

## **FIRST SCHEDULE**

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**PART I- REVENUE BY MINISTRIES, DEPARMENTS & AGENCIES (MDAs)**

**1. ADMINISTRATIVE & TENDER FEES**

CODE	LICENCES - GENERAL	RATE
PPA 01	<b>Administrative Charges</b>	
PPA 01-0	Category A - Less than 1m	₦ 10,000.00
PPA 01-1	Category B - 1m -10m	₦ 20,000.00
PPA 01-2	Category C - 10m - 20m	₦ 30,000.00
PPA 01-3	Category D - 20m -50m	₦ 40,000.00
PPA 01-4	Category E - 50m -100m	₦ 100,000.00
PPA 01-5	Category F - 100m -500m	₦ 175,000.00
PPA 01-6	Category G - 500m -1b	₦ 250,000.00
PPA 01-7	Category H - ABOVE 1b	₦ 375,000.00
PPA 02	<b>Tender Fees</b>	
PPA 02 - 1	<b>Contractor &amp; Suppliers</b>	
PPA 02 - 1- 01	Category A - Less than 1m	₦ 20,000.00
PPA 02 - 1- 02	Category B - 1m -10m	₦ 40,000.00
PPA 02 - 1- 03	Category C - 10m - 20m	₦ 60,000.00
PPA 02 - 1- 04	Category D - 20m -50m	₦ 80,000.00
PPA 02 - 1- 05	Category E - 50m -100m	₦ 150,000.00
PPA 02 - 1- 06	Category F - 100m -500m	₦ 250,000.00
PPA 02 - 1- 07	Category G - 500m -1b	₦ 500,000.00
PPA 02 - 1- 08	Category H - ABOVE 1b	₦ 750,000.00
PP 02 - 2	<b>Consultancy Services</b>	
PP 02 - 2 - 01	Category A - Less than 1m	₦ 10,000.00
PP 02 - 2 - 02	Category B - 1m -10m	₦ 20,000.00
PP 02 - 2 - 03	Category C - 10m - 20m	₦ 30,000.00
PP 02 - 2 - 04	Category D - 20m -50m	₦ 40,000.00
PP 02 - 2 - 05	Category E - 50m -100m	₦ 75,000.00

PP 02 - 2 - 06	Category F - 100m -500m	₱ 125,000.00
PP 02 - 2 - 07	Category G - 500m -1b	₱ 250,000.00
PP 02 - 2 - 08	Category H - ABOVE 1b	₱ 375,000.00

## 2. CONTRACTOR/CONSULTANT REGISTRATION

PPA 03	Contractor/ Consultant Registration		
PPA 03-0	<b>Contractor &amp; Suppliers</b>	<b>Registration</b>	<b>Renewal</b>
PPA 03-0-001	Category A- Less than 1M	₱ 50,000.00	₱ 20,000.00
PPA 03-0-002	Category B- 1M-10M	₱ 75,000.00	₱ 40,000.00
PPA 03-0-003	Category C- 10M-20M	₱ 100,000.00	₱ 50,000.00
PPA 03-0-004	Category D- 20M-50M	₱ 125,000.00	₱ 70,000.00
PPA 03-0-005	Category E- 50M-100M	₱ 150,000.00	₱ 80,000.00
PPA 03-0-006	Category F- 100M-500M	₱ 300,000.00	₱ 150,000.00
PPA 03-0-007	Category G- 500M-1B	₱ 500,000.00	₱ 250,000.00
PPA 03-0-008	Category H-ABOVE 1B	₱ 1,000,000.00	₱ 500,000.00
PPA 03-1	<b>Consultant service</b>	<b>Registration</b>	<b>Renewal</b>
PPA 03-1-001	Category A- Less than 1M	₱ 25,000.00	₱ 10,000.00
PPA 03-1-002	Category B- 1M-10M	₱ 37,500.00	₱ 20,000.00
PPA 03-1-003	Category C- 10M-20M	₱ 50,000.00	₱ 25,000.00
PPA 03-1-004	Category D- 20M-50M	₱ 62,500.00	₱ 35,000.00
PPA 03-1-005	Category E- 50M-100M	₱ 75,000.00	₱ 40,000.00
PPA 03-1-006	Category F- 100M-500M	₱ 150,000.00	₱ 75,000.00

PPA 03-1-007	Category G- 500M-1B	₱ 250,000.00	₱ 125,000.00
PPA 03-1-008	Category H-ABOVE 1B	₱ 500,000.00	₱ 250,000.00

### 3. AGENCY FOR MASS EDUCATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
<b>12020167(AM)</b>	<b>Registration/Approval of Evening Classes</b>	
12020167(AM)01	Registration	₱ 22,000.00
12020167(AM)02	Approval	₱ 12,000.00
<b>12020168(AM)01</b>	<b>Registration/Approval of Cybercafés</b>	
12020168(AM)01-1	Registration	₱ 5,000.00
12020168(AM)01-2	Approval	₱ 5,000.00
<b>12020168(AM)02</b>	<b>Registration/Approval of Computer training centers</b>	
12020168(AM)02-1	Registration	₱ 22,000.00
12020168(AM)02-2	Approval	₱ 12,000.00
120204	FEES - GENERAL	
<b>12020429(AM)</b>	<b>Renewal Fees ( Evening Classes and Computer Training Centers)</b>	
12020429(AM)01	Evening Classes	₱ 12,000.00
12020429(AM)02	Computer Training Classes	₱ 12,000.00
12020429(AM)03	Cyber cafe (General)	₱ 5,000.00

#### 4. MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
<b>12020166(EH)</b>	<b>Registration of Nursery/primary and Post primary Private schools</b>		
12020166(EH)01	Category A - Normal Nursery/Primary Schools	₦ 150,000.00	
12020166(EH)02	Category B - Normal Post Primary Private Schools	₦ 200,000.00	
12020166(EH)03	Category C - High Brow Nursery/Primary	₦ 250,000.00	
12020166(EH)04	Category D - High Brow Post Primary Private Schools	₦ 500,000.00	
<b>12020181(EH)</b>	Registration of Cybercafés Certification/Renewal (For WAEC & NECO)	₦ 5,000.00	
120204	FEES - GENERAL		
<b>12020429(EH)</b>	<b>Renewal Fees (Nursery/Primary and Post Primary Private Schools)</b>		
12020429(EH)01	Category A - Normal Nursery/Primary Schools	₦ 25,000.00	
12020429(EH)02	Category B - Normal Post Primary Private Schools	₦ 50,000.00	
12020429(EH)03	Category C - High Brow Nursery/Primary	₦ 60,000.00	
12020429(EH)04	Category D - High Brow Post Primary Private Schools	₦ 200,000.00	
120207	EARNINGS - GENERAL		
12020751(EH)	Earnings from S.S.C.E (Senior Secondary Certificate Examination)	₦ 1,000.00	
12020753(EH)	Earnings from Education Resource Centre	₦ 500,000.00	
12020786(EN)	Earnings from Basic Education Certificate Examination (BECE)	₦ 2,000.00	per one
120217	OTHER EARNINGS - GENERAL		
12021714(EH)	Earnings from using school premises as Event Centers	₦ 15,000.00	(per use)

#### 5. MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
<b>12020169(TE)</b>	<b>Registration of Private Tertiary Institution</b>		
12020169(TE)01	University	₦ 1,500,000.00	
12020169(TE)02	Polytechnic	₦ 1,000,000.00	
12020169(TE)03	College of education	₦ 1,000,000.00	
12020169(TE)04	School of preliminary	₦ 250,000.00	
12020169(TE)05	Advance study Centre	₦ 100,000.00	
12020169(TE)06	College of health science	₦ 1,000,000.00	
12020169(TE)07	Tertiary health institution	₦ 500,000.00	
12020169(TE)08	Vocational studies	₦ 250,000.00	
120204	FEES - GENERAL		
<b>12020429(TE)</b>	<b>Renewal Fees</b>		

12020429(TE)01	University	₦ 500,000.00
12020429(TE)02	Polytechnic	₦ 250,000.00
12020429(TE)03	College of education	₦ 200,000.00
12020429(TE)04	School of preliminary	₦ 50,000.00
12020429(TE)05	Advance study Centre	₦ 11,250.00
12020429(TE)06	College of health science	₦ 200,000.00
12020429(TE)07	Tertiary health institution	₦ 150,000.00
12020429(TE)08	Vocational studies	₦ 50,000.00

#### 6. KWARA STATE MINISTRY OF JUSTICE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES – GENERAL	
<b>12020489(MJ)</b>	Fees on standard contract agreement drafted and vetted by MOJ	1% of Contract sum
120206	SALES – GENERAL	
<b>12020601(MJ)01</b>	<b>Sales of Journal &amp; Publications</b>	
12020601(MJ)01 -1	Laws of Kwara State (Vol 1-6)	₦ 50,000.00
12020601(MJ)01 -2	Updated Laws of Kwara State (as gazetted) 2006 - 2016	₦ 20,000.00
<b>12020601(MJ)02</b>	<b>Other gazette at different prices per sheet</b>	
12020601(MJ)02-1	Category A	₦ 1,500.00
12020601(MJ)02-2	Category B	₦ 250.00

#### 7. HIGH COURT OF JUSTICE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
<b>12020401(HC)</b>	<b>Courts Fees (High Court, Magistrate Court and Area Court.</b>	
12020401(HC)01	Motion	₦ 200.00

12020401(HC)02	Service	₦ 50.00
12020401(HC)03	Address	₦ 100.00
12020401(HC)04	Oath	₦ 50.00
12020401(HC)05	Declaration	₦ 100.00
12020401(HC)06	Statement of Defense	₦ 100.00
12020401(HC)07	Plaint	₦ 100.00
12020401(HC)08	Right of Occupancy	₦ 500.00
12020401(HC)09	Penalty	₦ 100.00
12020401(HC)10	Judgement	₦ 500.00
12020401(HC)11	Summon	₦ 500.00
12020401(HC)12	Statement of Claim	₦ 100.00
12020401(HC)13	Certification	₦ 100.00
12020401(HC)14	Preliminary Objection	₦ 100.00
12020401(HC)15	Exhibit	₦ 20.00
12020401(HC)16	Settlement	₦ 100.00
12020401(HC)17	Petition	₦ 1,000.00
12020401(HC)18	Filing	₦ 100.00
12020401(HC)19	Probate	₦1,000 & above
12020401(HC)20	Hearing	₦ 500.00
12020401(HC)21	Notice of Appeal	₦ 5,000.00
12020401(HC)22	Order	₦ 100.00
12020401(HC)23	FIFA	
12020401(HC)24	Divorce	₦ 50.00
12020401(HC)25	Possession	₦ 100.00
12020401(HC)26	Maintenance	₦ 100.00

#### 8. KWARA STATE, SHARIA COURT OF APPEAL

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
12020401	Court Fees (Oath Affidavit)	₦ 100.00
12020418(SC)	Marriage / Divorce Fees (Certificate)	₦ 1,500.00
12020491(SC)	Estate Distribution Fees	₦ 8,000.00

#### 9. KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
<b>12020128(RS)</b>	<b>Registration of Private Borehole Drilling Companies with the Agency</b>		
12020128(RS)01	Category A- Foreign drilling companies	₦100,000.00	



12020128(RS)02	Category B- Indigenous drilling companies	₦50,000.00	
12020128(RS)03	Drilling permit(private borehole drilling companies)	₦10,000.00	
120204	FEES - GENERAL		
<b>12020429(RS)</b>	<b>Renewal Fees (Private Borehole Drilling Companies)</b>		
12020429(RS)01	Category A- Foreign drilling companies	₦50,000.00	
12020429(RS)02	Category B- Indigenous drilling companies	₦20,000.00	
120205	FINES - GENERAL		
<b>12020515(RS)</b>	<b>Contravention/Fine</b>	₦100,000.00	For failure to obtain drilling permit
120207	EARNINGS - GENERAL		
<b>12020702(RS)</b>	<b>Earnings from testing of Water Sample</b>	₦5,000.00	

#### 10. KWARA STATE WATER CORPORATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120204	FEES - GENERAL		
<b>12021419(WC)</b>	<b>Deposit Fees</b>		
12021419(WC)01	Low Density	₦ 2,500.00	
12021419(WC)02	High Density	₦ 2,000.00	
120206	SALES - GENERAL		
<b>12020604(WC)</b>	<b>Sales of Stores / Scraps / Unserviceable Items</b>		
12020604(WC)01	Accident Tankers	₦ 100,000.00	
12020604(WC)02	Grounded unserviceable cars	₦ 60,000.00	
120207	EARNINGS - GENERAL		
<b>12020703(WC)</b>	<b>Earnings from the hire of Plants &amp; Equipment</b>	₦ 50,000.00	
<b>12020757(WC)</b>	<b>Earnings from Pay As You Drink</b>		
12020757(WC)01	Grade level 01-06/Junior	₦ 100.00	
12020757(WC)02	Grade level 07-13/ Executive	₦ 150.00	
12020757(WC)03	Grade level 14-17/ Managerial/ Executive	₦ 200.00	
<b>12020758(WC)</b>	<b>Earnings from Pubic Stand Pipe</b>	₦ 1,000.00	
<b>12020759(WC)</b>	<b>Earnings from Tanker Services</b>		
12020759(WC)01	Treated Water	₦ 1,200.00	
12020759(WC)02	Raw Water	₦ 700.00	

<b>12020760(WC)</b>	<b>Earnings from Connection</b>		
12020760(WC)01	Domestic Service	₹ 7,500.00	
12020760(WC)02	Commercial Service	₹ 15,000.00	
120209	RENT ON LAND & OTHERS - GENERAL		
<b>12020905(WC)</b>	<b>Lease Rental (Premises)</b>		
12020905(WC)01	Category A	₹ 15,000.00	
12020905(WC)02	Category B	₹ 30,000.00	
<b>12020916(WC)</b>	<b>Industrial Consumers</b>		
12020916(WC)01	Category A	.75k	per litre
12020916(WC)02	Category B	.36k	per litre
12020916(WC)03	Category C	.32k	per litre
<b>12020917(WC)</b>	<b>Institutional Consumers</b>		
12020917(WC)01	Category A	.75k	per litre
12020917(WC)02	Category B	.36k	per litre
12020917(WC)03	Category C	.32k	per litre
<b>12020918(WC)01</b>	<b>Commercial Consumers</b>		
12020918(WC)01-1	Pure water	₹ 5,000.00	
12020918(WC)01-2	Car wash	₹ 2,500.00	
12020918(WC)01-3	Block industry	₹ 3,000.00	
12020918(WC)01-4	Food/Restaurant	₹ 2,000.00	
12020918(WC)01-5	Mosque	₹ 1,000.00	
12020918(WC)01-6	Hospitals	₹ 3,000.00	
12020918(WC)01-7	Banks	₹ 10,000.00	
<b>12020918(WC)02</b>	<b>Hotels</b>		
12020918(WC)02-1	Category A	₹ 10,000.00	
12020918(WC)02-2	Category B	₹ 5,000.00	
12020918(WC)02-3	Category C	₹ 3,000.00	
12020918(WC)02-4	Offices	₹ 2,000.00	
12020918(WC)02-5	Schools	₹ 2,000.00	
<b>12020919(WC)</b>	<b>Domestic Consumers</b>		
12020919(WC)01	Lower Density	₹ 2,500.00	
12020919(WC)02	High Density	₹ 2,000.00	

### 11. MINISTRY OF ENVIRONMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
<b>12020146(EV)</b>	<b>Registration of Artisans</b>	
12020146(EV)01	Sawmills	₦ 40,000.00
12020146(EV)02	Chainsaw	₦ 30,000.00
12020146(EV)03	Bench saw	₦ 10,000.00
12020146(EV)04	Circular Saw	₦ 10,000.00
12020146(EV)05	Car wash	₦ 2,500.00
12020146(EV)06	Cement dealers	₦ 2,500.00
12020146(EV)07	Cesspool emptier	₦ 20,000.00
12020146(EV)08	Fumigators	₦ 50,000.00
12020146(EV)09	Cold room	₦ 50,000.00
<b>12020146(EV)</b>	<b>Chemical shops</b>	
12020146(EV)10	Category A	₦ 50,000.00
12020146(EV)11	Category B	₦ 25,000.00
<b>12020156(EV)</b>	<b>Registration of Private Refuse Collection Agencies</b>	
12020156(EV)01	Registration	₦ 50,000.00
12020156(EV)02	Renewal Fees	₦ 25,000.00
<b>12020177(EV)</b>	Issuance of Environmental Impact Reports (EIR) Certification of Existing & New Projects not covered by EIA e.g. Filling Station & Schools etc.	₦ 20,000.00
<b>12020182(EV)</b>	<b>Registration of Car Wash Premises</b>	₦ 20,000.00
120204	FEES - GENERAL	
<b>12020429(EV)</b>	<b>Renewal Fees</b>	
12020429(EV)01	Sawmiller	₦ 15,000.00
12020429(EV)02	Chain saw	₦ 20,000.00
12020429(EV)03	Bench saw	₦ 5,000.00
12020429(EV)04	Circular Saw	₦ 5,000.00
12020429(EV)05	Car wash	₦ 2,500.00
12020429(EV)06	Cement dealers	₦ 2,500.00
12020429(EV)07	Cesspool emptier	₦ 20,000.00
12020429(EV)08	Fumigators	₦ 15,000.00

12020429(EV)09	Cold room	₦ 2,500.00
<b>12020429(EV)</b>	<b>Chemical shops</b>	
12020429(EV)10	Category A	₦ 2,500.00
12020429(EV)11	Category B	₦ 1,500.00
<b>12020486(EV)</b>	<b>Fee from Public Toilet</b>	
12020486(EV)01	Old public toilet	₦ 5,000.00
12020486(EV)02	New public toilet	₦ 15,000.00
120207	EARNINGS - GENERAL	
<b>12020724(EV)</b>	<b>Earnings from Control Post (Forest Products)</b>	
12020724(EV)01	Centre Load	₦ 5,000.00
12020724(EV)02	Sawmill Truck	₦ 2,500.00
12020724(EV)03	Flat Vehicle	₦ 20,000.00
12020724(EV)04	Containers	

## 12. KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
<b>120201</b>	<b>LICENCES - GENERAL</b>	
12020156(EP)	Registration of Commercial Refuse Collectors/Agent	
12020156(EP)01	Registration	₦ 50,000.00
12020156(EP)02	Renewal Fees	₦ 30,000.00
12020157(EP)	Registration of Private Fumigators and Pest Control Agents	
12020156(EP)01	Registration	₦ 30,000.00
12020156(EP)02	Renewal Fees	₦ 15,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	
<b>12020504(EP)</b>	<b>Fines from food outlets (food vendor)</b>	
12020504(EP)01	Category A (Association)	₦ 2,000.00
12020504(EP)02	Category B (Food Canteen)	₦ 3,000.00
12020504(EP)03	Category C (Bakery)	₦ 5,000.00
12020504(EP)04	Category D (Eatery)	₦ 10,000.00
12020504(EP)05	Fines of Private Refuse Collection Agencies	
12020506(EP)	Fine from uncovered tipper loads	
12020506(EP)01	Category A	₦ 5,000.00
12020506(EP)02	Category B	₦ 10,000.00
<b>12020513(EP)</b>	<b>Fines from encroachment</b>	
12020513(EP)01	Category A	₦ 500.00
12020513(EP)02	Category B	₦ 1,000.00
12020513(EP)03	Category C	₦ 2,000.00
12020513(EP)04	Category D	₦ 5,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	
<b>12020740(EP)</b>	<b>Earning from metal scraps</b>	
12020740(EP)01	Category A	₦ 1,000.00
12020740(EP)02	Category B	₦ 2,000.00
12020740(EP)03	Category C	₦ 5,000.00

12021406(EP)	Fees from laboratory certificate and test	300/parameter 5,000 per certificate
<b>12021420(EP)</b>	<b>Environmental Health Safety Permit (EIA,Gas,Hotels, Boreholes Drilling etc.)</b>	
12021420(EP)01	Category A	₦ 1,500.00
12021420(EP)02	Category B	₦ 3,000.00
12021420(EP)03	Category C	₦ 10,000.00
<b>12021421(EP)</b>	<b>Fees on school health inspection</b>	
12021421(EP)01	Category A	₦ 1,500.00
12021421(EP)02	Category B	₦ 3,000.00
12021421(EP)03	Category C	₦ 5,000.00
<b>12021706(EP)</b>	<b>Earning from gaseous emission</b>	
12021706(EP)01	Category A	₦ 3,000.00
12021706(EP)02	Category B	₦ 3,500.00
12021706(EP)03	Category C	₦ 5,000.00

### 13. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES – GENERAL	
12020119(MA)	Fishing Permits	₦ 1,000.00
12020122(MA)	Produce buyers (New Registration)	₦ 30,000.00
12020148(MA)	Trade Animal Licenses (N150/head)	₦ 150.00
12020150(MA)	Fish Cold Rooms/New Registration	₦ 20,000.00
12020151(MA)	Registration of Private Veterinary Clinics	₦ 30,000.00
12020152(MA)	Registration of Agro Dealers	₦ 10,000.00
12020153(MA)	Registration of Slaughter House and Meat Shop	₦ 20,000.00
12020154(MA)	<b>Registration of Veterinary Drug Stores</b>	
12020154(MA)01	Registration of Large Veterinary Drug Stores	₦ 75,000.00
12020154(MA)02	Registration of Small Veterinary Drug Stores	₦ 20,000.00
<b>12020171(MA)</b>	<b>Registration of Feed Mill Centers (2 New Registration Categories)</b>	
12020171(MA)01	Big Feed Mill Centre (category)	₦ 250,000.00
12020171(MA)02	small Feed Mill Centre (category)	₦ 10,000.00
<b>12020172(MA)</b>	<b>Registration of Livestock Farms (5 New Registration Categories)</b>	
12020172(MA)01	Small Poultry Farm (1,000 - 2,000 birds)	₦ 5,000.00
12020172(MA)02	1st Medium Poultry Farm (2,001 - 5,000 birds)	₦ 7,000.00
12020172(MA)03	2nd Medium Poultry Farm (5,001 - 10,000 birds)	₦ 10,000.00
12020172(MA)04	1st Large Farm ( 10,000 and above birds)	₦ 15,000.00
12020172(MA)05	2nd Large Poultry Farm with hatchery	₦ 250,000.00
12020172(MA)06	Cattle Farms (10 - 30)	₦ 15,000.00
12020172(MA)07	Cattle Farms (31 - 50)	₦ 20,000.00
12020172(MA)08	Cattle Farms (51 and above)	₦ 30,000.00

12020172(MA)09	Piggery Farm (10 - 20)	₦ 5,000.00
12020172(MA)10	Piggery Farm (21 - 50)	₦ 10,000.00
12020172(MA)11	Piggery Farm (51 and above)	₦ 15,000.00
<b>12020429(MA)</b>	<b>Renewal Fees</b>	
12020429(MA)01	Produce buyers	₦ 15,000.00
12020429(MA)02	Fish Cold Rooms	₦ 10,000.00
12020429(MA)03	Vet Clinics	₦ 30,000.00
12020429(MA)04	Agro-dealers	₦ 5,000.00
12020429(MA)05	Slaughter Slabs	₦ 5,000.00
12020429(MA)06	Renewal of Large Veterinary Drug Stores	₦ 50,000.00
12020429(MA)07	Renewal of Small Veterinary Drug Stores	₦ 10,000.00
12020429(MA)08	Big Feed Mill Centre (category)	₦ 125,000.00
12020429(MA)09	small Feed Mill Centre (category)	₦ 5,000.00
12020429(MA)10	Small Poultry Farm (1,000 - 2,000 birds)	₦ 2,500.00
12020429(MA)11	1st Medium Poultry Farm (2,001 - 5,000 birds)	₦ 5,000.00
12020429(MA)12	2nd Medium Poultry Farm (5,001 - 10,000 birds)	₦ 5,000.00
12020429(MA)13	1st Large Farm ( 10,000 and above birds)	₦ 7,000.00
12020429(MA)14	2nd Large Poultry Farm with hatchery	₦ 100,000.00
12020429(MA)15	Cattle Farms (10 - 30)	₦ 7,500.00
12020429(MA)16	Cattle Farms (31 - 50)	₦ 10,000.00
12020429(MA)17	Cattle Farms (51 and above)	₦ 15,000.00
12020429(MA)18	Piggery Farm (10 - 20)	₦ 2,500.00
12020429(MA)19	Piggery Farm (21 - 50)	₦ 5,000.00
12020429(MA)20	Piggery Farm (51 and above)	₦ 7,500.00
<b>12020441(MA)</b>	<b>Laboratory Fees (Feed Lab. Service)</b>	₦ 2,000.00
<b>12020450(MA)</b>	<b>Inspection Fees</b>	
12020450(MA)01	Meat Inspection (N150/ Head of Cattle)	₦ 150.00
12020450(MA)02	Produce Inspection (5 Categories of Grading)	
12020450(MA)03	Cocoa Grading/ton	₦ 5,000.00
12020450(MA)04	Cashew Grading/ton	₦ 1,000.00
12020450(MA)05	Soya Beans Grading/ton	₦ 1,000.00
12020450(MA)06	Palm Kernel Grading/ton	₦ 1,000.00
12020450(MA)07	Paddy Rice Grading/ton	₦ 1,000.00
<b>12020482(MA)</b>	<b>Pest Control Services Charge</b>	No fixed Rate
<b>12020483(MA)</b>	<b>Grazing Reserve Fees</b>	₦ 5,000.00
<b>12020628(MA)</b>	<b>Inspection fee on Livestock (Kara Market and collection at Cattle stop-overs within the State)</b>	
12020628(MA)01	Cattle	₦ 150.00
12020628(MA)02	Goat	₦ 100.00
12020628(MA)03	Sheep	₦ 100.00
12020628(MA)04	Pigs	₦ 100.00
12020628(MA)05	Poultry, Ducks, Turkey etc	₦ 50.00

