MALARIA PARASITOLOGY THIN AND THICK FILM | 500.00   |
| 052102600100 | 12020441 | 030253 | Microbiology - MICROFIRLARIA                            | 1,200.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020441 | 030254 | Microbiology - MYCOLOGY FUNGAL STUDIES                | 4,000.00  |
| 052102600100 | 12020441 | 030255 | Microbiology - WIDAL TEST                             | 500.00    |
| 052102600100 | 12020441 | 030256 | Microbiology - URINE MICROSCOPY                       | 500.00    |
| 052102600100 | 12020441 | 030260 | Microbiology - 24HRS URINE X3 FOR AFB                 | 2,000.00  |
| 052102600100 | 12020441 | 030261 | Microbiology - SEMEN ANALYSIS CULTURE                 | 5,000.00  |
| 052102600100 | 12020441 | 030262 | Microbiology - GASTRIC BIOPSY FOR H. PYLORI CULTURE   | 1,500.00  |
| 052102600100 | 12020441 | 030263 | Microbiology - HELICO BACTER PYLORI TEST              | 1,500.00  |
| 052102600100 | 12020441 | 030264 | Microbiology - STOOL MISCROSCOPY                      | 500.00    |
| 052102600100 | 12020441 | 030265 | Microbiology - SPECIAL STAINING                       | 2,000.00  |
| 052102600100 | 12020441 | 030267 | Microbiology - BLOOD CULTURE                          | 600.00    |
| 052102600100 | 12020441 | 030277 | Microbiology - HOSPITAL SURVEILANCE SPECIMEN          | 25,000.00 |
| 052102600100 | 12020441 | 030278 | Microbiology - WATER ANALYSIS                         | 300.00    |
| 052102600100 | 12020441 | 030279 | Microbiology - IDENTIFICATION OF ENTOMOLOGICAL SAMPLE | 6,000.00  |
| 052102600100 | 12020441 | 030280 | Microbiology - BRUICELLA AG SEROLOGY T                | 1,500.00  |
| 052102600100 | 12020441 | 030281 | Immunology - HEPATITIS B. SURFACE ANTIGEN             | 500.00    |
| 052102600100 | 12020441 | 030282 | Immunology - HEPATITIS C. VIRUS                       | 500.00    |
| 052102600100 | 12020441 | 030283 | Immunology - HEPATITIS B. CORE PROFILE                | 2,500.00  |
| 052102600100 | 12020441 | 030284 | Immunology - RVS                                      | 500.00    |
| 052102600100 | 12020441 | 030285 | Immunology - ALPHA FETO PROTEIN                       | 5,000.00  |
| 052102600100 | 12020441 | 030286 | Immunology - ASO LATEX                                | 1,500.00  |
| 052102600100 | 12020441 | 030287 | Immunology - C-REACTIVE PROTEIN                       | 5,000.00  |
| 052102600100 | 12020441 | 030288 | Immunology - RHEUMATOID FACTOR                        | 1,200.00  |
| 052102600100 | 12020441 | 030289 | Immunology - VDRL                                     | 500.00    |
| 052102600100 | 12020441 | 030290 | Immunology - MANTOUX TEST                             | 700.00    |
| 052102600100 | 12020441 | 030291 | Immunology - RAPID FLOW TB TEST                       | 1,800.00  |
| 052102600100 | 12020441 | 030292 | Immunology - H. PYLORI                                | 1,000.00  |
| 052102600100 | 12020441 | 030293 | Immunology - BRUCELLA ANTIGEN                         | 1,500.00  |
| 052102600100 | 12020441 | 030294 | Immunology - AUTO-ANTIBODY ANA                        | 5,000.00  |
| 052102600100 | 12020441 | 030295 | Immunology - AUTO-ANTIBODY DNA                        | 7,000.00  |
| 052102600100 | 12020441 | 030296 | Immunology - UNIGOLD                                  | 1,000.00  |
| 052102600100 | 12020441 | 030297 | Immunology - CARCINOEMBRYONIC ANTIGEN                 | 5,000.00  |
| 052102600100 | 12020441 | 030298 | Immunology - ANTIPHOSPOLIPID ANTIBODY                 | 10,000.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020441 | 030299 | Immunology - TOXOPLASMA IGG ANTIBODY                              | 5,000.00  |
| 052102600100 | 12020441 | 030300 | Immunology - AMOEBIASIS   | 3,000.00  |
| 052102600100 | 12020441 | 030301 | Immunology - MENINGOCOCCAL ANTIGEN                                | 2,500.00  |
| 052102600100 | 12020441 | 031525 | Immunology - START PAK  | 1,000.00  |
| 052102600100 | 12020441 | 031526 | Immunology - CA-125   | 5,000.00  |
| 052102600100 | 12020441 | 030302 | Histopathology - SURGICAL SPECIMEN                                | 3,500.00  |
| 052102600100 | 12020441 | 030303 | Histopathology - LIQUID BASED CYTOLOGY                            | 2,500.00  |
| 052102600100 | 12020441 | 030304 | Histopathology - FNA CYTOLOGY                                     | 2,500.00  |
| 052102600100 | 12020441 | 030305 | Histopathology - OTHER CYTOLOGY                                   | 2,500.00  |
| 052102600100 | 12020441 | 030306 | Histopathology - IMMUNOHISTOCHEMISTRY                             | 6,000.00  |
| 052102600100 | 12020441 | 031527 | Histopathology - EMBALMMENT                                       | 15,000.00 |
| 052102600100 | 12020441 | 031524 | Histopathology - AUTOPSY  | 20,000.00 |
| 052102600100 | 12020707 | 060056 | GOPD/Accident & Emergncy - GOPD FOLDER (Adult)                    | 750.00    |
| 052102600100 | 12020707 | 060057 | GOPD/Accident & Emergncy - GOPD FOLDER (Paediatric)               | 350.00    |
| 052102600100 | 12020707 | 060058 | GOPD/Accident & Emergncy - CONSULTATION (ADULT)                   | 500.00    |
| 052102600100 | 12020707 | 060059 | GOPD/Accident & Emergncy - CONSULTATION (PAEDIATRIC)              | 300.00    |
| 052102600100 | 12020707 | 060060 | GOPD/Accident & Emergncy - ACCIDENT & EMERGENCY CARD (ADULT)      | 500.00    |
| 052102600100 | 12020707 | 060061 | GOPD/Accident & Emergncy - ACCIDENT & EMERGENCY CARD (PAEDIATRIC) | 300.00    |
| 052102600100 | 12020707 | 060062 | GOPD/Accident & Emergncy - MEDICAL CERTIFICATE OF FITNESS         | 1,500.00  |
| 052102600100 | 12020707 | 060063 | GOPD/Accident & Emergncy - MEDICAL REPORT WITHIN THE COUNTRY      | 1,000.00  |
| 052102600100 | 12020707 | 060064 | GOPD/Accident & Emergncy - MEDICAL REPORT OUTSIDE THE COUNTRY     | 2,000.00  |
| 052102600100 | 12020707 | 060065 | Speciality Clinic - PATIENT'S FOLDER (ADULT)                      | 1,200.00  |
| 052102600100 | 12020707 | 060066 | Speciality Clinic - PATIENT'S FOLDER (PAEDIATRIC)                 | 600.00    |
| 052102600100 | 12020707 | 060067 | Speciality Clinic - CONSULTATION (ADULT)                          | 500.00    |
| 052102600100 | 12020707 | 060068 | Speciality Clinic - CONSULTATION (PAEDIATRIC)                     | 300.00    |
| 052102600100 | 12020707 | 060069 | Speciality Clinic - ANTENATAL CARD                                | 5,000.00  |
| 052102600100 | 12020707 | 060070 | Speciality Clinic - MEDICAL CERTIFICATE OF FITNESS                | 1,500.00  |
| 052102600100 | 12020707 | 060071 | Speciality Clinic - MEDICAL REPORT WITHIN THE COUNTRY             | 1,000.00  |
| 052102600100 | 12020707 | 060072 | Speciality Clinic - MEDICAL REPORT OUTSIDE THE COUNTRY            | 2,000.00  |
| 052102600100 | 12020707 | 060073 | Speciality Clinic - OBTETRICS                                     | 1,700.00  |
| 052102600100 | 12020707 | 060074 | Speciality Clinic - OBTETRICS (FOLLOW - UP)                       | 800.00    |
| 052102600100 | 12020707 | 060075 | Hospital Admission - GENERAL WARD/NIGHT (ADULT)                   | 300.00    |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020707 | 060076 | Hospital Admission - GENERAL WARD/NIGHT (PAEDIATRIC)            | 150.00    |
| 052102600100 | 12020707 | 060077 | Hospital Admission - VIP ROOM/NIGHT (ADULT)                     | 5,000.00  |
| 052102600100 | 12020707 | 060078 | Hospital Admission - VIP ROOM/NIGHT (PAEDIATRIC)                | 2,500.00  |
| 052102600100 | 12020707 | 060079 | INTENSIVE CARE UNIT/NIGHT (ADULT)                               | 500.00    |
| 052102600100 | 12020707 | 060080 | INTENSIVE CARE UNIT/NIGHT (PAEDIATRIC)                          | 200.00    |
| 052102600100 | 12020707 | 060081 | ACCIDENT & EMERGENCY MEDICAL/NIGHT (ADULT)                      | 5,000.00  |
| 052102600100 | 12020707 | 060082 | ACCIDENT & EMERGENCY MEDICAL/NIGHT (PAETRIATRIC)                | 2,500.00  |
| 052102600100 | 12020707 | 060906 | ACCIDENT & EMERGENCY SURGICAL/NIGHT (ADULT)                     | 7,000.00  |
| 052102600100 | 12020707 | 060907 | ACCIDENT & EMERGENCY SURGICAL/NIGHT (PAEDIATRIC)                | 3,500.00  |
| 052102600100 | 12020707 | 060083 | Cardiology Services - ECHO CARDIOGRAPHY (ECG)                   | 500.00    |
| 052102600100 | 12020707 | 060084 | Cardiology Services - ECHO                                      | 5,000.00  |
| 052102600100 | 12020707 | 060085 | Dental Clinic Procedure - ANTERIOR RCT                          | 8,000.00  |
| 052102600100 | 12020707 | 060086 | Dental Clinic Procedure - POSTERIOR RCT                         | 12,000.00 |
| 052102600100 | 12020707 | 060087 | Dental Clinic Procedure -SURGICAL EXTRACTION                    | 5,000.00  |
| 052102600100 | 12020707 | 060088 | Dental Clinic Procedure - GIC FILLING (ANTERIOR)                | 2,000.00  |
| 052102600100 | 12020707 | 060089 | Dental Clinic Procedure - POSTERIOR GIC                         | 3,000.00  |
| 052102600100 | 12020707 | 060090 | Dental Clinic Procedure - AMALGON FILLING                       | 2,000.00  |
| 052102600100 | 12020707 | 060091 | Dental Clinic Procedure - TEMPORARY FILLING                     | 1,500.00  |
| 052102600100 | 12020707 | 060092 | Dental Clinic Procedure - COMPOSITE FILLING                     | 5,000.00  |
| 052102600100 | 12020707 | 060093 | Dental Clinic Procedure - PULPOTOMY                             | 3,000.00  |
| 052102600100 | 12020707 | 060094 | Dental Clinic Procedure - SIMPLE EXTRACTION(adult)              | 2,000.00  |
| 052102600100 | 12020707 | 060095 | Dental Clinic Procedure - INCISION AND DRAINAGE                 | 5,000.00  |
| 052102600100 | 12020707 | 060096 | Dental Clinic Procedure - SPLINTING                             | 5,000.00  |
| 052102600100 | 12020707 | 060097 | Dental Clinic Procedure - FRACTURE REDUCTION AND IMMOBILIZATION | 15,000.00 |
| 052102600100 | 12020707 | 060098 | Dental Clinic Procedure - OPERCULECTOMY                         | 2,000.00  |
| 052102600100 | 12020707 | 060099 | Dental Clinic Procedure - EXCISIONAL BIOPSY (minor)             | 3,000.00  |
| 052102600100 | 12020707 | 060908 | Dental Clinic Procedure - EXCISIONAL BIOPSY (major)             | 6,000.00  |
| 052102600100 | 12020707 | 060100 | Dental Clinic Procedure - DRY SOCKET DRESSING                   | 2,000.00  |
| 052102600100 | 12020707 | 060101 | Dental Clinic Procedure - CURRATAGE                             | 1,500.00  |
| 052102600100 | 12020707 | 060102 | Dental Clinic Procedure - INCISIONAL BIOPSY                     | 5,000.00  |
| 052102600100 | 12020707 | 060103 | Dental Clinic Procedure - SCALING AND POLISHING (adult)         | 3,000.00  |
| 052102600100 | 12020707 | 060104 | Dental Clinic Procedure - FLOURIDE THERAPY                      | 1,500.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052102600100 | 12020707 | 060105 | Dental Clinic Procedure - SUTURE OF LACERATIONS (minor)        | 2,500.00  |
| 052102600100 | 12020707 | 060909 | Dental Clinic Procedure - SUTURE OF LACERATIONS (major)        | 4,000.00  |
| 052102600100 | 12020707 | 060106 | Dental Clinic Procedure - SINGLE UNIT DENTURE                  | 3,500.00  |
| 052102600100 | 12020707 | 060107 | Dental Clinic Procedure - PARTIAL-FULL DENTURE                 | 25,000.00 |
| 052102600100 | 12020707 | 060108 | Dental Clinic Procedure - FULL-FULL DENTURE                    | 50,000.00 |
| 052102600100 | 12020707 | 060109 | Dental Clinic Procedure - ACRYLIC CROWN                        | 7,500.00  |
| 052102600100 | 12020707 | 060110 | Dental Clinic Procedure - SUBSEQUENT UNIT DENTURE              | 2,000.00  |
| 052102600100 | 12020707 | 060111 | Dental Clinic Procedure - CYSTIC ENUCLEATION                   | 8,000.00  |
| 052102600100 | 12020707 | 060112 | Dental Clinic Procedure - SPOON DENTURE                        | 6,500.00  |
| 052102600100 | 12020707 | 060113 | Dental Clinic Procedure - DENTURE REPAIR                       | 2,000.00  |
| 052102600100 | 12020707 | 060114 | Dental Clinic Procedure - DENTURE RE-LINING                    | 2,000.00  |
| 052102600100 | 12020707 | 060115 | Dental Clinic Procedure - DENTURE REBASING                     | 3,000.00  |
| 052102600100 | 12020707 | 060116 | Dental Clinic Procedure - CROWN CEMENTATION                    | 3,000.00  |
| 052102600100 | 12020707 | 060117 | Dental Clinic Procedure - FRENECTORY                           | 1,500.00  |
| 052102600100 | 12020707 | 060118 | Dental Clinic Procedure - PAEDIATRIC EXTRACTION                | 1,000.00  |
| 052102600100 | 12020707 | 060119 | Dental Clinic Procedure - PAEDIATRIC SCALING AND POLISHING     | 1,500.00  |
| 052102600100 | 12020707 | 060120 | Dental Clinic Procedure - DENTAL X-ray (PERIAPICAL)            | 1,000.00  |
| 052102600100 | 12020707 | 060121 | Dental Clinic Procedure - DENTAL X-ray (OCCLUSAL)              | 3,000.00  |
| 052102600100 | 12020707 | 060910 | Dental Clinic Procedure - APICECTOMY                           | 5,000.00  |
| 052102600100 | 12020707 | 060911 | Dental Clinic Procedure - APEXIFICATION                        | 8,000.00  |
| 052102600100 | 12020707 | 060912 | Dental Clinic Procedure - CLEFT REPAIR UNDER LA                | 12,000.00 |
| 052102600100 | 12020707 | 060913 | Dental Clinic Procedure - SEQUESTRECYTOMY UNDER LA             | 5,000.00  |
| 052102600100 | 12020707 | 060914 | Dental Clinic Procedure - TMJ DISLOCATION REDUCTION            | 2,000.00  |
| 052102600100 | 12020707 | 060915 | Dental Clinic Procedure - IMMEDIATE DENTURE SINGLE UNIT        | 5,000.00  |
| 052102600100 | 12020707 | 060916 | Dental Clinic Procedure - SUBSEQUENT IMMEDIATE                 | 3,000.00  |
| 052102600100 | 12020707 | 060122 | Ear Procedure - EXCISION BIOPSY AURICULAR MASS LA              | 2,000.00  |
| 052102600100 | 12020707 | 060123 | Ear Procedure - EAR DRESSING                                   | 1,000.00  |
| 052102600100 | 12020707 | 060124 | Ear Procedure - EAR SYRINGING/week                             | 500.00    |
| 052102600100 | 12020707 | 060125 | Ear Procedure - REMOVAL OF FOREIGN BODY                        | 1,000.00  |
| 052102600100 | 12020707 | 060126 | Ear Procedure - AURICULAR ABSCESS I/D                          | 2,000.00  |
| 052102600100 | 12020707 | 060127 | Ear Procedure - AURICULAR LACERATION SUTURING                  | 3,000.00  |
| 052102600100 | 12020707 | 060128 | Ear Procedure - TRANS-TYMPANIC INJECTION STEROID THREE SESSION | 2,000.00  |

