

YOBE STATE INTERNAL REVENUE SERVICE.

**AUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED
31ST DECEMBER 2024.**



**UMARU B.
KINAF & CO.**
(CERTIFIED NATIONAL ACCOUNTANTS & TAX PRACTITIONERS)

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YOBE STATE INTERNAL REVENUE SERVICE.



AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024.

UMARU B. KINAFA & CO

ABOUT US

Yobe State Board of Internal Revenue was created in 1991 after the creation of the State from former Borno State. The Law establishing Yobe State Board of Internal Revenue was domesticated in Yobe State. Personal Income Tax Act 2011 as amended section 85 (a) also provides for the establishment in each State a Board of Internal Revenue.

MISSION STATEMENT

To achieve global best practice in revenue administration through deployment of professionalism and efficient mechanisms.

VISION STATEMENT

. A model revenue authority for sustainable economic prosperity of the state

YOBE STATE INTERNAL REVENUE SERVICE
AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024.

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YOBE STATE INTERNAL REVENUE SERVICE.
AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024.

BOARD OF MEMBERS AND MANAGEMENT TEAM.

BOARD MEMBERS

ALH. SULEIMAN ABUBAKAR BAKURA
BARR. RUKAIYA TOFA MUKHTAR
UMARA ALHAJI SULUM FCNA
MOHAMMED ADAMU KUKURI
MUSA HAMMA
ALI SHUWA GONI
TALBA AISHATU
AHMED BABA KULI
YAHAYA HASSAN
ZAINAB ABU SHEHU DAYA

- EXECUTIVE CHAIRMAN.
- Legal Adviser/Secretary.
- Director Finance & Supply
- Director Human Resources
- Director, Motor License Authority.
- Director Tax Audit.
- Director, Other Taxes.
- Director, Personnel Income.
- Director, Planning, Research & Statistics
- Director Collection & Accounting

BANKERS

ZENITH BANK INTERNATIONAL BANK PLC, DAMATURU.
UNION BANK OF NIGERIA PLC, DAMATURU.
UNITED BANK FOR AFRICA, DAMATURU.
POLARIS BANK PLC, DAMATURU.

CLIENT ADDRESS

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

AUDITOR

Umaru B. Kinafa & Co
(Certified National Accountants and Tax Practitioners)
No 2 Buba Shongo,
Gombe State
Nigeria.

Yobe State Internal Revenue Service.
Audited Accounts for the Year ended 31st December 2024.

REPORT OF THE DIRECTORS

The Board of Members of the Revenue Service have the pleasure to submit their report together with the financial statements for the year ended 31st December, 2024.

1. ACCOUNTS

INCOME	2024	2023
Recurrent Grant	684,883,502	284,556,506
3% Incentive	-	-
Revenue Generated	<u>11,084,367,239</u>	<u>11,194,721,301</u>
	11,769,250,741	11,479,277,807
EXPENDITURE	<u>(11,665,449,792)</u>	<u>(11,442,174,231)</u>
Surplus/(Deficit) for the year	103,800,948	37,103,575
Accumulated Fund/(deficit) brought Forward	(153,093,016)	(432,008,498)
Prior Year Adjustment	(35,602,256)	(4,396,887)
Accumulated Fund/(Deficit) Carried Forward	<u>(84,894,324)</u>	<u>(447,773,968)</u>

2. LEGAL STATUS

The Service was established under a Law of Yobe state House of Assembly dated 1987 to be known as Yobe State Internal Revenue Service and other related matters thereto.

3. ACTIVITIES OF THE SERVICE.

The principal activities of the Service is for the due administration of Personal Tax Law and the performance of the function of the Commissioner under it.

(b). The Service shall Assess, Collect, and Account for all taxes in the State and may do all such things as may be deemed necessary or expedient for the assessment and collection of such Taxes.

(c). The Service shall in the exercise or performance of its duties or functions be assisted by such members of the public within or without the Civil Service of the State as it may request for such purpose.

(d). the board shall have control and supervision of all collection of the State Revenue including Parastatals.