#### 14. MINISTRY OF HEALTH

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
<b>12020134(MH)</b>	Registration of Patent Medicine & Drug Stores License	₦ 10,000.00
12020160(MH)01	Registration of Private Hospitals/Medical centers	₦ 80,000.00
12020160(MH)02	Registration of Private Clinics & Maternity home	₦ 50,000.00
12020160(MH)03	Registration of Diagnosis centers, laboratories, eye clinic, dental clinic	₦ 50,000.00
<b>12020161(MH)01</b>	Registration of Traditional Medicine centers	₦ 5,000.00
<b>12020161(MH)02</b>	Registration herbal ingredient/medicine dealers license	₦ 2,500.00
<b>12020429(MH)</b>	Renewal fees	
12020429(MH)01	Renewal fees for Patent Medicine stores	₦ 4,000.00
12020429(MH)02	Renewal fees (Private Hospitals/Medical centers)	₦ 40,000.00
12020429(MH)03	Renewal fees for Private Clinics, Maternity home	₦ 20,000.00
12020429(MH)04	Renewal fees for Diagnosis centers, laboratories, eye clinic, dental clinic	₦ 10,000.00
12020429(MH)05	Renewal fees for traditional Medicine	₦ 2,500.00
12020429(MH)06	<b>Renewal fees for herbal ingredient/medicine dealers license</b>	₦ 1,500.00
<b>120206</b>	<b>SALES – GENERAL</b>	
12020612(MH)	Proceed from the Sales of Drugs & Medications	
120207	EARNING - GENERAL	
<b>12020710</b>	<b>Health Research Ethics Clearance</b>	
12020710(MH)01	PhD	₦ 10,000.00
12020710(MH)02	Msc	₦ 5,000.00
12020710(MH)03	MPH	₦ 7,000.00
12020710(MH)04	Bsc	₦ 3,000.00
<b>12020784(MH)</b>	<b>Earning from Ambulance Hearse Services</b>	
12020784(MH)01	Category A: Within Ilorin Emirate	₦ 5,000.00
12020784(MH)02	Category B: within the state	₦ 12,500.00
12020784(MH)03	Category C: Outside the State nearer states	₦ 25,000.00
12020784(MH)04	Category D: Outside the State far states	₦ 40,000.00

**15. KWARA STATE HOSPITAL MANAGEMENT BUREAU**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>	
120204	FEES - GENERAL		
<b>12020440(HM)</b>	<b>Medical Charges Fees</b>		
	<b>X-ray and Imaging</b>		
12020440(HM)01- 1	<b>1 CHEST:</b>	<b>IGR</b>	<b>EDP</b>
12020440(HM)01- 2	(i) Adult	₦ 200.00	₦ 1,900.00
12020440(HM)01- 3	(ii) Infant	₦ 200.00	₦ 1,400.00
<b>12020440(HM)02</b>	<b>2. ABDOMEN</b>		
12020440(HM)02 1	(i) Adult	₦ 200.00	₦ 1,900.00
12020440(HM)02 2	(ii) Infant	₦ 200.00	₦ 1,400.00
12020440(HM) 3	<b>3. SKULL AP &amp; LAT</b>	₦ 400.00	₦ 3,800.00
12020440(HM) 4	<b>4. FEMUR AP &amp; LAT</b>	₦ 400.00	₦ 3,800.00
12020440(HM) 5	<b>5. LUMBO SDCRAL</b>	₦ 400.00	₦ 3,800.00
12020440(HM) 06 - 1	<b>6. EXTREMITIES</b>		
12020440(HM) 06 - 2	ONE VIEW	₦ 200.00	₦ 1,900.00
12020440(HM) 06 - 3	TWO VIEWS	₦ 400.00	₦ 3,800.00
12020440(HM) 06 - 4	<b>7. ULTRA SOUND SERVICES</b>	₦ 700.00	₦ 100.00
<b>12020440(HM)07</b>	<b>Dental Consumables</b>		
12020440(HM)07-1	DENTAL CARD		₦ 200.00
12020440(HM)07-2	DENTAL DRUGS		₦ 700.00
12020440(HM)07-3	DENTAL CENTRE		
	<b>(IGR)</b>	<b>IGR</b>	<b>EDP</b>
12020440(HM)08	Simple extraction of a tooth (Adult)	1,400.00, 350.00 (Add. Tooth )	1,400.00, 350.00 (Add. Tooth )
12020440(HM)09	Clearance	1,400.00, 350.00 (Add. Tooth )	Determined by Doctor
12020440(HM)10	Surgical Extraction	₦ 4,000.00	₦ 4,500.00
12020440(HM)11	Reduction of mandibular fraction	₦ 15,000.00	₦ 20,000.00
12020440(HM)12	Maxilla Fracture	₦ 7,000.00	₦ 7,000.00
12020440(HM)13	Alveolar Fracture	₦ 3,000.00	₦ 4,500.00
12020440(HM)14	Enucleation of Cyst	₦ 8,000.00	₦ 12,000.00
12020440(HM)15	Excision of Tumor	₦ 25,000.00	₦ 25,000.00
12020440(HM)16	Extraction for children	₦ 1,000.00	₦ 1,000.00
12020440(HM)17	Conservation/ Amalgar filling	₦ 2,000.00	₦ 2,000.00
12020440(HM)18	Root canal therapy (involving 3 visits)	₦ 5,600.00	₦ 5,600.00
12020440(HM)19	Apicectomy- plus root canal therapy	₦ 7,000.00	₦ 7,000.00
12020440(HM)20	Anterior jacket crown	₦ 5,600.00	₦ 5,600.00



12020440(HM)21	Post retain jacket crown	₹ 10,500.00	₹ 10,500.00
12020440(HM)22	Temporary Filling	₹ 1,000.00	₹ 1,500.00
12020440(HM)23	Scaling and Polishing	₹ 1,000.00	₹ 2,000.00
12020440(HM)24	Gingivectomy	₹ 1,400.00	₹ 1,400.00
12020440(HM)25	Operculetomy	₹ 1,000.00	₹ 1,500.00
12020440(HM)26	Prosthetics-full upper and full lower denture	₹ 10,000.00	₹ 40,000.00
12020440(HM)27	One tooth denture Extra tooth	₹ 1,000.00	₹ 2,000.00
12020440(HM)28	Repair of denture	₹ 200.00	₹ 800.00
12020440(HM)29	Simple Orthodontic appliance	₹ 5,250.00	₹ 5,250.00
12020440(HM)30	Incision & Drain	₹ 1,000.00	₹ 2,000.00
12020440(HM)31	Operculetomy	₹ 1,000.00	₹ 1,500.00
12020440(HM)32	Implantation (wiring of removed tooth)	₹ 500.00	₹ 1,500.00
12020440(HM)33	Placement of removed crown	₹ 1,000.00	₹ 1,500.00
12020440(HM)34	Suturing	₹ 500.00	₹ 1,000.00
12020440(HM)35	Rebasing	₹ 1,000.00	₹ 2,000.00
12020440(HM)36	Relining	₹ 500.00	₹ 1,500.00
12020440(HM)37	Pulpotomy	₹ 1,000.00	₹ 2,000.00
12020440(HM)38	Composite	₹ 500.00	₹ 4,500.00
12020440(HM)39	Whitening of teeth	₹ 1,500.00	₹ 1,500.00
12020440(HM)40	DENTAL X-RAY	₹ 3,000.00	
<b>12020441(HM)</b>	<b>Medical Lab Fees (Lab. Test &amp; Drugs)</b>	<b>IGR</b>	<b>EDP</b>
	<b>(IGR)</b>	<b>₹ 1,430.00</b>	<b>₹ 3,000.00</b>
<b>12020441(HM)01</b>	<b>Mortuary</b>		
12020441(HM)01-1	Embalming	₹ 1,000.00	
12020441(HM)01-2	Handling	₹ 2,000.00	
12020441(HM)01-3	Gate pass	₹ 1,000.00	
12020441(HM)01-4	Storage	₹ 2,000.00	
<b>12020441(HM)02</b>	<b>RENAL</b>	<b>₹ 2,000.00</b>	
	<b>Orthopedics</b>	<b>IGR</b>	<b>EDP</b>
12020441(HM)02 -1	P.O.P. (back Slab)	₹ 250.00	₹ 250.00
12020441(HM)02 -2	P.O.P. Colles Fractures	₹ 250.00	₹ 250.00
12020441(HM)02 -3	P.O.P. Cylinder	₹ 350.00	₹ 350.00
12020441(HM)02 -4	P.O.P. Hip Spica	₹ 350.00	₹ 350.00
12020441(HM)02 -5	Jacket P.O.P.	₹ 700.00	₹ 700.00

12020441(HM)02 -6	Robert Jones Push Bandage	₹ 100.00	₹ 100.00
12020441(HM)02 -7	Thomas Splint	₹ 150.00	₹ 150.00
12020441(HM)02 -8	Crutch Field Splint	₹ 150.00	₹ 150.00
12020441(HM)02 -9	Stainmalls splint	₹ 150.00	₹ 150.00
12020441(HM)02 -10	Cuff and Collar	₹ 700.00	₹ 700.00
12020441(HM)02 -11	Figure of (8) Splint	₹ 700.00	₹ 700.00
<b>12020441(HM)03</b>	<b>Eye Care</b>		
		<b>IGR</b>	<b>EDP</b>
12020441(HM)03- 01	Cataract	₹ 2,000.00	Determined by Doctor
12020441(HM)03- 02	Trabeculectomy	₹ 2,000.00	
12020441(HM)03- 03	Pterygion	₹ 1,000.00	
12020441(HM)03- 04	Evisceration	₹ 500.00	
12020441(HM)03- 05	Refraction	₹ 200.00	
12020441(HM)03- 06	Vision	₹ 100.00	
12020441(HM)03- 07	Tonometry	₹ 300.00	₹ 150.00
12020441(HM)03- 08	Foreign body	₹ 250.00	₹ 250.00
12020441(HM)03- 09	Dilatation	₹ 100.00	₹ 100.00
12020441(HM)03- 10	Epilation	₹ 100.00	₹ 100.00
12020441(HM)03- 11	Eye Irrigation	₹ 150.00	₹ 150.00
12020441(HM)03- 12	Sub conjunctival injection	₹ 200.00	₹ 300.00
12020441(HM)03- 13	Eye dressing	₹ 200.00	₹ 300.00
<b>12020441(HM)04</b>	<b>Physiotherapy</b>		
12020441(HM)04-1	Low back pain, upper back pain (spondylosis)	₹ 1,000.00	
12020441(HM)04-2	Soft tissue mobilization/passive mobilization	₹ 500.00	
12020441(HM)04-3	Lower motor neurological impairment	₹ 500.00	
12020441(HM)04-4	Upper motor neurological impairment	₹ 1,000.00	
12020441(HM)04-5	Ambulation training	₹ 1,500.00	
12020441(HM)04-6	Cryotherapy	₹ 500.00	
12020441(HM)04-7	Antenatal exercise	₹ 100.00	
12020441(HM)04-8	Infra- red radiation (monthly)	₹ 500.00	
12020441(HM)04-9	Ward management (monthly)	₹ 4,000.00	
12020441(HM)04-10	Prolapses/strengthening exercises	₹ 500.00	
12020441(HM)04-11	Balance and coordination training	₹ 500.00	
12020441(HM)04-12	Pediatric Condition	50% reduction of charges for children	

12020441(HM)05	Lab Fees		
		IGR	EDP
12020441(HM)05-1	F.B.C	₦ 300.00	₦ 300.00
12020441(HM)05-2	P.C.V/HB	₦ 150.00	₦ 150.00
12020441(HM)05-3	W.B.C	₦ 150.00	₦ 150.00
12020441(HM)05-4	M.P.	₦ 150.00	₦ 150.00
12020441(HM)05-5	E.S.R.	₦ 150.00	₦ 150.00
12020441(HM)05-6	Genotype	₦ 300.00	₦ 300.00
12020441(HM)05-7	Clotting time	₦ 300.00	₦ 300.00
12020441(HM)05-8	Bleeding Time	₦ 300.00	₦ 300.00
12020441(HM)05-9	Blood Grouping	₦ 300.00	₦ 300.00
12020441(HM)05-10	HIV Screening	<b>FREE</b>	<b>FREE</b>
12020441(HM)05-11	Hepatitis Screening	₦ 300.00	₦ 400.00
12020441(HM)05-12	Blood Cross matching	₦ 700.00	₦ 2,800.00
12020441(HM)05-13	Urine microscopy	₦ 300.00	₦ 300.00
12020441(HM)05-14	Stool Microscopy	₦ 300.00	₦ 300.00
12020441(HM)05-15	Culture and sensitivity	₦ 300.00	₦ 550.00
12020441(HM)05-16	Z.N. for A.F.B	<b>FREE</b>	<b>FREE</b>
12020441(HM)05-17	Sputum for culture & Sensitivity	₦ 300.00	₦ 550.00
12020441(HM)05-18	Blood Culture	₦ 300.00	₦ 550.00
12020441(HM)05-19	Semen Analysis	₦ 300.00	₦ 550.00
12020441(HM)05-20	C.S.F Microscopy	₦ 300.00	₦ 550.00
12020441(HM)05-21	C.S.F. Culture	₦ 300.00	₦ 550.00
12020441(HM)05-22	C.S.F. Cell Count	₦ 300.00	₦ 550.00
12020441(HM)05-23	Gram Stain	₦ 300.00	₦ 550.00
12020441(HM)05-24	Skin snap+blood film	₦ 300.00	₦ 300.00
12020441(HM)05-25	Skin Scrape for fungus	₦ 300.00	₦ 300.00
12020441(HM)05-26	Skin Scrape for AFB	₦ 300.00	₦ 300.00
12020441(HM)05-27	Fasting Blood Sugar (FBS)	₦ 300.00	₦ 300.00
12020441(HM)05-28	Random Blood Sugar (R.B.S)	₦ 300.00	₦ 300.00
12020441(HM)05-29	Urinalysis	₦ 300.00	₦ 400.00
12020441(HM)05-30	urine Protein	₦ 300.00	₦ 400.00
12020441(HM)05-31	Pregnancy Test	₦ 300.00	₦ 400.00
12020441(HM)05-32	Urine PT	₦ 300.00	₦ 400.00
12020441(HM)05-33	Blood PT	₦ 300.00	₦ 400.00

12020441(HM)05-34	Electrolyte and urea	₺ 2,100.00	₺ 2,100.00
<b>12020474(HM)</b>	<b>Hospital Card Fees</b>		
12020474(HM)01	Outpatient card	₺ 150.00	
12020474(HM-2)	Outpatient folder	₺ 250.00	
12020474(HM-3)	Ante Natal Card (ANC)	₺ 250.00	
12020474(HM-4)	Eye Card	₺ 150.00	
<b>12020497(HM)</b>	<b>Hospital Attendant Fees</b>		
12020497(HM-1)	Wood Dressing	₺ 500.00	
12020497(HM-2)	Bed Fees		
12020497(HM-3)	(a) General Wards (Adult)		1,400.00 (2days) 700.00 (Next 3days) 300.00 (subsequent days)
12020497(HM-4)	(a) General Wards (Children)		500.00 (2days) 250.00 (Next 3days) 200.00 (subsequent days)
12020497(HM-5)	(b) Amenity		20,000.00 (5days) 2,500.00 (subsequent days)
120206	SALES - GENERAL		
<b>12020612(HM)</b>	<b>Proceed from the Sales of Drugs &amp; Medications</b>	Determined by Doctor	
120207	EARNINGS - GENERAL		
<b>12020706(HM)</b>	<b>NHIS Drugs</b>		
<b>12020706(HM-1)</b>	<b>(IGR)</b>	10% OF THE TOTAL PAYMENT	
<b>12020706(HM-2)</b>	<b>(EDP)</b>		
	<b>Medical Certificate</b>		
	<b>(IGR)</b>	<b>IGR</b>	<b>EDP</b>
12020706(HM-3)	(a)Birth Certificate	₺ 500.00	₺ 500.00
12020706(HM-4)	(b)Death Certificate	₺ 500.00	₺ 500.00
12020706(HM-5)	( c)Certificate for Students	₺ 500.00	₺ 500.00
12020706(HM-6)	( d)Certificate for Employment	₺ 500.00	₺ 500.00
12020706(HM-7)	( e)Certificate for Food vendor	₺ 500.00	₺ 500.00
12020706(HM-8)	( f) E.D.D. Certificate	₺ 500.00	₺ 500.00
<b>12020706(HM)</b>	<b>Accident and Emergency</b>		
	<b>(IGR)</b>		
12020706(HM-15)	Ambulance fee	Determined by Hospital	
	<b>(EDP)</b>		
12020706(HM-16)	Dressing Pack	Determined by Hospital	

<b>12020706(HM)</b>	<b>Theatre</b>		
	<b>(IGR)</b>		
12020706(HM-17)	1. Major Operation	₹ 14,000.00	
12020706(HM-18)	2. Minor Operation	₹ 7,000.00	
12020706(HM-19)	3. E.U.A	₹ 3,500.00	
12020706(HM-20)	4.Circumcision	₹ 1,000.00	
	<b>(EDP)</b>		
12020706(HM-21)	Prostatectomy Operation	Determined by Doctor	
12020706(HM-22)	Abdominal hysterectomy		
12020706(HM-23)	Appendectomy (Child)		
12020706(HM-24)	Vaginal Hysterectomy		
12020706(HM-25)	Myomectomy		
12020706(HM-26)	Appendectomy (Adult)		
12020706(HM-27)	Thyroidectomy		
12020706(HM-28)	Caesarian Section		
12020706(HM-29)	Ovarian Cystectomy		
12020706(HM-30)	Exploratory Laparotomy		
12020706(HM-31)	VVF Repair		
12020706(HM-32)	RVF Repair		
12020706(HM-33)	Mastectomy		
12020706(HM-34)	Salpingectomy		
12020706(HM-35)	Excisional Biopsy of Ganglion		
12020706(HM-36)	Lumpectomy		
12020706(HM-37)	Herniotomy		
12020706(HM-38)	Herniorrhaphy		
12020706(HM-39)	Hydrocetestomy		
12020706(HM-40)	Suprapubic Cystostomy		
<b>12020706((HM)</b>	<b>Maternity</b>		
	<b>(IGR)</b>		
12020706(HM-41)	DELIVERY FEES	3,500.00 NORMAL DELIVERY, 4,200.00 ASSISTED DELIVERY	
	<b>(EDP)</b>		
12020706(HM-42)	(a)Induction Pack	TO BE DETERMINED BY DOCTOR	
12020706(HM-43)	(b)Delivery Pack		
12020706(HM-44)	(c)Episiotomy Pack		
12020706(HM-45)	(d)Evacuation Pack		
<b>12020706(HM)</b>	<b>Behavioral Unit</b>		
12020706(HM-46)	Administration of E.C.T	₹ 2,500.00	
<b>12020706(HM)</b>	<b>Physical Fitness Programmes</b>		
12020706(HM-47)	(a)Weight Reduction Exercises	₹ 350.00	
12020706(HM-48)	(b)Tummy Reduction Exercises	₹ 350.00	

12020706(HM-49)	(c)Shape and Figure Exercises	₦ 350.00	
12020706(HM-50)	(d)Body Strengthening Exercises	₦ 350.00	
12020706(HM-51)	(e)Postural education/re-education	₦ 350.00	

#### 16. KWARA STATE GEOGRAPHICAL INFORMATION SERVICE

ADMIN/ECONOMIC CODE	DETAILS OF REVENUE	RATE	
<b>12020180(GIS)01</b>	Registration of Document Fees		
12020180 (GIS)01-1	Subsequent Transactions	2%	of Approved Consideration
12020180 (GIS)01-2	ii, Other Registrable Documents	₦ 10,000.00	
<b>12020437 (GIS)</b>	Deed of Release Fees	₦ 10,000.00	
<b>12020447(GIS)02</b>	Land Charges	LC= M x (LA x LV)	
12020447(GIS)02-1	i, Residence	₦ 4,000.00	0.0012/sqm*value*size
12020447(GIS)02-2	ii ,Commercial/Industrial	₦ 20,000.00	0.0024/sqm*value*size
12020447(GIS)02-3	iii, Agric.	₦ 2,000.00	
12020447(GIS)02-4	iv, Petroleum	₦ 10,000.00	0.0035/sqm*value*size
12020447(GIS)02-5	v, Religion	₦ 3,000.00	0.0012/sqm*value*size
<b>12020461 (GIS)03</b>	Document Search and Verification Fees		
12020461 (GIS)03-1	i, Search	₦ 10,000.00	per Application
12020461 (GIS)03-2	ii, Verification	₦ 5,000.00	per Application
<b>12020462 (GIS)04</b>	Valuation Vetting Fees	₦ 5,000.00	per Application
<b>12020463 (GIS)05</b>	Subsequent Transaction Approval Fees		
12020463 (GIS)05-1	i, Assignment	5%	
12020463 (GIS)05-2	ii, Mortgage	2%	
<b>12020464(GIS)06</b>	C Of O Processing Fees		
12020464 (GIS)06-1	I, Residential/Agric. /Religion	₦ 25,000.00	
12020464 (GIS)06-2	ii, Commercial and Others	₦ 50,000.00	
<b>12020466 (GIS)07</b>	C Of O Certified True Copy Fee		
12020466 (GIS)07-1	i, loss of Title Document	₦ 40,000.00	
12020466 (GIS)07-2	a. Residential /Agric. /Religion	₦ 70,000.00	
12020466 (GIS)07-3	b. Commercial And Others	₦ 1,000.00	per page
12020466 (GIS)07-4	ii, Other Document		
<b>12020468 (GIS)</b>	Caveat Emptor Fees	₦ 10,000.00	
<b>12020469 (GIS)08</b>	Land Development fee		
12020469 (GIS)08-1	i New GRA	₦ 100,000.00	
12020469 (GIS)08-2	ii Other Parts of Ilorin	₦ 35,000.00	
12020469 (GIS)08-3	iii Offa	₦ 100,000.00	
12020469 (GIS)08-4	ivOmuAran	₦ 20,000.00	
<b>12020470 (GIS)09</b>	Acquisition Logistics Fees		
12020470 (GIS)09-1	i National Sugar Council	₦ 8,000,000.00	
12020470 (GIS)09-2	ii Private Acquisition: 20 Ha	₦ 1,400,000.00	

12020470 (GIS)09-3	iii Private Acquisition:1000ha	₦ 5,000,000.00	
12020470 (GIS)09-4	iv New Reserve Scheme	₦ 2,000,000.00	
12020470 (GIS)09-5	v Agric. Land Average	₦ 2,000,000.00	
<b>12020471 (GIS)10</b>	Land Infrastructure Charges (Special Scheme)	Ranges From 200,000 To 1,000,000	
12020471 (GIS)10-1	i. New Residential scheme	₦ 100,000.00	
12020471 (GIS)10-2	ii. New GRA	₦ 200,000.00	
<b>12020472 (GIS)11</b>	Change of Purpose Clause		
12020472 (GIS)11 -1	iResidential	₦ 50,000.00	
12020472 (GIS)11 -2	ii Education	₦ 60,000.00	
12020472 (GIS)11 -3	iii Light Industry	₦ 50,000.00	
12020472 (GIS)11 -4	iv Heavy Industry	₦ 250,000.00	
12020472 (GIS)11 -5	v Commercial Bank	₦ 500,000.00	
12020472 (GIS)11 -6	vi Microfinance Bank/Cash Centre	₦ 125,000.00	
12020472 (GIS)11 -7	vii Corporate Eatery	₦ 150,000.00	
12020472 (GIS)11 -8	viii Local Eatery	₦ 50,000.00	
12020472 (GIS)11 -9	ix Guest House (1-10 Rooms)	₦ 50,000.00	
12020472 (GIS)11 -10	x Guest House (11-15 Rooms)	₦ 75,000.00	
12020472 (GIS)11 -11	xi Hotel (16 and above)	₦ 150,000.00	
12020472 (GIS)11 -12	xii Office Complex	₦ 100,000.00	
12020472 (GIS)11 -13	xiii Corporate Shopping Complex	₦ 125,000.00	
12020472 (GIS)11 -14	xiv Religious	₦ 50,000.00	
12020472 (GIS)11 -15	xv Clinic	₦ 50,000.00	
12020472 (GIS)11 -16	xvi PFS	₦ 250,000.00	
12020472 (GIS)11 -17	xvii Housing Estate	₦ 250,000.00	
12020472 (GIS)11 -18	xviii Event Hall	₦ 200,000.00	
12020472 (GIS)11 -19	xix Warehouse	₦ 100,000.00	
12020472 (GIS)11 -20	xx Night Club	₦ 100,000.00	
12020472 (GIS)11 -21	xxi Hostel with Shops	₦ 100,000.00	
12020472 (GIS)11 -22	xxii Agriculture	₦ 125,000.00	
<b>12020473 (GIS)12</b>	Re-certification Of C of C		
12020473 (GIS)12 -1	iResidential	₦ 15,000.00	
12020473 (GIS)12 -2	ii Commercial	₦ 30,000.00	
<b>12020606 (GIS)13</b>	<b>Sales Of Application Forms</b>		
12020606 (GIS)13-1	iResidential	₦ 10,000.00	
12020606 (GIS)13-2	ii Search	₦ 10,000.00	
12020606 (GIS)13-3	iii Subsequent Transaction	₦ 10,000.00	
12020606 (GIS)13-4	iv Religion	₦ 10,000.00	
12020606 (GIS)13-5	v Agric. (Individual)	₦ 10,000.00	
12020606 (GIS)13-6	vi Site Inspiration / Valuation Vetting Fee	₦ 10,000.00	

12020606 (GIS)13-7	vii Commercial Form	₦ 20,000.00	
12020606 (GIS)13-8	viii Regularization Form	₦ 25,000.00	
12020606 (GIS)13-9	ix Industrial (Individual)	₦ 25,000.00	
12020606 (GIS)13-10	x New GRA (Residential)	₦ 25,000.00	
12020606 (GIS)13-11	xi New GRA (Commercial)	₦ 50,000.00	
12020606 (GIS)13-12	xii Commercial (Corporate)	₦ 50,000.00	
12020606 (GIS)13-13	xii Agric. (Corporate)	₦ 50,000.00	
12020606 (GIS)13-14	xiv Industrial (Corporate)	₦ 50,000.00	
12020606 (GIS)13-15	xv Petroleum (Corporate)	₦ 50,000.00	
<b>12020806 (GIS)14</b>	Ground Rent On Certificate Of Occupancy		
<b>12020903(GIS)15</b>	Premium On Layout Allocation		
12020903(GIS)15-1	i New GRA (Zone A1)	₦ 3,000.00	3000/sqm
12020903(GIS)15-2	ii Other Parts Of New GRA	₦ 1,000.00	1000/sqm
12020903(GIS)15-3	iii Old GRA	₦ 1,000.00	1000/sqm
12020903(GIS)15-4	iv Neighborhood Of Old GRA	₦ 500.00	500/sqm
12020903(GIS)15-5	v Other Parts Of Ilorin (Zone A)	₦ 500.00	500/sqm
12020903(GIS)15-6	vii Agric Layout	₦ 750.00	500/sqm
12020903(GIS)15-7	vii Other Part Of Ilorin (Zone B)	₦ 250.00	500/sqm
12020903(GIS)15-8	viii Outside Ilorin	₦ 100.00	500/sqm

#### 17. OFFICE OF THE SURVEYOR- GENERAL

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
<b>120204</b>	<b>FEES - GENERAL</b>	
<b>12020438(SG)</b>	<b>Survey Fees</b>	
	Size Of Land	
12020438(SG)01	0.000 sqm To 1,000 sqm	₦ 10,000.00
12020438(SG)02	1,000 sqm To 25,000 sqm	₦ 15,000.00
12020438(SG)03	25,000 sqm To 0.5 ha	₦ 20,000.00
12020438(SG)04	0.5 ha To 1 ha	₦ 25,000.00
12020438(SG)05	1. ha TO 5ha	₦ 30,000.00
12020438(SG)06	5 ha To 10 ha	₦ 40,000.00
12020438(SG)07	10 ha To 50 ha	₦ 50,000.00
12020438(SG)08	50 ha To 100 ha	₦ 75,000.00