|              |          |        |  |          |
|--------------|----------|--------|--|----------|
| 052102600100 | 12020707 | 060129 | Ear Procedure - MYRINGOTOMY  | 2,000.00 |
| 052102600100 | 12020707 | 060130 | Nose Procedure - NASAL PACKING ANTERIOR  | 2,000.00 |
| 052102600100 | 12020707 | 060131 | Nose Procedure - NASAL PACKING ANTERIOR /POSTERIOR                             | 2,500.00 |
| 052102600100 | 12020707 | 060132 | Nose Procedure - REMOVAL OF FOREIGN BODY                                       | 2,000.00 |
| 052102600100 | 12020707 | 060133 | Nose Procedure - I/D SEPTAL ABSCESS/HAEMATOMA                                  | 3,000.00 |
| 052102600100 | 12020707 | 060134 | Nose Procedure - NASAL LACERATION SUTURE                                       | 3,000.00 |
| 052102600100 | 12020707 | 060135 | Nose Procedure - ADHESIOLYSIS AND STENTING                                     | 2,000.00 |
| 052102600100 | 12020707 | 060136 | Nose Procedure - ANTHRAL WASHOUT   | 3,000.00 |
| 052102600100 | 12020707 | 060137 | Nose Procedure - EXCISION/BIOSPY OF NASAL MASS LA                              | 2,000.00 |
| 052102600100 | 12020707 | 060138 | Nose Procedure - NASAL CAUTERISATION   | 2,000.00 |
| 052102600100 | 12020707 | 060139 | Nose Procedure - NASAL MANIPULATION LA   | 2,000.00 |
| 052102600100 | 12020707 | 060140 | Throat/Neck Procedure - I/D PERITONSILAR ABSCESS                               | 3,000.00 |
| 052102600100 | 12020707 | 060141 | Throat/Neck Procedure - REMOVAL OF FOREIGN BODY LA                             | 2,000.00 |
| 052102600100 | 12020707 | 060142 | Throat/Neck Procedure - EXCISIONAL/BIOPSY OF THROAT MASS LA                    | 3,000.00 |
| 052102600100 | 12020707 | 060143 | Throat/Neck Procedure - INDIRECT LARYNGOSCOPY                                  | 1,000.00 |
| 052102600100 | 12020707 | 060144 | Throat/Neck Procedure - I/D SUPERFICIAL NECK ABSCESS                           | 3,000.00 |
| 052102600100 | 12020707 | 060145 | Throat/Neck Procedure - FLEXIBLE NASOLARYOSCOPY                                | 2,000.00 |
| 052102600100 | 12020707 | 060146 | Throat/Neck Procedure - FLEXIBLE BRONCOSPY                                     | 3,000.00 |
| 052102600100 | 12020707 | 060147 | Throat/Neck Procedure - CALORIMETRY  | 1,000.00 |
| 052102600100 | 12020707 | 060148 | ENT Others - OTUPLUG   | 1,000.00 |
| 052102600100 | 12020707 | 060149 | ENT Others - HEARING AID BTE (ANALOG) (Range from N80,000 - N100,000)          |          |
| 052102600100 | 12020707 | 060150 | ENT Others - HEARING AID BTE (DIGITAL) (Range from N110,000 - N750,000)        |          |
| 052102600100 | 12020707 | 060151 | ENT Others - TRACHEOSTOMY TUBES  | 7,000.00 |
| 052102600100 | 12020707 | 060153 | Audiological Services - PURE TONE AUDIOMETRY DIAGNOSTIC                        | 2,000.00 |
| 052102600100 | 12020707 | 060155 | Audiological Services - TYMPANOMETRY   | 2,000.00 |
| 052102600100 | 12020707 | 060156 | Audiological Services - TYMMPANOMETRY + STAPEDAL REFLEX                        | 2,000.00 |
| 052102600100 | 12020707 | 060158 | Audiological Services - OTO-ACOUSTIC EMISSION TEST DIAGNOSTIC                  | 2,000.00 |
| 052102600100 | 12020707 | 060159 | Post Surgical and Orthopaedic Conditions - POST SURGICAL CASES                 | 750.00   |
| 052102600100 | 12020707 | 060160 | Post Surgical and Orthopaedic Conditions - LUMBAGO/LOW BACK PAIN/ SCIATICA     | 750.00   |
| 052102600100 | 12020707 | 060161 | Post Surgical and Orthopaedic Conditions - CERVICAL SPONDYLOSIS                | 750.00   |
| 052102600100 | 12020707 | 060162 | Post Surgical and Orthopaedic Conditions - WHIPLASH INJURY                     | 750.00   |
| 052102600100 | 12020707 | 060163 | Post Surgical and Orthopaedic Conditions - REHABILITATION OF FRACTURE INJURIES | 750.00   |