4. BOARD MEMBERS' RESPONSIBILITY

The Board Members of Yobe state Internal Revenue Service is responsible for the preparation of the financial statement which give true and fair view of the state of affairs of Yobe state Internal Revenue Service at the end of each financial year, and of the surplus or deficit of income for that year. In doing so, it ensures that:

- Proper accounting records are maintained
- Internal control procedures are instituted which, as far as is reasonably possible, safeguard the assets and prevent and detect fraud and other irregularities
- Applicable accounting standards are followed
- Suitable accounting policies are adopted and consistently applied
- Judgments and estimates made are reasonable and prudent, and
- The going concern basis is used, unless it is inappropriate to presume that Yobe State Internal Revenue Service will continue in existence.

6 POST BALANCE SHEET EVENTS.

There are no post balance sheet events, which could have material effect on the state of affairs of the Service as at 31st December 2024.

7. EMPLOYMENT AND EMPLOYEES.

i. HEALTH AND WELFARE OF EMPLOYEES

The health, safety and welfare of employees are of primary concern to the Revenue Service.

Incentive schemes are designed to meet the circumstances of each individual and implemented wherever appropriate and in consisted with Yobe State scheme of service and civil service scheme.

ii. EMPLOYEE INVOLMENT AND TRAINING.

The Revenue Service is committed to keeping employees fully informed as much as possible regarding the Service performance and progress and seeking their views wherever practicable on matters, which particularly affect them as employees.

The Service's skills base has been expanded by a range of training provided to enhance the opportunities for career development of its Employees. Training is carried out at various levels through in-house and external courses.

8. APPROVAL OF ACCOUNTS:

These financial statements were approved by the Board Members of the Revenue Board on.....

9. Messrs Umaru B. Kinafa & Co. (Certified National Accountants) having indicated their willingness will continue in office as Auditors to the Management Service in Accordance with the relevant guidelines and regulations.

By Order of the Board

**SECRETARY TO THE REVENUE SERVICE.
DAMATURU, NIGERIA.**

YOBE STATE INTERNAL REVENUE SERVICE
AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024.

STATEMENT OF ACCOUNTING POLICIES

The following is the summary of significant accounting policies adopted by the Service in the preparation of its financial statements from year to year.

(1) BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as may be defined by the Financial Reporting Council of Nigeria (FRC) and Fiscal responsibility Commission. Also, cash basis was applied for recurrent income and expenditure while capital income and expenditure were treated on accrual basis of accounting.

(1b) FUNDAMENTAL ACCOUNTING CONCEPTS.

The following fundamental accounting concepts are taken as the basis of preparation of all accounts.

- a. Cash basis of accounting for recurrent income and expenditure.
- b. Materiality.
- c. Relevance.
- d. Going concern concept.
- e. Consistency concept.
- f. Prudence.
- g. Completeness.

(1c) ACCOUNTING PERIOD.

The Accounting year (Fiscal Year) is from is 1st January - 31st December 2024.

(1d) REPORTING CURRENCY.

The Financial Statement is prepared in Nigerian Naira.

(2a) FIXED ASSETS

Fixed Assets are stated at cost/valuation less accumulated depreciation.

(2b) DEPRECIATION OF FIXED ASSETS:

Depreciation is provided at rates calculated to write-off the cost of the fixed assests over their estimated useful lives on the straight line method basis. The principal annual rates used are:

	%
- Land and Building	2.0
- Plant and Machinery	10.0
- Office furniture and Equipments	10.0
- Motor Vehicles	20.0
- Computer and Accessories	10.0

(3) STOCK

In compliance with the Cash Basis of Accounting all stock items used have been charged to the receipts and Payment's account during the year under review.

(4) REVENUE/INCOME.

Revenue shown in the Financial Statement is based on actual cash received. The following consists of the Revenue Items;

- a) Statutory Federal Allocation.
- b) Allocation and Grant from state and Local Government.
Donor Agencies.

(5). DEBTORS AND CREDITORS

Debtors and Creditors have been treated on accrual basis, no Bad or Doubtful Debt considered in the Accounts.



