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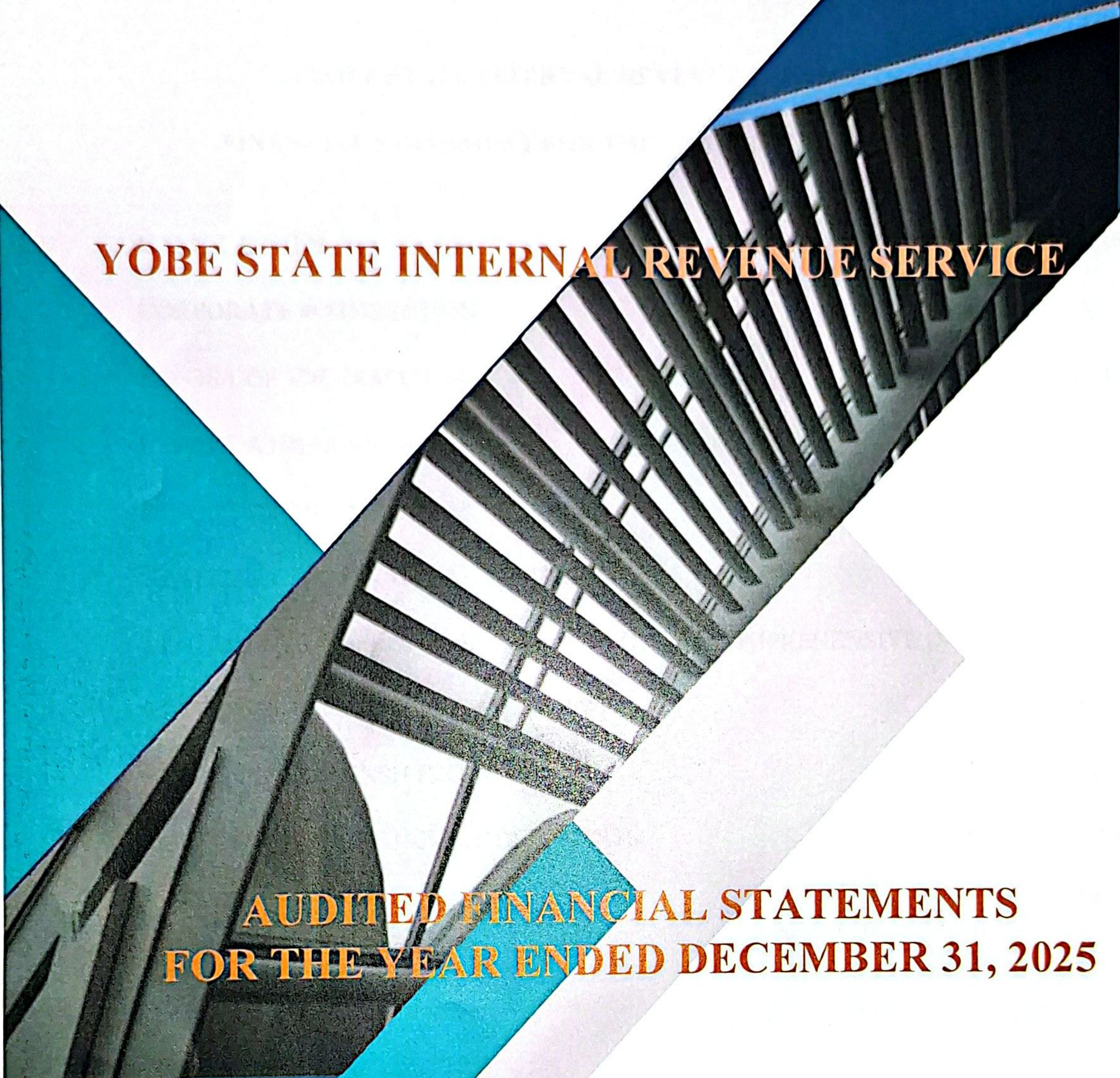

YOBE STATE INTERNAL REVENUE SERVICE

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

ABUBAKAR SAJO & CO.
(Chartered And Forensic Accountants)