|              |          |        |   |        |
|--------------|----------|--------|---|--------|
| 052102600100 | 12020707 | 060164 | Post Surgical and Orthopaedic Conditions - ADHESIVE CAPSULITIS  | 750.00 |
| 052102600100 | 12020707 | 060165 | Post Surgical and Orthopaedic Conditions - RATATOR CUFF IMPINGEMENT AND OTHER SHOULDER CONDITIONS         | 750.00 |
| 052102600100 | 12020707 | 060166 | Post Surgical and Orthopaedic Conditions - TENNIS AND GOLFER'S ELBOW                                      | 750.00 |
| 052102600100 | 12020707 | 060167 | Post Surgical and Orthopaedic Conditions - TENOSYNOVITIS AND OTHER HAND FINGERS                           | 750.00 |
| 052102600100 | 12020707 | 060168 | Post Surgical and Orthopaedic Conditions - SPINAL CORD INJURY/DIPLEGIA/QUADRIPLÉGIA REHABILITATION        | 750.00 |
| 052102600100 | 12020707 | 060169 | Post Surgical and Orthopaedic Conditions - OTHER ORTHOPAEDIC/TRAUMA/SOFT TISSUE INJURIES                  | 750.00 |
| 052102600100 | 12020707 | 060170 | Post Surgical and Orthopaedic Conditions - PAEDIATRIC SOFT TISSUE INJURIES                                | 300.00 |
| 052102600100 | 12020707 | 060171 | Adult Neurological Conditions - CEREBROVASCULAR ACCIDENT (STROKE/HEMIPLEGIA                               | 500.00 |
| 052102600100 | 12020707 | 060172 | Adult Neurological Conditions - FACIAL PALSY/BELL'S PALSY   | 750.00 |
| 052102600100 | 12020707 | 060173 | Adult Neurological Conditions - PARKINSON DISEASE   | 750.00 |
| 052102600100 | 12020707 | 060174 | Adult Neurological Conditions - PERIPHERAL NERVE INJURIES   | 750.00 |
| 052102600100 | 12020707 | 060175 | Adult Neurological Conditions - GBS   | 750.00 |
| 052102600100 | 12020707 | 060176 | Adult Neurological Conditions - OTHER ADULT NEUROLOGICAL CONDITIONS                                       | 750.00 |
| 052102600100 | 12020707 | 060177 | Paediatric Neurological Conditions - CEREBRAL PALSY (PER WEEK)  | 300.00 |
| 052102600100 | 12020707 | 060178 | Paediatric Neurological Conditions - ERBS PALSY (PER WEEK)  | 300.00 |
| 052102600100 | 12020707 | 060179 | Paediatric Neurological Conditions - POLO (PER WEEK)  | 300.00 |
| 052102600100 | 12020707 | 060180 | Paediatric Neurological Conditions - OTHER PAEDIATRIC NEUROMUSKULOSKELETAL CONDITIONS                     | 300.00 |
| 052102600100 | 12020707 | 060181 | Cardiopulmonary Physiotherapy - BREATHING EXERCISES AND/OR POSTURAL DRAINAGE/FORCED EXPIRATORY TECHNIQUES | 750.00 |
| 052102600100 | 12020707 | 060182 | Cardiopulmonary Physiotherapy - OTHER CARDIOPULMONARY CONDITION/TREATMENT PROCEDURE                       | 750.00 |
| 052102600100 | 12020707 | 060183 | Physiotherapy Women's Health - CHRONIC PELVIC INFLAMMATORY DISEASE (PID)                                  | 750.00 |
| 052102600100 | 12020707 | 060184 | Physiotherapy Women's Health - CYSTOCOELE/UTEROCOELE  | 750.00 |
| 052102600100 | 12020707 | 060185 | Physiotherapy Women's Health - URINARY/FACAL INCONTINENCE   | 750.00 |
| 052102600100 | 12020707 | 060186 | Physiotherapy Women's Health - ANTENATAL COMPLICATIONS  | 750.00 |
| 052102600100 | 12020707 | 060187 | Physiotherapy Women's Health - POST NATAL COMPLICATIONS   | 750.00 |
| 052102600100 | 12020707 | 060188 | Physiotherapy Women's Health - OS/TREATMENT PROCEDURE/OTHER WOMENS HEALTH CONDITION                       | 750.00 |



|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052102600100 | 12020707 | 060189 | Physiotherapy Women's Health - WELLNESS/FITNESS TRAINING/WEIGHT REDUCTION (PER WEEK)   | 1,500.00  |
| 052102600100 | 12020707 | 060190 | Physiotherapy Women's Health - INDUSTRIAL/ERGONOMICS CONSULTATION  | 5,000.00  |
| 052102600100 | 12020707 | 060191 | Physiotherapy Women's Health - INDUSTRIAL/ERGONOMICS CONSULTATION (NON CITEZENS  | 15,000.00 |
| 052102600100 | 12020707 | 060196 | Conventional X-ray - UPPER EXTRIMITIES: VIEWS OF THE CLAVICLES SHOULDER, HUMERUS, FOREARM, ELBOW, WRIST HAND FINGER (ADULT)                                | 1,500.00  |
| 052102600100 | 12020707 | 060197 | Conventional X-ray - UPPER EXTRIMITIES: VIEWS OF THE CLAVICLES SHOULDER, HUMERUS, FOREARM, ELBOW, WRIST HAND FINGER (ADULT) ADDITIONAL VIEW                | 1,000.00  |
| 052102600100 | 12020707 | 060192 | Conventional X-ray - UPPER EXTRIMITIES: ELBOW, WRIST JOINT, HAND & FINGER (PAEDIATRICE)  | 1,000.00  |
| 052102600100 | 12020707 | 060193 | Conventional X-ray - UPPER EXTRIMITIES: ELBOW, WRIST JOINT, HAND & FINGER (PAEDIATRICE) ADDITIONAL VIEW  | 500.00    |
| 052102600100 | 12020707 | 060198 | Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (ADULT)   | 1,500.00  |
| 052102600100 | 12020707 | 060194 | Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (ADULT) ADDITIONAL VIEW                                   | 1,000.00  |
| 052102600100 | 12020707 | 060199 | Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (PAEDIATRIC)  | 1,000.00  |
| 052102600100 | 12020707 | 060195 | Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (PAEDIATRIC) ADDITIONAL VIEW                              | 500.00    |
| 052102600100 | 12020707 | 060200 | Conventional X-ray - VIEW OF THIGH AND FEMUR (ADULT)   | 2,000.00  |
| 052102600100 | 12020707 | 060201 | Conventional X-ray - VIEW OF THIGH AND FEMUR (PAEDIATRICES)  | 1,000.00  |
| 052102600100 | 12020707 | 060202 | Conventional X-ray - CHEST: P.A., AP, LATERAL LORDOTIC, APICAL SUPINE SEMI-RECUMBENT (ADULT)   | 1,500.00  |
| 052102600100 | 12020707 | 060203 | Conventional X-ray - CHEST: P.A., AP, LATERAL LORDOTIC, APICAL SUPINE SEMI-RECUMBENT (PAEDIATRIC)  | 1,000.00  |
| 052102600100 | 12020707 | 060917 | Conventional X-ray - CHEST: P.A VIEW, A.P VIEW, LATERAL VIEW, THORACIC INLET VIEW AND APICAL LORDOTIC VIEW (ADULT)   | 3,000.00  |
| 052102600100 | 12020707 | 060918 | Conventional X-ray - CHEST: P.A VIEW, A.P VIEW, LATERAL VIEW, THORACIC INLET VIEW AND APICAL LORDOTIC VIEW (PAEDIATRIC)                                    | 2,000.00  |
| 052102600100 | 12020707 | 060204 | Conventional X-ray - PELVIS, PELVIC INLET, PELVIC OUTLET, ABDOMEN - ERRECT, ABDOMEN-SPINE & ABDOMEN -KUB INVERTOGRAM (CROSS TABLE LATRAL) (ADULT) PER VIEW | 1,500.00  |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020707 | 060205 | Conventional X-ray - PELVIS, PELVIC INLET, PELVIC OUTLET, ABDOMEN - ERRECT, ABDOMEN-SPINE & ABDOMEN -KUB INVERTOGRAM (CROSS TABLE LATRAL) (PAEDIATRIC) PER VIEW | 1,000.00  |
| 052102600100 | 12020707 | 060919 | Conventional X-ray - VIEW OF SKULL AND VIEW OF FACIAL BONES (ADULT)   | 2,000.00  |
| 052102600100 | 12020707 | 060920 | Conventional X-ray - VIEW OF SKULL AND VIEW OF FACIAL BONES (PAEDIATRIC)  | 1,000.00  |
| 052102600100 | 12020707 | 060206 | Conventional X-ray - CERVICAL SPINE (AP & LAT) SOFT TISSUE NECK (ADULT)   | 2,000.00  |
| 052102600100 | 12020707 | 060207 | Conventional X-ray - CERVICAL SPINE (AP & LAT) SOFT TISSUE NECK (PAEDIATRIC)  | 1,000.00  |
| 052102600100 | 12020707 | 060208 | Conventional X-ray - THORACOLUMBA SPINE (ADULT)   | 5,000.00  |
| 052102600100 | 12020707 | 060209 | Conventional X-ray - THORACOLUMBA SPINE (PAEDIATRIC)  | 2,500.00  |
| 052102600100 | 12020707 | 060210 | Conventional X-ray - NASAL BONE   | 1,000.00  |
| 052102600100 | 12020707 | 060211 | Conventional X-ray -POST NASAL (ADULT)  | 1,500.00  |
| 052102600100 | 12020707 | 060921 | Conventional X-ray -POST NASAL (PAEDIATRIC)   | 750.00    |
| 052102600100 | 12020707 | 060212 | Conventional X-ray - VIEW OF THE SINUSES, MASTROIDS, MANDIBLE TMJ (ADULT)   | 2,500.00  |
| 052102600100 | 12020707 | 060213 | Conventional X-ray - VIEW OF THE SINUSES, MASTROIDS, MANDIBLE TMJ(PAEDIATRIC)   | 1,250.00  |
| 052102600100 | 12020707 | 060922 | Conventional X-ray - LUMBA SACKRALL SPINE (AP & LAT) DTHORACIC SPINE (AP & LAT) (ADULT)   | 2,500.00  |
| 052102600100 | 12020707 | 060923 | Conventional X-ray - LUMBA SACKRALL SPINE (AP & LAT) DTHORACIC SPINE (AP & LAT) (PAEDIATRICT)   | 1,250.00  |
| 052102600100 | 12020707 | 060924 | Conventional X-ray - EACH ADDITIONAL RADIOGRAPHIC VIEW (SWIMMERS, BALL, CATCHERS,FLEXIOM/EXTENSION ETC) (ADULT)   | 1,000.00  |
| 052102600100 | 12020707 | 060214 | Conventional X-ray - EACH ADDITIONAL RADIOGRAPHIC VIEW (SWIMMERS, BALL, CATCHERS,FLEXIOM/EXTENSION ETC) (PAEDIATRIC)  | 500.00    |
| 052102600100 | 12020707 | 060215 | Special (Contrast) Procedure - INTRAVENOUS UROGRAPHY IVU (ADULT)  | 12,000.00 |
| 052102600100 | 12020707 | 060216 | Special (Contrast) Procedure - INTRAVENOUS UROGRAPHY IVU (PAEDIATRIC)   | 9,000.00  |
| 052102600100 | 12020707 | 060217 | Special (Contrast) Procedure - RUG, MCU, CYSTOGRAPHY, VENOGRAPHY, FISTULOGRAPHY, SIALOGRAPHY (ADULT)  | 10,000.00 |
| 052102600100 | 12020707 | 060218 | Special (Contrast) Procedure - RUG, MCU, CYSTOGRAPHY, VENOGRAPHY, FISTULOGRAPHY, SIALOGRAPHY (ADULT)  | 5,000.00  |
| 052102600100 | 12020707 | 060219 | Special (Contrast) Procedure - BARIUM SWALLOW (ADULT)   | 5,000.00  |
| 052102600100 | 12020707 | 060220 | Special (Contrast) Procedure - BARIUM SWALLOW (PAEDIATRIC)  | 2,500.00  |
| 052102600100 | 12020707 | 060221 | Special (Contrast) Procedure - BARIUM MEAL AND FOLLOW THROUGH (ADULT)   | 10,000.00 |
| 052102600100 | 12020707 | 060222 | Special (Contrast) Procedure - BARIUM MEAL AND FOLLOW THROUGH (PAEDIATRIC)  | 5,000.00  |
| 052102600100 | 12020707 | 060223 | Special (Contrast) Procedure - SIALOGRAPHY (ADULT)  | 6,000.00  |