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REPORT OF THE AUDITORS ON THE FINANCIAL STATEMENTS OF YOBE STATE INTERNAL REVENUE SERVICE.

We have audited the financial statement of **Yobe State Internal Revenue Service** for the year ended 31st December 2024 set out on pages 9- which have been prepared on the basis of the accounting policies set out on page 9 – 10.

Respective responsibilities of the Service and Auditors

In accordance with the Yobe State Internal Revenue Service Edit of 1987, the Service is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

Having conducted our audit in accordance with International Standard on Auditing as well as the International Standards of Supreme Audit Institutions (INTOSAI Standards). The audit includes examination on a test basis of evidence, which we considered relevant to the amount disclosures in the financial statements.

We plan and performed our audit to obtain the information and explanation to provide enough evidence to give reasonable assurance that the accounts are free from material mis-statement whether caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements.

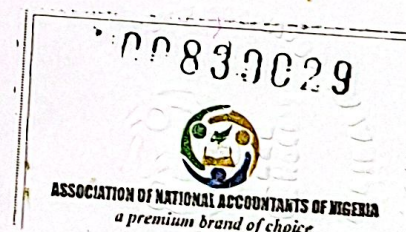
In our Opinion, the Service's system of control is dependent upon the close involvement of the management where independent confirmation of completeness of the accounting records was therefore available: we have accepted assurance from the management that all the Board's transactions have been reflected in the records.

Opinion

In our opinion, the Service had kept proper books of account, and the financial statement agree with the books. The financial statements drawn up in conformity with the generally accepted accounting standards in Nigeria, issued by the Financial Reporting Council of Nigeria (FRC) give a true and fair view of the state of financial affairs of the Service's as at 31st December 2024 and of its Income and Expenditure of fund and surplus/deficit for the year ended on that date.

Umaru B. Kinafa & Co.

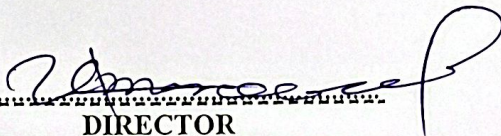
UMARU B. KINAF & CO
CERTIFIED NATIONAL ACCOUNTANTS
GOMBE, NIGERIA

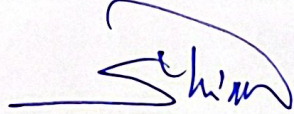


13th **MARCH, 2025.**

YOBE STATE INTERNAL REVENUE SERVICE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT
31ST DECEMBER 2024.

		2024	2023
		N	N
ASSETS			
Current Assets.			
Cash and Bank Balances	1	142,506,675	63,837,672
Investment and other Cash Assets.			
Stock	2	2,812,500	2,650,000
Investments		-	-
Advances/Debtors		-	-
		<u>142,319,175</u>	<u>66,487,672</u>
Non Current – Assets			
Property, Plant and Equipment	3	<u>387,177,237</u>	<u>362,045,292</u>
		<u>387,177,237</u>	<u>362,045,292</u>
Total Asset		<u>532,496,412</u>	<u>428,532,964</u>
LESS CURRENT LIABILITIES			
CREDITORS AND ACCRUALS		-	-
BANK OVERDRAFT		-----	-----
PROVISION FOR LIABILITIES			
LESS CONTINGENT LIABILITY		-----	-----
NET ASSET		<u>532,496,412</u>	<u>428,532,964</u>
FINANCED BY			
CAPITAL GRANT	4	617,390,736	581,625,980
CONSOLIDATED INCOME & EXP. A/C		<u>(84,894,324)</u>	<u>(153,093,016)</u>
		<u>532,496,412</u>	<u>428,532,964</u>


 DIRECTOR
 (FINANCE AND SUPPLY)


 EXECUTIVE CHAIRMAN

YOBE STATE INTERNAL REVENUE SERVICE.
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST DECEMBER 2024.