Goodluck Jonathan Road, Fed Lowcost Gombe.
Suite 009, Adamawa Plaza, Central Area Abuja
abubakarsajoandco@gmail.com

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

CONTENTS PAGE

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

CORPORATE INFORMATION

Governing Board Membership	Designation
Alh. Suleiman Abubakar Bakura	Executive Chairman
Barr. Rukaiya Tofa Mukhtar	Legal Adviser/Secretary.
Umara Alhaji Sulum FCNA	Director Finance & Supply
Mohammed Adamu Kukuri	Director Human Resources
Musa Hamma	Director, Motor License Authority.
Ali Shuwa Goni	Director Tax Audit.
Talba Aishatu	Director, Other Taxes.
Ahmed Baba Kuli	Director,Personnel Income.
Yahaya Hassan	Director,Planning,Research & Statistics
Zainab Abu Shehu Daya	Director Collection & Accounting

BANKERS

United Bank For Africa (UBA) Plc.
Union Bank Plc
Zenith Bank Plc
Polaris Bank Nig. Plc

REGISTERED OFFICE:

Yobe State Internal Revenue Service Damaturu.
Revenue House, Treasury House,
Kano Road,
Damaturu,
Yobe State.

AUDITORS:

Abubakar Sajo & Co.
(Chartered Accountants)
Suite 009, Adamawa Plaza,
First Avenue, Off Ahmadu Bello way,
Abuja.

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

REPORT OF THE SERVICE GOVERNING BOARD.

The Governing Board of the Service have the pleasure in submitting to it members and Yobe State Government their Annual Financial Statements for the year ended 31st December, 2025

Activities

The Principal activity of the Yobe State Internal Revenue Service (YIRS) is to serve as the primary engine for generating the funds necessary to run a state government. Operating under the legal framework of the Personal Income Tax Act (PITA) and various state laws. The service serves as the central agency for generating Internally Generated Revenue (IGR) through five strategic pillars:

Tax Administration: Identifying taxpayers and calculating liabilities for Personal Income Tax (PAYE & Direct Assessment), Withholding Tax (individuals), Capital Gains Tax, and Stamp Duties.

Database Management: Expanding the tax net through resident enumeration and the issuance of Taxpayer Identification Numbers (TIN) and Tax Clearance Certificates (TCC).

Fiscal Strategy: Advising the state government on revenue forecasting and policy reforms to enhance the state's budget capacity.

Enforcement & Audit: Ensuring strict compliance through periodic financial audits, legal prosecution of evaders, and the exercise of distrain powers (seizure of assets) where necessary.

Public Relations: Promoting voluntary compliance via taxpayer education, town halls, and support services to simplify the filing process.

3 Legal Form

The University was Established on 25th Day of October 2006 by an Act of the Yobe State House of Assembly.

4 Internal Revenue Service Address

Revenue House, Treasury House,
Kano Road,
Damaturu,
Yobe State.

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
REPORT OF THE SERVICE GOVERNING BOARD CONT'D.

Operating Results	**2025**	**2024**
Income	**₦**	**₦**
Revenue Generated	**15,314,098,022**	**11,084,367,239**
Recurrent Grant	791,292,375	688,883,502
Total Income	**16,105,390,397**	**11,773,250,741**
		-
Less Expenses		
Remittances to State Govt.	15,486,521,222	**(11,084,367,239)**
Cost of Collection	653,412,559	
Overhead Expenses	258,927,723	(419,608,458)
Depreciation	63,523,871	(10,632,810)
Personel Cost	221,416,397	(154,841,285)
Total Expenses	**16,683,801,771**	**(11,669,449,792)**
Surplus/ (Deficit) for the year	**(578,411,374)**	**103,800,949**

Employment And Employees.
The Service gives equal opportunity to all applicants and employees and does not discriminate against disabled persons. As at 31 December 2025, there was no any disabled person in the service's employment.

Fixed Assets:
Movements in fixed assets in the year are shown on Note 2 on page 13 of the Financial Statements.

Post Balance Sheet Events:
There was no significant post balance sheet event which could have a material effect on the Service's state of affairs as at 31 December 2025 and surplus/ (Deficit) for the year ended on that date.