|              |          |        |  |           |
|--------------|----------|--------|--|-----------|
| 052102600100 | 12020707 | 060224 | Special (Contrast) Procedure - SIALOGRAPHY (PAEDIATRIC)          | 3,000.00  |
| 052102600100 | 12020707 | 060225 | Special (Contrast) Procedure - LIMITED ENEMA (ADULT)             | 5,000.00  |
| 052102600100 | 12020707 | 060226 | Special (Contrast) Procedure - LIMITED ENEMA (PAEDIATRIC)        | 2,500.00  |
| 052102600100 | 12020707 | 060227 | Special (Contrast) Procedure - HYSTEROSALPINGOGRAPHY (HSG) ADULT | 10,000.00 |
| 052102600100 | 12020707 | 060228 | Ultrasound Scan - ABDOMONO-PELVIC USS                            | 1,500.00  |
| 052102600100 | 12020707 | 060229 | Ultrasound Scan - PELVIC/OBST USS                                | 1,500.00  |
| 052102600100 | 12020707 | 060230 | Ultrasound Scan - TRANSVERGINAL USS                              | 2,000.00  |
| 052102600100 | 12020707 | 060231 | Ultrasound Scan - PROSTATE USS                                   | 2,000.00  |
| 052102600100 | 12020707 | 060232 | Ultrasound Scan - OCULAR USS (ADULT)                             | 2,000.00  |
| 052102600100 | 12020707 | 060233 | Ultrasound Scan - OCULAR USS (PAEDIATRIC)                        | 1,000.00  |
| 052102600100 | 12020707 | 060234 | Ultrasound Scan - BREAST USS                                     | 2,000.00  |
| 052102600100 | 12020707 | 060235 | Ultrasound Scan - LIMB DOPPLER USS ONE LIMB                      | 3,000.00  |
| 052102600100 | 12020707 | 060236 | Ultrasound Scan - LIMB DOPPLER USS BOTH LIMB                     | 5,000.00  |
| 052102600100 | 12020707 | 060237 | Ultrasound Scan - RENAL DOPPLER                                  | 2,000.00  |
| 052102600100 | 12020707 | 060238 | Ultrasound Scan - THYROID/NECK USS (ADULT)                       | 2,000.00  |
| 052102600100 | 12020707 | 060239 | Ultrasound Scan - THYROID/NECK USS (PAEDIATRIC)                  | 1,000.00  |
| 052102600100 | 12020707 | 060240 | Ultrasound Scan - SOFT TISSUE/MUSCULOSKELETAL (ADULT)            | 2,000.00  |
| 052102600100 | 12020707 | 060241 | Ultrasound Scan - SOFT TISSUE/MUSCULOSKELETAL (PAEDIATRIC)       | 1,000.00  |
| 052102600100 | 12020707 | 060242 | Ultrasound Scan- SCROTAL USS (ADULT)                             | 2,000.00  |
| 052102600100 | 12020707 | 060243 | Ultrasound Scan - SCROTAL USS (PAEDIATRIC)                       | 1,000.00  |
| 052102600100 | 12020707 | 060925 | Ultrasound Scan - TRANSFONTANELLE USS(PAEDIATRIC)                | 1,000.00  |
| 052102600100 | 12020707 | 060926 | Ultrasound Scan - BIOPHYSICAL PROFILE                            | 3,000.00  |
| 052102600100 | 12020707 | 060927 | Ultrasound Scan - ULTRASOUND GUIDED BIOPSY                       | 7,000.00  |
| 052102600100 | 12020707 | 060928 | Theater Anaesthesia- General Anaesthesia (GA) Adult              | 25,000.00 |
| 052102600100 | 12020707 | 060929 | Theater Anaesthesia- General Anaesthesia (GA) paediatric         | 20,000.00 |
| 052102600100 | 12020707 | 060930 | Theater Anaesthesia-spinal Anaesthesia (SA) Adult                | 20,000.00 |
| 052102600100 | 12020707 | 060931 | Theater Anaesthesia-spinal Anaesthesia (SA) paediatric           | 15,000.00 |
| 052102600100 | 12020707 | 060932 | Theater Anaesthesia-local Anaesthesia (LA)                       | 2,000.00  |
| 052102600100 | 12020707 | 060933 | Theater surgery revolving fund- Minor                            | 10,000.00 |
| 052102600100 | 12020707 | 060934 | Theater surgery revolving fund- Intermediate                     | 20,000.00 |
| 052102600100 | 12020707 | 060935 | Theater surgery revolving fund- major                            | 35,000.00 |
| 052102600100 | 12020707 | 060936 | Theater surgery revolving fund- caesarian section                | 25,000.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020707 | 060937 | Theater surgery revolving fund- supper major  | 50,000.00 |
| 052102600100 | 12020707 | 060938 | Theater surgery revolving fund- indoscopy procedures  | 50,000.00 |
| 052102600100 | 12020707 | 060248 | Computer Tomography (CT SCAN) - CT BRAIN (ADULT)  | 30,000.00 |
| 052102600100 | 12020707 | 060249 | Computer Tomography (CT SCAN) - CT BRAIN (PAEDIATRIC)   | 15,000.00 |
| 052102600100 | 12020707 | 060250 | Computer Tomography (CT SCAN) - CT ADBOMEN (ADULT)  | 35,000.00 |
| 052102600100 | 12020707 | 060251 | Computer Tomography (CT SCAN) - CT ADBOMEN (PAEDIATRIC)   | 17,500.00 |
| 052102600100 | 12020707 | 060252 | Computer Tomography (CT SCAN) - CT CHEST (ADULT)  | 30,000.00 |
| 052102600100 | 12020707 | 060253 | Computer Tomography (CT SCAN) - CT CHEST (PAEDIATRIC)   | 15,000.00 |
| 052102600100 | 12020707 | 060254 | Computer Tomography (CT SCAN) - CT UROGRAPHY (ADULT)  | 35,000.00 |
| 052102600100 | 12020707 | 060255 | Computer Tomography (CT SCAN) - CT UROGRAPHY (PAEDIATRIC)   | 17,500.00 |
| 052102600100 | 12020707 | 060939 | Computer Tomography (CT SCAN) - CT PELVIX, HIPS,SHOULDER, KNEE, ANKLET, ELBOW, WRIST AND SPINE (ADULT)      | 25,000.00 |
| 052102600100 | 12020707 | 060940 | Computer Tomography (CT SCAN) - CT PELVIX, HIPS,SHOULDER, KNEE, ANKLET, ELBOW, WRIST AND SPINE (PAEDIATRIC) | 12,500.00 |
| 052102600100 | 12020707 | 060941 | Computer Tomography (CT SCAN) - RENAL ANGIOGRAPHY (ADULT)   | 30,000.00 |
| 052102600100 | 12020707 | 060942 | Computer Tomography (CT SCAN) - RENAL ANGIOGRAPHY (PAEDIATRIC)  | 15,000.00 |
| 052102600100 | 12020707 | 060943 | Computer Tomography (CT SCAN) - CEREBRAL ANGIOGRAPHY (ADULT)  | 30,000.00 |
| 052102600100 | 12020707 | 060944 | Computer Tomography (CT SCAN) - CEREBRAL ANGIOGRAPHY (PAEDIATRIC)   | 15,000.00 |
| 052102600100 | 12020707 | 060945 | Computer Tomography (CT SCAN) - LIMB ANGIOGRAPHY(ADULT)   | 35,000.00 |
| 052102600100 | 12020707 | 060946 | Computer Tomography (CT SCAN) - LIMB ANGIOGRAPHY(PAEDIATRIC)  | 17,500.00 |
| 052102600100 | 12020707 | 060947 | Computer Tomography (CT SCAN) - CORONARY ANGIOGRAPHY(ADULT)   | 30,000.00 |
| 052102600100 | 12020707 | 060948 | Computer Tomography (CT SCAN) - CORONARY ANGIOGRAPHY(PAEDIATRIC)  | 15,000.00 |
| 052102600100 | 12020707 | 060949 | Computer Tomography (CT SCAN) - CARDIAC CT+ CALCIUM SCORING (ADULT)   | 30,000.00 |
| 052102600100 | 12020707 | 060950 | Computer Tomography (CT SCAN) - CARDIAC CT+ CALCIUM SCORING (PAEDIARIC)                                     | 15,000.00 |
| 052102600100 | 12020707 | 060951 | Computer Tomography (CT SCAN) - CT COLONOGRAPHY (ADULT ONLY)  | 35,000.00 |
| 052102600100 | 12020707 | 060952 | Mammography- mammography  | 3,000.00  |
| 052102600100 | 12020707 | 060953 | Magnetic Resonance Imaging (MRI) - BRAIN  | 45,000.00 |
| 052102600100 | 12020707 | 060954 | Magnetic Resonance Imaging (MRI) - SPAINE (CERVICAL, THORACIC, AND LUMBOSACRAL)                             | 45,000.00 |
| 052102600100 | 12020707 | 060955 | Magnetic Resonance Imaging (MRI) - JOINTS (SHOULDER, KNEE, ANKLE AND ELBOW)                                 | 45,000.00 |
| 052102600100 | 12020707 | 060956 | Magnetic Resonance Imaging (MRI) - ABDOMEN/ABDOMINOPELVIC   | 45,000.00 |
| 052102600100 | 12020707 | 060957 | Magnetic Resonance Imaging (MRI) - PELVIX   | 45,000.00 |
| 052102600100 | 12020707 | 060958 | Magnetic Resonance Imaging (MRI) - FISTULOGRAPHY  | 45,000.00 |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 052102600100 | 12020707 | 060959 | Magnetic Resonance Imaging (MRI) - ANGIOGRAPHY/VENOGRAPHY             | 45,000.00 |
| 052102600100 | 12020707 | 060960 | Magnetic Resonance Imaging (MRI) - BREAST MRI                         | 45,000.00 |
| 052102600100 | 12020707 | 060961 | Magnetic Resonance Imaging (MRI) - AORTOGRAPHY + CARDIAC MRI          | 45,000.00 |
| 052102600100 | 12020707 | 060962 | Magnetic Resonance Imaging (MRI) - THORACOLUMBER MRI                  | 67,500.00 |
| 052102600100 | 12020707 | 060963 | CARDIOLOGY - ROUTINE ECG  | 1,000.00  |
| 052102600100 | 12020707 | 060964 | CARDIOLOGY - STRESS ECG   | 5,000.00  |
| 052102600100 | 12020707 | 060965 | CARDIOLOGY - ECHOCARDIOGRAPHY   | 5,000.00  |
| 052102600100 | 12020707 | 060966 | CARDIOLOGY - HOLTER MONITOR (Including Admission Fee)                 | 10,000.00 |
| 052102600100 | 12020707 | 060967 | CARDIOLOGY - Ambulatory Blood Pressure (Including Admission Fee)      | 10,000.00 |
| 052102600100 | 12020707 | 060968 | CARDIOLOGY - SPIROMETRY   | 3,000.00  |
| 052102600100 | 12020707 | 060969 | CARDIOLOGY - EEG (ADULTS)   | 5,000.00  |
| 052102600100 | 12020707 | 060970 | CARDIOLOGY - EEG (PAEDIATRIC)   | 2,500.00  |
| 052102600100 | 12020707 | 060971 | CARDIOLOGY - EMG AND NERVE CONDUCTION TEST (NCT) (ADULT)              | 10,000.00 |
| 052102600100 | 12020707 | 060972 | CARDIOLOGY - EMG AND NERVE CONDUCTION TEST (NCT) (PAEDIATRIC)         | 5,000.00  |
| 052102600100 | 12020707 | 060973 | OBSTETRICS AND GYNACOLOGY - MVA                                       | 5,000.00  |
| 052102600100 | 12020707 | 060974 | OBSTETRICS AND GYNACOLOGY - CERVICAL BIOPSY                           | 5,000.00  |
| 052102600100 | 12020707 | 060975 | OBSTETRICS AND GYNACOLOGY - ENDOMETRIAL BIOPSY                        | 5,000.00  |
| 052102600100 | 12020707 | 060976 | OBSTETRICS AND GYNACOLOGY - MINOR GYNAE OUT PATIENT PROCEDURE         | 5,000.00  |
| 052102600100 | 12020707 | 060977 | OBSTETRICS AND GYNACOLOGY - COLPOSCOPY                                | 3,000.00  |
| 052102600100 | 12020707 | 060978 | OBSTETRICS AND GYNACOLOGY - OBST SCAN                                 | 1,500.00  |
| 052102600100 | 12020707 | 060979 | OBSTETRICS AND GYNACOLOGY - CTG                                       | 3,000.00  |
| 052102600100 | 12020707 | 060980 | OBSTETRICS AND GYNACOLOGY - BIOPHYSICAL PROFILE                       | 3,000.00  |
| 052102600100 | 12020707 | 060981 | OBSTETRICS AND GYNACOLOGY - LEEP/BALL CAUTERY                         | 4,000.00  |
| 052102600100 | 12020707 | 060982 | Ophthalmic Clinic Procedure -Superficial Corneal Foreign body Removal | 2,000.00  |
| 052102600100 | 12020707 | 060983 | Ophthalmic Clinic Procedure - Chalazion I & Co                        | 3,000.00  |
| 052102600100 | 12020707 | 060984 | Ophthalmic Clinic Procedure - Saline Lavage                           | 1,000.00  |
| 052102600100 | 12020707 | 060985 | Ophthalmic Clinic Procedure - Auto - Refraction                       | 1,000.00  |
| 052102600100 | 12020707 | 060986 | Ophthalmic Clinic Procedure - Lens Glazing                            | 1,000.00  |
| 052102600100 | 12020707 | 060987 | Ophthalmic Clinic Procedure - Applanation tonometry                   | 500.00    |
| 052102600100 | 12020707 | 060988 | Ophthalmic Clinic Procedure - A-Scan biometry                         | 1,000.00  |
| 052102600100 | 12020707 | 060989 | Ophthalmic Clinic Procedure - Keratometry                             | 1,000.00  |
| 052102600100 | 12020707 | 060990 | Ophthalmic Clinic Procedure - Humphery Visual Field - YSUTH Patient   | 2,500.00  |