	2024 N	2023 N
RECIEPTS	<u>11,769,250,741</u>	<u>11,479,277,807</u>
LESS EXPENDITURE.	(11,665,449,792)	(11,442,174,231)
SURPLUS/(DEFICIT) FOR THE YEAR	103,800,948	37,103,576
SURPLUS/(DEFICIT) BROUGHT FORWARD	(153,093,016)	-
PRIOR YEAR ADJUSTMENT	(35,602,256)	(190,196,592)
SURPLUS/ (DEFICIT) C/FORWARD	(84,894,324)	(153,093,016)

YOBE STATE INTERNAL REVENUE SERVICE.
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
31ST DECEMBER 2024.

	NOTES	2024 N	2023 N
RECURRENT GRANT (OVERHEAD)	5	684,883,502	284,556,506
3% INCENTIVE		-	-
REVENUE GENERATED	6	<u>11,084,367,239</u>	<u>11,194,721,301</u>
		11,769,250,741	11,479,277,807
LESS EXPENDITURE.			
OVERHEAD EXPENDITURE	7	419,608,458	347,741,527
DEPRICIATION		10,632,810	10,455,674
SALARIES AND ALLOWANCES	8	154,841,285	119,055,977
REMITTANCE TO AGs OFFICE	9	11,084,367,239	10,964,921,053
FINANCIAL CHARGES		-	-
		<u>11,665,449,792</u>	<u>11,442,174,231</u>
SURPLUS/(DEFICIT) FOR THE YEAR			
TRANSFERRED TO ACCUMULATED FUND		<u>103,800,948</u>	<u>37,103,576</u>

YOBE STATE INTERNAL REVENUE SERVICE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024.

	2024 N	2023 N
CASH FLOW FROM OPERATING ACTIVITIES		
RECURRENT GRANT (OVERHEAD)	684,883,502	284,556,506
3% INCENTIVE	-	-
REVENUE GENERATED	11,084,367,239	11,194,721,301
TOTAL RECIEPT	11,769,250,741	11,479,277,807
 OVERHEAD EXPENDITURE	 419,608,458	 347,741,527
SALARIES AND ALLOWANCES	150,841,285	119,055,977
REMITTANCE TO AGs OFFICE	11,084,367,239	10,964,921,053
FINANCIAL CHARGES	-	-
TOTAL PAYMENT	11,654,816,982	11,431,718,557
	114,433,759	47,559,250
CASH FLOWS FROM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSET	(35,764,756)	(2,084,500)
FUNDS MOPPED UP BY FEDERAL GOVERNMENT	-	-
PROCEEDS FROM DISPOSAL OF FIXED ASSET	-	-
	(35,764,756)	(2,084,500)
CASH FLOWS FROM FINANCING ACTIVITIES		
CAPITAL GRANTS	-	-
NET INCREASE/(DECREASE) IN	-	-
CASH AND CASH EQUIVALENTS	78,669,003	45,474,750
CASH AND CASH EQUIVALENT BEGINING	63,837,672	18,362,922
CASH AND CASH EQUIVALENT END	142,506,675	63,837,672
 <u>COMPRISING OF</u>		
CASH AND BANK BALANCES	142,506,675	63,837,672
BANK OVERDRAFT	-	-
	142,506,675	63,837,672

YOBE STATE INTERNAL REVENUE SERVICE.
FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31ST DECEMBER 2024.

NOTES 3

COST/VALUATION	LAND AND OFFICE BUILDING	MOTOR VEHICLE/CYCLE	OFFICE FURNITURE	OFFICE EQUIPMENT	PLANT AND MACHINERY	GRAND TOTAL
		N	N	N	N	
Balance as at 01/01/24	467,253,764.03	35,639,000.00	30,835,987.00	45,712,229.00	2,185,000.00	581,625,980.03
Additions in the Year	29,771,755.93	930,000.00	-	5,063,000.00	-	35,764,755.93
	497,025,519.96	36,569,000.00	30,835,987.00	50,775,229.00	2,185,000.00	617,390,735.96
Accumulated Depr.						
Balance as at 01/01/24	107,005,922.28	35,006,900.00	29,670,837.00	45,712,129.00	2,184,900.00	219,580,688.28
Charge for the Year	9,940,510.40	186,000.00	-	506,300.00	-	10,632,810.40
Balance as at 31/12/24	116,946,432.68	35,192,900.00	29,670,837.00	46,218,429.00	2,184,900.00	230,213,498.68
Net Book Value						
Balance as at 31/12/24	380,079,087.28	1,376,100.00	1,165,150.00	4,556,800.00	100.00	387,177,237.28
Balance as at 31/12/23	390,019,597.68	632,100.00	1,165,150.00	5,063,100.00	100.00	396,880,047.68

YOBE STATE INTERNAL REVENUE SERVICE.
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024.