12020438(SG)09	100 ha To 200 ha	₹ 100,000.00
12020438(SG)10	200 ha To 500 ha	₹ 150,000.00
12020438(SG)11	500 ha To 1,000 ha	₹ 200,000.00
12020438(SG)12	1,000 ha To 5,000 ha	₹ 250,000.00
12020438(SG)13	5,000 ha and Above	₹ 350,000.00
<b>12020447(SG)</b>	<b>Land Registration</b>	
	<b>Size Of Land</b>	
12020447(SG)01	0.000 sqm To 1,000 sqm	₹ 5,000.00
12020447(SG)02	1,000 sqm To 25,000 sqm	₹ 7,500.00
12020447(SG)03	25,000 sqm To 0.5 ha	₹ 10,000.00
12020447(SG)04	0.5 ha To 1 ha	₹ 12,000.00
12020447(SG)05	1. ha TO 5ha	₹ 15,000.00
12020447(SG)06	5 ha To 10 ha	₹ 20,000.00
12020447(SG)07	10 ha To 50 ha	₹ 25,000.00
12020447(SG)08	50 ha To 100 ha	₹ 37,000.00
12020447(SG)09	100 ha To 200 ha	₹ 50,000.00
12020447(SG)10	200 ha To 500 ha	₹ 75,000.00
12020447(SG)11	500 ha To 1,000 ha	₹ 100,000.00
12020447(SG)12	1,000 ha To 5,000 ha	₹ 125,000.00
12020447(SG)13	5,000 ha and Above	₹ 175,000.00
<b>12020455(SG)</b>	<b>Charting for Confirmation</b>	
	<b>Size Of Land</b>	
12020455(SG)01	0.000 sqm To 1,000 sqm	₹ 2,500.00
12020455(SG)02	1,000 sqm To 25,000 sqm	₹ 3,750.00
12020455(SG)03	25,000 sqm To 0.5 ha	₹ 5,000.00
12020455(SG)04	0.5 ha To 1 ha	₹ 6,750.00
12020455(SG)05	1. ha TO 5ha	₹ 7,500.00
12020455(SG)06	5 ha To 10 ha	₹ 10,000.00
12020455(SG)07	10 ha To 50 ha	₹ 12,000.00

12020455(SG)08	50 ha To 100 ha	₦ 18,000.00
12020455(SG)09	100 ha To 200 ha	₦ 25,000.00
12020455(SG)10	200 ha To 500 ha	₦ 37,000.00
12020455(SG)11	500 ha To 1,000 ha	₦ 50,000.00
12020455(SG)12	1,000 ha To 5,000 ha	₦ 62,000.00
12020455(SG)13	5,000 ha and Above	₦ 87,000.00
<b>12020498(SG)</b>	<b>Geo spatial information request fees</b>	
12020498(SG-1)	Minimum	₦ 2,500.00
12020498(SG-2)	Maximum	₦ 55,000.00

### 18. KWARA STATE BROADCASTING CORPORATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120207	EARNINGS - GENERAL	
<b>12020711(BC)</b>	<b>Earnings from Commercial Activities</b>	
<b>12020711(BC)01</b>	<b>Radio jingles</b>	
12020711(BC)01 -1	15 seconds	₦ 2,000.00
12020711(BC)01 -2	30 seconds	₦ 3,000.00
12020711(BC)01 -3	45 seconds	₦ 3,500.00
12020711(BC)01 -4	60 seconds	₦ 4,000.00
<b>12020711(BC)02</b>	<b>News Coverage (Political Jingle &amp;Script)</b>	
12020711(BC)02-1	60 seconds (Jingle)	₦ 15,000.00
12020711(BC)02-2	Script	₦ 10,000.00
12020711(BC)02-3	Live coverage	₦ 250,000.00
12020711(BC)02-4	Political rally	₦ 250,000.00
12020711(BC)02-5	Press Release	₦ 10,000.00
12020711(BC)02-6	New Coverage	₦ 25,000.00
<b>12020711(BC)03</b>	Corporate News	₦ 10,000.00
<b>12020711(BC)04</b>	Religious News	₦ 5,000.00
<b>12020711(BC)05</b>	<b>Personal Announcement</b>	
12020711(BC)05-1	30 words	₦ 1,000.00
12020711(BC)05-2	60 words	₦ 1,300.00
12020711(BC)05-3	90 words	₦ 1,750.00
12020711(BC)05-4	120 words	₦ 2,125.00
<b>12020765(BC)</b>	<b>Earnings from ICT - Website (radiokwara.com)</b>	₦ 100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
<b>12020906(BC)</b>	<b>Rent on Government Properties (Hall)</b>	
12020906(BC)01	Hall for Corporate	₦ 30,000.00

12020906(BC)02	Hall for Religion	₦ 15,000.00
12020906(BC)03	Hall for Student	₦ 10,000.00

**19. KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
120206	SALES - GENERAL	
<b>12020601(PP)</b>	<b>Sales of Journal &amp; Publications (Newspapers)</b>	₦ 65.00
120207	EARNINGS - GENERAL	
<b>12020711(PP)</b>	<b>Earnings from Commercial Activities</b>	
12020711(PP)01	Calendar	₦ 100.00
12020711(PP)02	Event Program	₦ 150.00
12020711(PP)03	Answer script booklet for schools	₦ 70.00
12020711(PP)04	Carbonized receipt for Organization	₦ 350.00
<b>12020781(PP)</b>	<b>Earnings from Advertisement</b>	
12020781(PP)01	FULL PAGE COLOURED ADVERT	₦ 220,698.00
12020781(PP)02	1/2 PAGE COLOURED	₦ 115,885.00
12020781(PP)03	1/4 PAGE COLOURED	₦ 65,023.00
12020781(PP)04	FULL PAGE BLACK&WHITE ADVERT	₦ 187,695.00
12020781(PP)05	1/2 PAGE BLACK&WHITE	₦ 98,578.00
12020781(PP)06	1/4 PAGE BLACK&WHITE	₦ 50,848.00
12020781(PP)07	3 X 2 ADVERT	₦ 16,022.00
12020781(PP)08	CLASSIFIED ADVERT	₦ 1,800.00

**20. KWARA STATE TELEVISION SERVICE**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>	
120207	EARNINGS - GENERAL		
<b>12020777(KT)</b>	<b>Live Coverage</b>	₦ 200,000.00	per coverage
<b>12020781(KT)</b>	<b>Advertisement</b>	₦ 6,000.00	per slot
<b>12020793(KT)</b>	<b>Documentaries</b>	₦ 60,000.00	per package
<b>12020794(KT)</b>	<b>Commercial news</b>	₦ 10,000.00	per slot in main news
<b>12020795(KT)</b>	<b>Sponsored Programmes</b>	₦ 12,750.00	per programme
<b>12020796(KT)</b>	<b>Programme Production</b>	₦ 60,000.00	per package

## 21. MINISTRY OF COMMUNICATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCE-GENERAL		
<b>12020109(MC)</b>	<b>Registration of Voluntary Organization Cultural Related NGOs</b>	₹ 10,000.00	p/a
<b>12020146(MC)</b>	<b>Registration of Artisans</b>		
12020146(MC)01	Category A	₹ 1,000.00	p/a
12020146(MC)02	Category B	₹ 2,000.00	p/a
12020146(MC)03	Category C	₹ 3,000.00	p/a
12020146(MC)04	Category D	₹ 5,000.00	p/a
<b>12020162(MC)</b>	<b>Registration of Auctioneers</b>	₹ 20,000.00	p/a
<b>12020163(MC)</b>	<b>Registration of Hospitality and Tourism Enterprises</b>		
12020163(MC)01	Category A+	₹ 90,000.00	p/a
12020163(MC)02	Category A	₹ 80,000.00	p/a
12020163(MC)03	Category B	₹ 50,000.00	p/a
12020163(MC)04	Category C	₹ 40,000.00	p/a
12020163(MC)05	Category D	₹ 25,000.00	p/a
12020163(MC)06	Category E	₹ 15,000.00	p/a
<b>12020174(MC)</b>	<b>Registration of Event Centers</b>		
12020174(MC)01	Category A	₹ 400,000.00	p/a
12020174(MC)02	Category B	₹ 200,000.00	p/a
12020174(MC)03	Category C	₹ 150,000.00	p/a
12020174(MC)04	Category D	₹ 100,000.00	p/a
<b>12020175(MC)</b>	<b>Registration of Eateries</b>		
12020175(MC)01	Category A	₹ 100,000.00	p/a
12020175(MC)02	Category B	₹ 50,000.00	p/a
12020175(MC)03	Category C	₹ 40,000.00	p/a
12020175(MC)04	Category D	₹ 30,000.00	p/a
	<b>Registration of Restaurants &amp; Bukaterias</b>		
12020175(MC)05	Category A	₹ 400,000.00	p/a
12020175(MC)06	Category B	₹ 200,000.00	p/a
12020175(MC)07	Category C	₹ 150,000.00	p/a
12020175(MC)08	Category D	₹ 100,000.00	p/a
<b>12020178(MC)</b>	<b>Registration of Tourism Travelling Agencies</b>		

12020178(MC)01	Category A	₱ 30,000.00	p/a
12020178(MC)02	Category B	₱ 25,000.00	p/a
12020178(MC)03	Category C	₱ 20,000.00	p/a
120204	FEE –GENERAL		
<b>12020429(MC)</b>	<b>Renewal fee(Auctioneer)</b>	₱ 10,000.00	p/a
120206	SALES –GENERAL		
<b>12020633(MC)</b>	<b>Sales of Graphics Art</b>		
12020633(MC)01	Sales of Tie and Batik Design	₱ 7,000.00	
12020633(MC)02	Earnings from plastic ID card for pubic	₱ 500.00	
12020633(MC)03	Earnings from flex for MDAs and other formal sectors	₱ 2,000.00	
12020633(MC)04	<b>Sales of flags to public and private schools</b>		
12020633(MC)04 -1	Category A (National flag)	₱ 1,500.00	
12020633(MC)04 -2	Category B (Customized flags)	₱ 3,000.00	
120207	EARNINGS - GENERAL		
<b>12020731(MC)</b>	<b>Earnings from Public Address System</b>		
12020731(MC)01	Category-A	₱ 10,000.00	
12020731(MC)02	Category-B	₱ 20,000.00	
12020731(MC)03	Category-C	₱ 30,000.00	
<b>12020732(MC)</b>	<b>Signage &amp; Advertisement Agency</b>		
<b>12020732(MC)0</b>	Registration	₱ 2,000.00	
	<b>Wall or Roof Signs</b>		
	<b>Category</b>	<b>Commercial</b>	<b>Professional</b>
12020732(MC)01	Up to 1.0sqm	₱ 3,000.00	₱ 5,000.00
12020732(MC)02	up to 3.0sqm	₱ 4,000.00	₱ 8,000.00
12020732(MC)03	up to 5.0sqm	₱ 7,000.00	₱ 15,000.00
12020732(MC)04	Up to 7.0sqm	₱ 10,000.00	₱ 20,000.00
	<b>Projection Signs</b>		
	<b>Category</b>	<b>Commercial</b>	<b>Professional</b>
12020732(MC)05	Up to 1.0sqm	₱ 5,200.00	₱ 8,000.00
12020732(MC)06	up to 5.0sqm	₱ 9,500.00	₱ 10,500.00
12020732(MC)07	up to 10.0sqm	₱ 18,000.00	₱ 25,000.00
	<b>Freestanding Signs</b>		

	<b>Category</b>	<b>Commercial</b>	<b>Professional</b>
12020732(MC)08	Up to 1.0sqm	₹ 6,500.00	₹ 15,000.00
12020732(MC)09	up to 3.0sqm	₹ 7,500.00	₹ 18,000.00
12020732(MC)10	up to 5.0sqm	₹ 12,000.00	₹ 20,000.00
12020732(MC)11	Up to 7.0sqm	₹ 15,000.00	₹ 25,000.00
12020732(MC)12	up to 10.0sqm	₹ 20,000.00	₹ 30,000.00
12020732(MC)13	4 Sheet Single	₹ 20,000.00	₹ 30,000.00
12020732(MC)14	4 Sheet D/Sided	₹ 40,000.00	₹ 40,000.00
12020732(MC)15	16 Sheet Single	₹ 40,000.00	₹ 40,000.00
12020732(MC)16	16 Sheet D/Sided	₹ 80,000.00	₹ 80,000.00
12020732(MC)17	48 Sheet Single	₹ 100,000.00	₹ 100,000.00
12020732(MC)18	48 Sheet D/Sided	₹ 200,000.00	₹ 200,000.00
12020732(MC)19	96 Sheet	₹ 150,000.00	₹ 150,000.00
12020732(MC)20	Roof Top (3 by 6 Meters)	₹ 150,000.00	₹ 150,000.00
12020732(MC)21	Backlit	₹ 250,000.00	₹ 250,000.00
12020732(MC)22	Ultra-Wave	₹ 300,000.00	₹ 300,000.00
12020732(MC)23	Unipole	₹ 400,000.00	₹ 400,000.00
12020732(MC)24	Wall Drape (Large Size)	₹ 800,000.00	₹ 800,000.00
12020732(MC)25	Wall Drape (Small Size)	₹ 250,000.00	₹ 250,000.00
12020732(MC)26	Water Tank	₹ 300,000.00	₹ 300,000.00
12020732(MC)27	Bus Shelter	₹ 250,000.00	₹ 250,000.00
12020732(MC)28	Advert On Kiosk (Kiosk Branding)	₹ 30,000.00	₹ 30,000.00
12020732(MC)29	Gantry Across The Road	₹ 600,000.00	₹ 600,000.00
12020732(MC)30	Eye Catcher	₹ 500,000.00	₹ 500,000.00
12020732(MC)31	Bridge Panel	₹ 500,000.00	₹ 500,000.00
12020732(MC)32	Pedestrian Bridge	₹ 400,000.00	₹ 400,000.00
12020732(MC)33	Portrait (3 by 6) meters	₹ 200,000.00	₹ 200,000.00
12020732(MC)34	Led Screen	₹ 1,500,000.00	₹ 1,500,000.00
12020732(MC)35	Street Lamp	₹ 20,000.00	₹ 20,000.00
12020732(MC)36	House Branding (108 Square Meters)	₹ 400,000.00	₹ 400,000.00
12020732(MC)37	Neon Sign	₹ 10,000.00	₹ 10,000.00
12020732(MC)38	Umbrella	₹ 10,000.00	₹ 10,000.00
12020732(MC)39	Light Box Illumination	₹ 30,000.00	₹ 30,000.00
12020732(MC)40	Light Box Non-Illumination	₹ 25,000.00	₹ 25,000.00
12020732(MC)41	A Frame	₹ 10,000.00	₹ 20,000.00
12020732(MC)42	Directional Sign	₹ 30,000.00	₹ 30,000.00

12020732(MC)43	Composite Directional Sign	₱ 30,000.00	₱ 30,000.00
12020732(MC)44	Telecom Mast	₱ 30,000.00	N/A
12020732(MC)45	Masts Approval Fee	₱ 200,000.00	N/A
12020732(MC)46	Telecoms Mast	₱ 40,000.00	N/A
<b>12020733(MC)</b>	Earnings from Photographic/Video graphics Training Service	₱ 25,000.00	
120214	OTHER FEES-GENERAL		
<b>12021423(MC)</b>	<b>Renewal of Artisans</b>		
12021423(MC)01	Category A	₱ 1,000.00	p/a after registration
12021423(MC)02	Category B	₱ 2,000.00	p/a after registration
12021423(MC)03	Category C	₱ 3,000.00	p/a after registration
12021423(MC)04	Category D	₱ 5,000.00	p/a after registration
<b>12020162(MC)</b>	Auctioneers	₱ 10,000.00	p/a after registration
<b>12021424(MC)</b>	<b>Renewal of Hospitality and Tourism Enterprises</b>		
12021424(MC)01	Category A+	₱ 45,000.00	p/a after registration
12021424(MC)02	Category A	₱ 40,000.00	p/a after registration
12021424(MC)03	Category B	₱ 25,000.00	p/a after registration
12021424(MC)04	Category C	₱ 20,000.00	p/a after registration
12021424(MC)05	Category D	₱ 12,000.00	p/a after registration
12021424(MC)06	Category E	₱ 7,500.00	p/a after registration
<b>12021425(MC)</b>	<b>Renewal of Event Centers</b>		
12021425(MC)01	Category A	₱ 200,000.00	p/a after registration
12021425(MC)02	Category B	₱ 100,000.00	p/a after registration
12021425(MC)03	Category C	₱ 75,000.00	p/a after registration
12021425(MC)04	Category D	₱ 50,000.00	p/a after registration
12021425(MC)05	Category E		p/a after registration
<b>12021426(MC)</b>	<b>Renewal of Eatery</b>		
12021426(MC)01	Category A	₱ 37,500.00	p/a after registration

12021426(MC)02	Category B	₦ 27,500.00	p/a after registration
12021426(MC)03	Category C	₦ 22,500.00	p/a after registration
12021426(MC)04	Category D	₦ 12,500.00	p/a after registration
12021426(MC)	<b>Registration of Restaurants &amp; Bukaterias</b>		
12021426(MC)05	Category A	₦ 200,000.00	p/a after registration
12021426(MC)06	Category B	₦ 100,000.00	p/a after registration
12021426(MC)07	Category C	₦ 75,000.00	p/a after registration
12021426(MC)08	Category D	₦ 50,000.00	p/a after registration
120217	OTHER EARNINGS-GENERAL		
<b>12021724(MC)</b>	<b>Earnings from Retrieval of Vital Information about the State</b>	₦ 500.00	
<b>12021725(MC)</b>	<b>Earnings from Jingles and Documentaries</b>		
12021725(MC)01	Jingle	₦ 3,000.00	
12021725(MC)02	Documentaries	₦ 50,000.00	

## 22. OFFICE OF THE HEAD OF SERVICE

ADMIN/ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES – GENERAL		
12020146(HS)	<b>Registration for use of library</b>		
12020146(HS)01	Adult	₦ 850.00	
12020146(HS)02	Children	₦ 450.00	
12020452(HS)	<b>School/Tuition/Examination Fees</b>		
12020452(HS)01	Tuition Fees (returning& intake)	₦ 15,000.00	
12020452(HS)02	June& December CSE	₦ 3,600.00	
12020452(HS)03	Result Checking	₦ 600.00	
12020452(HS)04	Internal Certificate	₦ 7,000.00	
12020452(HS)05	External Certificate	₦ 2,000.00	
12020460(HS)	<b>Short Term Seminar and Workshop (MDU)</b>		
12020460(HS)01	MDU Hall Rent	₦ 15,000.00	
12020460(HS)02	KWASU Rental	₦ 200,000.00	
120206	SALES – GENERAL		
12020603(HS)	Sales of I D card (Civil Servant and Pensioners)	₦ 500.00	



12020606(HS)	<b>Sale of Application Forms (S.D.C)</b>		
12020606(HS)01	Internal	₦ 4,000.00	
12020606(HS)02	External	₦ 3,600.00	
120207	EARNINGS – GENERAL		
12021720(HS)	<b>Earnings from the use of Government Halls and Rentage of Offices</b>		
12021720(HS)01	Use of SDC Hall	₦ 15,000.00	
12021720(HS)02	Rentage of Offices		
12021721(HS)	<b>Earnings from Productivity Enhancement Training</b>		
12021721(HS)01	Grade 15 - 16	₦ 2,500.00	
12021721(HS)02	Grade 12 – 14	₦ 2,000.00	
12021721(HS)03	Grade 6 – 10	₦ 1,500.00	
12021721(HS)04	Grade 4 – 5	₦ 1,500.00	
120208	RENT ON GOVERNMENT BUILDING GENERAL		
12020801(HS)	<b>Rent on Government Quarters (Senior &amp; Junior Staff)</b>		
12020801(HS) 01	(i) 3 Nos. of quarter	₦ 5,000.00	
12020801(HS) 02	(ii) 4 Nos. of quarter	₦ 4,000.00	
12020801(HS) 03	(iii) 40 Nos. of quarter	₦ 3,500.00	
12020801(HS) 04	(iv) 7 Nos. of quarter	₦ 3,000.00	
12020801(HS) 05	(v) 38 Nos. of quarter	₦ 2,500.00	
12020801(HS) 06	(vi) 4 Nos. of quarter	₦ 2,000.00	
12020801(HS) 07	(vii) 22 Nos. of quarter	₦ 1,500.00	
12020801(HS) 08	(viii) 2 Nos. of quarter	₦ 1,000.00	
12020803(HS)	<b>Rent on government building general</b>		
12020803(HS)01	(i) Hall rentage (25,000x6)	₦ 25,000.00	p/a
12020803(HS)02	(ii) Room A11	₦ 300,000.00	p/a
12020803(HS)03	(iii) Room A 05	₦ 150,000.00	p/a
12020803(HS)04	(iv) Room A 11	₦ 150,000.00	p/a
12020803(HS)05	(v) Room A 02	₦ 150,000.00	p/a
12020803(HS)06	(vi) Room C30	₦ 150,000.00	p/a
12020803(HS)07	(vii) Room A 09	₦ 300,000.00	p/a
12020803(HS)08	(viii) Room B23	₦ 60,000.00	p/a
12020803(HS)09	(ix) Crèche	₦ 100,000.00	p/a
12020803(HS)10	(x) Toilets	₦ 10,000.00	p/a

**23. KWARA STATE INTERNAL REVENUE SERVICE**

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120101	Personal Income Tax		
12010101 (IR)	Pay – As- You – Earn/	7%	1st ₦300,000 Of Chargeable Income
		11%	Next ₦300,000 Of Chargeable Income
12010104 (IR)01	Direct Assessment	15%	Next ₦500,000 Of Chargeable Income
		19%	Next ₦500,000 Of Chargeable Income
		21%	Next ₦1,600,000 Of Chargeable Income
		24%	Above ₦3,200,000 Of Chargeable Income
		12010106 (IR)01	Capital Gains tax
12010106 (IR)02	Withholding Tax	Rent	10%
		Royalty	5%
		Interest	10%
		Dividend	10%
		Director	10%
		Gaming/ Pool Betting, Casino	5% or ₦40,000 (per week) whichever is higher
12010110(IR)	Stamp Duties and Penalties		

12010110(IR)01 - 1	Ordinary tenancy agreement	₹ 1,000.00	
12010110(IR)01 - 2	Ordinary Receipts	₹ 1,000.00	
12010110(IR)01 - 3	Certificate of Occupancy	₹ 1,000.00	
12010110(IR)01 - 4	Counterpart copy	₹ 1,000.00	
12010110(IR)01 - 5	Agreement (under seal)	₹ 1,000.00	
12010110(IR)01 - 6	Agreement (memo of any agreement)	₹ 1,000.00	
12010110(IR)01 - 7	Oath and other affiliate bodies relating to above	₹ 1,000.00	
12010110(IR)01 - 8	Bond (ordinary)	₹ 1,000.00	
12010110(IR)01 - 9	Gift (land) Gift (other than land)	₹ 1,000.00	
12010110(IR)01 - 10	Collateral Security	₹ 1,000.00	
12010110(IR)01 - 11	Certificate	₹ 1,000.00	
12010110(IR)01 - 12	Legacy (movable property)	₹ 1,000.00	
12010110(IR)01 - 13	Proxy forms or cards	₹ 1,000.00	
12010110(IR)01 - 14	Partnership	₹ 1,000.00	
12010110(IR)01 - 15	Bank guarantee	₹ 1,000.00	
12010110(IR)01 - 16	Appointment of trustee or of Attorney	₹ 1,000.00	
12010110(IR)01 - 17	Appointment of commissioner for Affidavit	₹ 1,000.00	
12010110(IR)01 - 18	Warrants of Attorney of any kind	₹ 1,000.00	
12010110(IR)01 - 19	Notaries'	₹ 1,000.00	
12010110(IR)	Ad-valorem Charges		
12010110(IR)02 - 1	Contract Agreement	2%	Of Consideration
12010110(IR)02 - 2	Land Agreement	2%	Of Consideration
12010110(IR)02 - 3	Lease Agreement, Sublease Agreement	2%	Of Consideration
12010110(IR)02 - 4	Leasehold Agreement or Rent Agreement	2%	Of Consideration
12010110(IR)02 - 5	If the term is less than 1 year	2%	Of Consideration
12010110(IR)02 - 6	1-7 years	2%	Of Consideration
12010110(IR)02 - 7	7-12 years	2%	Of Consideration

12010110(IR)02 – 8	21 years and above	2%	Of Consideration
12010110(IR)02 – 9	Indefinite period	2%	Of Consideration
12010110(IR)02 - 10	Deeds of Assignment/Ratification/Confirmation	2%	Of Consideration
12010110(IR)02 - 11	Deed of Release, Hire Purchase or Surrender	2%	Of Consideration
12010110(IR)02 - 12	Legacy(Immovable)	2%	Of Consideration
12010110(IR)02 - 13	Promissory Notes/IOU	2%	Of Consideration
120201	LICENCES – GENERAL		
12020129(IR)	Gaming / Pool Betting & Casino License		
12020129(IR)01	Application		
12020129(IR)01-0	Public On-line Lottery/Lotto	₱250,000.00	
12020129(IR)01-1	Pool Betting	₱150,000.00	
12020129(IR)01-2	Sport Betting	₱200,000.00	
12020129(IR)01-3	Casino	₱300,000.00	
12020129(IR)01-4	Other Lotteries (Sale/Promotional &Raffle )	₱50,000.00	
12020129(IR)02	Category	<b>Operational license</b>	<b>Renewal</b>
12020129(IR)02-0	Public On-line Lottery/Lotto	Leader - ₱5,000,000.00	10% of License Fee
12020129(IR)02-1	Pool Betting	Challenger- ₱3,500,000.00	
12020129(IR)02-2	Sport Betting	Follower - ₱2,500,000.00	
12020129(IR)02-3	Casino	₱100,000.00	
12020129(IR)02-4	Other Lotteries (Sale/Promotional &Raffle )	₱100,000.00	₱25,000.00
12020132(IR)	Motor Vehicle Licenses/Reg.		
12020132(IR)01	0.1-1.59 Engine Capacity	₱ 1,250.00	
12020132(IR)02	1.6- 2.0 Engine Capacity	₱ 1,875.00	
12020132(IR)03	2.1-3.0 Engine Capacity	₱ 2,500.00	