|                     |          |        |   |           |
|---------------------|----------|--------|---|-----------|
| 052102600100        | 12020707 | 060991 | Ophthalmic Clinic Procedure - Humphery Visual Field - Other Hospital      | 3,500.00  |
| 052102600100        | 12020707 | 060992 | Ophthalmic Clinic Procedure - Spectacle Frame (Variable)                  |           |
| 052102600100        | 12020707 | 060993 | Ophthalmic Clinic Procedure - Spectacle Lenses (Variable)                 |           |
| 052102600100        | 12020707 | 060994 | Theatre Procedures - Small incision cataract surgery with PCIOL           | 15,000.00 |
| 052102600100        | 12020707 | 060995 | Theatre Procedures - Small incision cataract surgery without PCIOL        | 13,000.00 |
| 052102600100        | 12020707 | 060996 | Theatre Procedures - Trabeculectomy                                       | 15,000.00 |
| 052102600100        | 12020707 | 060997 | Theatre Procedures - Triple Procedure (MSICS+PCIOL+TRABEC)                | 20,000.00 |
| 052102600100        | 12020707 | 060998 | Theatre Procedures - Corneoscleral laceration Repair                      | 10,000.00 |
| 052102600100        | 12020707 | 060999 | Theatre Procedures - Conjunctivectomy                                     | 8,000.00  |
| 052102600100        | 12020707 | 061000 | Theatre Procedures - AC - Washout   | 5,000.00  |
| 052102600100        | 12020707 | 061001 | Theatre Procedures - Intracameral Foreign Body Removal                    | 5,000.00  |
| 052102600100        | 12020707 | 061002 | Theatre Procedures - Embedded Corneal foreign body removal                | 5,000.00  |
| 052102600100        | 12020707 | 061003 | Theatre Procedures - Repeat Surgery due to complication - after discharge | 3,000.00  |
| 052102600100        | 12020707 | 061004 | Theatre Procedures - Squint surgery                                       | 15,000.00 |
| 052102600100        | 12020707 | 061005 | Theatre Procedures - Enucleation  | 10,000.00 |
| 052102600100        | 12020707 | 061006 | Theatre Procedures - Evisceration   | 10,000.00 |
| 052102600100        | 12020707 | 061007 | Theatre Procedures - Exenteration + 3days dressing                        | 15,000.00 |
| 052102600100        | 12020707 | 061008 | Theatre Procedures - Ptosis surgery (Suspension sling)                    | 15,000.00 |
| 052102600100        | 12020707 | 061009 | Theatre Procedures - Entropion correction                                 | 8,000.00  |
| 052102600100        | 12020707 | 061010 | Theatre Procedures - Cyst excision  | 10,000.00 |
| 052102600100        | 12020707 | 061011 | Theatre Procedures - Excision biopsy                                      | 8,000.00  |
| 052102600100        | 12020707 | 061012 | Theatre Procedures - Syringing and probing of Nasolacrimal apparatus      | 5,000.00  |
| 052102600100        | 12020707 | 061013 | Theatre Procedures - Lid laceration Repair                                | 8,000.00  |
| 052102600100        | 12020707 | 061014 | Theatre Procedures - Symblepharon release                                 | 12,000.00 |
| 052102600100        | 12020707 | 061015 | Theatre Procedures - Tarsorrhaphy   | 7,000.00  |
| 052102600100        | 12020707 | 061016 | Theatre Procedures - Plerygium excision (Bare Scera)                      | 10,000.00 |
| 052102600100        | 12020707 | 061017 | Theatre Procedures - Plerygium excision (With MMC)                        | 10,000.00 |
| 052102600100        | 12020707 | 061018 | Theatre Procedures - Optical Iridotomy                                    | 10,000.00 |
| 052102600100        | 12020707 | 061019 | Theatre Procedures - Orbitotomy   | 15,000.00 |
| 052102600100        | 12020707 | 061020 | Theatre Procedures - Surgical capsulotomy                                 | 10,000.00 |
| 052102600100        | 12020707 | 061021 | Theatre Procedures - IOL Explantation                                     | 10,000.00 |
| <b>052110600100</b> |          |        | <b>College of Health Technology Nguru</b>                                 |           |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 052110600100        | 12020452 | 030775 | School Fees: Indexing Fees for Regulatory Bodies - CHEW                        | 30,500.00 |
| 052110600100        | 12020452 | 030776 | Registration Fees: Diploma Courses   | 30,000.00 |
| 052110600100        | 12020452 | 030777 | Examination Fees: National Final Qualifying Req. for Regulatory Bodies - CHEW  | 27,000.00 |
| 052110600100        | 12020452 | 031016 | School Fees: Indexing Fees for Regulatory Bodies - JCHEW                       | 25,000.00 |
| 052110600100        | 12020452 | 031017 | School Fees: Indexing Fees for Regulatory Bodies - EVT                         | 22,500.00 |
| 052110600100        | 12020452 | 031018 | School Fees: Indexing Fees for Regulatory Bodies - HEP                         | 22,500.00 |
| 052110600100        | 12020452 | 031019 | School Fees: Indexing Fees for Regulatory Bodies - Med. Lab. Tech.             | 26,500.00 |
| 052110600100        | 12020452 | 031020 | School Fees: Indexing Fees for Regulatory Bodies - Pharm. Tech.                | 26,500.00 |
| 052110600100        | 12020452 | 031021 | School Fees: Indexing Fees for Regulatory Bodies - Dental Surg. Tech.          | 26,500.00 |
| 052110600100        | 12020452 | 031022 | School Fees: Indexing Fees for Regulatory Bodies - Health Info. Mgt.           | 26,500.00 |
| 052110600100        | 12020452 | 031023 | Registration Fees: Certificate Courses   | 25,000.00 |
| 052110600100        | 12020452 | 031024 | Examination Fees: National Final Qualifying Req. for Regulatory Bodies - JCHEW | 25,000.00 |
| 052110600100        | 12020452 | 031025 | Examination Fees: National Final Qualifying Req. for Regulatory Bodies - EVT   | 23,000.00 |
| 052110600100        | 12020452 | 031026 | Examination Fees: National Final Qualifying Req. for Regulatory Bodies - EHA   | 23,000.00 |
| 052110600100        | 12020452 | 031027 | Examination Fees: National Final Qualifying Req. for Regulatory Bodies - HEP   | 23,000.00 |
| 052110600100        | 12020452 | 031028 | Hostel Accommodation Fees  | 5,000.00  |
| 052110600100        | 12020452 | 031029 | Collection of Results/Certificates: Statement of Results                       | 2,000.00  |
| 052110600100        | 12020452 | 031030 | Collection of Results/Certificates: Certificates                               | 3,000.00  |
| 052110600100        | 12020452 | 031031 | Admission Scratch Card   | 3,000.00  |
| 052110600100        | 12020452 | 031032 | Carry/Spill-over Charges per Paper   | 500.00    |
| <b>056305600100</b> |          |        | <b>Scholarship Board</b>   |           |
| 056305600100        | 12020606 | 050122 | Sales of Bills of Entries/Application Forms                                    | 500.00    |
| <b>022905500100</b> |          |        | <b>YOROTA</b>  |           |
| 022905500100        | 12020501 | 040019 | Driving of Motor Vehicle by person under 18 years                              | 50,000.00 |
| 022905500100        | 12020501 | 040020 | Driving of Motorcycle/Tricycle Vehicle by person under 18 years                | 20,000.00 |
| 022905500100        | 12020501 | 040021 | Leaners driving without leaners permit   | 10,000.00 |
| 022905500100        | 12020501 | 040022 | leaner driver & unaccompanied by a licensed driver                             | 15,000.00 |
| 022905500100        | 12020501 | 040023 | Driving an unlicensed vehicle  | 10,000.00 |
| 022905500100        | 12020501 | 040024 | Driving with fake number plates  | 5,000.00  |
| 022905500100        | 12020501 | 040025 | Failure to notify the Agency on change of ownership                            | 7,000.00  |
| 022905500100        | 12020501 | 040026 | Not painting a commercial vehicle except on emergency situation                | 7,000.00  |
| 022905500100        | 12020501 | 040027 | Violation of route by Vehicle except on emergency situation                    | 5,000.00  |