	2024 N	2023 N
2. BANK BALANCES		
ZENITH BANK OF NIG. PLC 3% INCENTIVES (44612)	48,672,898	1,829,147
ZENITH BANK OF NIG. PLC REMITTANCE (87086)	1,004	-
POLARIS BANK OF NIG. PLC LEAD ACCT (13201)	-	-
UNITED BANK FOR AFRICA PLC REMITT. (12651)	-	0
UNION BANK OF NIG. PLC NVIS (90894)	28,197,105	20,575,165
POLARIS BANK OF NIG. PLC COLLECTION	57,960,949	41,433,360
POLARIS BANK OF NIG. PLC REMITTANCE	-	-
UNITED BANK OF AFRICA NIG. PLC IGR	<u>7,674,719</u>	<u>-</u>
	<u>142,506,675</u>	<u>63,837,671</u>
3. STOCK		
CRASH HELMETS	-	-
SECURITY BOOKS	-	-
PLATE NUMBERS	<u>2,812,500</u>	<u>2,650,000</u>
	<u>2,812,500</u>	<u>2,650,000</u>
4. CAPITAL GRANTS.		
BALANCE AS AT 1/1/2023	581,625,980	390,279,388
PRIOR YEAR ADJUSTMENT	35,764,756	191,346,592
CAPITAL GRANT RECIEVED DURING THE YEAR	<u>-</u>	<u>-</u>
	<u>617,390,736</u>	<u>581,625,980</u>
5. RECURRENT INCOME.		
STATE GOVT. (OVERHEAD COST)	1,500,000	284,556,506
DIRECT PAYMENT OF SALARIES FROM AGs OFFICE	150,841,285	-
SPECIAL GRANT – STATE GOVT.	532,542,217	-
3% STAFF INCENTIVES FROM AG's OFFICE	<u>-</u>	<u>-</u>
	<u>684,883,502</u>	<u>284,556,506</u>

6. REVENUE GENERATED.

022000800100	YOBE STATE INTERNAL REVENUE SERVICE	7,753,313,909.05	7,535,716,331.67
025210200100	WATER CORPORATION	-	-
	Total - Direct Taxes	7,753,313,909.05	7,535,716,331.67
	Licences		
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	-	99,094.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	9,117,634.96	2,651,445.20

021510200100	AGRICULTURAL DEV. PROGRAMME	3,020,000.00	1,735,000.00
022000800100	YOBE STATE INTERNAL REVENUE SERVICE	90,385,250.00	88,499,755.00
022900100100	MINISTRY OF TRANSPORT & ENERGY	58,811,018.36	25,189,114.35
051700100100	MINISTRY OF EDUCATION	-	-
053500100100	MINISTRY OF ENVIRONMENT	-	226,920.85
	Total Licences	161,333,903.32	118,401,329.40
	Fees		
011101000100	PUBLIC PROCUREMENT BUREAU	78,245,000.00	37,290,000.00
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	61,000.00
012300300100	YOBE TELEVISION (YTV)	-	500,000.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	30,000.00	50,000.00
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT	843,938.72	320,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	5,744,500.00	1,463,314.11
021500100200	MODERN ABATTOIR	145,000.00	90,000.00
021510200100	HOUSING AND PROPERTY DEV.	431,526.00	-