12020132(IR)04	Above 3.0 Engine Capacity	₱ 3,125.00	
12020132(IR)05	Truck and Tipper	₱ 6,250.00	
12020132(IR)06	Registration Fee - Motor Cycle/Tricycle	₱ 1,250.00	
12020132(IR)07	Registration Fee - Motor Car	₱ 3,125.00	
12020132(IR)08	Registration Fee - Truck and Others	₱ 6,250.00	
12020140(IR)	Hackney Permit Licenses		
12020140(IR)01	Motor Cycle	₱ 600.00	
12020140(IR)02	Tricycle	₱ 1,000.00	
12020140(IR)03	Car	₱ 1,300.00	
12020140(IR)04	Pick - up & Bus	₱ 2,240.00	
12020140(IR)05	Truck & others	₱ 3,800.00	
12020142(IR)	Motor Dealership Licenses	₱ 70,000.00	
12020146(IR)	Registration of Consultant		
12020146(IR)01	Registration	₱ 50,000.00	
12020146(IR)02	Renewal	₱ 25,000.00	
120204	FEES - GENERAL		
12020405(IR)	Change of Category	₱ 3,100.00	
12020445(IR)	Change of Ownership Fees	₱ 3,100.00	
12020448(IR)	Development Levy		
12020448(IR)01	All residents	₱ 100.00	
12020448(IR)02	Contracts awarded by the State Govt. MDAs	3%	of Contract Sum
12020455(IR)	Administrative Charges		
12020455(IR)01	Motor Vehicle	₱ 2,000.00	
12020455(IR)02	Motorcycle / Tricycle	₱ 500.00	
12020458(IR)	Proof of Ownership		
12020458(IR)01	Motor vehicle	₱ 1,000.00	
12020458(IR)02	Motorcycle/Tricycle	₱ 500.00	
120206	SALES - GENERAL		

12020606(IR)	Sales of Application Forms	₱ 100.00	
12020616(IR)	Sales of Registration Booklet	₱ 1,250.00	
12020617(IR)	Sales of New Standardized Plate Number		
12020617(IR)01	Sales of New Standardized Plate Number (Motorcycle / Tricycle New Registration)	₱ 2,500.00	
12020617(IR)02	Sales of New Standardized Plate Number (Motorcycle / Tricycle Revalidation)	₱ 2,500.00	
12020617(IR)03	Sales of New Standardized Plate Number (Motor Vehicle New Registration)	₱ 12,500.00	
12020617(IR)04	Sales of New Standardized Plate Number (Motor Vehicle Revalidation)	₱ 12,500.00	
12020617(IR)05	Sales of New Standardized Plate Number (Motor Vehicle Out of Series)	₱ 40,000.00	
12020617(IR)06	Sales of New Standardized Plate Number (Motor vehicle Fancy)	₱ 80,000.00	
12020617(IR)07	Sales of New Standardized Plate Number (Dealership)	₱ 30,000.00	
12020617(IR)08	Sales of New Standardized Plate Number (Dealership Fancy)	₱ 50,000.00	
12020650(IR)	Proceeds from Consolidated Emblem		
12020650(IR)01	Local Commuter	₱ 5,000.00	
12020650(IR)02	Inter - State Commuter	₱ 8,000.00	

**PRESUMPTIVE TAX (INFORMAL SECTOR)**

12020715(IR)	<b>PERSONAL INCOME TAX</b>				
CODE	TRADE/BUSINESS	MINIMUM	MEDIUM	MAXIMUM	
12020715(IR) 01	Adult Wears-Boutique	₱ 2,500.00	₱ 9,750.00	₱ 28,000.00	p/a
12020715(IR) 02	Agro Allied Products	₱ 2,500.00	₱ 8,250.00	₱ 46,500.00	p/a
12020715(IR) 03	Aluminum Doors & Windows	₱ 7,500.00	₱ 16,500.00	₱ 48,500.00	p/a
12020715(IR) 04	Artists and Sign-Writers	₱ 1,500.00	₱ 5,000.00	₱ 25,500.00	p/a
12020715(IR) 05	Auctioneers	₱ 6,500.00	₱ 18,000.00	₱ 49,500.00	p/a

12020715(IR) 06	Bakeries with Confectionaries	₦ 5,000.00	₦ 13,500.00	₦ 35,000.00	p/a
12020715(IR) 07	Bakeries with Electric Oven	₦ 6,000.00	₦ 26,500.00	₦ 49,800.00	p/a
12020715(IR) 08	Bakeries with Mud Oven	₦ 3,000.00	₦ 18,500.00	₦ 35,400.00	p/a
12020715(IR) 09	Bakers with Electric Oven	₦ 6,500.00	₦ 18,750.00	₦ 34,500.00	p/a
12020715(IR) 10	Bakers with Firewood Oven	₦ 4,000.00	₦ 13,500.00	₦ 32,500.00	p/a
12020715(IR) 11	Barbers	₦ 1,500.00	₦ 3,500.00	₦ 20,500.00	p/a
12020715(IR) 12	Barbing Saloon	₦ 1,500.00	₦ 4,500.00	₦ 15,500.00	p/a
12020715(IR) 13	Bench Mills	₦ 8,500.00	₦ 22,500.00	₦ 35,500.00	p/a
12020715(IR) 14	Bicycle Repairers	₦ 1,500.00	₦ 3,500.00	₦ 10,500.00	p/a
12020715(IR) 15	Blacksmiths	₦ 1,500.00	₦ 4,500.00	₦ 12,500.00	p/a
12020715(IR) 16	Block Making Industries	₦ 4,000.00	₦ 13,050.00	₦ 23,000.00	p/a
12020715(IR) 17	Block Making Industries with Electric Machine	₦ 8,500.00	₦ 36,500.00	₦ 43,500.00	p/a
12020715(IR) 18	Block Making Industries with Small Machine	₦ 5,000.00	₦ 16,500.00	₦ 27,600.00	p/a
12020715(IR) 19	Bookshop/Stationery Stores	₦ 4,000.00	₦ 16,050.00	₦ 46,000.00	p/a
12020715(IR) 20	Bookshops Mini Shop Staff	₦ 4,500.00	₦ 23,500.00	₦ 45,500.00	p/a
12020715(IR) 21	Bricklayers	₦ 1,500.00	₦ 3,500.00	₦ 14,500.00	p/a
12020715(IR) 22	Building Materials	₦ 4,000.00	₦ 18,500.00	₦ 32,500.00	p/a
12020715(IR) 23	Building Materials and Dealers	₦ 5,000.00	₦ 22,500.00	₦ 42,500.00	p/a
12020715(IR) 24	Bureau-De-Change	₦ 6,000.00	₦ 32,500.00	₦ 48,500.00	p/a
12020715(IR) 25	Business Centers	₦ 4,200.00	₦ 12,500.00	₦ 35,800.00	p/a
12020715(IR) 26	Business Centre	₦ 2,500.00	₦ 12,500.00	₦ 23,500.00	p/a
12020715(IR) 27	Butchers	₦ 3,000.00	₦ 18,650.00	₦ 25,500.00	p/a
12020715(IR) 28	Cabinet Makers	₦ 6,500.00	₦ 15,500.00	₦ 35,500.00	p/a
12020715(IR) 29	Car Wash	₦ 3,000.00	₦ 9,000.00	₦ 18,400.00	p/a
12020715(IR) 30	Car Wash Owners	₦ 5,000.00	₦ 13,500.00	₦ 38,000.00	p/a
12020715(IR) 31	Car (Fancy) parts	₦ 6,500.00	₦ 19,500.00	₦ 45,500.00	p/a
12020715(IR) 32	Carpenters	₦ 1,500.00	₦ 8,500.00	₦ 48,500.00	p/a
12020715(IR) 33	Casino Operators	₦ 12,500.00	₦ 38,950.00	₦ 49,500.00	p/a
12020715(IR) 34	Cement Dealers /Sellers	₦ 5,000.00	₦ 32,500.00	₦ 49,500.00	p/a
12020715(IR) 35	Children Wear	₦ 3,000.00	₦ 8,250.00	₦ 17,250.00	p/a
12020715(IR) 36	Clock And Watch Repairers	₦ 1,500.00	₦ 6,500.00	₦ 12,500.00	p/a
12020715(IR) 37	Clock And Watch Sellers	₦ 3,000.00	₦ 10,500.00	₦ 35,500.00	p/a

12020715(IR) 38	Cloth Seller (With Shops)	₦ 8,500.00	₦ 35,250.00	₦ 49,500.00	p/a
12020715(IR) 39	Clothing Materials	₦ 2,500.00	₦ 8,500.00	₦ 28,500.00	p/a
12020715(IR) 40	Cobblers	₦ 1,500.00	₦ 4,500.00	₦ 23,500.00	p/a
12020715(IR) 41	Cold Fish Agent/Distributors	₦ 2,500.00	₦ 8,250.00	₦ 28,500.00	p/a
12020715(IR) 42	Cold Room	₦ 5,000.00	₦ 15,500.00	₦ 45,800.00	p/a
12020715(IR) 43	Commercial Lorry/Mini bus Owner(Per Lorry/Mini bus)	₦ 15,000.00	₦ 28,500.00	₦ 46,000.00	p/a
12020715(IR) 44	Cooking Gas/Air conditioner Seller	₦ 9,500.00	₦ 18,750.00	₦ 32,550.00	p/a
12020715(IR) 45	Culvert/Well Ring Maker	₦ 1,500.00	₦ 8,500.00	₦ 16,800.00	p/a
12020715(IR) 46	Curtain & Interior Decoration	₦ 6,500.00	₦ 17,250.00	₦ 34,500.00	p/a
12020715(IR) 47	Cyber Café Operator	₦ 8,500.00	₦ 14,250.00	₦ 35,500.00	p/a
12020715(IR) 48	Dealers In Mattress/Foams	₦ 9,500.00	₦ 19,500.00	₦ 34,500.00	p/a
12020715(IR) 49	Doors	₦ 9,650.00	₦ 25,400.00	₦ 46,000.00	p/a
12020715(IR) 50	Drama Group	₦ 5,000.00	₦ 10,500.00	₦ 46,000.00	p/a
12020715(IR) 51	Draughtsman	₦ 8,500.00	₦ 14,250.00	₦ 34,500.00	p/a
12020715(IR) 52	Drivers	₦ 3,500.00	₦ 15,000.00	₦ 34,500.00	p/a
12020715(IR) 53	Dry Cleaners	₦ 2,500.00	₦ 9,750.00	₦ 34,500.00	p/a
12020715(IR) 54	Electrical Parts & Fittings	₦ 3,500.00	₦ 28,500.00	₦ 45,500.00	p/a
12020715(IR) 55	Electricians	₦ 1,500.00	₦ 8,500.00	₦ 48,500.00	p/a
12020715(IR) 56	Entrepreneurs	₦ 6,500.00	₦ 17,250.00	₦ 34,500.00	p/a
12020715(IR) 57	Face to Face Building outside	₦ 5,000.00	₦ 13,500.00	₦ 23,000.00	p/a
12020715(IR) 58	Farm's settlers	₦ 2,500.00	₦ 8,250.00	₦ 23,000.00	p/a
12020715(IR) 59	Fashion Designers	₦ 1,500.00	₦ 4,800.00	₦ 38,500.00	p/a
12020715(IR) 60	Films & Cinemas Centers	₦ 15,000.00	₦ 25,500.00	₦ 49,500.00	p/a
12020715(IR) 61	Furniture Makers	₦ 1,500.00	₦ 8,500.00	₦ 49,800.00	p/a
12020715(IR) 62	Furniture Makers/Wooden carved	₦ 1,500.00	₦ 8,500.00	₦ 45,500.00	p/a
12020715(IR) 63	Furniture/ Furnishing Materials Seller	₦ 12,500.00	₦ 25,800.00	₦ 49,800.00	p/a
12020715(IR) 64	Gas Refilling Sellers	₦ 4,500.00	₦ 25,500.00	₦ 48,500.00	p/a
12020715(IR) 65	Gbagi Cloth Seller's with Shops	₦ 5,000.00	₦ 16,500.00	₦ 23,000.00	p/a
12020715(IR) 66	General Contractor	₦ 15,750.00	₦ 30,000.00	₦ 46,000.00	p/a



12020715(IR) 67	General Merchants & Distributors	₦ 18,500.00	₦ 28,500.00	₦ 45,800.00	p/a
12020715(IR) 68	Gift Shop	₦ 6,000.00	₦ 12,000.00	₦ 18,400.00	p/a
12020715(IR) 69	Goldsmiths/Blacksmith	₦ 3,000.00	₦ 8,500.00	₦ 28,500.00	p/a
12020715(IR) 70	Graphic Arts & Designs	₦ 3,000.00	₦ 18,500.00	₦ 35,500.00	p/a
12020715(IR) 71	Graphic Art Studio	₦ 4,000.00	₦ 18,750.00	₦ 34,500.00	p/a
12020715(IR) 72	Grinding Mills	₦ 5,000.00	₦ 14,250.00	₦ 23,000.00	p/a
12020715(IR) 73	Guest Houses	₦ 18,500.00	₦ 34,550.00	₦ 49,500.00	p/a
12020715(IR) 74	Hair Dressers	₦ 1,500.00	₦ 4,500.00	₦ 25,500.00	p/a
12020715(IR) 75	Hair Dressing Salon	₦ 1,500.00	₦ 5,500.00	₦ 10,500.00	p/a
12020715(IR) 76	Horticulture/ Florist	₦ 8,000.00	₦ 18,500.00	₦ 42,500.00	p/a
12020715(IR) 77	Hotel Proprietor with Lodgings	₦ 16,500.00	₦ 32,500.00	₦ 49,800.00	p/a
12020715(IR) 78	Imitation Jeweler sellers	₦ 2,500.00	₦ 8,250.00	₦ 16,100.00	p/a
12020715(IR) 79	Interior Decorators	₦ 6,000.00	₦ 20,500.00	₦ 35,500.00	p/a
12020715(IR) 80	Intermediate Shop or Stall	₦ 5,000.00	₦ 8,500.00	₦ 35,800.00	p/a
12020715(IR) 81	Iron Benders	₦ 1,500.00	₦ 8,500.00	₦ 23,500.00	p/a
12020715(IR) 82	Jeweler Sellers	₦ 5,500.00	₦ 18,500.00	₦ 49,500.00	p/a
12020715(IR) 83	Land Lords - Residential (Per room)	₦ 12,750.00	₦ 23,750.00	₦ 45,500.00	p/a
12020715(IR) 84	Land Speculators	₦ 5,000.00	₦ 18,500.00	₦ 35,500.00	p/a
12020715(IR) 85	Landlords, Face-Face	₦ 5,000.00	₦ 11,250.00	₦ 23,000.00	p/a
12020715(IR) 86	Large or Stall	₦ 5,000.00	₦ 18,500.00	₦ 48,500.00	p/a
12020715(IR) 87	Laundries, (Dry Cleaners)	₦ 8,500.00	₦ 23,500.00	₦ 48,500.00	p/a
12020715(IR) 88	Leather Carpets (Linoleum)	₦ 5,000.00	₦ 15,500.00	₦ 35,500.00	p/a
12020715(IR) 89	Letter- Writers	₦ 7,500.00	₦ 15,000.00	₦ 41,400.00	p/a
12020715(IR) 90	Licensed Merchant	₦ 18,500.00	₦ 32,500.00	₦ 48,500.00	p/a
12020715(IR) 91	Manufactures: Coolers, Aluminum	₦ 8,750.00	₦ 15,000.00	₦ 34,500.00	p/a
12020715(IR) 92	Maternity Owners	₦ 10,000.00	₦ 25,500.00	₦ 45,500.00	p/a
12020715(IR) 93	Maternity Private Proprietors	₦ 10,000.00	₦ 19,500.00	₦ 34,500.00	p/a
12020715(IR) 94	Meat Sellers	₦ 2,500.00	₦ 12,000.00	₦ 25,500.00	p/a
12020715(IR) 95	Mechanized Farms	₦ 12,500.00	₦ 18,500.00	₦ 45,500.00	p/a
12020715(IR) 96	Medicine Store Patent	₦ 6,000.00	₦ 14,250.00	₦ 23,000.00	p/a
12020715(IR) 97	Mobile Phone Commercial Calls	₦ 4,500.00	₦ 8,250.00	₦ 34,500.00	p/a
12020715(IR) 98	Mobile Phone Dealers	₦ 5,500.00	₦ 21,500.00	₦ 45,200.00	p/a
12020715(IR) 99	Mobile Phone Distributors	₦ 6,500.00	₦ 25,200.00	₦ 49,800.00	p/a

12020715(IR) 100	Money Lenders	₦ 12,000.00	₦ 21,750.00	₦ 46,000.00	p/a
12020715(IR) 101	Motor Cycle Dealers	₦ 12,500.00	₦ 18,750.00	₦ 35,500.00	p/a
12020715(IR) 102	Motor Cycle Mechanics	₦ 1,500.00	₦ 4,500.00	₦ 12,500.00	p/a
12020715(IR) 103	Motor Mechanics Panel Beaters & Sprayers	₦ 1,500.00	₦ 4,500.00	₦ 18,500.00	p/a
12020715(IR) 104	Motor Spare Part Dealers (New Part)	₦ 2,500.00	₦ 27,750.00	₦ 46,000.00	p/a
12020715(IR) 105	Motor Spare Part Dealers (Old)	₦ 3,000.00	₦ 15,500.00	₦ 35,500.00	p/a
12020715(IR) 106	Motor Vehicle Mechanic	₦ 1,500.00	₦ 6,500.00	₦ 15,500.00	p/a
12020715(IR) 107	Motor/ Cooking Gas Refills	₦ 3,000.00	₦ 12,500.00	₦ 45,500.00	p/a
12020715(IR) 108	Musicians	₦ 12,500.00	₦ 31,500.00	₦ 92,000.00	p/a
12020715(IR) 109	Nursery School Proprietors	₦ 21,500.00	₦ 37,500.00	₦ 69,000.00	p/a
12020715(IR) 110	Optician	₦ 21,500.00	₦ 19,500.00	₦ 34,500.00	p/a
12020715(IR) 111	Painters and Decorators	₦ 3,500.00	₦ 15,750.00	₦ 35,500.00	p/a
12020715(IR) 112	Paints Dealers	₦ 1,500.00	₦ 15,800.00	₦ 49,500.00	p/a
12020715(IR) 113	Palm Oil Millers	₦ 25,500.00	₦ 35,500.00	₦ 48,500.00	p/a
12020715(IR) 114	Panel Beaters/Sprayer Works	₦ 1,500.00	₦ 8,500.00	₦ 42,500.00	p/a
12020715(IR) 115	Patent Medicine Sellers	₦ 3,500.00	₦ 9,750.00	₦ 34,500.00	p/a
12020715(IR) 116	Petrol Dealers, Dealers with Station Having Less than 3 Pumps	₦ 3,500.00	₦ 9,750.00	₦ 34,500.00	p/a
12020715(IR) 117	Petroleum Products (Kerosene)	₦ 8,500.00	₦ 18,000.00	₦ 34,500.00	p/a
12020715(IR) 118	Pharmaceutical Chemists	₦ 15,500.00	₦ 32,750.00	₦ 48,500.00	p/a
12020715(IR) 119	Photo Color Laboratories	₦ 5,000.00	₦ 17,250.00	₦ 35,500.00	p/a
12020715(IR) 120	Photographers	₦ 3,000.00	₦ 15,000.00	₦ 32,500.00	p/a
12020715(IR) 121	Photographers/ Photo Developers	₦ 5,000.00	₦ 9,750.00	₦ 18,400.00	p/a
12020715(IR) 122	Photographic Materials Shops	₦ 5,000.00	₦ 11,250.00	₦ 23,500.00	p/a
12020715(IR) 123	Plank Sellers	₦ 5,500.00	₦ 15,750.00	₦ 34,500.00	p/a
12020715(IR) 124	Plastic Rubbers	₦ 3,000.00	₦ 12,000.00	₦ 23,000.00	p/a
12020715(IR) 125	Plumbers	₦ 1,500.00	₦ 12,800.00	₦ 38,500.00	p/a
12020715(IR) 126	Plumbing Material with Water Tanks and Accessories	₦ 8,500.00	₦ 27,000.00	₦ 45,500.00	p/a
12020715(IR) 127	Plumbing Materials only	₦ 4,500.00	₦ 17,250.00	₦ 38,500.00	p/a
12020715(IR) 128	Pool Agent	₦ 5,000.00	₦ 12,000.00	₦ 23,000.00	p/a

12020715(IR) 129	Pool Promoters	₹ 12,750.00	₹ 22,500.00	₹ 49,800.00	p/a
12020715(IR) 130	Poultry Farmers	₹ 5,500.00	₹ 15,000.00	₹ 38,500.00	p/a
12020715(IR) 131	Poultry Feed Dealers	₹ 8,500.00	₹ 23,500.00	₹ 48,500.00	p/a
12020715(IR) 132	Poultry Feeds	₹ 4,500.00	₹ 21,500.00	₹ 42,500.00	p/a
12020715(IR) 133	Poultry/ Piggery	₹ 3,500.00	₹ 18,500.00	₹ 48,500.00	p/a
12020715(IR) 134	Printer (Modern Press)	₹ 8,500.00	₹ 24,000.00	₹ 34,500.00	p/a
12020715(IR) 135	Printer (With Press)	₹ 7,500.00	₹ 18,750.00	₹ 42,500.00	p/a
12020715(IR) 136	Printer (Without Press)	₹ 3,000.00	₹ 12,500.00	₹ 23,000.00	p/a
12020715(IR) 137	Printers	₹ 3,000.00	₹ 12,500.00	₹ 38,400.00	p/a
12020715(IR) 138	Produce Buyers	₹ 5,000.00	₹ 15,750.00	₹ 34,500.00	p/a
12020715(IR) 139	Provision Store & Mini Supermarket	₹ 8,500.00	₹ 16,500.00	₹ 41,400.00	p/a
12020715(IR) 140	Provision Stores	₹ 3,000.00	₹ 10,125.00	₹ 34,500.00	p/a
12020715(IR) 141	Pure Water Producers	₹ 7,500.00	₹ 15,750.00	₹ 45,800.00	p/a
12020715(IR) 142	Raw Food Sellers	₹ 3,000.00	₹ 14,250.00	₹ 34,500.00	p/a
12020715(IR) 143	Recreational Centre	₹ 8,000.00	₹ 20,250.00	₹ 34,500.00	p/a
12020715(IR) 144	Refuse Collections	₹ 6,500.00	₹ 17,250.00	₹ 46,000.00	p/a
12020715(IR) 145	Rentals	₹ 5,000.00	₹ 12,750.00	₹ 23,000.00	p/a
12020715(IR) 146	Restaurants	₹ 5,000.00	₹ 15,000.00	₹ 27,600.00	p/a
12020715(IR) 147	Restaurants (Buka)	₹ 3,000.00	₹ 9,750.00	₹ 17,250.00	p/a
12020715(IR) 148	Re-wires & Battery Chargers	₹ 1,500.00	₹ 4,500.00	₹ 35,500.00	p/a
12020715(IR) 149	Rubber Dealers	₹ 2,500.00	₹ 15,750.00	₹ 27,600.00	p/a
12020715(IR) 150	Rugs & Carpets	₹ 4,000.00	₹ 12,000.00	₹ 27,600.00	p/a
12020715(IR) 151	Sawmill Proprietors	₹ 6,500.00	₹ 15,000.00	₹ 23,000.00	p/a
12020715(IR) 152	Seamstresses, Fashion Designer	₹ 7,500.00	₹ 16,500.00	₹ 23,000.00	p/a
12020715(IR) 153	Sewing Machine Dealers	₹ 5,000.00	₹ 12,500.00	₹ 34,500.00	p/a
12020715(IR) 154	Shoe Makers and Cobblers	₹ 1,500.00	₹ 5,500.00	₹ 35,500.00	p/a
12020715(IR) 155	Spare Part Dealers (Motor Cycle)	₹ 6,500.00	₹ 18,750.00	₹ 48,500.00	p/a
12020715(IR) 156	Spare Part Dealers (Motor Vehicle)	₹ 8,500.00	₹ 15,800.00	₹ 41,500.00	p/a
12020715(IR) 157	Spare Part Dealers (Bicycle)	₹ 10,500.00	₹ 18,750.00	₹ 28,750.00	p/a
12020715(IR) 158	Supermarkets	₹ 18,500.00	₹ 29,550.00	₹ 42,550.00	p/a
12020715(IR) 159	Tailors	₹ 1,500.00	₹ 4,800.00	₹ 35,200.00	p/a
12020715(IR) 160	Taxi & Motor Drivers	₹ 1,500.00	₹ 5,500.00	₹ 25,500.00	p/a
12020715(IR) 161	Taxi owner (per Taxi Club)	₹ 1,500.00	₹ 4,500.00	₹ 15,500.00	p/a

12020715(IR) 162	Thrift Collectors	₦ 3,000.00	₦ 9,750.00	₦ 23,000.00	p/a
12020715(IR) 163	Timber Contractors	₦ 12,500.00	₦ 17,250.00	₦ 23,000.00	p/a
12020715(IR) 164	Timber Dealers	₦ 15,500.00	₦ 16,500.00	₦ 34,500.00	p/a
12020715(IR) 165	Transportation	₦ 1,500.00	₦ 8,500.00	₦ 23,500.00	p/a
12020715(IR) 166	Traveling Agency	₦ 10,000.00	₦ 21,550.00	₦ 42,500.00	p/a
12020715(IR) 167	Typing Studio, Excluding Business Centers	₦ 2,500.00	₦ 9,000.00	₦ 18,400.00	p/a
12020715(IR) 168	Tire Dealers (New)	₦ 5,000.00	₦ 15,750.00	₦ 35,800.00	p/a
12020715(IR) 169	Tire Dealers (Tokunbo)	₦ 4,500.00	₦ 12,000.00	₦ 35,500.00	p/a
12020715(IR) 170	Video Clubs	₦ 3,000.00	₦ 8,250.00	₦ 16,750.00	p/a
12020715(IR) 171	Vulcanize	₦ 1,500.00	₦ 3,500.00	₦ 8,500.00	p/a
12020715(IR) 172	Welders	₦ 1,500.00	₦ 8,500.00	₦ 15,500.00	p/a
12020715(IR) 173	Wine and Beer License Operators	₦ 5,000.00	₦ 14,250.00	₦ 35,800.00	p/a
12020715(IR) 174	Yoghurt Sellers	₦ 5,000.00	₦ 15,500.00	₦ 42,500.00	p/a

ADMIN/ ECONOMIC CODE	TRADE/BUSINESSES	LEADER	FOLLOWER	CHALLENGER
<b>12020715(IR)175</b>	Public Online Lottery/Lotto	Super-Agent- ₦50,000.00 Retail Agent- ₦10,000.00/As Assessed		
<b>12020715(IR)176</b>	Pool Betting	Super-Agent- ₦50,000.00 Retail Agent- ₦10,000.00/As Assessed		
<b>12020715(IR)176</b>	Sport Betting	Super-Agent- ₦50,000.00 Retail Agent- ₦10,000.00/As Assessed		
<b>12020715(IR)178</b>	Casino	As Assessed		
<b>12020715(IR)179</b>	Other Lotteries (Sales/Promotional & Raffles)	Super-Agent- ₦50,000.00 Retail Agent- ₦10,000.00/As Assessed		