AUDITORS:
In accordance with section 357 (2) of the Companies and Allied Matter Act 1990, Messrs Abubakar Sajo & co have indicated their willingness to continue in office as Auditors of the Revenue Service.

Executive Chairman | **Director Finance & Suppliy**

MARCH, 2026
BY ORDER OF THE BOARD
YOBE STATE - NIGERIA

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
REPORT AT A GLANCE

	2025	2024
Per Statements of Financial Position:	**₦**	₦
Non-Current Assets	615,239,004	387,177,237
Current Assets	1,150,242,768	145,319,175
Total Assets	**1,765,481,772**	**532,496,412**
Accumulated Government Funds	(45,914,962)	532,496,412
Curreent Liabilities	1,811,396,734	-
Total Accumulated Govt. Funds & Liabilities	**1,765,481,772**	**532,496,412**
Per Income & Expenditure Accounts:		
Income	**16,105,390,397**	**11,769,250,741**
Direct expenses	(16,139,933,781)	(11,665,449,792)
Admin/Operating expenses	(543,867,990)	103,800,949
Surplus/(Deficit) for the year	**(578,411,374)**	**103,800,949**

Independent Auditor's Report Summary

To the Members of YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

This summary presents the key findings and responsibilities from the Independent Auditor's Report on the financial statements of YOBE STATE INTERNAL REVENUE SERVICE, Damaturu for the year ended December 31, 2025.

Auditor's Opinion

The auditor, Abubakar Sajo and Co (Chartered Accountants), has issued an Unmodified Opinion (often referred to as a "clean opinion") on the Service's financial statements.

Conclusion: The accompanying financial statements present a true and fair view of the financial position of YOBE STATE INTERNAL REVENUE SEVICE, Damaturu as at December 31, 2025, and of its financial performance and cash flows for the year then ended.

Compliance: The financial statements were prepared in accordance with International Public Sector Accounting Standards (IPSASs) and Financial Reporting Council of Nigeria Act, 2011, and for such internal control as the Management determines are necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Basis for the Opinion

The audit was conducted in accordance with International Standards on Auditing (ISAs).

Independence & Ethics: The auditor confirmed their independence to YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU in accordance with the International Ethics Standards Board for Accountants', International Code of Ethics for Professional Accountants (IESBA Code) and stated that all ethical responsibilities were fulfilled.

Audit Evidence: The auditor believes the evidence obtained was sufficient and appropriate to provide a basis for the clean opinion.

Responsibilities

Directors' (Management's) Responsibilities

The Members of YOBE STATE INTERNAL REVENUE, Damaturu are fundamentally responsible for:

Abuja: Suite 109, Adamawa Plaza, Central Business District, Abuja.
Gombe: Goodluck Jonathan Road, Federal Lowcost, Gombe.
Partners: Abubakar Sajo (PP), Muhammed Gunsumi Ibraim Gana (P)
abubakarsajo5@gmail.com +234 803 852 8334

Preparation and Fair Presentation: Ensuring the financial statements are prepared and fairly presented in accordance with IPSASs and FRCN.

Internal Control: Designing and maintaining the necessary internal control to ensure the financial statements are free from material misstatement, whether due to fraud or error.

Going Concern: Assessing the Service's ability to continue as a going concern and making appropriate disclosures.

Auditor's Responsibilities

The primary objective of the audit is to obtain reasonable assurance that the financial statements as a whole are free from material misstatement, and to issue a report with an opinion.

Assurance Level: Reasonable assurance is a high level of assurance, but not a guarantee.

Professional Conduct: The audit required exercising professional judgment and maintaining professional skepticism throughout the process.

Key Audit Procedures Included:

Identifying and assessing the risks of material misstatement (from fraud or error) and designing responsive audit procedures.

Obtaining an understanding of internal control relevant to the audit.

Evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates.

Concluding on the appropriateness of management's going concern assessment.

Evaluating the overall presentation and content of the financial statements.

Communication: The auditor communicated the planned scope, timing, and significant findings, including deficiencies in internal control, to Those Charged with Governance.