022000800100	YOBE STATE INTERNAL REVENUE SERVICE	-	2,500.00
022200100100	MINISTRY OF COMMERCE	5,760,335.79	3,711,043.55
022900100100	MINISTRY OF TRANSPORT & ENERGY	7,167,429.10	862,759.94
023400100100	MINISTRY OF WORKS	-	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	341,000.00	1,044,250.00
025300700100	FIRE SERVICE	750,000.00	-
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM	70,217,175.00	89,649,572.80
031805100100	HIGH COURT	6,690,866.41	2,715,254.19
031805200100	SHARIA COURT DIVISION	1,583,400.00	1,460,449.62
031805300100	SHARIA COURT OF APPEAL	1,362,800.00	511,499.00
032600100100	MINISTRY OF JUSTICE	676,075,838.99	278,647,640.89
032600100200	PERORAGATIVE OF MERCY	-	2,500,000.00
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	87,000.00	157,884.25
051300100200	SPORT COUNCIL	50,000.00	12,000.00
051300100300	YOBE STATE DESERT STAR		
051701000100	AGENCY FOR MASS EDUCATION	-	-

052110200100	HOSPITAL MANAGEMENT BOARD	2,510,001.87	14,698.00
052110400100	SCHOOL OF NURSING DAMATURU	62,470,515.57	108,264,102.88
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU	10,633,543.00	2,964,000.00
053500100100	MINISTRY OF ENVIRONMENT	1,679,139.60	713,116.39
053501600100	ENVIRONMENT PROTECTION AGENCY	140,000.00	49,000.00
056301800100	STATE POLYTECHNIC GEIDAM	12,977,340.16	1,700.00
056302100100	YOBE STATE UNIVERSITY	275,831,591.90	474,224,184.23
056306500100	COLLEGE OF EDUCATION GASHUA	122,278,526.79	128,850,000.00
056306600100	CABS POTISKUM	60,502,585.09	48,354,661.00
056306700100	COLLEGE OF AGRIC GUJBA	15,476,240.50	15,000,000.00
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES	21,663,758.03	20,461,125.00
	Total Fees	1,441,689,052.52	1,219,945,755.85
	Fines		
022000800100	YOBE STATE INTERNAL REVENUE SERVICE	-	-
022900100100	MINISTRY OF TRANSPORT & ENERGY	-	1,060,700.00

022905500100	ROAD TRAFFIC MANAGEMENT AGENCY	25,251,100.00	39,216,000.00
025210200100	WATER CORPORATION	2,614,502.70	4,082,463.15
031805100100	HIGH COURT	-	-
	Total Fines	27,865,602.70	44,359,163.15
	Sales		
011101000100	PUBLIC PROCUREMENT BUREAU	712,107.60	12,915,000.00
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-
012301300100	PRINTING CORPORATION	2,040,000.00	1,928,150.00
012500100100	HEAD OF SERVICE	542,000.00	326,919.20
014700100100	CIVIL SERVICE COMMISSION	2,448,956.56	1,995,600.00
014800100100	STATE INDEPENDENT ELECTION COMMISSION	-	14,919.37
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	-	50,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	442,150,100.00	8,492,290.57
022000100100	MINISTRY OF FINANCE	-	908,819,247.50
022200100100	MINISTRY OF COMMERCE	-	652,357.40

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	336,495,125.65	187,557,728.66
	PRINTING CORPORATION	-	
025301000100	HOUSING & PROPERTY DEV.	3,808,425.00	45,970.00
031801100100	JUDICIAL SERVICE COMMISSION	7,000.00	7,338,500.00
056301800100	STATE POLYTECHNIC GEIDAM	23,294.00	18,550.00
056302100100	YOBE STATE UNIVERSITY	37,026,810.50	13,851,150.00
5.631E+10	COLLEGE OF EDUCATION GASHUA	2,948,373.00	-
5.631E+10	CABS POTISKUM	3,059,878.00	-
5.631E+10	COLLEGE OF AGRICULTURE GUJBA	3,736,621.00	
5.631E+10	COLLEGE OF LEGAL AND ISLAMIC	847,563.00	
	Total Sales	835,846,254.31	1,144,006,382.70
	Earnings		
011101000100	PUBLIC PROCUREMENT BUREAU	-	-
012300100100	MINISTRY OF INFORMATION	125,000.00	165,000.00
012300300100	YOBE TELEVISION (YTV)	1,800,000.00	750,000.00
012300400100	YOBE BROADCASTING CORPORATION	5,805,000.00	5,082,999.62
012500100100	HEAD OF SERVICE	-	188,000.00
022200100100	MINISTRY OF COMMERCE	1,697,541.11	139,308.00