#### 24. MINISTRY OF ENTERPRISE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
<b>12020146(EN)</b>	<b>Registration of Artisans</b>		
<b>12020155(EN)</b>	<b>Registration of Business Premises</b>		
12020155(EN)01	Commercial banks	₦ 50,000.00	
12020155(EN)02	Micro finance banks	₦ 40,000.00	
12020155(EN)03	Schools	₦ 20,000.00	
12020155(EN)04	Filling stations	₦ 20,000.00	
12020155(EN)05	Hospitals	₦ 20,000.00	

12020155(EN)06	Restaurants/ Hotels/ Event Centre	₹ 20,000.00	
12020155(EN)07	Others	₹ 20,000.00	
<b>12020173(EN)</b>	<b>Registration of Cooperative Society</b>	₹ 5,000.00	
<b>120202</b>	<b>Mining-rents</b>		
<b>12020210(EN)01</b>	<b>Haulage Fees from Mining Operators</b>	-	
	<b>Goods</b>	Building Materials including cement	Processed/ Raw Items
<b>12020210(EN)01-1</b>	<b>Long</b>	₹ 12,800.00	
<b>12020210(EN)01-2</b>	<b>Medium</b>	₹ 9,800.00	₹ 4,500.00
<b>12020210(EN)01-3</b>	<b>Small</b>	₹ 5,800.00	₹ 2,500.00
<b>12020210(EN)02</b>	<b>Sharp sand, gravel &amp; laterite</b>		
12020210(EN)02-1	Small truck	₹ 200.00	per truck
12020210(EN)02-2	Big truck	₹ 500.00	per truck
<b>12020210(EN)03</b>	<b>Quarried rock products</b>		
12020210(EN)03 - 1	Small truck	₹ 500.00	per truck
12020210(EN)03 - 2	Big truck	₹ 1,000.00	per truck
<b>12020211(EN)</b>	<b>Surface Rent on Mining Site</b>		
12020211(EN)01	Industrial goods	₹ 20,000.00	
12020211(EN)02	Talc	₹ 1,000.00	
12020211(EN)03	Barite	₹ 10,000.00	
12020211(EN)04	Marble	₹ 10,000.00	
12020211(EN)05	Gypsum	₹ 10,000.00	
12020211(EN)06	Limestone	₹ 5,000.00	
12020211(EN)07	Mica	₹ 1,000.00	
12020211(EN)08	Feldspar	₹ 5,000.00	
12020211(EN)09	Laterite	₹ 5,000.00	
12020211(EN)10	Sand	₹ 5,000.00	
12020211(EN)11	Kaolin	₹ 5,000.00	
12020211(EN)12	Quartzite	₹ 5,000.00	
12020211(EN)13	Quarry materials	₹ 10,000.00	
120204	Fees - general		
<b>12020429(EN)</b>	<b>Renewal fees (business premises)</b>		
12020429(EN)01	Commercial banks	₹ 30,000.00	
12020429(EN)02	Micro finance banks	₹ 20,000.00	
12020429(EN)03	Schools	₹ 10,000.00	
12020429(EN)04	Filling stations	₹ 10,000.00	
12020429(EN)05	Hospitals	₹ 10,000.00	
12020429(EN)06	Restaurants/ Hotels/ Event Centre	₹ 10,000.00	
12020429(EN)07	Others	₹ 10,000.00	
<b>12020454(EN)</b>	<b>Parking &amp; gate fees (ultra-modern market)</b>		

12020454(EN)01	Private vehicle	₦ 50.00	per vehicle
12020454(EN)02	Commercial vehicle	₦ 100.00	per vehicle
<b>12020485(EN)</b>	<b>State Industrial function fees</b>		
12020485(EN)01	(i) Large	₦ 20,000.00	
12020485(EN)02	(ii) Medium	₦ 10,000.00	
12020485(EN)03	(iii) Small	₦ 5,000.00	
120206	Sales - general		
<b>12020657(EN)</b>	<b>Sales of shop at ultra-modern market, Adewole</b>	₦ 600,000.00	
120207	Earnings - general		
<b>12020722(EN)</b>	<b>Earnings from Kwara Cooperative Training Institute</b>	₦ 10,000.00	per Student
120208	Rent on government building general		
<b>12020810(EN)</b>	<b>Grand Rent on Ultra-Modern Market</b>	₦ 10,000.00	per month

#### 25. MINISTRY OF ENERGY

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
<b>12020146(ME)</b>	<b>Registration of Artisans</b>		
12020146(ME)01	Electrician		₦10,000.00
12020146(ME)02	Electrical poles seller		₦10,000.00
12020146(ME)03	Electrical Merchandise		₦10,000.00

#### 26. STATE AUDIT DEPARTMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES – GENERAL		
<b>12020165(SA)01</b>	<b>Registration Accounting Firms &amp; Statutory Corp.</b>	₦ 50,000.00	p/a
120204	FEES – GENERAL		
<b>12020429(SA)01</b>	<b>Renewal Fees (Accounting Firms &amp; Statutory Corp)</b>	₦ 30,000.00	p/a after reg.
120213	RE-IMBURSEMENT – GENERAL		
<b>12021302(SA)01</b>	<b>Audit Fees (Report Fees)</b>	20% of External Auditors fees	

#### 27. MINISTRY OF WORKS

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
<b>12020146(MW)</b>	<b>Registration of Artisans</b>		
12020146(MW)01	Registration of Artisans by contractor	₦ 5,000.00	
12020146(MW)02	Registration of Artisans by KWARTMA	₦ 2,000.00	

<b>12020147(MW)</b>	<b>Registration of Developers (Housing Corporation)</b>	₹ 100,000.00	
<b>12020415(MW)</b>	<b>Trade Testing Fees</b>		
12020415(MW)01	Certification	₹ 5,000.00	
12020415(MW)02	Conversion	₹ 6,000.00	
<b>12020416(MW)</b>	<b>Material Testing fees</b>		
12020416(MW)01	Category A	₹ 50,000.00	
12020416(MW)02	Category B	₹ 100,000.00	
12020416(MW)03	Category C	₹ 150,000.00	
12020416(MW)04	Category D	₹ 200,000.00	
<b>12020428(MW)</b>	<b>Fire Occurrence Report</b>		
12020428(MW)01	Individual	₹ 5,000.00	
12020428(MW)02	Corporate Organization	₹ 10,000.00	
<b>12020431(MW)</b>	<b>Assessment Fee - Building Plan (PPA)</b>		
12020431(MW)03-1	Less than 60sqm	₹ 10,000.00	Residential
12020431(MW)03-2	61sqm-150sqm	₹ 20,000.00	
12020431(MW)03-3	151sqm-250sqm	₹ 50,000.00	
12020431(MW)04	storey Building	₹ 75,000.00	
12020431(MW)05	private Hostel	₹ 50,000.00	
12020431(MW)06	Shops/Shopping Mall	₹ 10,000.00	Restaurant/fast food
12020431(MW)07-1	Category A (Ground Floor)	₹ 600,000.00	
12020431(MW)07-2	Category B ( Ground Floor)	₹ 400,000.00	
12020431(MW)07-3	Category C	₹ 50,000.00	
12020431(MW)07-4	Category D	₹ 15,000.00	
12020431(MW)08	Supermarket (Ground Floor)	₹ 100,000.00	
12020431(MW)09	Guest House	₹ 75,000.00	
12020431(MW)10	Hotel	₹ 500,000.00	
12020431(MW)10-1	Additional Floor	₹ 200,000.00	
12020431(MW)11	Departmental Store	₹ 100,000.00	
12020431(MW)12	Bank	₹ 750,000.00	
12020431(MW)12-1	Additional Floor	₹ 200,000.00	
12020431(MW)13	Microfinance Bank	₹ 250,000.00	
12020431(MW)14-1	Category A (Above 100sqm)	₹ 150,000.00	}Office
12020431(MW)14-2	Category B (Between 25sqm-100sqm)	₹ 100,000.00	
12020431(MW)14-3	Category C (Below 25sqm)	₹ 30,000.00	
12020431(MW)15-1	Within 3km radius	₹ 500,000.00	} Petrol station

12020431(MW)15-2	Within 3km-5km radius	₹ 500,000.00	
12020431(MW)15-3	outside 5km radius	₹ 500,000.00	
12020431(MW)16	Cold Room	₹ 100,000.00	
12020431(MW)17	Kerosene Surface Tank	₹ 0.00	
12020431(MW)18	Car Wash(Road Side)	₹ 10,000.00	
12020431(MW)19	Modern Car Wash	₹ 25,000.00	
12020431(MW)20-1	<b>Church/Mosque</b>		
12020431(MW)20-2	150sqm (minimum)	₹ 100,000.00	Public building
12020431(MW)20-3	151sqm-200sqm	₹ 100,000.00	
12020431(MW)21	200sqm and above	₹ 100,000.00	
12020431(MW)22	Private Church/Mosque	₹ 15,000.00	
12020431(MW)23	Secretariat (State & Local)	₹ 750,000.00	
12020431(MW)24	Community Hall	₹ 100,000.00	
12020431(MW)25	Private Hall	₹ 400,000.00	
12020431(MW)26	Additional Floor	₹ 100,000.00	
12020431(MW)27	Palace	₹ 50,000.00	
12020431(MW)28	Motor Pack	₹ 50,000.00	
12020431(MW)29	Hospital (Public)	₹ 1,000,000.00	Health (Land use)
12020431(MW)30	Hospital (Private)	₹ 100,000.00	
12020431(MW)31	Medical Laboratory Diagnosis Centre (Public)	₹ 100,000.00	
12020431(MW)32	Medical Laboratory Diagnosis Centre (Private)	₹ 50,000.00	
12020431(MW)33	Pharmacy	₹ 50,000.00	
12020431(MW)34	Primary/Secondary	₹ 100,000.00	Educational Land Use
12020431(MW)35	(Both Public & Private)	₹ 5,000.00	
12020431(MW)36	Hostel(School)	₹ 50,000.00	
12020431(MW)37	Library	₹ 5,000.00	
12020431(MW)38	Laboratory	₹ 5,000.00	
12020431(MW)39	Computer Room	₹ 5,000.00	
12020431(MW)40	Administrative Block	₹ 10,000.00	
12020431(MW)41	office (School)	₹ 10,000.00	
12020431(MW)42	Hall (School)	₹ 10,000.00	
12020431(MW)43	College of Education	₹ 1,000,000.00	
12020431(MW)44	Polytechnic	₹ 1,500,000.00	
12020431(MW)45	University	₹ 2,500,000.00	
12020431(MW)46	Ware House	150 per sqm	



12020431(MW)47	Bottled/Sachet Product	90 per sqm	Industrial Land Use
12020431(MW)48	Industries	150per sqm	
12020431(MW)49	Block Making	₦ 10,000.00	
12020431(MW)50	Laundry	₦ 10,000.00	
12020431(MW)51	Show Room	₦ 75,000.00	
12020431(MW)52	Organized Mechanic Workshop	₦ 10,000.00	
12020431(MW)53	Sawmill	₦ 30,000.00	
12020431(MW)54	Outside GRA	20 per sqm	Fences
12020431(MW)55	Fences with GRA	25 per sqm	
12020431(MW)56	Industrial	30 per sqm	
12020431(MW)57	Commercial	30 per sqm	others
12020431(MW)58	Agricultural Farm Land	3500 per sqm	
12020431(MW)59	Fish Pond	3500 per sqm	
12020431(MW)60	Poultry	3500 per sqm	
12020431(MW)61	Recreation Centre	₦ 10,000.00	
12020431(MW)62	Bus Stand	₦ 2,500.00	
12020431(MW)63	Residential	₦ 2,500.00	
12020431(MW)64	Commercial	₦ 2,000.00	
12020431(MW)65	Industrial	₦ 20,500.00	
12020431(MW)66	Gen House	₦ 2,500.00	
12020431(MW)67	Gymnasium	₦ 50,000.00	
12020431(MW)68	Swimming Pool	₦ 25,000.00	
12020431(MW)69	1-20 ha	₦ 50,000.00	Layout Plan
12020431(MW)70	1-25 ha	₦ 85,000.00	
12020431(MW)71	25 ha and above	₦ 100,000.00	
12020431(MW)72	Mast Installation	₦ 300,000.00	
12020431(MW)73	Complaint Fee	₦ 1,000.00	
12020431(MW)74	Street Naming	₦ 55,000.00	
12020453(MW)	<b>Application Fees - Site (PPA)</b>		
12020453(MW)01	Special (New GRA BudoOsho)	₦ 5,000.00	Residential
12020453(MW)02	Old GRA (Ilorin)	₦ 5,000.00	
12020453(MW)03	Other GRA	₦ 5,000.00	
12020453(MW)04	Within Ilorin	₦ 2,000.00	
12020453(MW)05	Other Areas	₦ 2,000.00	

12020453(MW)06	Shop	₦ 5,000.00	Commercial
12020453(MW)07	Category A	₦ 50,000.00	Restaurant/fast food
12020453(MW)08	Category B	₦ 25,000.00	
12020453(MW)09	Category C	₦ 10,000.00	
12020453(MW)10	Category D	₦ 5,000.00	
12020453(MW)11	Supermarket	₦ 25,000.00	
12020453(MW)12	Guest House	₦ 20,000.00	
12020453(MW)13	Category A	₦ 10,000.00	Office
12020453(MW)14	Category B	₦ 10,000.00	
12020453(MW)15	Category C	₦ 10,000.00	
12020453(MW)16	Within GRA(Ilorin)	₦ 30,000.00	Hotel
12020453(MW)17	Within Ilorin	₦ 30,000.00	
12020453(MW)18	Others	₦ 30,000.00	
12020453(MW)19	Within Ilorin	₦ 50,000.00	Petrol Station
12020453(MW)20	Other Areas	₦ 25,000.00	
12020453(MW)21	Church/Mosque	₦ 2,500.00	Public building
12020453(MW)22	Secretariat	₦ 50,000.00	
12020453(MW)23	Community Hall	₦ 25,000.00	
12020453(MW)24	Hall (private)	₦ 25,000.00	
12020453(MW)25	Palace	₦ 10,000.00	
12020453(MW)26	Motor Park	₦ 20,000.00	
12020453(MW)27	Hospital (Public)	₦ 25,000.00	Health (Land use)
12020453(MW)28	Hospital (Private)	₦ 25,000.00	
12020453(MW)29	Medical Laboratory Centre/Diagnostic (Public)	₦ 10,000.00	
12020453(MW)30	Medical Laboratory Centre/Diagnostic (Private)	₦ 10,000.00	
12020453(MW)31	Pharmacy	₦ 10,000.00	
12020453(MW)32	Primary/Secondary School	₦ 10,000.00	Educational Land Use
12020453(MW)33	College of Education	₦ 100,000.00	
12020453(MW)34	Polytechnic	₦ 150,000.00	

12020453(MW)35	University	₦ 250,000.00	
12020453(MW)36	Other (Vocational, IJMB Centre, Computer Centre)	₦ 10,000.00	
12020453(MW)37	Bottled or Sachet Product	₦ 5,000.00	Industrial Land Use
12020453(MW)38	Showroom (furniture, Electronics)	₦ 10,000.00	
12020453(MW)39	Industries	₦ 25,000.00	
12020453(MW)40	organized Mechanic Workshop	₦ 5,000.00	
12020453(MW)41	Ware House	₦ 25,000.00	
12020453(MW)42	Agricultural Farmland	₦ 5,000.00	
12020453(MW)43	Fish Pond	₦ 5,000.00	
12020453(MW)44	Poultry	₦ 5,000.00	
12020453(MW)45	Recreation Centre	₦ 10,000.00	
12020453(MW)46	Bus Stand	₦ 5,000.00	
12020453(MW)47	Layout Plan	₦ 25,000.00	
12020453(MW)48	Mast Installation	₦ 50,000.00	
12020453(MW)49	Kerosene Surface Tank(Dispensing Stand Pump)	₦ 2,000.00	
<b>12020450(MW)</b>	<b>Inspection Fees (PPA)</b>		
12020450(MW)01	Special (New GRA BudoOsho)	₦ 5,000.00	Residential
12020450(MW)02	Old GRA (Ilorin)	₦ 5,000.00	
12020450(MW)03	Other GRA	₦ 5,000.00	
12020450(MW)04	Within Ilorin	₦ 2,000.00	
12020450(MW)05	Other Areas	₦ 2,000.00	
12020450(MW)06	Shop	₦ 5,000.00	Commercial
12020450(MW)07	Category A	₦ 50,000.00	Restaurant/fast food
12020450(MW)08	Category B	₦ 25,000.00	
12020450(MW)09	Category C	₦ 10,000.00	
12020450(MW)10	Category D	₦ 5,000.00	
12020450(MW)11	Supermarket	₦ 25,000.00	
12020450(MW)12	Guest House	₦ 20,000.00	
12020450(MW)13	Category A	₦ 10,000.00	Office
12020450(MW)14	Category B	₦ 10,000.00	
12020450(MW)15	Category C	₦ 10,000.00	
12020450(MW)16	Within GRA(Ilorin)	₦ 30,000.00	Hotel

12020450(MW)17	Within Ilorin	₦ 30,000.00	
12020450(MW)18	Others	₦ 30,000.00	
12020450(MW)19	Within Ilorin	₦ 50,000.00	Petrol Station
12020450(MW)20	Other Areas	₦ 25,000.00	
12020450(MW)21	Church/Mosque	₦ 2,500.00	Public building
12020450(MW)22	Secretariat	₦ 50,000.00	
12020450(MW)23	Community Hall	₦ 25,000.00	
12020450(MW)24	Hall (private)	₦ 25,000.00	
12020450(MW)25	Palace	₦ 10,000.00	
12020450(MW)26	Motor Park	₦ 20,000.00	
12020450(MW)27	Hospital (Public)	₦ 25,000.00	Health (Landuse)
12020450(MW)28	Hospital (Private)	₦ 25,000.00	
12020450(MW)29	Medical Laboratory Centre/Diagnostic (Public)	₦ 10,000.00	
12020450(MW)30	Medical Laboratory Centre/Diagnostic (Private)	₦ 10,000.00	
12020450(MW)31	Pharmacy	₦ 10,000.00	
12020450(MW)32	Primary/Secondary School	₦ 10,000.00	Educational LandUse
12020450(MW)33	College of Education	₦ 100,000.00	
12020450(MW)34	Polytechnic	₦ 150,000.00	
12020450(MW)35	University	₦ 250,000.00	
12020450(MW)36	Other (Vocational, IJMB Centre, Computer Centre)	₦ 10,000.00	
12020450(MW)37	Bottled or Satchet Product	₦ 5,000.00	Industrial LandUse
12020450(MW)38	Showroom (furniture, Electronics)	₦ 10,000.00	
12020450(MW)39	Industries	₦ 25,000.00	
12020450(MW)40	organized Mechanic Workshop	₦ 5,000.00	
12020450(MW)41	Ware House	₦ 25,000.00	
12020450(MW)42	Agricultural Farmland	₦ 5,000.00	others
12020450(MW)43	Fish Pound	₦ 5,000.00	
12020450(MW)44	Poultry	₦ 5,000.00	
12020450(MW)45	Recreation Centre	₦ 10,000.00	
12020450(MW)46	Bus Stand	₦ 5,000.00	
12020450(MW)47	Layout Plan	₦ 25,000.00	
12020450(MW)48	Mast Installation	₦ 50,000.00	
12020450(MW)49	Kerosene Surface Tank(Dispensing Stand Pump)		
<b>12020457(MW)</b>	<b>Certificate of Road Worthiness</b>		

12020457(MW)01	Motorcycle and Tricycle	₹ 375.00	
12020457(MW)02	Motor Vehicle upto 2000cc (private)	₹ 1,250.00	
12020457(MW)03	Motor Vehicle upto 2000cc (commercial)	₹ 1,250.00	
12020457(MW)04	Motor Vehicle above to 2000cc and SUVs (private)	₹ 1,250.00	
12020457(MW)05	Motor Vehicle above 2000cc, SUVs (commercial) & Pickups	₹ 1,250.00	
12020457(MW)06	Mini Bus and Space Bus (private)	₹ 1,250.00	
12020457(MW)07	Mini Bus and Space Bus (commercial)	₹ 1,250.00	
12020457(MW)08	Buses and Coaches (Private & Commercial)	₹ 2,500.00	
12020457(MW)09	Rigid Cargo Truck (less 16 to 20tonnes)	₹ 3,750.00	
12020457(MW)10	Rigid Articulated Truck (22tonnes)	₹ 3,750.00	
<b>12020475(MW)</b>	<b>Compliant Fees (PPA)</b>	₹ 2,500.00	
<b>12020476(MW)</b>	<b>Fees on Street Naming / House Numbering (PPA)</b>	₹ 40,000.00	
<b>12020477(MW)</b>	<b>Fees on Road Set Backs(C.T.O)</b>		
12020477(MW-1)	Category I	10,000 at GRA	
12020477(MW-2)	Category II	₹ 5,000.00	at REB and state secretariat only
12020477(MW-3)	Category III (Shops)	₹ 5,000.00	
12020477(MW-4)	Category IV (Banks)	200,000-300,000	
12020477(MW-5)	Category V (Eateries)	144,000-200,000	
12020477(MW-6)	Category VI (Companies)	200,000-300,000	
12020477(MW-7)	Category VII (Petrol Filling Stations)	₹ 8,640.00	per Station
12020477(MW-8)	Category VIII	₹ 60,640.00	
12020477(MW-9)	Category IX (Car wash)	₹ 20,000.00	
12020477(MW-10)	Category X (Motor Dealers)	₹ 50,000.00	
12020477(MW-11)	Category XI (Optic Fibers Cable)	1/km	
<b>12020478(MW)</b>	<b>Urban &amp; Regional Planning Charges</b>		
<b>12020478(MW)</b>	<b>Layout Fees</b>		
12020478(MW)01	Residential	₹ 50,000.00	
12020478(MW)02	Commercial	₹ 100,000.00	
12020478(MW)03	Religion	₹ 50,000.00	
12020478(MW)04	Industrial	₹ 100,000.00	
12020478(MW)05	Petrol Filling Station	₹ 100,000.00	
<b>12020478(MW)</b>	<b>Street Naming (GRA)</b>		

12020478(MW)06	Application Form Fees	₹ 10,000.00	
12020478(MW)07	Approval fees for closed	₹ 60,000.00	
12020478(MW)08	Approval fees for street/road	₹ 100,000.00	
12020478(MW)09	Approval fee for Avenue/Crescent	₹ 160,000.00	
<b>12020478(MW)</b>	<b>Town Planning Report for Private Application</b>		
<b>12020478(MW)</b>	<b>Commercial Land Use</b>		
12020478(MW)10	Under 1 hectare	₹ 8,500.00	
12020478(MW)11	1 hectare-5 hectare	15,000-20,000	
12020478(MW)12	6 hectare-10 hectare	20,000-30,000	
12020478(MW)13	15 hectare and above	50,000-500,000	
<b>12020478(MW)</b>	<b>Agricultural Land Use</b>		
12020478(MW)14	Under 1 hectare	₹ 8,500.00	
12020478(MW)15	1 hectare-5 hectare	15,000-20,000	
12020478(MW)16	6 hectare-10 hectare	20,000-30,000	
12020478(MW)17	15 hectare and above	50,000-500,000	
<b>12020478(MW)</b>	<b>Industrial Land Use</b>		
12020478(MW)18	Under 1 hectare	₹ 8,500.00	
12020478(MW)19	1 hectare-5 hectare	15,000-20,000	
12020478(MW)20	6 hectare-10 hectare	20,000-30,000	
12020478(MW)21	15 hectare and above	50,000-500,000	
<b>12020478(MW)</b>	<b>PFS</b>		
12020478(MW)22	Under 1 hectare	₹ 5,000.00	
12020478(MW)23	1 hectare-5 hectare	₹ 10,000.00	
12020478(MW)24	6 hectare and above	₹ 15,000.00	
12020478(MW)25	Religion Land Use	8,500-20,000	
<b>12020455(MW)</b>	<b>Administrative Charges</b>		
<b>12020455(MW)</b>	<b>Layout Fees</b>		
12020455(MW)01	Residential	₹ 5,000.00	
12020455(MW)02	Commercial	₹ 10,000.00	
12020455(MW)03	Religion	₹ 5,000.00	
12020455(MW)04	Industrial	₹ 10,000.00	
12020455(MW)05	Petrol Filling Stations	₹ 10,000.00	
<b>12020455(MW)</b>	<b>Street Naming (GRA) (Admin Charge)</b>		
12020455(MW)06	Application Form Fees	₹ 1,000.00	
12020455(MW)07	Approval fees for closed	₹ 6,000.00	

12020455(MW)08	Approval fees for street/road	₹ 10,000.00	
12020455(MW)09	Approval fee for Avenue/Crescent	₹ 16,000.00	
<b>12020455(MW)</b>	<b>Town Planning Report for Private Application</b>		
<b>12020455(MW)</b>	<b>Commercial Land Use (Admin Charge)</b>		
12020455(MW)10	Under 1 hectare	₹ 850.00	
12020455(MW)11	1 hectare-5 hectare	1,500-2,000	
12020455(MW)12	6 hectare-10 hectare	2,000-3,000	
12020455(MW)13	15 hectare and above	5,000-50,000	
<b>12020455(MW)</b>	<b>Agricultural Land Use (Admin Charge)</b>		
12020455(MW)14	Under 1 hectare	₹ 850.00	
12020455(MW)15	1 hectare-5 hectare	1,500-2,000	
12020455(MW)16	6 hectare-10 hectare	2,000-3,000	
12020455(MW)17	15 hectare and above	5,000-50,000	
<b>12020455(MW)</b>	<b>Industrial Land Use (Admin Charge)</b>		
12020455(MW)18	Under 1 hectare	₹ 850.00	
12020455(MW)19	1 hectare-5 hectare	1,500-2,000	
12020455(MW)20	6 hectare-10 hectare	2,000-3,000	
12020455(MW)21	15 hectare and above	5,000-50,000	
<b>12020455(MW)</b>	<b>PFS (Admin Charge)</b>		
12020455(MW)21	Under 1 hectare	₹ 500.00	
12020455(MW)22	1 hectare-5 hectare	₹ 1,000.00	
12020455(MW)23	6 hectare and above	₹ 1,500.00	
12020455(MW)24	Religion Land Use (Admin Charge)	850-2,000	
<b>12020480(MW)</b>	<b>Fees on Site Analysis and Report (PPA)</b>		
120205	FINES - GENERAL		
<b>12020507(MW)</b>	<b>VIO Fines/Penalties</b>		
12020507(MW)01	Driving with Forged Driver's License	₹ 10,000.00	
12020507(MW)02	Driving without Driver's License	₹ 5,000.00	
12020507(MW)03	Driving with Expired Driver's License	₹ 2,500.00	
12020507(MW)04	Unlicensed Person	₹ 5,000.00	
12020507(MW)05	Driving with wrong category of License	₹ 2,500.00	
12020507(MW)06	Driving without valid Vehicle License	₹ 2,500.00	
12020507(MW)07	Driving without valid Vehicle Insurance	₹ 2,500.00	