|              |          |        |   |           |
|--------------|----------|--------|---|-----------|
| 022905500100 | 12020501 | 040028 | Non display of identification number of vehicle   | 10,000.00 |
| 022905500100 | 12020501 | 040029 | Disobeying traffic control light & signs  | 5,000.00  |
| 022905500100 | 12020501 | 040030 | Parking on yellow line on any public highway  | 5,000.00  |
| 022905500100 | 12020501 | 040031 | Vehicle crossing double yellow line   | 2,000.00  |
| 022905500100 | 12020501 | 040032 | Failure to stop at a zebra crossing   | 5,000.00  |
| 022905500100 | 12020501 | 040033 | Failure to give way to traffic on the left at round about                                       | 5,000.00  |
| 022905500100 | 12020501 | 040034 | Using a light weight steering vehicle for carrying goods & passengers with exemp                | 5,000.00  |
| 022905500100 | 12020501 | 040035 | Failure to display taxi light on the roof   | 2,000.00  |
| 022905500100 | 12020501 | 040036 | Failure to obtain a passenger manifest in a commercial vehicle (Inter State)                    | 5,000.00  |
| 022905500100 | 12020501 | 040037 | Driving motorcycle/three wheelers with non functional front & rear lights                       | 5,000.00  |
| 022905500100 | 12020501 | 040038 | Driving motor vehicle with non-functional front & rear lights                                   | 10,000.00 |
| 022905500100 | 12020501 | 040039 | Driving trailer,tanker,tractor,tipper & heavy duty vehicles with non functional lamp            | 25,000.00 |
| 022905500100 | 12020501 | 040040 | Non usage of trafficator  | 2,000.00  |
| 022905500100 | 12020501 | 040041 | Defective, non available or expired windscreen  | 5,000.00  |
| 022905500100 | 12020501 | 040042 | carrying passenger outside the vehicle compartment  | 5,000.00  |
| 022905500100 | 12020501 | 040043 | Driving under the influence of alcohol, or drugs  | 25,000.00 |
| 022905500100 | 12020501 | 040044 | Riding of motorcycle without crash helmet for rider & passenger                                 | 1,000.00  |
| 022905500100 | 12020501 | 040045 | Riding motorcycle/tricycle without a riders permit  | 2,500.00  |
| 022905500100 | 12020501 | 040046 | Riding a motorcycle/tricycle against traffic or through road median                             | 2,000.00  |
| 022905500100 | 12020501 | 040047 | Conveying more than one passenger on a motorcycle & more than 3 p.gers on tri                   | 2,000.00  |
| 022905500100 | 12020501 | 040048 | Motorcyclist/tricycle resisting arrest  | 5,000.00  |
| 022905500100 | 12020501 | 040049 | Exceeding prescribed speed limit  | 5,000.00  |
| 022905500100 | 12020501 | 040050 | Failure of slow moving vehicle to keep the right lane   | 2,000.00  |
| 022905500100 | 12020501 | 040051 | Assault on a traffic officer  | 5,000.00  |
| 022905500100 | 12020501 | 040052 | Driving in a direction prohibited by the road traffic law                                       | 5,000.00  |
| 022905500100 | 12020501 | 040053 | illegal U-turn  | 5,000.00  |
| 022905500100 | 12020501 | 040054 | Wrong overtaking of other vehicle   | 5,000.00  |
| 022905500100 | 12020501 | 040055 | Overloading of commercial vehicles or trailer   | 10,000.00 |
| 022905500100 | 12020501 | 040056 | Driving on the highway walkways or curbs  | 5,000.00  |
| 022905500100 | 12020501 | 040057 | Parking on the highway walkway or curbs   | 5,000.00  |
| 022905500100 | 12020501 | 040058 | parking or stopping to pick passenger by a commercial vehicle other than at a designated B.stop | 5,000.00  |
| 022905500100 | 12020501 | 040059 | Bullion vehicles driving in a direction prohibited by the road traffic law                      | 25,000.00 |



|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 022905500100        | 12020501 | 040060 | Abandoned vehicle on highway (trucks)                              | 15,000.00 |
| 022905500100        | 12020501 | 040061 | Abandoned vehicle on highway (cars)                                | 10,000.00 |
| 022905500100        | 12020501 | 040062 | Commuter hanging on trailboard of moving vehicle                   | 5,000.00  |
| 022905500100        | 12020501 | 040063 | Driving vehicle with doors left open                               | 5,000.00  |
| 022905500100        | 12020501 | 040064 | Failure to display reflective warning triangle sign at point       | 5,000.00  |
| 022905500100        | 12020501 | 040065 | Double parking on carriage way                                     | 2,000.00  |
| 022905500100        | 12020501 | 040066 | Parking on slow track multi-carriage way                           | 2,000.00  |
| 022905500100        | 12020501 | 040067 | Parking on bridge and fly over                                     | 10,000.00 |
| 022905500100        | 12020501 | 040079 | Parking within 10mts upon approach to a traffic junction           | 5,000.00  |
| 022905500100        | 12020501 | 040080 | parking to drop passenger along the carriage way                   | 2,000.00  |
| 022905500100        | 12020501 | 040081 | exceeding stated speed limit for category of vehicle on road       | 3,000.00  |
| 022905500100        | 12020501 | 040082 | Reading on the road while driving                                  | 5,000.00  |
| 022905500100        | 12020501 | 040083 | Moving slow for traffic  | 1,000.00  |
| 022905500100        | 12020501 | 040084 | Turning to left in front of approaching vehicle                    | 5,000.00  |
| 022905500100        | 12020501 | 040085 | Failing to yield to emergency vehicle                              | 3,000.00  |
| 022905500100        | 12020501 | 040086 | falling to keep safe distance                                      | 5,000.00  |
| 022905500100        | 12020501 | 040087 | Turning from wrong lane  | 3,000.00  |
| 022905500100        | 12020501 | 040088 | Giving wrong signal before turning                                 | 5,000.00  |
| 022905500100        | 12020501 | 040089 | Failing to deem light for approaching vehicle                      | 5,000.00  |
| 022905500100        | 12020501 | 040090 | Failing to give way when overtaking                                | 5,000.00  |
| 022905500100        | 12020501 | 040091 | using mobile telephone while driving                               | 7,500.00  |
| 022905500100        | 12020501 | 040092 | carrying a child on driver's lap                                   | 5,000.00  |
| 022905500100        | 12020501 | 040093 | storage charges for impounded cars, jeeps and mini buses per day   | 500.00    |
| 022905500100        | 12020501 | 040094 | storage charge for impounded motorcycles and three wheeler per day | 200.00    |
| 022905500100        | 12020501 | 040095 | storage charge for all other impounded vehicles per day            | 1,000.00  |
| 022905500100        | 12020501 | 040096 | Towing and impounded car, jeep and mini bus                        | 12,000.00 |
| 022905500100        | 12020501 | 040097 | Towing a trailer or a tanker (empty)                               | 35,000.00 |
| 022905500100        | 12020501 | 040098 | Towing a trailer or a tanker (loaded)                              | 50,000.00 |
| 022905500100        | 12020501 | 040099 | Towing tipper and lorries  | 25,000.00 |
| 022905500100        | 12020501 | 040100 | Towing high capacity buses   | 25,000.00 |
| 022905500100        | 12020501 | 040101 | Carrying sand and gravel by tippers and Trailers without covering  | 10,000.00 |
| <b>053501600100</b> |          |        | <b>Yobe State Enviromental Protection Agency</b>                   |           |

|                     |          |        |  |           |
|---------------------|----------|--------|--|-----------|
| 053501600100        | 12020501 | 040102 | Failure abate nuisance fine - Individual   | 5,000.00  |
| 053501600100        | 12020501 | 040103 | Failure abate nuisance fine - Corporate  | 15,000.00 |
| 053501600100        | 12020501 | 040104 | Inappropriate solid/Liquid waste disposal fine   | 5,000.00  |
| <b>025300100100</b> |          |        | <b>Ministry of Housing and Urban Development</b>   |           |
| 025300100100        | 12020438 | 030102 | Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'A' (Per sqm)             | 30.00     |
| 025300100100        | 12020438 | 030103 | Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'B' (Per sqm)             | 20.00     |
| 025300100100        | 12020438 | 030104 | Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'C' (Per sqm)             | 15.00     |
| 025300100100        | 12020438 | 030105 | Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Dev. Levy                     | 2,500.00  |
| 025300100100        | 12020438 | 030106 | Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Fencing Charges               | 2,500.00  |
| 025300100100        | 12020438 | 030107 | Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Site Inspection               | 2,500.00  |
| 025300100100        | 12020438 | 030108 | Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'A' (Per sqm)  | 50.00     |
| 025300100100        | 12020438 | 030109 | Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'B' (Per sqm)  | 30.00     |
| 025300100100        | 12020438 | 030110 | Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'C' (Per sqm)  | 20.00     |
| 025300100100        | 12020438 | 030111 | Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Dev. Levy          | 2,500.00  |
| 025300100100        | 12020438 | 030112 | Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Fencing charges    | 2,500.00  |
| 025300100100        | 12020438 | 030113 | Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Site inspection    | 2,500.00  |
| 025300100100        | 12020438 | 030114 | Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'A' (Per sqm) | 70.00     |
| 025300100100        | 12020438 | 030115 | Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'B' (Per sqm) | 50.00     |
| 025300100100        | 12020438 | 030116 | Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'C' (Per sqm) | 30.00     |
| 025300100100        | 12020438 | 030117 | Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Dev. Levy         | 2,500.00  |
| 025300100100        | 12020438 | 030118 | Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Fencing charges   | 2,500.00  |
| 025300100100        | 12020438 | 030119 | Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Site inspection   | 2,500.00  |
| 025300100100        | 12020438 | 030120 | Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm (Per sqm)                 | 100.00    |
| 025300100100        | 12020438 | 030121 | Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Dev. Levy                | 3,000.00  |
| 025300100100        | 12020438 | 030122 | Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Fencing charges          | 3,000.00  |
| 025300100100        | 12020438 | 030123 | Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Site inspection          | 4,000.00  |
| 025300100100        | 12020438 | 030124 | Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm (Per sqm)               | 150.00    |
| 025300100100        | 12020438 | 030125 | Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Dev. Levy              | 5,000.00  |

|                     |          |        |  |            |
|---------------------|----------|--------|--|------------|
| 025300100100        | 12020438 | 030126 | Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Fencing Charges                                  | 5,000.00   |
| 025300100100        | 12020438 | 030127 | Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Site inspection                                  | 5,000.00   |
| 025300100100        | 12020438 | 030128 | Building Plan Approval Fees: Corner Shop - Standard Plot size 100sqm (Per sqm)   | 500.00     |
| 025300100100        | 12020438 | 030129 | Building Plan Approval Fees: Corner Shop - Standard Plot size 100sqm, Dev. Levy  | 7,500.00   |
| 025300100100        | 12020438 | 030130 | Building Plan Approval Fees: Religious Plot - Standard Plot size (100m x 100m = 1 Hector) (Per sqm)                        | 25,000.00  |
| 025300100100        | 12020438 | 030131 | Building Plan Approval Fees: Religious Plot - Standard Plot size (100m x 100m = 1 Hector), Dev. Levy                       | 5,000.00   |
| 025300100100        | 12020438 | 030132 | Building Plan Approval Fees: GSM base stations   | 200,000.00 |
| 025300100100        | 12020460 | 031655 | Architectural Design (Based on assessment)   | 5,000.00   |
| <b>052110500100</b> |          |        | <b>YOBE STATE HEALTHCARE INSPECTION &amp; MONITORING AGENCY</b>  |            |
| 052110500100        | 12020136 | 020084 | REGISTRATION OF FACILITY: Primary Health Care Center: Public Health Post Reg, Inspection and License fee                   | 36,500.00  |
| 052110500100        | 12020136 | 020085 | REGISTRATION OF FACILITY: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee     | 41,500.00  |
| 052110500100        | 12020136 | 020086 | REGISTRATION OF FACILITY: Primary Health Care Center: Public Primary Health Care Center Reg, Inspection and License fee    | 126,500.00 |
| 052110500100        | 12020136 | 020087 | REGISTRATION OF FACILITY:: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee                    | 176,500.00 |
| 052110500100        | 12020136 | 020088 | REGISTRATION OF FACILITY: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee                | 226,500.00 |
| 052110500100        | 12020136 | 020089 | REGISTRATION OF FACILITY: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee                       | 276,500.00 |
| 052110500100        | 12020136 | 020090 | REGISTRATION OF FACILITY: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee                    | 326,500.00 |
| 052110500100        | 12020136 | 020091 | RENEWAL OF LICENCE OPERATION: Primary Health Care Center: Public Health Post Annual Renewal of Licenses fee                | 5,500.00   |
| 052110500100        | 12020136 | 020092 | RENEWAL OF LICENCE OPERATION: Primary Health Care Center: Public Primary Healthcare Clinic Annual Renewal of Licenses fee  | 10,500.00  |
| 052110500100        | 12020136 | 020093 | RENEWAL OF LICENCE OPERATION: Primary Health Care Center: Public Primary Health Care Center Annual Renewal of Licenses fee | 30,500.00  |
| 052110500100        | 12020136 | 020094 | RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public General Hospital Annual Renewal of Licenses fee                  | 50,500.00  |