Key Audit Matters (KAMs): The auditor determined matters of most significance and is required to describe these Key Audit Matters in the full report, unless public disclosure is precluded.

Abubakar Sajo and Co (Chartered Accountants)

Engagement Partner: Abubakar A. Sajo

FRC/2021/004/00000024942

Abuja, Nigeria.

INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

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YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER, 2025

Note	Assets	2025	2024
	Non Current Assets	₦	₦
2	Property, Plant and Equipments	**615,239,004**	**387,177,237**
	Current Assets:		
3	Stock of plate Numbers	2,812,500	2,812,500
		-	-
5	Bank Balance & Cash	1,147,430,268	142,506,675
	Total Current Assets	**1,150,242,768**	**145,319,175**
	Total Assets	**1,765,481,772**	**532,496,412**
	Accumulated Govt. Funds and Liabilities.		
	Capital Reserves		-
9	Accumulated Govt. Funds	(45,914,962)	532,496,412
	Total Accumulated Govt. Funds.	**(45,914,962)**	**532,496,412**
		-	-
	Current Liabilities		
6	Payables	1,811,396,734	-
	Total Current Liabilities	**1,811,396,734**	-
	Total Accumulated Govt. Funds and Liabilities.	**1,765,481,772**	**532,496,412**

Executive Chairman

Director Finance & Suppliy

The notes on pages 12 to 18 form an integral part of these Financial Statements.

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

STATEMENTS OF INCOME AND EXPENDITURE AND FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER, 2025

	Note	2025	2024
		₦	₦
Income receipts	4	16,105,390,397	11,769,250,741
Remittances and Expenses	7 & 8	(16,683,801,771)	(11,665,449,792)
Surplus/ (Deficit) for the year.		**(578,411,374)**	**103,800,949**
Surplus/ (Deficit) B/F.		**(578,411,374)**	**(153,093,016)**
Prior year adjustment		-	(35,602,256)
Retained profit(Loss) Carried Forward		**(578,411,374)**	**(84,894,324)**

Detailed of the admin expenses are on page 18 of these Financial Statements.

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
STATEMENT OF CHANGES IN ACCUMULATED GOVT. FUNDS
FOR THE YEAR ENDED 31 DECEMBER, 2025

	Reserve & Capital Grants	Accumulated Govt. Funds Reserve	Total
	₦	₦	₦
Balance as at 1st January, 2025	-	532,496,412	532,496,412
Surplus/ (Deficit) for the year	-	(578,411,374)	(578,411,374)
	-	-	-
Balance as at 31 December, 2025	-	**(45,914,962)**	**(45,914,962)**
Balance as at 1st January, 2024	-	581,625,980	581,625,980
Surplus for the year		(84,894,324)	(84,894,324)
Prior year Adjustment		35,764,756	35,764,756
Balance as at 31 December, 2024	-	**532,496,412**	**532,496,412**

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER, 2025

	2025	2024
OPERATING ACTIVITIES:	₦	₦
Operating surplus for the year.	(578,411,374)	103,800,948
Adjustments for non cash items:		
Depreciation	63,523,871	10,632,810
	(514,887,503)	**114,433,758**
Other Adjustments to reconcile operating Profit/(Loss) to Cash from Operating activities:		
(Increase)/Decrease in Stock	-	-
(Increase)/Decrease in Debtors & Prepayaments	-	-
Increase/(Decrease) in Creditors	1,811,396,734	-
WHT Credits		-
	1,811,396,734	-
		-
		-
Cash flow from Operating Activities	**1,296,509,230**	**114,433,758**
INVESTING ACTIVITIES:		
Purchased of Fixed Asset	(291,585,637)	(35,764,756)
Cashflows on investing activities	**(291,585,637)**	**(35,764,756)**
FINANCING ACTIVITIES:		
Increase/(Refund) of Investment Funds		-
Increase/(Refund) of Inter Agency transaction	-	-
		-
Cash flow from Financing Activities	-	-
Increase/(Decrease) in Cash for the year	1,004,923,593	**78,669,002**
Cash & Cash Equivalent at the beginning of the year	142,506,675	**63,837,672**
Cash & Cash Equivalent at the end of the year	**1,147,430,268**	**142,506,675**

1.0 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies adopted by the service in the preparation of these Financial Statements

1.1 Basis of preparation of Financial Statements

These Financial Statements have been prepared under the historical cost convention. No adjustment has been made to reflect the impact on the financial satements of specific changes in the general level of price.