12020507(MW)08	Driving without regulation Number Plates	₹ 5,000.00	
12020507(MW)09	Driving with forged or Limitation Number Plates	₹ 4,000.00	
12020507(MW)10	Driving with obscure or faded Number Plates	₹ 2,500.00	
12020507(MW)11	Driving without vehicle's Certificate of Ownership	₹ 5,000.00	
12020507(MW)12	Driving a Vehicle without certified Roadworthiness Certificate	₹ 5,000.00	
12020507(MW)13	Failure to notify the authority on vehicle Change of Ownership	₹ 2,500.00	
12020507(MW)14	Failure to notify the authority on vehicle Change of vehicle Color	₹ 500.00	
12020507(MW)15	Driving a Taxi without Valid Hackney carriage permit	₹ 2,500.00	
12020507(MW)16	Roof rack/Heavy Duty Permit Violation	₹ 2,500.00	
12020507(MW)17	Using Right-Hand Steering vehicle for carrying goods or passengers		The vehicle will be impounded
12020507(MW)18	Driving a commercial vehicle without a Driver's and Conductor Badge	₹ 2,500.00	
120206	SALES - GENERAL		
12020603(MW)	Sales of I D Card (Contract Identity Cards)	₹ 10,000.00	
12020606(MW)	Sales of Application Forms	₹ 20,000.00	
12020654(MW)	Building Services Charges	₹ 10,000.00	
120207	EARNINGS - GENERAL		
<b>12020736(MW)</b>	<b>Earnings from Fire Prevention / Inspection of Industrial Establishments</b>		
12020736(MW)01	Banks: Initial Inspection	₹ 25,000.00	
12020736(MW)02	Subsequent Inspection	₹ 25,000.00	
12020736(MW)03	Petrol Stations: Initial Inspection	₹ 45,000.00	
12020736(MW)04	Subsequent Inspection	₹ 10,000.00	
12020736(MW)05	Industries, Factories & Manufacturing Companies: Initial Inspection	₹ 60,000.00	
12020736(MW)06	Subsequent Inspection	₹ 30,000.00	
12020736(MW)07	Hotels: Initial Inspection	₹ 20,000.00	
12020736(MW)08	Subsequent Inspection	₹ 10,000.00	
12020736(MW)09	Guest houses, Eateries, Schools, Hospitals: Initial Inspection	₹ 10,000.00	



12020736(MW)10	Subsequent Inspection	₦ 5,000.00	
12020738(MW)	Earnings from Road Crossing	₦ 2,000.00	
12020739(MW)	Earnings from Mechanical Workshop	₦ 25,000.00	
12020740(MW)	Earning from Sales of Highway Code	₦ 500.00	
<b>12020741(MW)</b>	<b>Earning from Driving School</b>		
12020741(MW)01	Application	₦ 20,000.00	
12020741(MW)02	Registration	₦ 30,000.00	
12020741(MW)03	Renewal	₦ 15,000.00	
<b>12020742(MW)</b>	<b>Earning from Valuation Fees</b>		
12020742(MW)01	MDA	10% of the value of unserviceable equipment auctioned	
12020742(MW)02	LGA	10% of the value of unserviceable equipment auctioned	
<b>12020743(MW)</b>	<b>Earning from Transport Management</b>		
12020743(MW)01	Application	₦ 50,000.00	
12020743(MW)02	Registration	₦ 200,000.00	
12020743(MW)03	Renewal	₦ 100,000.00	
<b>12020745(MW)</b>	<b>Earning from Driver's Badge</b>		
12020745(MW)01	Category A	₦ 1,000.00	
12020745(MW)02	Category B	₦ 2,000.00	
12020745(MW)03	Category C	₦ 3,000.00	
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>		
<b>12020906(MW)</b>	<b>Rent on Government Properties (Prototype Shops) PPA</b>		
12020906(MW)01	<b>Category A. (Ahmadu Bello Way, Iiorin)</b>	₦ 84,000.00	
12020906(MW)02	<b>Category B. ( Iiorin)</b>		
12020906(MW)02 -1	i) Lajonrin	₦ 50,400.00	
12020906(MW)02 -2	ii) Fate	₦ 50,400.00	
12020906(MW)02 -3	iii) Commissioner Lodge Way	₦ 50,400.00	
12020906(MW)03	<b>Category C. (Jebba)</b>		
12020906(MW)03-1	i) Big shops busy area	₦ 27,000.00	
12020906(MW)03-2	ii) Small size busy area	₦ 13,500.00	
12020906(MW)03-3	iii) Big shops non-busy area	₦ 21,600.00	
12020906(MW)03-4	iv) Small shops-non busy area	₦ 13,500.00	
12020906(MW)04	<b>Category D. ( Eiyenkorin)</b>		
12020906(MW)04-1	i) Big shop	₦ 16,875.00	
12020906(MW)04-2	ii) Small shop	₦ 10,125.00	

<b>120217</b>	<b>OTHER EARNINGS - GENERAL</b>		
<b>12021702(MW)</b>	<b>Earning from VIO Testing Fees</b>		
12021702(MW)01	Motorcyclist/ Tricyclist	₱ 500.00	
12021702(MW)02	Driver	₱ 1,000.00	
<b>12021708(MW)</b>	<b>Earning from Roof Rack (VIU)</b>		
12021708(MW)01	Category A	₱ 1,000.00	
12021708(MW)02	Category B	₱ 2,000.00	
12021708(MW)03	Category C	₱ 3,000.00	
<b>12021709(MW)</b>	<b>Earning from Heavy Duty (VIU)</b>		
12021709(MW)01	Category A	₱ 1,500.00	
12021709(MW)02	Category B	₱ 2,500.00	
12021709(MW)03	Category C	₱ 3,500.00	
<b>12021710(MW)</b>	<b>Earning from Asphalt Plant</b>	Subject to commercialization	
<b>12021711(MW)</b>	<b>Earning from Accident Inspection</b>		
12021711(MW)01	Category A	₱ 2,000.00	
12021711(MW)02	Category B	₱ 5,000.00	
<b>12021717(MW)</b>	<b>Earnings from Automated Vehicle Inspection</b>		
12021717(MW)01	Motorcycle and Tricycle	₱ 375.00	
12021717(MW)02	Motor Vehicle up to 2000cc (private)	₱ 1,000.00	
12021717(MW)03	Motor Vehicle upto 2000cc (commercial)	₱ 750.00	
12021717(MW)04	Motor Vehicle above to 2000cc and SUVs (private)	₱ 1,375.00	
12021717(MW)05	Motor Vehicle above 2000cc, SUVs (commercial) & Pickups	₱ 1,000.00	
12021717(MW)06	Mini Bus and Space Bus (private)	₱ 1,485.00	
12021717(MW)07	Mini Bus and Space Bus (commercial)	₱ 1,175.00	
12021717(MW)08	Buses and Coaches (Private & Commercial)	₱ 2,000.00	
12021717(MW)09	Rigid Cargo Truck (less 16 to 20tonnes)	₱ 2,500.00	
12021717(MW)10	Rigid Articulated Truck (22tonnes)	₱ 3,500.00	
<b>12021719(MW)</b>	<b>Earning from Sales of Learner's Permit &amp; Plate</b>		
12021719(MW)01	1st Issue with L' Plate	₱ 1,200.00	
12021719(MW)02	2nd Issue	₱ 500.00	
12021719(MW)03	3rd Issue	₱ 500.00	
<b>12021732</b>	<b>Earning from Training by VIU</b>		
12021732(MW)01	Motorcyclist/ Tricyclist	₱ 300.00	

**28. KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY (KWARTMA)**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
120205	FINES - GENERAL	
<b>12020507(RT)</b>	<b>FINES</b>	
<b>12020507(RT)</b>	<b>License conditions (private)</b>	
12020507(RT)01	Driving with a forged driving license	₦ 10,000.00
12020507(RT)02	Driving without a driver's license	₦ 5,000.00
12020507(RT)03	Driving of any vehicle by person under 18	₦ 5,000.00
12020507(RT)04	Learner driving without learner's permit	₦ 5,000.00
12020507(RT)05	Learner driving on major highway	₦ 3,000.00
12020507(RT)06	Learner driving and unaccompanied by a licensed driver	₦ 3,000.00
12020507(RT)07	Driving an unlicensed vehicle	₦ 5,000.00
12020507(RT)08	Driving without valid vehicle license	₦ 2,500.00
12020507(RT)09	Driving with forged vehicle particulars	₦ 4,000.00
12020507(RT)10	Driving with fake number plates	₦ 5,000.00
12020507(RT)11	Driving a vehicle with unauthorized or defective number plate	₦ 5,000.00
12020507(RT)12	Driving a private vehicle without a valid RW certificate	₦ 5,000.00
12020507(RT)13	Unregistered staff bus/school bus	₦ 5,000.00
12020507(RT)14	Driving a company vehicle without a valid RW test certificate	₦ 10,000.00
<b>12020507(RT)</b>	<b>License conditions (commercial)</b>	
12020507(RT)15	Driving a commercial vehicle without a valid hackney certificate	₦ 5,000.00
12020507(RT)16	Not painting a commercial vehicle in approved colors	₦ 5,000.00
12020507(RT)17	Driving a commercial vehicle without certificate of road worthiness	₦ 5,000.00
12020507(RT)18	Non display of hackney permit	₦ 5,000.00
12020507(RT)19	Using private vehicle as commercial without permit	₦ 5,000.00
12020507(RT)20	Violation of route by commercial vehicle	₦ 5,000.00
12020507(RT)21	No car hire service permit	₦ 2,000.00
12020507(RT)22	Non display of route and route number on vehicle	₦ 2,000.00
<b>12020507(RT)</b>	<b>Traffic Signs and Marking</b>	
12020507(RT)23	Disobeying traffic control personnel or traffic signs	₦ 2,000.00
12020507(RT)24	Disobeying traffic lights	₦ 2,000.00
12020507(RT)25	Parking on yellow line on any public highway/ illegal parking	₦ 5,000.00
12020507(RT)26	Vehicle crossing double yellow line (Centre rule)	₦ 2,000.00
12020507(RT)27	Staying within the yellow junction box (off side rule)	₦ 5,000.00
12020507(RT)28	Failure to yield to right of way pedestrians at a zebra crossing	₦ 5,000.00

12020507(RT)29	Failure to give way to traffic on the left at a roundabout	₹ 5,500.00
12020507(RT)30	Parking at obstruction/prohibited space	₹ 2,000.00
<b>12020507(RT)</b>	<b>Vehicle defect</b>	
12020507(RT)31	Driving motorcycle/3-wheeler with non-functional lamps	₹ 3,000.00
12020507(RT)32	Driving private motor vehicle with non-functional lamps	₹ 3,000.00
12020507(RT)33	Driving commercial vehicle with non-functional lamps	₹ 3,000.00
12020507(RT)34	Driving company motor vehicle with non-functional lamps	₹ 5,000.00
12020507(RT)35	Driving trailer, tanker, and tipper with non-functional lamps	₹ 10,000.00
	<b>Alcohol and Drugs</b>	
12020507(RT)36	Driving under the influence of alcohol and or drugs	₹ 5,000.00
12020507(RT)37	Smoking while driving	₹ 3,000.00
12020507(RT)38	<b>Motorcycle riders</b>	
12020507(RT)39	Riding of motorcycle without crash helmet for rider and passenger	₹ 2,000.00
12020507(RT)40	Riding a motorcycle without a driving permit	₹ 2,000.00
12020507(RT)41	Riding a motorcycle against traffic or through road median	₹ 5,000.00
12020507(RT)42	Conveying more than one passenger at any given time	₹ 2,000.00
12020507(RT)43	Installation of musical gadget on a motorcycle	₹ 3,000.00
12020507(RT)44	ALTERATION OF MANUFACTURERS SPECIFICATIONS ON MOTORCYCLE (e. G HANDLE BAR/LEG REST)	₹ 3,000.00
12020507(RT)45	Motorcyclist resisting arrest	₹ 3,000.00
	<b>Speed violation</b>	
12020507(RT)46	Exceeding prescribed speed limit	₹ 2,500.00
12020507(RT)47	Tailgating an emergency vehicle	₹ 5,000.00
12020507(RT)48	Failure of slow moving vehicle to keep to the right lane	₹ 2,500.00
	<b>Miscellaneous Traffic fines</b>	
12020507(RT)49	Assault on a traffic officer	₹ 5,000.00
12020507(RT)50	Driving in a direction prohibited by road traffic law	₹ 10,000.00
12020507(RT)51	Illegal U-turns	₹ 2,000.00
12020507(RT)52	Wrong overtaking of other vehicles	₹ 2,000.00
12020507(RT)53	Overloading of a commercial vehicle or trailer	₹ 3,000.00
12020507(RT)54	Driving on the walkways or kerb	₹ 10,000.00
12020507(RT)55	Parking on the highway/walkway or kerbs	₹ 5,000.00
12020507(RT)56	Parking or stopping to pick a passenger by a commercial vehicle other than at designated bus stop	₹ 5,000.00
12020507(RT)57	Bullion van driving in a direction prohibited by the road traffic law	₹ 50,000.00
12020507(RT)58	Abandoning vehicle on highway	₹ 5,000.00

12020507(RT)59	Causing obstruction on highway by breakdown vehicle	₹ 2,500.00
12020507(RT)60	Commuter hanging on tailboard of moving vehicle	₹ 5,000.00
12020507(RT)61	Driving vehicle with doors opened	₹ 2,500.00
12020507(RT)62	Making or receiving phone calls when driving	₹ 3,000.00
12020507(RT)63	Driving without a strapped seat belt for driver and front seat passenger	₹ 2,000.00
12020507(RT)64	Failure to display reflective warning triangle sign at point of breakdown	₹ 5,000.00
12020507(RT)65	Motorist resisting arrest	₹ 5,000.00
12020507(RT)66	Alteration of manufacturer's specifications on vehicle other than motor cycle	₹ 5,000.00
12020507(RT)67	Closure of road for event	₹ 250,000.00
<b>12020507(RT)</b>	<b>Custody and Towing Charges</b>	
<b>12020508(RT)</b>	<b>Towing</b>	
12020508(RT)01	Towing an impounded car, jeep and mini buses	₹ 5,000.00
12020508(RT)02	Towing a trailer or tanker (empty)	₹ 50,000.00
12020508(RT)03	Towing a trailer or tanker (loaded)	₹ 100,000.00
12020508(RT)04	Towing a tipper or lorry	₹ 50,000.00
12020508(RT)05	Towing a tricycle	₹ 2,500.00
<b>12020509(RT)</b>	<b>Demurrage</b>	
12020509(RT)01	Custody charge for impounded cars, jeeps and mini buses per day	₹ 500.00
12020509(RT)02	Custody charges for motorcycles and 3 wheelers per day	₹ 200.00
12020509(RT)03	Custody charge for all other impounded vehicles	₹ 1,000.00
<b>12020510(RT)</b>	<b>Traffic Volume Impact Assessment (TVIA) – Application</b>	
12020510(RT)01	Application	₹ 10,000.00
12020510(RT)02	Processing & Admin	₹ 100,000.00
12020510(RT)03	Approval	₹ 50,000.00

**29. MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
120201	LICENCES - GENERAL	
12020159(ML)	Registration of Community Development Associations In the State	₹ 10,000.00
120204	FEES - GENERAL	
12020429(ML)	Renewal Fees (Comm. Devt. In the State)	₹ 2,000.00

**30. KWARA STATE MUSLIM PILGRIM WELFARE BOARD**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
120206	SALES - GENERAL	
12020606(MP)	Sales of Application Forms	₦ 5,500.00

**31. KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
120206	SALES - GENERAL	
<b>12020606(CP)</b>	<b>Sales of Application Forms</b>	₦ 5,500.00

**32. MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
120201	LICENCES - GENERAL	
12020109(SD)	Registration of Women/Children related NGOs	₦12,000.00
12020110(SD)	Registration of Adult Voluntary Organization , CBO/NGO	₦12,000.00
<b>12020164(SD)</b>	Registration of crèches& day care centers	
12020164(SD)01	Category A	₦22,000.00
12020164(SD)02	Category B	₦17,000.00
12020164(SD)03	Category C	₦12,000.00
120204	FEES - GENERAL	
12020418(SD)	Marriage/Divorce	
12020429(SD)	Renewal fees for Women/Children related NGOs	₦5,000.00
120214	OTHER FEES - GENERAL	
12020411(SD)	Renewal fee of Adult Voluntary Organization , CBO/NGO	₦5,000.00
12020412(SD)	Marriage License for Religious Institution	₦40,000.00

12020413(SD)	Fee on Pre- Marriage Counseling	₦5,000.00
12020414(SD)	Notice of Marriage Fees	₦5,000.00
12020415(SD)	Fee for religious Marriage	₦7,000.00
<b>12020416(SD)</b>	<b>Fee for Registry Marriage</b>	
12020416(SD)01	Weekdays	₦3,000.00
12020416(SD)02	Saturdays	₦5,000.00
<b>12020417(SD)</b>	<b>Marriage Certified True copy</b>	₦5,000.00
120206	SALES - GENERAL	
<b>12020634(SD)</b>	<b>Sales of Marriage Certificate Booklet</b>	₦10,000.00
120207	EARNINGS - GENERAL	
<b>12020746(SD)</b>	<b>Earnings from Crèche at MOWA Hqrt.</b>	₦3,000.00
<b>12020783(SD)</b>	<b>Renewal fee for Crèches &amp; Day care</b>	₦5,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
<b>12020906(SD)</b>	<b>RENT ON Government Premises(Marriage Registry)</b>	₦20,000.00
120217	OTHER EARNINGS - GENERAL	
<b>12021733(SD)</b>	Earnings from Documentation of Adoption	₦30,000.00
12021733(SD)01	Registration of Orphanage Centre	₦30,000.00
12021733(SD)02	Renewal fee for Orphanage Center	₦20,000.00
12021733(SD)03	Bachelorhood Certificate	₦5,000.00
12021733(SD)04	Spinsterhood Certificate	₦5,000.00

### 33. MINISTRY OF SPORT AND YOUTH DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
<b>12020109(MS)</b>	<b>Registration of Voluntary Organization</b>	₦ 4,200.00
<b>12020170(MS)</b>	<b>Registration of Youth Sport Association</b>	₦ 5,000.00
120204	FEES - GENERAL	
<b>12020429(MS)</b>	<b>Renewal Fees</b>	
12020429(MS)01	Voluntary Organization	₦ 1,000.00
12020429(MS)02	Youth Sport Association	₦ 2,500.00
120207	EARNINGS - GENERAL	
12020790(MS)	Earnings from Baseball Stadium Shops	₦ 8,000.00

### 34. KWARA STATE COUNCIL FOR ARTS AND CULTURE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120206	SALES - GENERAL	
12020637(KC)	Sales of Textile, Tie & Dye	₦ 3,000.00
120207	EARNINGS - GENERAL	
12020705(KC)	Earnings from the use of Government Hall	₦ 40,000.00

12020709(KC)	Earnings from Performing Activities, Tourism and Arts Centre	₦ 20,000.00
12020761(KC)	Earnings from the use of Open Space	₦ 15,000.00
120217	OTHER EARNINGS - GENERAL	
12021715(KC)	Earnings from Cultural Education	₦ 10,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
12020908(KC)	Rent on Costumes & Sewing	₦ 1,000.00
12020920(KC)	Research and Documentations	

### 35. KWARA STATE SPORTS COUNCIL

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120207	EARNINGS - GENERAL	
<b>12020711(SP)</b>	<b>Earnings from Commercial Activities in the Stadium</b>	
12020711(SP)01	Rent from temporary structures(containers, kiosks, etc)	₦ 24,000.00
12020711(SP)02	Earnings from Restaurants operating within the Stadium	₦ 12,000.00
	<b>Earning from shops at Stadium</b>	
12020711(SP)03	Category A (Large Shops )	₦ 36,000.00
12020711(SP)04	Category A (Medium Shops)	₦ 20,400.00
12020711(SP)05	Category B (Small Shops)	₦ 12,000.00
12020711(SP)07	Rent from KSA Security	₦ 20,400.00
<b>12020761(SP)</b>	<b>Earnings from the use of Open Space at Stadium</b>	
12020761(SP)01	Earnings from open space within	₦ 50,000.00
12020761(SP)02	Earnings from open space outside	₦ 250,000.00
<b>12020762(SP)</b>	<b>Earnings from the use of Stadium Facilities</b>	
12020762(SP)01	Main bowl	₦ 30,000.00
12020762(SP)02	Basketball Court	₦ 30,000.00
12020762(SP)03	Volley ball Court	₦ 30,000.00
12020762(SP)04	Swimming Pool	₦ 30,000.00
12020762(SP)05	Tennis Courts	₦ 30,000.00
12020762(SP)06	Squash Court	₦ 30,000.00
12020762(SP)07	Handball Court	₦ 30,000.00

### 36. KWARA UNITED FOOTBALL CLUB

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
<b>120204</b>	<b>FEES - GENERAL</b>	
12020454(KU)	Parking & Gate Fees within Premises	
12020454(KU)01	Category A	₦ 100.00
12020454(KU)02	Category B	₦ 200.00
120206	SALES - GENERAL	
<b>12020635(KU)</b>	<b>Sales of Players</b>	



12020635(KU)01	Local	Based on Negotiation
12020635(KU)02	Abroad	Based on Negotiation

## PART II- FEES BY STATE-OWNED INSTITUTIONS

### 1. KWARA STATE COLLEGE OF EDUCATION, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
<b>120204</b>	<b>FEES – GENERAL</b>		
12020417(CI)	Contractor Registration Fees (Non-Refundable)	₦ 40,000.00	
12020422(CI)	Computer Training Fees	₦ 1,000.00	
<b>12020430(CI)</b>	<b>Registration Fees</b>		
12020430(CI)01	NCE Regular fresher	₦ 5,500.00	
12020430(CI)02	NCE Regular returning	₦ 3,000.00	
12020430(CI)03	DUS Sandwich	₦ 3,000.00	
12020430(CI)04	SBRS Fresher	₦ 5,000.00	
12020430(CI)05	DUS Regular	₦ 2,000.00	
12020430(CI)06	PDE	₦ 5,000.00	
<b>12020448(CI)</b>	<b>Development Levies</b>		
12020448(CI)01	NCE Regular	₦ 2,000.00	
12020448(CI)02	DUS Sandwich	₦ 3,000.00	
12020448(CI)03	SBRS	₦ 5,000.00	
12020448(CI)04	Regular Degree	₦ 3,000.00	
<b>12020452(CI)</b>	<b>School/Tuition/Examination Fees</b>		
12020452(CI)01	NCE Regular Indigene	₦ 12,850.00	
12020452(CI)02	NCE Regular Non-Indigene	₦ 14,850.00	
12020452(CI)03	SBRS(School Fees)	₦ 50,000.00	
12020452(CI)04	PDE(School Fees)	₦ 10,000.00	
12020452(CI)05	NCE Sandwich	₦ 40,000.00	
12020452(CI)06	NCE Regular Indigene	₦ 3,000.00	
12020452(CI)07	DUS Regular	₦ 14,850.00	
12020452(CI)08	SBRS(Examination)	₦ 25,000.00	
12020452(CI)09	PDE(Examination)	₦ 5,000.00	
12020452(CI)10	NCE Sandwich	₦ 1,000.00	
<b>12020453(CI)</b>	<b>Application Fees</b>		
<b>12020455(CI)</b>	<b>Administrative Charges</b>		
12020455(CI)01	NCE Regular	₦ 5,000.00	
12020455(CI)02	DUS Sandwich	₦ 3,000.00	
12020455(CI)03	PDE	₦ 10,000.00	
12020455(CI)04	NCE Sandwich	₦ 5,000.00	

<b>12020492(CI)</b>	<b>Alumni Fees</b>		
12020492(CI)01	PDE	₦ 1,000.00	
12020492(CI)02	DUS Regular	₦ 1,500.00	
12020492(CI)03	NCE Regular	₦ 1,000.00	
<b>12020494(CI)</b>	<b>Other Sundries Fees</b>	₦ 300.00	
12020495 (CI)	<b>Sports / Game Fees</b>	₦ 1,000.00	
<b>12020496(CI)</b>	<b>Departmental Fees</b>		
12020496(CI)01	NCE Regular	₦ 1,000.00	
12020496(CI)02	DUS Sandwich	₦ 500.00	
12020496(CI)03	DUS Regular	₦ 1,500.00	
<b>120206</b>	<b>SALES – GENERAL</b>		
<b>12020603(CI)</b>	<b>Sales of I D Card</b>		
12020603(CI)01	NCE Regular	₦ 1,000.00	
12020603(CI)02	NCE Sandwich	₦ 1,000.00	
<b>12020606(CI)</b>	<b>Sales of Application Form</b>		
12020606(CI)01	DUS Sandwich	₦ 5,000.00	
12020606(CI)02	PDE	₦ 5,000.00	
12020606(CI)03	SBRS	₦ 5,000.00	
<b>12020610(CI)</b>	<b>Sales of College Handbook</b>		
12020610(CI)01	NCE Regular	₦ 1,000.00	
12020610(CI)02	DUS Sandwich	₦ 1,500.00	
<b>120207</b>	<b>EARNINGS – GENERAL</b>		
<b>12020707(CI)</b>	<b>Earnings from Medical Services</b>		
12020707(CI)01	NCE Regular	₦ 2,850.00	
12020707(CI)02	DUS Sandwich	₦ 1,500.00	
<b>12020763(CI)</b>	<b>Earnings from Library Services</b>		
12020763(CI)01	NCE Regular	₦ 1,300.00	
12020763(CI)02	DUS Sandwich	₦ 2,000.00	
12020763(CI)03	DUS Regular	₦ 2,000.00	
12020763(CI)04	NCE Sandwich		
12020765(CI)	Earnings from ICT	₦ 500.00	
12020766(CI)	Earnings from NCE I & II/ Entrepreneurship Devt	₦ 1,000.00	
12020772(CI)	Earnings From Post UTME	₦ 2,000.00	
<b>12020773(CI)</b>	<b>Earnings from collection of Certificates/Statement of Results, Degree, NCE</b>		
12020773(CI)01	NCE Regular	₦ 10,000.00	
12020773(CI)02	DUS Sandwich	₦ 25,000.00	
12020773(CI)03	Collection Of Result		
12020773(CI)04	NCE Regular	₦ 3,500.00	
12020773(CI)05	DUS Sandwich	₦ 1,000.00	
12020773(CI)06	PDE	₦ 3,500.00	