|              |          |        |  |            |
|--------------|----------|--------|--|------------|
| 052110500100 | 12020136 | 020095 | RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public Specialists' Hospital Annual Renewal of Licenses fee                                   | 70,500.00  |
| 052110500100 | 12020136 | 020096 | RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public Medical Center Annual Renewal of Licenses fee  | 70,500.00  |
| 052110500100 | 12020136 | 020097 | RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public Teaching Hospital Annual Renewal of Licenses fee                                       | 100,500.00 |
| 052110500100 | 12020483 | 031544 | CHANGE OF SCHEDULE: Primary Health Care Center: Public Health Post change of schedule (category) fee   | 31,500.00  |
| 052110500100 | 12020483 | 031545 | CHANGE OF SCHEDULE: Primary Health Care Center: Public Primary Healthcare Clinic change of schedule (category) fee                               | 36,500.00  |
| 052110500100 | 12020483 | 031546 | CHANGE OF SCHEDULE: Primary Health Care Center: Public Primary Health Care Center change of schedule (category) fee                              | 56,500.00  |
| 052110500100 | 12020483 | 031547 | CHANGE OF SCHEDULE: Hospitals & Clinics: Public General Hospital change of schedule (category) fee   | 76,500.00  |
| 052110500100 | 12020483 | 031548 | CHANGE OF SCHEDULE: Hospitals & Clinics: Public Specialists' Hospital change of schedule (category) fee  | 96,500.00  |
| 052110500100 | 12020483 | 031549 | CHANGE OF SCHEDULE: Hospitals & Clinics: Public Medical Center change of schedule (category) fee   | 96,500.00  |
| 052110500100 | 12020483 | 031550 | CHANGE OF SCHEDULE:Hospitals & Clinics: Public Teaching Hospital change of schedule (category) fee   | 126,500.00 |
| 052110500100 | 12020501 | 040105 | PENAL: Primary Health Care Center: Public Health Post Reg, Inspection and License fee (Without Annual Renewal Licence) One Year                  | 31,500.00  |
| 052110500100 | 12020501 | 040106 | PENAL: Primary Health Care Center: Public Health Post Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years                 | 47,250.00  |
| 052110500100 | 12020501 | 040107 | PENAL: Primary Health Care Center: Public Health Post Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years               | 55,125.00  |
| 052110500100 | 12020501 | 040108 | PENAL: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) One Year    | 36,500.00  |
| 052110500100 | 12020501 | 040109 | PENAL: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years   | 54,750.00  |
| 052110500100 | 12020501 | 040110 | PENAL: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years | 63,875.00  |
| 052110500100 | 12020501 | 040111 | PENAL: Primary Health Care Center: Public Primary Health Care Center Reg, Insp and License fee (Without Annual Renewal Licence) One Year         | 121,500.00 |

|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 052110500100 | 12020501 | 040112 | PENAL: Primary Health Care Center: Public Primary Health Care Center Reg, Insp and License fee (Without Annual Renewal Licence) Two Years   | 182,250.00 |
| 052110500100 | 12020501 | 040113 | PENAL: Primary Health Care Center: Public Primary Health Care Center Reg, Insp and License fee (Without Annual Renewal Licence) Three Years | 212,625.00 |
| 052110500100 | 12020501 | 040114 | PENAL: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) One Year               | 171,500.00 |
| 052110500100 | 12020501 | 040115 | PENAL: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years              | 257,250.00 |
| 052110500100 | 12020501 | 040116 | PENAL: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years            | 300,125.00 |
| 052110500100 | 12020501 | 040117 | PENAL: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) One Year          | 221,500.00 |
| 052110500100 | 12020501 | 040118 | PENAL: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years         | 332,250.00 |
| 052110500100 | 12020501 | 040119 | PENAL: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years       | 387,625.00 |
| 052110500100 | 12020501 | 040120 | PENAL: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee (Without Annual Renewal Licence) One Year                 | 271,500.00 |
| 052110500100 | 12020501 | 040121 | PENAL: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years                | 407,250.00 |
| 052110500100 | 12020501 | 040122 | PENAL: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years              | 475,125.00 |
| 052110500100 | 12020501 | 040123 | PENAL: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) One Year              | 321,500.00 |
| 052110500100 | 12020501 | 040124 | PENAL: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years             | 482,250.00 |
| 052110500100 | 12020501 | 040125 | PENAL: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years           | 562,625.00 |
| 052110500100 | 12020136 | 020098 | REGISTRATION OF FACILITY: Hospitals & Clinics: Private Mono Clinic Reg, Inspection and License fee  | 101,500.00 |
| 052110500100 | 12020136 | 020099 | REGISTRATION OF FACILITY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee   | 136,500.00 |
| 052110500100 | 12020136 | 020100 | REGISTRATION OF FACILITY: Hospitals & Clinics: Private maternity Home Reg, Inspection and Licenses fee                                      | 101,500.00 |

|              |          |        |  |            |
|--------------|----------|--------|--|------------|
| 052110500100 | 12020136 | 020101 | REGISTRATION OF FACILITY: Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee                         | 101,500.00 |
| 052110500100 | 12020136 | 020102 | REGISTRATION OF FACILITY: Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee                                 | 156,500.00 |
| 052110500100 | 12020136 | 020103 | REGISTRATION OF FACILITY: Hospitals & Clinics: Private Secondary facility Reg, Inspection and Licenses fee                   | 271,500.00 |
| 052110500100 | 12020136 | 020104 | REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Reg, Inspection and Licenses fee       | 111,500.00 |
| 052110500100 | 12020136 | 020105 | REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Reg, Inspection and Licenses fee     | 141,500.00 |
| 052110500100 | 12020136 | 020106 | REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Reg, Inspection and Licenses fee      | 101,500.00 |
| 052110500100 | 12020136 | 020107 | REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic Reg, Inspection and Licenses fee | 106,500.00 |
| 052110500100 | 12020136 | 020108 | REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic Reg, Inspection and Licenses fee | 151,500.00 |
| 052110500100 | 12020136 | 020109 | LICENCE RENEWAL FEE: Hospitals & Clinics: Private Mono Clinic Annual Renewal of Licenses. Fee                                | 50,500.00  |
| 052110500100 | 12020136 | 020110 | LICENCE RENEWAL FEE: Hospitals & Clinics: Private Poly Clinic Annual Renewal of Licenses fee                                 | 70,500.00  |
| 052110500100 | 12020136 | 020111 | LICENCE RENEWAL FEE: Hospitals & Clinics: Private Maternity Home Annual Renewal of Licenses fee                              | 70,500.00  |
| 052110500100 | 12020136 | 020112 | LICENCE RENEWAL FEE: Hospitals & Clinics: Private Nursing home Annual Renewal of Licenses fee                                | 50,500.00  |
| 052110500100 | 12020136 | 020113 | LICENCE RENEWAL FEE:Hospitals & Clinics: Private PHHC (FBO) Annual Renewal of Licenses fee                                   | 50,500.00  |
| 052110500100 | 12020136 | 020114 | LICENCE RENEWAL FEE: Hospitals & Clinics: Private Secondary Facility Annual Renewal of Licenses fee                          | 105,500.00 |
| 052110500100 | 12020136 | 020115 | LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Reg, Inspection and Licenses fee            | 70,500.00  |
| 052110500100 | 12020136 | 020116 | LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Reg, Inspection and Licenses fee          | 90,500.00  |
| 052110500100 | 12020136 | 020117 | LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Reg, Inspection and Licenses fee           | 125,500.00 |

|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 052110500100 | 12020136 | 020118 | LICENCE RENEWAL FEE: Med Lab & Private Med Lad/Radio-diagnostic: Mono Radio-diagnostic Annual Renewal of License fee        | 65,500.00  |
| 052110500100 | 12020136 | 020119 | LICENCE RENEWAL FEE: Med Lab & Private Med Lad/Radio-diagnostic: Poly Radio-diagnostic Annual Renewal of License fee        | 105,500.00 |
| 052110500100 | 12020483 | 031551 | CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Mono Clinic change of schedule (category) fee                          | 46,500.00  |
| 052110500100 | 12020483 | 031552 | CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Poly Clinic change of schedule (category) fee                          | 66,500.00  |
| 052110500100 | 12020483 | 031553 | CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private maternity Home Reg, Inspection and Licenses fee                        | 66,500.00  |
| 052110500100 | 12020483 | 031554 | CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee                          | 46,500.00  |
| 052110500100 | 12020483 | 031555 | CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee                                  | 46,500.00  |
| 052110500100 | 12020483 | 031556 | CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Secondary Facility Reg.Inspection and Licence fee                      | 86,500.00  |
| 052110500100 | 12020483 | 031557 | CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Reg, Inspection and Licenses fee        | 6,500.00   |
| 052110500100 | 12020483 | 031558 | CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Reg, Inspection and Licenses fee      | 86,500.00  |
| 052110500100 | 12020483 | 031559 | CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Reg, Inspection and Licenses fee       | 106,500.00 |
| 052110500100 | 12020483 | 031560 | CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic change of schedule (category) fee | 61,500.00  |
| 052110500100 | 12020483 | 031561 | CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lad/Radio-diagnostic: Poly Radio-diagnostic Annual Renewal of License fee     | 86,500.00  |
| 052110500100 | 12020483 | 031562 | FOLD UP: Hospitals & Clinics: Private Mono Clinic fold up process fee   | 5,000.00   |
| 052110500100 | 12020483 | 031563 | FOLD UP: Hospitals & Clinics: Private Poly Clinic fold up process fee   | 6,000.00   |
| 052110500100 | 12020483 | 031564 | FOLD UP: Hospitals & Clinics: Private Maternity Home fold up process fee  | 5,000.00   |
| 052110500100 | 12020483 | 031565 | FOLD UP: Hospitals & Clinics: Private Nursing Home fold up process fee  | 5,000.00   |
| 052110500100 | 12020483 | 031566 | FOLD UP:Hospitals & Clinics: Private PHCC fold up process fee   | 6,000.00   |
| 052110500100 | 12020483 | 031567 | FOLD UP: Hospitals & Clinics: Private Secondary Facility fold up process fee  | 10,000.00  |
| 052110500100 | 12020483 | 031568 | FOLD UP: Med Lab & Private Med Lab/Radio-diagnostic: Mono Med Lab fold up process fee                                       | 6,000.00   |
| 052110500100 | 12020483 | 031569 | FOLD UP: Med Lab & Private Med Lab/Radio-diagnostic: Poly Med Lab fold up process fee                                       | 6,000.00   |