1.2 Activities

The Principal activity of the Yobe State Internal Revenue Service (YIRS) is to serve as the primary engine for generating the funds necessary to run a state government. Operating under the legal

1.3 Turnover

Turnover represents the gross value of goods sold and services rendered to third parties less discounts

1.4 Depreciation

Depreciation on fixed assets is on a straight line basis at the following rates calculated to write off the cost or valuation of the assets concerned over their estimated useful lives

	%
Land	0
Building	2
Plant & Machinery	20
Funiture & Fittings	25
Motor Vehicle	20
Office Equipt.	25

No depreciation is charged on fixed assets until they are brought to use

1.5 Exchange Rates

Transactions in foreign currencies are translated to the Naira at the rate of exchange ruling at the dates of the transactions. Balances in foreign currencies are converted to Naira at the rates of exchange ruling at the balance sheet date and the difference is taken to the profit and loss accounts.

1.6 Investments

Investments are stated at cost. Provisions are made for diminution in value of investmentswhen they are below cost with the exemption of value of government securities as the service would hold them till maturity.

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
PROPERTY, PLANT AND EQUIPMENT SCHEDULE AS AT 31 DECEMBER, 2025
NOTES ON THE FINANCIAL STATEMENTS

Notes
2

Fixed Assets	**Building**	**Plant & Machinery**	**Furniture & Fittings**	**Motor Vehicles**	**Office Equipment**	**Total**
	₦	**₦**	**₦**	**₦**	**₦**	**₦**
Cost/Valuation						
Bal. at 01/01/2025	497,025,520	2,185,000	30,835,987	36,569,000	50,775,229	**617,390,736**
Add in the year		-	199,281,887	89,498,750	2,805,000	**291,585,637**
Disp in the year		-	-	-	-	-
Bal. at 31/12/2025	**497,025,520**	**2,185,000**	**230,117,874**	**126,067,750**	**53,580,229**	**908,976,373**
Depreciation						
Bal. at 01/01/2025	116,946,433	2,184,900	29,670,837	35,192,900	46,218,429	230,213,499
Charge for the year	9,940,510	-	23,011,787	25,213,550	5,358,023	63,523,871
Disp. in the year	-	-	-	-	-	-
Bal. at 31/12/2025	**126,886,943**	**2,184,900**	**52,682,624**	**60,406,450**	**51,576,452**	**293,737,369**
NBV						
Bal. at 31/12/2025	**370,138,577**	**100**	**177,435,250**	**65,661,300**	**2,003,777**	**615,239,004**
Bal. at 1/1/2024	**370,138,577**	**100**	**177,435,250**	**65,661,300**	**2,003,777**	**387,177,237**

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Notes		2025	2024
3	**Inventory**	₦	₦
	Value of Store Items. (Plate Numbers)	2,812,500	2,812,500
4	**Internally Generated Revenue**		
a	**Direct Taxes (YBIRS)**	-	
	Personal Taxes (PAYE)	9,396,260,040	7,753,313,909
	Direct Assessment Tax	261,059,770	
	Stamp Duty	1,050,000	
	Other Service Taxes	1,716,014	
	Withholding Tax	-	
	Motor Vehicle Licences	133,859,130	
	Proceeds from Sales of Government Vehicles	17,000,000	
	Other Taxes (Ministry of Finance)	653,412,539	
	Total Direct Taxes	**10,464,357,494**	**7,753,313,909**
b	**Non Tax Revenue**		
	License	181,827,592	161,333,903
	Fess	2,979,123,334	1,441,689,053
	Fines	29,280,094	27,865,603
	Sales	381,211,553	835,846,254
	Earnings	582,545,482	379,862,662
	Rent on Land & Other	76,482,750	70,000,000
	Prepayments	619,069,724	414,395,855
	Re-imbursement	200,000	60,000
	Total Non-Tax Revenue	**4,849,740,529**	**3,331,053,330**
5	**Bank Balances & Cash**		
	Zenith Bank Plc- Incentive Account	58,409,131	48,672,898
	Zenith Bank Plc-Remittance	8,767,238	1,004
	Polaris Bank Plc. -Lead Account.(1790113201)	2,237,976	-
	UNION Bank Plc- NVIS Acct.	19,135,528	28,197,105
	Polaris Bank Plc. -Collection Account. (1790113184)	25,011,178	57,960,949
	Polaris Bank Plc. -Remittance Account.	-	-
	UBA Bank Plc- IGR Account. (1022333257)	1,033,869,217	7,674,719
	Total	**1,147,430,268**	**142,506,675**
C	**Recurrent Grant**		
	Overhead Grant - Yobe State Govt.	1,500,000	1,500,000
	Salary Grant - Direct payment to personal	221,416,397	150,841,285
	Other Grant- Yobe State Govt	568,375,978	532,542,217
	Total	**791,292,375**	**684,883,502**