12020774(CI)	Earnings from Teaching Practice/Kits and Registration	₦ 2,000.00	NCE II ONLY
12020778(CI)	Earnings from Teacher Registration Council of Nigeria	₦ 7,000.00	
12020788(CI)	Earnings from NHIS Scheme	₦ 2,000.00	
12020789(CI)	Earnings from Portal	₦ 3,000.00	
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS – GENERAL</b>		
12020906(CI)	Rent on Government Properties (College Properties)	₦ 25,000.00	
12020914(CI)	Rent on Academic/Matric Gown	₦ 2,000.00	

## 2. KWARA STATE POLYTECHNIC, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
<b>120204</b>	<b>FEES – GENERAL</b>	
12020411(KP)	Insurance fees	
<b>12020417(KP)</b>	<b>Contractor Registration fees(Non Refundable)</b>	
12020417(KP)01	Category A	₦ 13,500.00
12020417(KP)02	Category B	₦ 10,500.00
12020417(KP)03	Category C	₦ 7,500.00
<b>12020448(KP)</b>	<b>Development Levies</b>	
12020448(KP)01	Category A	₦ 2,500.00
12020448(KP)02	Category B	₦ 5,000.00
<b>12020452(KP)</b>	<b>School/Tuition/Examination fees</b>	
12020452(KP)01	HND I FULL TIME- Indigene	₦ 24,000.00
12020452(KP)02	HND I FULL TIME- Non Indigene	₦ 41,000.00
12020452(KP)03	HND II FULL TIME- Indigene	₦ 13,000.00
12020452(KP)04	HND II FULL TIME- Non Indigene	₦ 22,000.00
12020452(KP)05	ND I FULL TIME- Indigene	₦ 18,000.00
12020452(KP)06	ND I FULL TIME- Non Indigene	₦ 38,000.00
12020452(KP)07	ND II FULL TIME- Indigene	₦ 9,500.00
12020452(KP)08	ND II FULL TIME- Non Indigene	₦ 24,500.00
12020452(KP)09	HND I PART TIME- Indigene	₦ 19,000.00
12020452(KP)10	HND I PART TIME- Non Indigene	₦ 35,000.00
12020452(KP)11	HND II PART TIME- Indigene	₦ 9,000.00
12020452(KP)12	HND II PART TIME- Non Indigene	₦ 23,000.00
12020452(KP)13	HND III PART TIME- Indigene	₦ 9,200.00
12020452(KP)14	HND III PART TIME- Non Indigene	₦ 17,000.00
12020452(KP)15	ND I PART TIME- Indigene	₦ 17,500.00
12020452(KP)16	ND I PART TIME- Non Indigene	₦ 33,000.00
12020452(KP)17	ND II PART TIME- Indigene	₦ 12,000.00
12020452(KP)18	ND II PART TIME- Non Indigene	₦ 23,800.00

12020452(KP)19	ND III PART TIME- Indigene	₦ 7,000.00
12020452(KP)20	ND III PART TIME- Non Indigene	₦ 9,000.00
<b>12020453(KP)</b>	<b>Application fees</b>	
12020453(KP)01	Registration fees	₦ 3,000.00
12020453(KP)02	Course profile fees	₦ 2,500.00
12020453(KP)03	Clearance fees	₦ 2,500.00
<b>12020453(KP-4)</b>	<b>Acceptance fees</b>	
12020453A(KP)01	Category A	₦ 5,000.00
12020453A(KP)02	Category B	₦ 7,500.00
12020455(KP)	Administrative charges	₦ 2,000.00
<b>12020492(KP)</b>	<b>Alumni fees</b>	
12020492(KP)01	Category A	₦ 2,500.00
12020492(KP)02	Category B	₦ 3,000.00
12020493(KP)	Caution fee	₦ 2,500.00
12020494(KP)	Other sundries fees/Matriculation kits/Convocation	
12020494(KP)01	Matriculation fee	₦ 3,000.00
12020495(KP)	Sports/Game fees	₦ 2,000.00
<b>120206</b>	<b>SALES – GENERAL</b>	
12020601(KP)	Sales of Journal, Publications and Handbooks	₦ 1,000.00
12020603(KP)	Sales Of I.D cards	₦ 1,000.00
12020606(KP)	Sales of Application forms	₦ 10,000.00
<b>120207</b>	<b>EARNINGS – GENERAL</b>	
12020701(KP)	Earnings from Consultancy Services	
12020702(KP)	Earnings from Laboratory Services	₦ 3,000.00
12020707(KP)	Earnings from Medical Services/ Insurance	₦ 2,000.00
12020711(KP)01	Verification of certificate	₦ 3,000.00
12020763(KP)	Earning from library services	₦ 2,000.00
12020765(KP)	Earning from ICT	₦ 1,500.00
12020766(KP)	Earning from entrepreneurship Development	₦ 3,500.00
12020772(KP)	Earnings on Pre-Admission Screening exam	₦ 2,000.00
12020773(KP)	Earnings from collection of certificates, Statement of result and Transcripts	
12020773(KP)01	Category A	₦ 10,000.00
12020773(KP)02	Category B	₦ 7,500.00
12020773(KP)03	Category C	₦ 10,000.00

### 3. KWARA STATE UNIVERSITY, MALETE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
<b>120204</b>	<b>FEES – GENERAL</b>	
12020424(KWASU)	Acceptance fee	₦ 35,000.00
12020427(KWASU )	Tender Fees	₦ 100,000.00

12020430(KWASU)	Registration Fees (Students)	₦ 10,000.00
<b>12020449(KWASU)</b>	<b>Business/Trade Operating Fees</b>	
12020449(KWASU)01	rent of premises	₦ 5,000.00
12020449(KWASU)02	Tricycle	₦ 2,000.00
12020449(KWASU)03	motorcycle riders	₦ 2,000.00
12020449(KWASU)04	motor vehicles	₦ 2,000.00
<b>12020452(KWASU)</b>	<b>School/Tuition/Examination Fees</b>	
12020452(KWASU)01	Non Kwaran	₦ 150,000.00
12020452(KWASU)02	Kwaran	₦ 49,500.00
12020452(KWASU)03	Exam fees	₦ 8,000.00
12020494(KWASU)	Other Sundries Fees (Ecological, Post UTME, Sand)	₦ 2,000.00
<b>12020495(KWASU)</b>	<b>Sports / Game Fees</b>	
12020495(UKWASU)01	Sport	₦ 5,000.00
12020495(UKWASU)02	fitness	₦ 1,000.00
12020495(UKWASU)03	Departmental Fees	₦ 20,000.00
<b>120214</b>	<b>OTHER FEES – GENERAL</b>	
12021403(KWASU)	Student Welfare Fees	₦ 5,000.00
<b>12021407(KWASU)</b>	<b>CEERMS School Fees</b>	
12021407(KWASU)01	Category A	₦ 150,000.00
12021407(KWASU)02	Category B	₦ 100,000.00
<b>120206</b>	<b>SALES – GENERAL</b>	
12020603(KWASU )	Sales of I D Card	₦ 2,000.00
<b>12020606(KWASU)</b>	<b>Sales of Application Form &amp; Admission Form for Centres</b>	
12020606(KWASU)01	CEERMS	₦ 10,000.00
12020606(KWASU)02	TOP UP	₦ 7,500.00
12020606(KWASU)03	IDEL	₦ 10,000.00
12020621(KWASU)	Proceed from University Processed Grants	5% of 30,000,000 TETFUND GRANT
12020643(KWASU)	Proceed from Conference/Seminar	₦ 100,000.00
12020644(KWASU)	Proceed from Hostel	7% of net earnings on PPP hostel
<b>120207</b>	<b>EARNINGS – GENERAL</b>	
12020707(KWASU)	Earnings from Medical Services (Medical Examination)	₦ 5,000.00
12020734(KWASU)	Earnings from Post Graduate School	₦ 170,000.00
<b>12020735(KWASU)</b>	<b>Earnings from Other Revenue</b>	
12020735(KWASU)01	Convocation fees per Student	₦ 20,000.00
12020735(KWASU)02	Late registration	₦ 7,000.00
12020735(KWASU)03	counselling services	₦ 2,650.00
12020735(KWASU)04	hostel exemption	₦ 5,000.00
12020735(KWASU)05	change of Institution	₦ 25,000.00

12020735(KWASU)06	add and drop	₦ 1,000.00
12020735(KWASU)07	PG graduating fees	₦ 50,000.00
12020735(KWASU)08	TOP UP graduating fees	₦ 40,000.00
12020737(KWASU )	Earnings from SIWES	₦ 6,000.00
12020750(KWASU)	Earnings from Top-Up Degree	₦ 170,000.00
12020763(KWASU)	Earning from Library services	₦ 5,000.00
12020764(KWASU)	Earning from Hostel Accommodation	₦ 55,000.00
12020765(KWASU)	Earning from ICT	₦ 10,000.00
12020766(KWASU)	Earnings from Entrepreneurship Dev.	₦ 10,000.00
12020767(KWASU)	Earning from Diploma Courses (Law, ICT & VPA)	₦ 105,000.00
12020768(KWASU)	Professional Postgraduate Program (PPP)	
12020768(KWASU)01	MBA Student	₦ 200,000.00
12020768(KWASU)02	IPAS Student	₦ 200,000.00
12020769(KWASU)	Professional Degree Programme	₦ 250,000.00
12020773(KWASU)	Earnings from collection of Certificates/Statement of Results (International Studies Certificate, Certificate Community Development)	₦ 3,500.00
<b>120217</b>	<b>OTHER EARNINGS – GENERAL</b>	
<b>12021712(KWASU)</b>	<b>Earning from Other School Programmes</b>	
12021712(KWASU) 01	IJMB/JUPEB	₦ 130,000.00
12021712(KWASU) 02	Distance learning: par time	₦ 120,000.00
12021712(KWASU) 03	IDEL regular	₦ 120,000.00
12021712(KWASU) 04	E-learning	₦ 7,000.00
12021712(KWASU) 05	Pedigree	₦ 100,000.00
12021712(KWASU) 06	Sandwich	₦ 85,000.00

#### 4. KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
<b>120204</b>	<b>FEES – GENERAL</b>	
<b>12020424(MI)</b>	<b>Acceptance fees</b>	
12020424(MI)01	Nursing Basic	₦ 10,000.00
12020424(MI)02	Post Basic Nursing	₦ 10,000.00
12020424(MI)03	Mid wifery Basic	₦ 10,000.00
12020424(MI)04	Refreshers	₦ 10,000.00
<b>12020448(MI)</b>	<b>Developmental Fees</b>	
12020448(MI)01	Indigene	₦ 2,500.00
12020448(MI)02	Non Indigene	₦ 7,500.00
12020448(MI)03	Refreshers	₦ 7,500.00

<b>12020452(MI)</b>	<b>School/tuition/Examination fees</b>	
12020452(MI)01	Nursing Indigene	₦ 20,000.00
12020452(MI)02	Nursing Non Indigene	₦ 30,000.00
12020452(MI)03	Mid - wifery Indigene	₦ 20,000.00
12020452(MI)04	Mid WiferyNon Indigene	₦ 30,000.00
12020452(MI)05	Nursing Inter Exam fee Yr 1&2 and Post Basic first semester	₦ 10,000.00
12020452(MI)06	Mid Wifery Basic Yr 1 (1st &2nd semester) and Post Basic second semester	₦ 10,000.00
12020452(MI)07	Nursing Hospital Final Exam fee; Year 3(1st semester)	₦ 11,500.00
12020452(MI)08	Nursing Hospital Final Exam fee; Post Basic 3rd semester	₦ 20,000.00
12020452(MI)09	Refresher	₦ 30,000.00
<b>12020455(MI)</b>	<b>Administrative</b>	
12020455(MI)01	Nursing Admission letter Year 1 (1st Semester)	₦ 2,000.00
12020455(MI)02	post Basic first Semester	₦ 2,000.00
12020455(MI)03	Mid Wifery Year 1(1st Semester)	₦ 2,000.00
12020455(MI)04	Licenses	₦ 1,000.00
<b>12020493(MI)</b>	<b>Caution</b>	
12020493(MI)01	Nursing	₦ 3,000.00
12020493(MI)02	Mid Wifery	₦ 3,000.00
12020493(MI)03	Refreshers	₦ 3,000.00
<b>12020495(MI)</b>	<b>Sport fees</b>	
12020495(MI)01	Nursing	₦ 3,000.00
12020495(MI)02	Mid Wifery	₦ 3,000.00
12020495(MI)03	Refreshers	₦ 3,000.00
<b>120206</b>	<b>SALES – GENERAL</b>	
<b>12020601(MI)</b>	<b>Sales Of Journals</b>	
12020601(MI)01	Nursing Post Basic 1st Semester	₦ 4,000.00
12020601(MI)02	MPTS	₦ 4,000.00
12020601(MI)03	Mid Wifery Basic 1 (1st Semester)	₦ 4,000.00
<b>12020603(MI)</b>	<b>ID Card fees</b>	
12020603(MI)01	Nursing	₦ 2,000.00
12020603(MI)02	New Post Basic	₦ 2,000.00
12020603(MI)03	Mid Wifery	₦ 2,000.00
<b>12020606(MI)</b>	<b>Application Form(Admission)</b>	
12020606(MI)01	NURSING: Basic Nursing	₦ 10,000.00
12020606(MI)02	Post Basic (N)	₦ 12,500.00
12020606(MI)03	Post Basic (M)	₦ 12,500.00
12020606(MI)04	Refresher	₦ 15,000.00
12020606(MI)05	Mid Wifery: Basic Nursing	₦ 10,000.00

<b>12020615(MI)</b>	<b>Uniform fees</b>	
12020615(MI)01	MPTS	₱ 15,000.00
12020615(MI)02	NURSING: Post Basic(N) 1st Semester	₱ 15,000.00
12020615(MI)03	Mid wifery: Basic 1st Semester	₱ 15,000.00
<b>120207</b>	<b>EARNINGS – GENERAL</b>	
<b>12020707(MI)</b>	<b>Medical Test fees</b>	
12020707(MI)01	NURSING: YEAR 1 (1st Semester)	₱ 1,500.00
12020707(MI)02	Post Basic (N) 1st Semester	₱ 1,500.00
12020707(MI)03	Mid Wifery: Basic 1st Semester	₱ 1,500.00
12020707(MI)04	FIRST AID CARE FEE: Nursing All Student	₱ 5,000.00
12020707(MI)05	FIRST AID CARE FEE: Mid Wifery All Student	₱ 5,000.00
<b>12020711(MI)</b>	<b>Earnings From Commercial Activities</b>	
12020711(MI)01	HALL FEE: Hall Rentage per Occasion	₱ 30,000.00
12020711(MI)02	Shops Rentage Fee	₱ 12,000.00
<b>12020763(MI)</b>	<b>Library Fees</b>	
12020763(MI)01	ALL STUDENT: Nursing and Mid Wifery	₱ 5,000.00
<b>12020764(MI)</b>	<b>Hostel Accommodation</b>	
12020764(MI)01	ALL STUDENT: Nursing and Mid Wifery	₱ 20,000.00
<b>12020765(MI)</b>	<b>ICT Earning</b>	
12020765(MI)01	NURSING: YEAR 1 (1st Semester)	₱ 3,000.00
12020765(MI)02	YEAR 2 (1st Semester)	₱ 3,000.00
12020765(MI)03	YEAR 3 (1st Semester)	₱ 3,000.00
12020765(MI)04	Post Basic 1st and 2nd Semester	₱ 3,000.00
12020765(MI)05	MID WIFERY: Basic 1st and 2nd Semester	₱ 3,000.00
12020765(MI)06	Computer(NURSING): YEAR 1 (1st Semester)	₱ 3,000.00
12020765(MI)07	Post Basic 1st Semester	₱ 7,000.00
12020765(MI)08	MID WIFERY: Basic 1 <sup>st</sup>	₱ 7,000.00
<b>12020773(MI)</b>	<b>Earnings from Collection of Certificates</b>	
12020773(MI)01	Transcript Fee	₱ 20,000.00
12020773(MI)02	Certificate Fee	₱ 5,000.00
<b>12020798(MI)</b>	<b>Earnings from Other Sundries</b>	
12020798(MI)01	Indexing	₱ 3,500.00
12020798(MI)02	Stationery	₱ 3,000.00
12020798(MI)03	Inters witch	₱ 500.00
12020798(MI)04	Guest Lecturer	₱ 5,000.00
12020798(MI)05	Matriculation	₱ 10,000.00
12020798(MI)06	Graduation	₱ 7,000.00
12020798(MI)07	Community Experience	₱ 7,000.00
12020798(MI)08	Nighthale Competition	₱ 2,500.00
12020798(MI)09	Student Insurance (NHIS)	₱ 2,500.00
12020798(MI)10	Store Requirement	₱ 5,000.00



**5. INTERNATIONAL AVIATION COLLEGE, ILORIN**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
<b>120204</b>	<b>FEES – GENERAL</b>	
12020452(AC)	School/Tuition/Examination Fees	
12020452(AC)01	Standard Pilot	₦ 12,500,000.00
12020452(AC)02	Private Pilot	₦ 3,500,000.00
12020452(AC)03	Flight Dispatcher	₦ 650,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	
12020606(AC)	Sales of Application Form:	
12020606(AC)01	Standard Pilot	₦ 25,000.00
12020606(AC)02	Flight Dispatcher	₦ 20,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	
12020764	Earnings from Accommodation	₦ 750.00
<b>12020776(AC)</b>	<b>Earnings from Utility Fees</b>	
12020776(AC)01	Student Feeding	₦ 2,000.00
<b>12020776(AC)02</b>	<b>Excursion:</b>	
12020776(AC)02-1	Primary School	₦ 30,000.00
12020776(AC)02-2	Secondary School	₦ 40,000.00
12020776(AC)02-3	Higher Institution	₦ 50,000.00

**6. KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
<b>120204</b>	<b>FEES – GENERAL</b>	
<b>12020411(HO)</b>	<b>Health Insurance Fees</b>	
12020411(HO)01	Fresher Indigene	₦ 4,000.00
12020411(HO)02	Fresher Non-Indigene	₦ 4,000.00
12020411(HO)03	100 Level Indigene	₦ 4,000.00
12020411(HO)04	100 Level Non-Indigene	₦ 4,000.00
12020411(HO)05	200 Level Indigene	₦ 3,500.00
12020411(HO)06	200 Level Non-Indigene	₦ 3,500.00
12020417(HO)	Contractor Registration Fees	
<b>12020431(HO)</b>	<b>Environmental Control Fees</b>	
12020431(HO)01	Fresher Indigene	₦ 1,000.00
12020431(HO)02	Fresher Non-Indigene	₦ 1,200.00
12020431(HO)03	100 Level Indigene	₦ 1,500.00
12020431(HO)04	100 Level Non-Indigene	₦ 1,500.00
12020431(HO)05	200 Level Indigene	₦ 1,000.00
12020431(HO)06	200 Level Non-Indigene	₦ 1,000.00
<b>12020448(HO)</b>	<b>Developmental Fees</b>	
12020448(HO)01	Fresher Indigene	₦ 3,200.00

12020448(HO)02	Fresher Non-Indigene	₦ 8,500.00
12020448(HO)03	100 Level Indigene	₦ 3,200.00
12020448(HO)04	100 Level Non-Indigene	₦ 8,500.00
12020448(HO)05	200 Level Indigene	₦ 3,000.00
12020448(HO)06	200 Level Non-Indigene	₦ 4,000.00
<b>12020452(HO)</b>	<b>School/Tuition/Examination Fees</b>	
12020452(HO)01	Fresher Indigene	₦ 10,000.00
12020452(HO)02	Fresher Non-Indigene	₦ 10,000.00
12020452(HO)03	100 Level Indigene	₦ 12,000.00
12020452(HO)04	100 Level Non-Indigene	₦ 17,000.00
12020452(HO)05	200 Level Indigene	₦ 7,500.00
12020452(HO)06	200 Level Non-Indigene	₦ 15,000.00
12020452(HO)07	Examination Fees	
12020452(HO)08	Fresher Indigene	₦ 3,000.00
12020452(HO)09	Fresher Non-Indigene	₦ 3,000.00
12020452(HO)10	100 Level Indigene	₦ 4,000.00
12020452(HO)11	100 Level Non-Indigene	₦ 4,000.00
<b>12020453(HO)</b>	<b>Registration Fees</b>	
12020453(HO)01	Fresher Indigene	₦ 800.00
12020453(HO)02	Fresher Non-Indigene	₦ 900.00
12020453(HO)03	100 Level Indigene	₦ 2,000.00
12020453(HO)04	100 Level Non-Indigene	₦ 2,000.00
12020453(HO)05	200 Level Indigene	₦ 800.00
12020453(HO)06	200 Level Non-Indigene	₦ 800.00
<b>12020455(HO)</b>	<b>Administration Charges</b>	
12020455(HO)01	Fresher Indigene	₦ 2,000.00
12020455(HO)02	Fresher Non-Indigene	₦ 2,000.00
12020455(HO)03	100 Level Indigene	₦ 7,000.00
12020455(HO)04	100 Level Non-Indigene	₦ 7,000.00
12020455(HO)05	200 Level Indigene	₦ 1,100.00
12020455(HO)06	200 Level Non-Indigene	₦ 1,100.00
12020492(UM)	Alumni	
<b>12020493(HO)</b>	<b>Caution</b>	
12020493(HO)01	Fresher Indigene	₦ 900.00
12020493(HO)02	Fresher Non-Indigene	₦ 900.00
12020493(HO)03	100 Level Indigene	₦ 1,000.00
12020493(HO)04	100 Level Non-Indigene	₦ 1,000.00
<b>12020494(HO)</b>	<b>Other Sundries</b>	
12020494(HO)01	Matriculation	
12020494(HO)02	Fresher Indigene	₦ 3,000.00
12020494(HO)03	Fresher Non-Indigene	₦ 3,000.00
12020494(HO)04	100 Level Indigene	₦ 2,000.00

12020494(HO)05	100 Level Non-Indigene	₹ 2,000.00
12020494(HO)06	Admission / Acceptance Letter	
12020494(HO)07	Fresher Indigene	₹ 10,000.00
12020494(HO)08	Fresher Non-Indigene	₹ 10,000.00
12020494(HO)09	Departmental Fees	
12020494(HO)10	100 Level (Part Payment)	₹ 5,000.00
12020494(HO)11	100 Level (Med. Lab.) Balance	₹ 7,500.00
12020494(HO)12	Pharmacy	₹ 5,000.00
12020494(HO)13	Human Nut.	₹ 6,950.00
12020494(HO)14	Health Info	₹ 7,000.00
12020494(HO)15	Dental	₹ 8,350.00
12020494(HO)16	Community Health	₹ 10,000.00
12020494(HO)17	Health Edu	₹ 3,000.00
12020494(HO)18	Environmental	₹ 5,750.00
12020494(HO)19	Public Health	₹ 6,800.00
12020494(HO)20	Biomedical	₹ 7,500.00
12020494(HO)21	Orthopedic	₹ 7,500.00
12020494(HO)22	Ophtalmic	₹ 7,500.00
12020494(HO)23	X-Ray	₹ 7,500.00
<b>12020495(HO)</b>	<b>Sport Fees</b>	
12020495(HO)01	Fresher Indigene	₹ 1,200.00
12020495(HO)02	Fresher Non-Indigene	₹ 1,200.00
12020495(HO)03	100 Level Indigene	₹ 2,000.00
12020495(HO)04	100 Level Non-Indigene	₹ 2,000.00
12020495(HO)05	200 Level Indigene	₹ 1,000.00
12020495(HO)06	200 Level Non-Indigene	₹ 1,000.00
<b>120206</b>	<b>SALES – GENERAL</b>	
<b>12020601(HO)</b>	<b>Hand Information Book Fees</b>	
12020601(HO)01	Fresher Indigene	₹ 2,600.00
12020601(HO)02	Fresher Non-Indigene	₹ 2,600.00
<b>12020603(HO)</b>	<b>ID Card Fees</b>	
12020603(HO)01	Fresher Indigene	₹ 2,600.00
12020603(HO)02	Fresher Non-Indigene	₹ 2,600.00
12020606(HO)	Application Form	₹ 10,000.00
<b>12020615(HO)</b>	<b>Uniform Fees</b>	
12020615(HO)01	Fresher Indigene	₹ 4,500.00
12020615(HO)02	Fresher Non-Indigene	₹ 5,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	
<b>12020707(HO)</b>	<b>Medical Test Fees</b>	
12020707(HO)01	Fresher Indigene	₹ 1,700.00
12020707(HO)02	Fresher Non-Indigene	₹ 2,000.00
<b>12020763(HO)</b>	<b>Library Fees</b>	

12020763(HO)01	Fresher Indigene	₦ 1,500.00
12020763(HO)02	Fresher Non-Indigene	₦ 2,000.00
12020763(HO)03	100 Level Indigene	₦ 2,000.00
12020763(HO)04	100 Level Non-Indigene	₦ 2,000.00
12020763(HO)05	200 Level Indigene	₦ 1,000.00
12020763(HO)06	200 Level Non-Indigene	₦ 1,000.00
<b>12020773(HO)</b>	<b>Collection Of Certificate/Verification Of Result</b>	
12020773(HO)01	Fresher Indigene	₦ 2,500.00
12020773(HO)02	Fresher Non-Indigene	₦ 2,500.00
12020774(HO)	Teaching Practice Fees	
<b>12020764(HO)</b>	<b>Hostel Accommodation</b>	
12020764(HO)01	Fresher Indigene	₦ 10,700.00
12020764(HO)02	Fresher Non-Indigene	₦ 10,700.00
<b>12020765(HO)</b>	<b>ICT Earning</b>	
12020765(HO)01	Fresher Indigene	₦ 4,500.00
12020765(HO)02	Fresher Non-Indigene	₦ 4,500.00
12020765(HO)03	100 Level Indigene	₦ 8,000.00
12020765(HO)04	100 Level Non-Indigene	₦ 8,000.00
12020765(HO)05	200 Level Indigene	₦ 3,000.00
12020765(HO)06	200 Level Non-Indigene	₦ 3,000.00
<b>12020785(HO)</b>	<b>Clinic</b>	
12020785(HO)01	Fresher Indigene	₦ 650.00
12020785(HO)02	Fresher Non-Indigene	₦ 650.00
<b>12020789(HO)</b>	<b>Edu Portal</b>	
12020789(HO)01	Fresher Indigene	₦ 4,000.00
12020789(HO)02	Fresher Non-Indigene	₦ 4,000.00
12020789(HO)03	100 Level Indigene	₦ 4,000.00
12020789(HO)04	100 Level Non-Indigene	₦ 4,000.00
12020789(HO)05	200 Level Indigene	₦ 3,000.00
12020789(HO)06	200 Level Non-Indigene	₦ 3,000.00