|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 052110500100 | 12020483 | 031570 | FOLD UP:Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic fold up process fee                                   | 6,000.00   |
| 052110500100 | 12020483 | 031580 | FOLD UP:Med Lab & Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic fold up process fee                                   | 6,000.00   |
| 052110500100 | 12020483 | 031581 | RELOCATION FEE: Hospitals & Clinics: Private Mono Clinic Relocation fee   | 21,500.00  |
| 052110500100 | 12020483 | 031582 | RELOCATION FEE: Hospitals & Clinics: Private Poly Clinic Relocation fee   | 41,500.00  |
| 052110500100 | 12020483 | 031583 | RELOCATION FEE: Hospitals & Clinics: Private Maternity Home Relocation fee  | 41,500.00  |
| 052110500100 | 12020483 | 031584 | RELOCATION FEE: Hospitals & Clinics: Private Nursing Home Relocation fee  | 21,500.00  |
| 052110500100 | 12020483 | 031585 | RELOCATION FEE: Hospitals & Clinics: Private PHCC Relocation fee  | 21,500.00  |
| 052110500100 | 12020483 | 031586 | RELOCATION FEE: Hospitals & Clinics: Private Secondary Facility Relocation fee  | 61,500.00  |
| 052110500100 | 12020483 | 031587 | RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Relocation fee                                       | 41,500.00  |
| 052110500100 | 12020483 | 031588 | RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Relocation fee                                     | 61,500.00  |
| 052110500100 | 12020483 | 031589 | RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Relocation fee                                      | 81,500.00  |
| 052110500100 | 12020483 | 031590 | RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic Relocation fee                                 | 36,500.00  |
| 052110500100 | 12020483 | 031591 | RELOCATION FEE: Med Lab & Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic Relocation fee                                | 61,500.00  |
| 052110500100 | 12020501 | 040126 | PENALTY: Hosp. & Clinics: Priv. Mono Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) One Year           | 66,500.00  |
| 052110500100 | 12020501 | 040127 | PENALTY: Hosp. & Clinics: Priv. Mono Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years          | 99,750.00  |
| 052110500100 | 12020501 | 040128 | PENALTY: Hosp. & Clinics: Priv. Mono Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years        | 116,375.00 |
| 052110500100 | 12020501 | 040129 | PENALTY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year    | 101,500.00 |
| 052110500100 | 12020501 | 040130 | PENALTY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years   | 152,250.00 |
| 052110500100 | 12020501 | 040131 | PENALTY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years | 177,625.00 |



|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 052110500100 | 12020501 | 040132 | PENALTY:Hosp. & Clinics: Priv. maternity Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year        | 66,500.00  |
| 052110500100 | 12020501 | 040133 | PENALTY:Hosp. & Clinics: Priv. maternity Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years       | 97,750.00  |
| 052110500100 | 12020501 | 040134 | PENALTY:Hospitals & Clinics: Priv. maternity Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years | 116,375.00 |
| 052110500100 | 12020501 | 040135 | PENALTY:Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year    | 71,500.00  |
| 052110500100 | 12020501 | 040136 | PENALTY:Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years   | 107,250.00 |
| 052110500100 | 12020501 | 040137 | PENALTY:Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years | 125,125.00 |
| 052110500100 | 12020501 | 040138 | PENALTY:Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year            | 121,500.00 |
| 052110500100 | 12020501 | 040139 | PENALTY:Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years           | 182,250.00 |
| 052110500100 | 12020501 | 040140 | PENALTY:Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years         | 212,625.00 |
| 052110500100 | 12020501 | 040141 | PENALTY: Hosp. & Clinics: Priv. Secondary facility Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year   | 221,500.00 |
| 052110500100 | 12020501 | 040142 | PENALTY: Hosp. & Clinics: Priv. Secondary facility Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Year   | 332,250.00 |
| 052110500100 | 12020501 | 040143 | PENALTY: Hosp. & Clinics: Priv. Secondary facility Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Year | 387,625.00 |
| 052110500100 | 12020501 | 040144 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Pri. Med Lab Reg, Insp. and Licenses fee (Without Annual Renew Licence) One Year   | 71,500.00  |
| 052110500100 | 12020501 | 040145 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Pri. Med Lab Reg, Insp. & Licenses fee (Without Annual Renew Licence) Two Years    | 107,250.00 |
| 052110500100 | 12020501 | 040146 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Pri. Med Lab Reg, Insp. & Licenses fee(Without Annual Renew Licence) Three Years   | 125,125.00 |
| 052110500100 | 12020501 | 040147 | PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Sec. Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) One Years      | 111,500.00 |
| 052110500100 | 12020501 | 040148 | PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Sec. Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Two Years      | 167,250.00 |

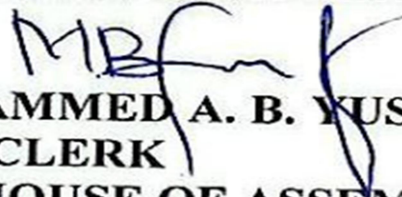
|              |          |        |   |            |
|--------------|----------|--------|---|------------|
| 052110500100 | 12020501 | 040149 | PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Sec. Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Three Years      | 195,125.00 |
| 052110500100 | 12020501 | 040150 | PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Tertiary Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) One Year     | 161,500.00 |
| 052110500100 | 12020501 | 040151 | PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Tertiary Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Two Years    | 242,250.00 |
| 052110500100 | 12020501 | 040152 | PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Tertiary Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Three Years  | 282,625.00 |
| 052110500100 | 12020501 | 040153 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Mono Radio-diagn Reg, Insp and Licenses fee(Without Annual Ren Licence) One Year     | 71,500.00  |
| 052110500100 | 12020501 | 040154 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Mono Radio-diagn Reg, Insp and Licenses fee(Without Annual Ren Licence) Two Years    | 107,250.00 |
| 052110500100 | 12020501 | 040155 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Mono Radio-diagn Reg, Insp and Licenses fee(Without Annual Ren Licence) Three Years  | 125,125.00 |
| 052110500100 | 12020501 | 040156 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Poly Radio-diagn Reg, Insp and Licenses fee (Without Annual Ren Licence) One Year    | 111,500.00 |
| 052110500100 | 12020501 | 040157 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Poly Radio-diagn Reg, Insp and Licenses fee (Without Annual Ren Licence) Two Years   | 167,250.00 |
| 052110500100 | 12020501 | 040158 | PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Poly Radio-diagn Reg, Insp and Licenses fee (Without Annual Ren Licence) Three Years | 195,125.00 |

**SCHEDULE ELEVEN**  
**Local Government Councils Taxex, Fines, Fees and Levies**

| ADMINCODE    | ECONOMICCODE | REVENUECODE | DESCRIPTION                                   | RATE   |
|--------------|--------------|-------------|---|--------|
| 055100000000 | 12020137     | 020001      | ShopPermit                                    | 2400   |
| 055100000000 | 12020137     | 020002      | KioskPermit                                   | 1200   |
| 055100000000 | 12020137     | 020003      | Container(TemporaryShop)                      | 1200   |
| 055100000000 | 12020124     | 020004      | Abattoirlicensefees                           | 2,400  |
| 055100000000 | 12020446     | 030001      | Cow/CamelSlaughterperHead                     | 200    |
| 055100000000 | 12020446     | 030002      | Goat/SheepSalughterperHead                    | 100    |
| 055100000000 | 12020449     | 030003      | Entertainmentfeesperactivity                  | 1,000  |
| 055100000000 | 12020503     | 040001      | Noisecontrolfeesperactivity                   | 1,000  |
| 055100000000 | 12020137     | 020005      | FoodLicensePermit(forrestaurants,bakeri       | 5,000  |
| 055100000000 | 12020404     | 030004      | AnnualduesPremises                            | 2,000  |
| 055100000000 | 12020105     | 020006      | RadioandTVfees                                | 10000  |
| 055100000000 | 12020105     | 020007      | VehicleRadiofees(wherethevehicleisregistered) | 10000  |
| 055100000000 | 12020418     | 030005      | MarriageRegistration(Act)fee                  | 1,500  |
| 055100000000 | 12020418     | 030006      | CustomaryMarriagefee                          | 10000  |
| 055100000000 | 12020418     | 030007      | MarriageCertificateee                         | 2,500  |
| 055100000000 | 12020443     | 030008      | BirthRegistrationfees                         | 500    |
| 055100000000 | 12020453     | 030009      | DeathRegistrationCertificatefees              | 200    |
| 055100000000 | 12020466     | 030010      | IndigeneCertificate                           | 2,000  |
| 055100000000 | 12020460     | 030011      | Namingofstreetregistrationfee                 | 10,000 |
| 055100000000 | 12020449     | 030012      | Renewalannual                                 | 5,000  |
| 055100000000 | 12020459     | 030013      | RightofOccupancyfeesinlocalareas              | 5,000  |
| 055100000000 | 12020711     | 060001      | PermanentStalls(Perannum)                     | 2,000  |
| 055100000000 | 12020711     | 060002      | MarketStalls(Perannum)                        | 1,500  |
| 055100000000 | 12020711     | 060003      | SeasonalMarkets(Perbag/heap)                  | 50     |
| 055100000000 | 12020120     | 020008      | MarketHawkers(daily)                          | 20     |
| 055100000000 | 12020120     | 020009      | MarketHawkers(weekly)                         | 100    |
| 055100000000 | 12020706     | 060004      | Entrancefees(Gate)Trucks,Lorries,Tanker       | 200    |
| 055100000000 | 12020706     | 060005      | Canters,Buses,Pickupvans                      | 100    |
| 055100000000 | 12020706     | 060006      | loadingandoffloadingfees(pertrip)Trailer      | 1,000  |
| 055100000000 | 12020706     | 060007      | Lorry   | 500    |
| 055100000000 | 12020706     | 060008      | Canter  | 300    |
| 055100000000 | 12020118     | 020020      | Doglicence                                    | 1,000  |
| 055100000000 | 12020112     | 020021      | Bicycleleceencefee                            | 500    |
| 055100000000 | 12020107     | 020022      | Canoelicensefee                               | 500    |
| 055100000000 | 12020114     | 020023      | WheelbarrowCartfee                            | 100    |

|              |          |        |   |        |
|--------------|----------|--------|---|--------|
| 055100000000 | 12020436 | 030014 | MobileSalesPromotionfees                            | 1000   |
| 055100000000 | 12020436 | 030015 | DirectionalSignboardfee                             | 1000   |
| 055100000000 | 12020436 | 030016 | ElectricDesignAdvertperfacefee                      | 5000   |
| 055100000000 | 12020436 | 030017 | WallPrintAdvertisementpersidefee                    | 2500   |
| 055100000000 | 12020436 | 030018 | Billboards,UnipoolsandEyecatchers                   | 10000  |
| 055100000000 | 12020436 | 030019 | MarketRoadShowPermit                                | 500    |
| 055100000000 | 12020436 | 030020 | DigitalisedBoards                                   | 5,000  |
| 055100000000 | 12020503 | 040002 | DislodgementofsepticTanks                           | 2,000  |
| 055100000000 | 12020715 | 060009 | Sanitationfees(Residential)                         | 1,000  |
| 055100000000 | 12020450 | 030021 | TowingofVehiclefee                                  | 1,000  |
| 055100000000 | 12020417 | 030022 | ContractRegistrationfees                            | 20,000 |
| 055100000000 | 12020448 | 030023 | InfrastructureDevelopmentLevy2.5%ofthecontractvalue |        |

This printed impression has been carefully compared by me with the Bill which has passed the Yobe State House of Assembly and found by me to be the true and correctly printed copy of the said Bill.

  
**BARR. MOHAMMED A. B. YUSUF**  
**CLERK**  
**YOBE STATE HOUSE OF ASSEMBLY**