022205200100	STATE HOTELS	47,000.00	235,000.00
022905300100	YOBE LINE	51,536,027.96	56,912,021.32
023400100100	MINISTRY OF WORKS	500,000.00	2,200,000.00
025210200100	WATER CORPORATION	11,326,529.32	20,433,131.83
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	-	-
051300100200	SPORT COUNCIL	-	-
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL	296,496,660.06	-
052110200100	HOSPITAL MANAGEMENT BOARD	10,338,903.11	11,806,073.26
1.231E+10	COUNCIL OF ARTS AND CULTURE	190,000.00	
	Total Earnings	379,862,661.56	97,911,534.03
	Rent on Land and Others General		
022000100100	MINISTRY OF FINANCE	-	500,000,000.00
022200100100	MINISTRY OF COMMERCE	-	-
022201800100	YOBE INVESTMENT COMPANY	70,000,000.00	76,070,000.00
	Total Rent on Land and Others	70,000,000.00	576,070,000.00
	Repayments		

021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	2,354,500.00	215,000.00
022000100100	MINISTRY OF FINANCE	412,041,355.41	458,025,804.07
	Total Repayments	414,395,855.41	458,240,804.07
	Investment Income		
022000100100	MINISTRY OF FINANCE	-	-
	Total Investment Income	-	-
	Interest Earned	-	-
	Re-imbursement		
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	60,000.00	-
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT	-	70,000.00
	Sub-Total	60,000.00	70,000.00
	TOTAL REVENUE GENERATED	<u>11,084,367,238.87</u>	<u>11,194,721,300.87</u>

7. OVERHEAD EXPENDITURE.

22020102	Transport and Travelling	9,500,000	10,082,326
2202010 4	INTERNATIONAL TRANSPORT & TRAV.	58,050,000	
22020210	Software Charges/Licence Renewal	-	-
22020201	Electricity Charges	-	270,000

22020203	Internet access charges	2,756,475	1,105,000
22020301	Office Stationaries/Computer Consumables	1,500,000	1,739,500
22020305	Printing security document	12,539,000	2,427,800
22020306	Printing of non-Security document	3,000,000	
22020309	Uniforms & Other clothing's	-	1,007,300
22020312	Production, Publication and circulation	1,000,000	1,317,000
22020401	Maintenance of motor vehicle	2,243,500	1,856,600
22020403	Maintenance of residential building	-	1,917,175
22020404	Maintenance of office/ICT equipment	500,000	3,567,400
22020405	Maintenance of plants & Gen.set	3,000,000	4,769,600
22020406	Other Maintenance Services General	1,000,000	-
22020501	Local Training	-	17,359,150
22020602	Office Rent	500,000	400,000
22020702	Financial Consulting	111,528,109	56,624,281
22020801	Motor Vehicle fuel	700,000	578,500
22020803	Plant/Generator Fuel	6,000,000	5,873,000
22020901	Bank charges other than interest	62,144,916	34,273,541
22021001	Refreshment & Meals	-	1,999,440
22021003	Publicity & Advertisement	700,000	4,519,400
22021007	Postages & Courier Services	216,000	85,200
22021007	Welfare Packages	135,546,558	192,263,715
22021008	Subscription to Professional Bodies	1,033,900	1,605,500
22021015	Monitoring and Evaluation	3,150,000	2,100,100
22021044	Advocacy, Enlightenment & Campaign Overhead Cost	3,000,000	-
		419,608,458	347,741,527

8. STAFF SALARIES AND ALLOWANCES.

PAYMENT FROM ACCT. GEN. OFFICE.	<u>150,841,285</u>	<u>119,055,977</u>
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9. REMITTANCE OF REVENUE.

REMITTANCE TO ACCT. GEN. OFFICE.	<u>11,084,367,239</u>	<u>10,964,921,053</u>
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