		2025	2024
D	**Fees**	₦	₦
	Public procurement bureau	35,765,000	78,245,000
	Office of the state auditor general	-	30,000
	Office of the auditor general local govt	800,000	843,939
	Ministry of agriculture and natural res.	6,394,450	5,744,500
	Modern abattoir	-	145,000
	Ministry of commerce	4,432,433	5,760,336
	Ministry of transport & energy	6,236,439	7,167,429
	Road traffic management agency	2,966,100	-
	Ministry of housing and urban development	20,000	341,000
	Fire service	950,000	750,000
	Housing & property dev.	452,270	431,526
	Yyobe geographical information system	78,403,929	70,217,175
	Modern abbatour	255,000	
	Hhigh court	3,687,410	6,690,866
	Sharia court division	3,087,172	1,583,400
	Sharia court of appeal	2,630,907	1,362,800
	Mministry of justice	1,806,562,997	676,075,839
	Mministry of youth & social development	20,000	87,000
	Ssport council	15,000	50,000
	Yobe state desert star	700,000	-
	Agency for mass education	100,000	
	Hospital management board	552,580	2,510,002
	School of nursing damaturu	172,309,108	62,470,516
	School of health technology nguru	7,870,323	10,633,543
	Ministry of environment	509,600	1,679,140
	Environment protection agency	110,000	140,000
	State polytechnic geidam	10,480,965	12,977,340
	Yobe state university	631,729,769	275,831,592
	College of education gashua	100,546,972	122,278,527
	CAPS potiskum	57,938,025	60,502,585
	College of agric gujba	23,545,409	15,476,241
	College of legal and islamic studies	20,051,477	21,663,758
	Total fees	**2,979,123,334**	**1,441,689,053**

		2025	2024
E	**Repayments**		
	Ministry of agriculture and natural res.	1,784,600	2,354,500
	Ministry of finance	617,285,124	412,041,355
	Total Repayments	**619,069,724**	**414,395,855**

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS CONT'D

		2025	2024
F	**Sales**	₦	₦
	Public procurement bureau	33,530,000	712,108
	House of assembly	45,000	
	Printing corporation		2,040,000
	Head of service	170,000	542,000
	Civil service commission	3,661,470	2,448,957
	Ministry of agriculture and natural res.	1,887,500	442,150,100
	Ministry of finance	3,186,250	
	Yobe state internal revenue service	17,000,000	
	Ministry of commerce	1,550,000	
	Ministry of housing and urban development	23,685,539	336,495,126
	Housing & property dev.	250,078,957	3,808,425
	Yobe geographical information system	340,000	-
	Judicial service commission	-	7,000
	State polytechnic geidam	-	23,294
	Yobe state university	22,887,240	37,026,811
	College of education gashua	-	2,948,373
	Cabs potiskum	-	3,059,878
	College of agric gujba	3,138,120	3,736,621
	College of legal and islamic studies	20,051,477	847,563
	Total Sales	**381,211,553**	**835,846,254**
G	**Licences**		
	Ministry of youth & social development	400,000	
	Ministry of information	450,000	-
	Ministry of agriculture and natural res.	14,463,102	9,117,635
	Agricultural dev. programme	-	3,020,000
	Yobe state internal revenue service	133,859,130	90,385,250
	Ministry of transport & energy	32,655,360	58,811,018
	Total Licences	**181,827,592**	**161,333,903**
H	**Fines**		
	Water corporation	1,968,000	2,614,503
	Road traffic management agency	27,008,914	25,251,100
	Ministry of environment	303,000	-
	Environment protection agency	180	-
	Total Fines	**29,280,094**	**27,865,603**