#### 7. KWARA STATE COLLEGE OF EDUCATION, ORO

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
12020411(CO)	Insurance Fees (NCE)	₦ 500.00
<b>12020417(CO)</b>	<b>Contractor Registration Fees</b>	
12020417(CO)01	Contractor	₦ 4,300.00
12020417(CO)02	Registration For Construction	₦ 10,000.00
12020417(CO)03	Registration For Supply	₦ 8,300.00
<b>12020448(CO)</b>	<b>Developmental Fees</b>	
12020448(CO)01	NCE	₦ 4,000.00
12020448(CO)02	REG D	₦ 1,400.00

12020448(CO)03	D 16/17	₹ 1,400.00
12020448(CO)04	D NEW/18	₹ 1,400.00
<b>12020452(CO)</b>	<b>School/Tuition/Examination Fees</b>	
12020452(CO)01	NCE	₹ 3,000.00
12020452(CO)02	PDE 1	₹ 55,300.00
12020452(CO)03	PDE 2	₹ 51,700.00
12020452(CO)04	NCE	₹ 12,000.00
12020452(CO)05	NON KW NCE	₹ 2,000.00
12020452(CO)06	REG D	₹ 35,400.00
12020452(CO)07	D 16/17	₹ 29,400.00
12020452(CO)08	D NEW/18	₹ 35,400.00
<b>12020453(CO)</b>	<b>Application/Registration Fees</b>	
12020453(CO)01	NCE	₹ 1,000.00
12020453(CO)02	REG D	₹ 1,000.00
12020453(CO)03	D 16/17	₹ 1,000.00
12020453(CO)04	D NEW/18	₹ 1,000.00
<b>12020493(CO)</b>	<b>Caution Fees</b>	
12020493(CO)01	NCE	₹ 1,000.00
12020493(CO)02	REG D	₹ 4,500.00
12020493(CO)03	D NEW/18	₹ 4,500.00
<b>12020494(CO)</b>	<b>Other Sundries</b>	
12020494(CO)01	NCE	₹ 300.00
12020494(CO)02	REG D	₹ 10,900.00
12020494(CO)03	D 16/17	₹ 13,600.00
12020494(CO)04	D NEW/18	₹ 14,100.00
12020494(CO)05	REG D	₹ 500.00
12020494(CO)06	NCE	₹ 10,650.00
12020494(CO)07	Staff	₹ 420,000.00
12020494(CO)08	NCE	₹ 5,000.00
<b>12020495(CO)</b>	<b>Sport/ Game Fees</b>	
12020495(CO) 01	NCE	₹ 2,000.00
12020495(CO) 02	D 16/17	₹ 500.00
12020495(CO) 03	D NEW/18	₹ 500.00
<b>120206</b>	<b>SALES – GENERAL</b>	
<b>12020601(CO)</b>	<b>Sales Of Journal And Publications</b>	
12020601(CO)01	NCE I	₹ 500.00
12020601(CO)02	NCE II	₹ 500.00
12020601(CO)03	REG D	₹ 1,000.00
12020601(CO)04	D 16/17	₹ 2,200.00
12020601(CO)05	D 16/17	₹ 200.00
12020601(CO)06	D NEW/18	₹ 2,200.00
12020601(CO)07	D NEW/18	₹ 2,400.00

<b>12020603(CO)</b>	<b>Sales Of ID Card</b>	
12020603(CO)01	D NEWW/18	₹ 600.00
12020603(CO)02	D 16/17	₹ 600.00
12020603(CO)03	REG D	₹ 1,200.00
12020603(CO)04	NCE 1	₹ 500.00
<b>12020606(CO)</b>	<b>Application Form (DCE/RE-RUN/Special Admission</b>	
12020606(CO)01	NCE CC 1	₹ 36,860.00
12020606(CO)02	NCE CC 2	₹ 35,550.00
12020606(CO)03	NCE CC 3	₹ 35,550.00
12020606(CO)04	NCE CC 4	₹ 36,050.00
12020606(CO)05	NCE CC 5	₹ 34,050.00
12020606(CO)06	IJMB	₹ 80,300.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	
<b>12020763(CO)</b>	<b>Earning From Library Services</b>	
12020763(CO)01	NCE	₹ 500.00
12020763(CO)02	REG D	₹ 1,000.00
12020763(CO)03	D 16/17	₹ 1,100.00
12020763(CO)04	D NEW/18	₹ 1,100.00
<b>12020764(CO)</b>	<b>Earning From Hostel Accommodation</b>	
12020764(CO)01	NCE	₹ 8,000.00
12020764(CO)02	REG D	₹ 15,000.00
12020764(CO)03	D 16/17	₹ 8,000.00
12020764(CO)04	D NEW/18	₹ 8,000.00
<b>12020765(CO)</b>	<b>Earning From ICT</b>	
12020765(CO)01	NCE	₹ 5,000.00
12020765(CO)02	REG D (A)	₹ 3,000.00
12020765(CO)03	REG D (B)	₹ 5,000.00
12020765(CO)04	D 16/17	₹ 3,000.00
12020765(CO)05	D NEW/18	₹ 3,000.00
12020765(CO)06	D NEW/18	₹ 1,000.00
<b>12020707(CO)</b>	<b>Earnings From Medical Services</b>	
12020707(CO) 01	NCE 1	₹ 1,000.00
12020707(CO) 02	D 16/18	₹ 1,000.00
12020707(CO) 03	REG D (A)	₹ 1,000.00
12020707(CO) 04	REG D (B)	₹ 1,500.00
12020707(CO) 05	REG D ©	₹ 1,000.00
<b>12020772(CO)</b>	<b>Earnings From Screening</b>	
12020772(CO)01	D 16/17	₹ 5,000.00
12020772(CO)02	REG D	₹ 2,000.00
12020772(CO)03	D NEW/18	₹ 3,000.00
12020772(CO)04	D NEW/18	₹ 1,000.00

<b>12020773(CO)</b>	<b>Earning From Collection Of Certificate/Statement Of Result</b>	
12020773(CO)01	NCE Result	₦ 2,300.00
12020773(CO)02	NCE Certificate	₦ 12,300.00
12020773(CO)03	Degree Result	₦ 25,300.00
12020773(CO)04	NCE Admission Form & Acceptance Fees	₦ 6,300.00
12020773(CO)05	Admission Form & Acceptance Fees (No Jamb)	₦ 11,300.00
12020773(CO)06	Re – Run	₦ 26,300.00
12020773(CO)07	Degree Admission	₦ 2,000.00
12020773(CO)08	Clearance Certificate & NYSC	₦ 2,300.00
12020773(CO)09	Over – Stayed	₦ 0.00
<b>12020774(CO)</b>	<b>Earning From Teaching Practice</b>	
12020774(CO)01	NCE 2 & 3	₦ 3,000.00
12020774(CO)02	D NEW/18	₦ 2,000.00
12020774(CO)03	D 16/17	₦ 0.00
12020774(CO)04	REG D (A)	₦ 5,000.00
12020774(CO)05	REG D (B)	₦ 10,000.00
<b>12020776(CO)</b>	<b>Earning From Utility Fees</b>	
12020776(CO)01	D 16/17	₦ 500.00
12020776(CO)02	REG D	₦ 500.00

#### 8. KWARA STATE COLLEGE OF EDUCATION, LAFIAGI

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
<b>120204</b>	<b>FEES – GENERAL</b>	
12020417(CL)	Contractor Registration Fees (Non-Refundable)	₦ 20,000.00
12020427(CL)	Tender Fees	₦ 20,000.00
<b>12020430(CL)</b>	<b>Registration Fees</b>	
12020430(CL)01	NCE I	₦ 2,600.00
12020430(CL)02	NCE II	₦ 2,500.00
12020430(CL)03	NCE III	₦ 2,500.00
12020441(CL)	Laboratory Fees (Medical Test)	₦ 20,000.00
<b>12020448(CL)</b>	<b>Development Levies</b>	
12020448(CL)01	Indigene	₦ 3,500.00
12020448(CL)02	Non Indigene	₦ 45,000.00
<b>12020452(CL)</b>	<b>School/Tuition/Examination Fees</b>	
12020452(CL)01	NCE I & II Indigene	₦ 12,500.00

12020452(CL)02	NCE I & II Non Indigene	₹ 16,000.00
12020452(CL)03	NCE III Indigene	₹ 12,500.00
12020452(CL)04	NCE III Non Indigene	₹ 17,500.00
<b>12020493(CL)</b>	<b>Caution Fees</b>	
12020493(CL)01	NCE I ONLY	₹ 1,000.00
<b>12020495(CL)</b>	<b>Sports/Game Fees</b>	
12020495(CL)01	NCE I	₹ 1,500.00
12020495(CL)02	NCE II	₹ 1,500.00
12020495(CL)03	NCE III	₹ 1,500.00
<b>120206</b>	<b>SALES – GENERAL</b>	
12020601(CL)	Sales Of Journal & Publications (Hand Book)	₹ 1,000.00
12020603(CL)	Sales Of I D Card	₹ 750.00
12020606(CL)	Sales Of Application Forms (Admission)	₹ 4,000.00
<b>120207</b>	<b>EARNINGS – GENERAL</b>	
<b>12020707(CL)</b>	<b>Earnings From Medical Services</b>	
12020707(CL)01	NCE I	₹ 3,000.00
12020707(CL)02	NCE II	₹ 3,000.00
12020707(CL)03	NCE II	₹ 3,000.00
<b>12020763(CL)</b>	<b>Earnings From Library Services</b>	
12020763(CL)01	NCE I	₹ 2,000.00
12020763(CL)02	NCE II	₹ 2,000.00
12020763(CL)03	NCE II	₹ 2,000.00
12020764(CL)	Earnings From Accommodation	₹ 7,000.00
12020765(CL)	Earnings From ICT	₹ 5,000.00
12020772(CL)	Earnings From Post Jamb Screening	
<b>12020773(CL)</b>	<b>Earnings From Collection Of Certificates/Statement Of Results</b>	
12020773(CL)01	Category A	₹ 10,500.00
12020773(CL)02	Category B	₹ 3,000.00
<b>12020774(CL)</b>	<b>Earnings From Teaching Practice</b>	
12020774(CL)01	NCE II	₹ 2,500.00
12020774(CL)02	NCE III	₹ 2,500.00
12020774(CL)03	Earnings From Utility Fees	₹ 3,000.00



**9. KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>RATE</b>
<b>120204</b>	<b>FEES – GENERAL</b>	
12020404(CA)	Students Union Fees (Reg. / Renewal)	
12020417(CA)	Contractor Registration Fees (Non-Refundable)	₦ 15,000.00
<b>12020424(CA)</b>	<b>Acceptance Fees</b>	
12020424(CA)01	Diploma 1	₦ 5,000.00
12020424(CA)02	PDE	₦ 10,000.00
12020424(CA)03	New National Diploma	₦ 10,000.00
12020427(CA)	Tender Fees	₦ 15,000.00
12020448(CA)	Development Levies	₦ 12,500.00
<b>12020452(CA)</b>	<b>School/Tuition/Examination Fees</b>	
12020452(CA)01	Diploma 1	₦ 5,750.00
12020452(CA)02	Non-Indigene	₦ 11,250.00
12020452(CA)03	Islamic Studies	₦ 30,000.00
12020452(CA)04	Diploma Ii Indigene	₦ 6,500.00
12020452(CA)05	Non-Indigene	₦ 10,500.00
12020452(CA)06	New National Diploma Courses	₦ 40,500.00
12020452(CA)07	New Degree Programme	₦ 60,000.00
12020452(CA)08	<b>Examination Fees</b>	
12020452(CA)09	Deg. Returning Indigene	₦ 22,500.00
12020452(CA)10	Non)Indigene	₦ 22,500.00
12020452(CA)11	Diploma 1 Indigene	₦ 1,500.00
12020452(CA)12	Non)Indigene	₦ 1,500.00
12020452(CA)13	Diploma Ii Indigene	₦ 1,500.00
12020452(CA)14	Non)Indigene	₦ 1,500.00
12020452(CA)15	Deg. Returning Indigene	₦ 7,500.00
12020452(CA)16	Non)Indigene	₦ 7,500.00
12020452(CA)17	<b>College Registration</b>	
12020452(CA)18	Diploma I Indigene	₦ 2,400.00
12020452(CA)19	Non)Indigene	₦ 2,400.00
12020452(CA)20	Diploma Ii Indigene	₦ 2,400.00
12020452(CA)21	Non)Indigene	₦ 2,400.00
12020452(CA)22	Deg. Returning Indigene	₦ 4,000.00
12020452(CA)23	Non)Indigene	₦ 4,000.00
12020452(CA)24	PDE	₦ 47,875.00
12020452(CA)25	Immanship	₦ 42,000.00
12020452(CA)26	Degree Admin Fees	₦ 21,500.00

12020452(CA)27	Re)Run Students Registration	₹ 20,000.00
<b>12020495(CA)</b>	<b>Sports / Game Fees</b>	
12020495(CA)01	Diploma Students	₹ 750.00
12020495(CA)02	Degree Students	₹ 1,500.00
<b>120206</b>	<b>SALES – GENERAL</b>	
12020601(CA)	Sales Of Journals And Publications(Handbooks)	₹ 1,500.00
<b>12020603(CA)</b>	<b>Sales Of I.D Card</b>	
12020603(CA)01	Diplomat Students	₹ 750.00
12020603(CA)02	Deg. Returning	₹ 1,500.00
<b>12020606(CA)</b>	<b>Sales Of Application Form(Admission Fee)</b>	
12020606(CA)01	College Diploma	₹ 7,500.00
12020606(CA)02	PDE Form	₹ 10,000.00
12020606(CA)03	New N.D.	₹ 5,000.00
12020606(CA)04	Immanship Form	₹ 10,000.00
12020632(CA)	Sales Of Scratch Card	
<b>12020649(CA)</b>	<b>Sales Of Logbook (Industrial Attachment)</b>	
12020649(CA)01	Logbook	₹ 2,000.00
12020649(CA)02	SIWES	₹ 1,000.00
12020649(CA)03	Diploma Ii	₹ 1,000.00
12020649(CA)04	Deg. Returning	₹ 1,000.00
<b>120207</b>	<b>EARNINGS – GENERAL</b>	
12020701(CA)	Earnings From Consultancy Services	₹ 250,000.00
<b>12020763(CA)</b>	<b>Earnings From Library Services</b>	
12020763(CA)01	Diploma	₹ 850.00
12020763(CA)02	Degree	₹ 6,500.00
<b>12020707(CA)</b>	<b>Earnings From Medical Services</b>	
12020707(CA)01	Diploma I	₹ 2,500.00
12020707(CA)02	Diploma Ii	₹ 2,500.00
12020707(CA)03	Deg. Returning	₹ 2,000.00
12020707(CA)04	New N.D. Medical Service	₹ 3,000.00
12020707(CA)05	College Clinic: Staff Treatment	₹ 5,000.00
12020773(CA)	Earnings From Collection Of Certificates, Statement Of Result	₹ 10,000.00
<b>12020793(CA)</b>	<b>Earning From Internet Service Charges</b>	
12020793(CA)01	Diploma	₹ 3,000.00
12020793(CA)02	Degree	₹ 3,000.00
12020804(CA)	Rent On College Hall/Conference Center	₹ 50,000.00

**10. KWARASTATE COLLEGE OF NURSING AND MIDWIFERY, OKE), ODE**

<b>ADMIN/ ECONOMIC CODE</b>	<b>DETAILS OF REVENUE</b>	<b>CURRENT RATE</b>
<b>120204</b>	<b>FEES ) GENERAL</b>	
<b>12020424(MO)</b>	<b>Acceptance fees</b>	
12020424(MO)01	100 Indigene	₦ 10,000.00
12020424(MO)02	100level non Indigene	₦ 20,000.00
<b>12020448(MO)</b>	<b>Developmental Fees</b>	
12020448(MO)01	100 Indigene	₦ 2,500.00
12020448(MO)02	100level non Indigene	₦ 2,500.00
12020448(MO)03	200 level Indigene	₦ 2,500.00
12020448(MO)04	200 level non Indigene	₦ 2,500.00
12020448(MO)05	300 level Indigene	₦ 2,500.00
12020448(MO)06	300 level non Indigene	₦ 10,000.00
<b>12020452(MO)</b>	<b>School/tuition/Examination fees</b>	₦ 70,000.00
<b>12020452(MO)</b>	<b>TUITION FEE: 1ST SEMESTER</b>	₦ 10,000.00
12020452(MO)01	100 Indigene	₦ 20,000.00
12020452(MO)02	100level non Indigene	₦ 10,000.00
12020452(MO)03	200 level Indigene	₦ 20,000.00
12020452(MO)04	200 level non Indigene	
12020452(MO)05	300 level Indigene	₦ 10,000.00
12020452(MO)06	300 level non Indigene	₦ 20,000.00
<b>12020452(MO)</b>	<b>TUITION FEE: 2ND SEMESTER</b>	₦ 10,000.00
12020452(MO)07	100 Indigene	₦ 20,000.00
12020452(MO)08	100level non Indigene	₦ 10,000.00
12020452(MO)09	200 level Indigene	₦ 20,000.00
12020452(MO)10	200 level non Indigene	
12020452(MO)11	300 level Indigene	₦ 8,000.00
12020452(MO)12	300 level non Indigene	₦ 8,000.00
<b>12020452(MO)</b>	<b>INDEXING</b>	
12020452(MO)13	100 Indigene	
12020452(MO)14	100level non Indigene	₦ 3,000.00
12020452(MO)15	STATIONERY	₦ 3,000.00
<b>12020452(MO)</b>	<b>1ST SEMESTER</b>	₦ 1,500.00
12020452(MO)16	100 Indigene	₦ 1,500.00
12020452(MO)17	100level non Indigene	₦ 1,500.00
12020452(MO)18	200 level Indigene	₦ 1,500.00
12020452(MO)19	200 level non Indigene	
12020452(MO)20	300 level Indigene	₦ 1,500.00
12020452(MO)21	300 level non Indigene	₦ 1,500.00
<b>12020452(MO)</b>	<b>2ND SEMESTER</b>	₦ 1,500.00
12020452(MO)22	100 Indigene	₦ 1,500.00

12020452(MO)23	100level non Indigene	₦ 1,500.00
12020452(MO)24	200 level Indigene	₦ 1,500.00
12020452(MO)25	200 level non Indigene	
12020452(MO)26	300 level Indigene	₦ 10,000.00
12020452(MO)27	300 level non Indigene	₦ 10,000.00
<b>12020452(MO)</b>	<b>MATRICULATION</b>	
12020452(MO)28	100 Indigene	
12020452(MO)29	100level non Indigene	₦ 1,500.00
12020452(MO)30	VERIFICATION OF RESULT	₦ 1,500.00
<b>12020452(MO)</b>	<b>1ST SEMESTER</b>	
12020452(MO)31	100 Indigene	₦ 1,200.00
12020452(MO)32	100level non Indigene	₦ 1,250.00
<b>12020452(MO)</b>	<b>2ND SEMESTER</b>	
12020452(MO)33	100 Indigene	
12020452(MO)34	100level non Indigene	₦ 2,000.00
<b>12020493(MO)</b>	<b>Caution</b>	₦ 2,000.00
<b>12020493(MO)</b>	<b>1ST SEMESTER</b>	₦ 1,500.00
12020493(MO)01	100 Indigene	₦ 1,500.00
12020493(MO)02	100level non Indigene	₦ 1,500.00
12020493(MO)03	200 level Indigene	₦ 1,500.00
12020493(MO)04	200 level non Indigene	
12020493(MO)05	300 level Indigene	₦ 1,500.00
12020493(MO)06	300 level non-Indigene	₦ 1,500.00
<b>12020493(MO)</b>	<b>2ND SEMESTER</b>	₦ 1,500.00
12020493(MO)07	100 Indigene	₦ 1,500.00
12020493(MO)08	100level non Indigene	₦ 1,500.00
12020493(MO)09	200 level Indigene	₦ 1,500.00
12020493(MO)10	200 level non Indigene	
12020493(MO)11	300 level Indigene	
12020493(MO)12	300 level non Indigene	₦ 3,000.00
<b>12020494(MO)</b>	<b>Other Sundries</b>	₦ 3,000.00
<b>12020494(MO)</b>	<b>STORE REQUIREMENT</b>	
12020494(MO)01	100 Indigene	₦ 3,000.00
12020494(MO)02	100level non Indigene	₦ 3,000.00
<b>12020494(MO)</b>	<b>CURRICULUM</b>	
12020494(MO)03	100 Indigene	
12020494(MO)04	100level non Indigene	₦ 1,500.00
<b>12020495(MO)</b>	<b>Sport/Games fees</b>	₦ 1,500.00
12020495(MO)01	SPORTS	
12020495(MO)02	100 Indigene	
12020495(MO)03	100level non Indigene	₦ 2,500.00
	NIGHTINGALE COMPETITION	₦ 2,500.00

<b>12020495(MO)</b>	<b>1ST SEMESTER</b>	
12020495(MO)04	100 Indigene	₦ 2,500.00
12020495(MO)05	100level non Indigene	₦ 2,500.00
<b>12020495(MO)</b>	<b>2ND SEMESTER</b>	
12020495(MO)06	100 Indigene	₦ 15,000.00
12020495(MO)07	100level non Indigene	₦ 15,000.00
<b>12020</b>	<b>SALES ) GENERAL</b>	
<b>12020603(MO)</b>	<b>ID Card fees</b>	
12020603(MO)01	100 Indigene	₦ 2,000.00
12020603(MO)02	100level non Indigene	₦ 2,000.00
12020606(MO)	Application Form(Admission)	₦ 10,500.00
<b>12020615(MO)</b>	<b>Uniform fees</b>	
12020615(MO)01	100 Indigene	₦ 15,000.00
12020615(MO)02	100level non Indigene	₦ 15,000.00
<b>12020601(MO)</b>	<b>Journals</b>	
	RIN BOOK	
12020601(MO)01	100 Indigene	₦ 3,000.00
12020601(MO)02	100level non Indigene	₦ 3,000.00
<b>12020601</b>	<b>PROCEDURAL MANUAL</b>	
12020601(MO)03	100 Indigene	₦ 1,000.00
12020601(MO)04	100level non Indigene	₦ 1,000.00
<b>120207</b>	<b>EARNINGS ) GENERAL</b>	
<b>12020707(MO)</b>	<b>Earnings from Medical Services</b>	
	MEDICAL TEST	
12020707(MO)01	100 Indigene	₦ 5,000.00
12020707(MO)02	100level non Indigene	₦ 5,000.00
	FIRST AID CARE	
<b>12020707(MO)</b>	<b>1ST SEMESTER</b>	
12020707(MO)03	100 level Indigene	₦ 2,000.00
12020707(MO)04	100level non Indigene	₦ 2,000.00
<b>12020707(MO)</b>	<b>2ND SEMESTER</b>	
12020707(MO)05	100 level Indigene	₦ 500.00
12020707(MO)06	100level non Indigene	₦ 500.00
12020707(MO)07	200 level Indigene	₦ 500.00
12020707(MO)08	200 level non Indigene	₦ 500.00
	NHIS/HYGEIA	
<b>12020707(MO)</b>	<b>1ST SEMESTER</b>	
12020707(MO)09	100 Indigene	₦ 3,000.00
12020707(MO)10	100level non Indigene	₦ 3,000.00
12020707(MO)11	200 level Indigene	₦ 3,000.00
12020707(MO)12	200 level non Indigene	₦ 3,000.00
12020707(MO)13	300 level Indigene	₦ 3,000.00

12020707(MO)14	300 level non Indigene	₦ 3,000.00
<b>12020707(MO)</b>	<b>2ND SEMESTER</b>	
12020707(MO)15	200 level Indigene	₦ 2,500.00
12020707(MO)16	200 level non Indigene	₦ 2,500.00
<b>12020763(MO)</b>	<b>Earnings from Library services</b>	
<b>12020763(MO)</b>	<b>1ST SEMESTER</b>	
12020763(MO)01	100 Indigene	₦ 2,000.00
12020763(MO)02	100level non Indigene	₦ 2,000.00
12020763(MO)03	200 level Indigene	₦ 2,000.00
12020763(MO)04	200 level non Indigene	₦ 2,000.00
12020763(MO)05	300 level Indigene	₦ 2,000.00
12020763(MO)06	300 level non Indigene	₦ 2,000.00
<b>12020763(MO)</b>	<b>2ND SEMESTER</b>	₦ 2,000.00
12020763(MO)07	100 Indigene	₦ 2,000.00
12020763(MO)08	100level non Indigene	₦ 2,000.00
12020763(MO)09	200 level Indigene	₦ 2,000.00
12020763(MO)10	200 level non Indigene	₦ 2,000.00
12020763(MO)11	300 level Indigene	₦ 2,000.00
12020763(MO)12	300 level non Indigene	₦ 2,000.00
<b>12020764(MO)</b>	<b>Earnings from Accommodation</b>	
<b>12020764(MO)</b>	<b>1ST SEMESTER</b>	
12020764(MO)01	100 Indigene	₦ 30,000.00
12020764(MO)02	100level non Indigene	₦ 30,000.00
12020764(MO)03	200 level Indigene	₦ 20,000.00
12020764(MO)04	200 level non Indigene	₦ 20,000.00
12020764(MO)05	300 level Indigene	₦ 20,000.00
12020764(MO)06	300 level non Indigene	₦ 20,000.00
<b>12020764(MO)</b>	<b>2ND SEMESTER</b>	₦ 20,000.00
12020764(MO)07	100 Indigene	₦ 20,000.00
12020764(MO)08	100level non Indigene	₦ 20,000.00
12020764(MO)09	200 level Indigene	₦ 20,000.00
12020764(MO)10	200 level non Indigene	₦ 20,000.00
12020764(MO)11	300 level Indigene	₦ 20,000.00
12020764(MO)12	300 level non Indigene	₦ 20,000.00
<b>12020765(MO)</b>	<b>Earnings from ICT &amp; computer</b>	
	COMPUTER	
<b>12020765(MO)</b>	<b>1ST SEMESTER</b>	
12020765(MO)01	100 Indigene	₦ 10,000.00
12020765(MO)02	100level non Indigene	₦ 10,000.00
<b>12020765(MO)</b>	<b>2ND SEMESTER</b>	
12020765(MO)03	100 Indigene	₦ 2,000.00
12020765(MO)04	100level non Indigene	₦ 2,000.00

<b>12020765(MO)</b>	<b>ICT FEES</b>	
12020765(MO)05	100 Indigene	₦ 3,000.00
12020765(MO)06	100level non Indigene	₦ 3,000.00
12020765(MO)07	200 level Indigene	₦ 3,000.00
12020765(MO)08	200 level non Indigene	₦ 3,000.00
12020765(MO)09	300 level Indigene	₦ 3,000.00
12020765(MO)10	300 level non Indigene	₦ 3,000.00