		2025	2024
I	**Earnings**	**₦**	**₦**
	Ministry of information	-	125,000
	Yobe television (ytv)	2,000,000	1,800,000
	Yobe broadcasting corporation	4,400,000	5,805,000
	Council for arts & culture	320,000	190,000
	Head of service	342,000	-
	Ministry of commerce	1,307,529	1,697,541
	State hotels	800,000	47,000
	Yobe line	41,645,000	51,536,028
	Ministry of works	2,411,400	500,000
	Water corporation	18,254,450	11,326,529
	Yobe state university teaching hospital	490,171,070	296,496,660
	Hospital management board	20,894,033	10,338,903
	Total Earnings	**582,545,482**	**379,862,662**
J	**Rent on Land and Others General**		
	Yobe investment company	76,482,750	70,000,000
	Total Rent on Land and Others General	**76,482,750**	**70,000,000**
J	**Re-imbursement**		
	Office of the state auditor general	-	60,000.00
	Office of the auditor general local govt	200,000.00	-
	Total Re-imbursement	**200,000.00**	**60,000.00**
6	**Payables**		
	Remittance to TSA Account	982,280,742	
	WHT Credits Accounts.	777,417,005	
	5% Incentive to IRS	51,698,986.42	
	Total Payables	**1,811,396,734**	

12 Financial Commitments

The Service has no capital comimitment not provided for in the Financial Statements.

13 Approval of Financial Statements

The Financial Statements was approved by the Board of Directors on the **16th March 2026**

YOBE STATE INTERNAL REVENUE SERVICE, DAMATURU
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER, 2025

		2025	2024
10	**Cost of Collection**	₦	₦
	Approved 5% collection Incentive	519,245,766	
	30% Courteville Business Solution	27,265,830	
	35% NIVS share	20,011,737	
	Paydirect charges	86,889,226	
	Total Cost of Collection	**653,412,559**	
7	**Remittances**		
	Remmitance to Ministry of Finance	15,486,521,222	11,084,367,239
	Total Remittances	**15,486,521,222**	**11,084,367,239**
8	**Administrative Expenses**		
	Transport and Travelling	2,000,000	9,500,000
	International Transport And Traveling(Others)	-	58,050,000
	Internet access charges	3,000,000	2,756,475
	Office Stationaries/Computer Consumables	5,000,000	1,500,000
	Printing non security document	5,000,000	12,539,000
	Printing non security document	3,000,000	3,000,000
	Production, Publication and circulation	1,000,000	1,000,000
	Maitenance of motor vehicle	2,500,000	2,243,500
	Maintenance of office/ICT equipment	500,000	500,000
	Maitenance of plants & Gen.set	3,000,000	3,000,000
	Other Maitenance Services General	3,000,000	1,000,000
	Local Training	32,947,200	-
	Office Rent		500,000
	Financial Consulting	6,500,000	111,528,109
	Motor Vehicle fule	2,000,000	700,000
	Plant/Generator Fuel	7,000,000	6,000,000
	Bank charges other than interest	26,574,276	62,144,916
	Publicity & Advertisement	700,000	700,000
	Postages & Courier Services	216,000	216,000
	Welfare Packages	146,256,346	135,546,558
	Subscription to Professional Bodies	1,033,900	1,033,900
	Monitoring and Evaluation	5,000,000	3,150,000
	Advocacy, Enlightenment & Campaign Overhead Cost	2,700,000	3,000,000
	Depreciation	63,523,871	10,632,810
	Staff Salaries	221,416,397	150,841,285
	Total Overhead Expenses	**543,867,990**	**581,082,553**