

**YOBE STATE INTERNAL REVENUE SERVICES**

**AUDITED FINACIAL STATEMENT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**



**DONATUS NATHAN & CO.**  
*(Certified National Accountant/Tax Practitioner)*

**Integrity and Honesty**

Suite 6 A Block B Abuja Shopping Mall Wuse Zone 3, Abuja.

Branch Office: No: 123, Sir Kashim Ibrahim Road,  
Galadima Ward, Maiduguri.

Tel: 08145558709, 08093378379  
Email: donatusnathan4@gmail.com

**Yobe State Internal Revenue Service**  
**Accounts for the year ended 31<sup>st</sup> December, 2022**

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**Yobe State Internal Revenue Service**  
**Accounts for the year ended 31<sup>st</sup> December, 2022**  
**Corporation Information**

**Board Members**

Idris Mohammed Disa  
Barrister Rakiya T. Muktar  
Mohammed Adamu Kukuri  
Ishaka Ababukar  
Umar Babagoni  
Baba Kuli Ahmed  
Musa Haruna  
Yahaya Hassan

Zainab Abu Shehu Daya

Ag Executive Chairman /DES  
Legal Adviser/ Board Secretary  
Director Human Resource Mgt.  
Director other Taxes  
Director MLA  
Tax Audit  
Director PIT  
Director Planning, Research and  
Statistic  
Director Collection and Accounts

**Bank balance**

Zenith Bank PLC Damaturu (incentive a/c)  
Zenith Bank PLC (Collection a/c)  
UBA PLC Damaturu (IGR a/c)  
Polaris Bank PLC Damaturu (collection a/c)  
Polaris Bank PLC Damaturu (remittance a/c)

**Auditors**

Messrs Donatus Nathan & Co.  
Certified National Accountants  
123, Sir Kashim Ibrahim Road  
Maiduguri Borno State.

**Yobe State Internal Revenue Service**  
**Accounts for the year ended 31<sup>st</sup> December, 2022**

1. **Director's Report**

The directors have the pleasure in submitting their reports together with the audited financial statement of Yobe State Internal Revenue Service for the year ended 31<sup>st</sup> December, 2022.

2. **The 2022 and 2021 result as a Glance**

<b><u>Revenue</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>₦</u></b>	<b><u>₦</u></b>
3% incentive cost of collection	160,825,440	273,172,490
Internal generated revenue	<u>502,809,470</u>	<u>8,460,647,980</u>
	<b><u>663,634,910</u></b>	<b><u>8,733,820,470</u></b>

3. **Less Payment**

Total Payment (Page 10)	<u>663,443,382</u>	<u>8,981,215,745</u>
Net surplus /(deficit) for the year	<b><u>191,582</u></b>	<b><u>247,395,276</u></b>

4. **Legal Status**

The board was established under the law of Yobe State jurisdiction taxes administration/ collection as approved by the joint tax Board of the Nigeria federation

5. **Auditors**

Messrs Donatus Nathan & Co (certified National Accountants) having indicated their willingness to continue in the office as external auditors to Yobe State internal revenue service in accordance with relevant guidelines and regulations.

*By order of the Board*



# DONATUS NATHAN & CO.

(Certified National Accountant/Tax Practitioner)

**Integrity and Honesty**

Suite 6 A Block B Abuja Shopping Mall Wuse Zone 3, Abuja

**Branch Office:** No: 123, Sir Kashim Ibrahim Road,  
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**Yobe State Internal Revenue Service**  
**Accounts for the year ended 31<sup>st</sup> December, 2022**

**Reports of Auditors to the management of Yobe State Internal Revenue Service**

We have the financial statements of Yobe State Internal Revenue Service for the year ended 31<sup>st</sup> December, 2022. As stated out on 5 to 9 which are prepared in accordance with the accounting policies set on page 4.

**Respective Responsibilities of Yobe State Internal Revenue Service and the Auditors**

It is the Yobe State internal revenue service responsibility to prepare the financial statement of Yobe State internal revenue service for the year ended 31<sup>st</sup> December, 2022. Which would give a true and fair view while it is our duty to express an independent opinion on the financial statement prepared and to report to you.

**Basis of opinion**

We conducted the audit with the generally accepted audit standards our audit include examination on a test basis of evidence to the amount and disclosures in the financial statement. It also includes an assessment of the significant estimates and judgement made by Yobe State Internal Revenue Service in preparation of the financial statements. And weather the accounting policies are appropriate to the adequately disclosed.

**Opinion**

In our opinion the financials statement which have been prepared in accordance with the generally accepted principals, given the prescribed manner, the information required by Yobe State internal Revenue Service audit of parastatals, give a true and fair view of the financial position of the council for the year ended 31<sup>st</sup> December, 2022.

February 2023



*Donatus Nathan*  
Accountants

**Yobe State Internal Revenue Service**  
**Accounts for the rear ended 31<sup>st</sup> December, 2022**

**Statements of Accounting Policies**

The following are the significant accounting policies adopted by Yobe State internal Revenues Service in the preparation of its financial statements in the year 2022.

a. **Accounting convention**

These accounts have been prepared accordance with standards issued out by the Financial Reporting council of Nigeria (FRCND) and legislated laws of State and other regulatory Agencies in Nigeria

b. **Basis of Accounting**

These financial statements have been prepared under the historical cost convention and on modified cash basis of accounting. No adjustment have been made to reflect the impact of any specific or general charges in the level of price on the financial statements.

c. **Non-Current Assets/Depreciation**

Non-Current Assets (fixed assets) are stated at cost less accumulated depreciation.

**Depreciation of non-current assets**

The depreciation is carried out on a straight line basis to write off the cost of the assets concern over their estimated useful lives at the following rates:

Land and buildings	5%
Plant and machinery	15%
Office furniture & equipment	20%
Motor vehicles	25%
Computer	20%

d. **Inventory**

Inventory are stated at lower of cost or net realizable from Yobe State Government and other agencies.

c. **Income/ Grants/ Subventions**

Income, grants and subventions are received from Yobe State Government and other agencies.

**Yobe State Internal Revenue Service**  
**Statement of financial Position for the ended 31<sup>st</sup> December, 2022**

Non – Current Assets	Notes	<u>2022</u> ₦	<u>2021</u> ₦
Fixed Assets	1	<u>370,416,466</u>	<u>420,588,350</u>
Current Assets		-	
Stock	2	-	
Debtors	3	<u>239,180,719</u>	<u>61,026,029</u>
Cash and bank balance	4	<u>239,180,719</u>	<u>61,026,029</u>
 <b><u>Less Current liabilities</u></b>			
Creditors and Accrual	5	-	-
Net Current Assets		<u>239,180,719</u>	<u>463,614,379</u>
Total Assets		<u>609,597,185</u>	<u>463,614,379</u>


Financed by:

Yobe State Government  
Through Board of Internal  
Revenue Services  
Accumulated Fund Accounts

<u>609,597,185</u>	<u>463,614,379</u>
<u>609,597,185</u>	<u>463,614,379</u>

  
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Ag. Executive Chairman

  
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Directors of Finance & Supplies





Yobe State Internal Revenue Service  
Schedule of fixed assets for the year ended 31<sup>st</sup> December, 2022

Schedule of fixed assets and note 1

<u>Cost</u>	<u>Land and Building</u> N	<u>Motor Vehicle</u> N	<u>Office Equipment</u> N	<u>Furniture and fitting</u> N	<u>Planks and machinery</u> N	<u>Total</u> N
As at 1/1/2022	467,253,3764	34,849,00	45,379,229	29,541,487,000	2,185,000	574,208,480
Additions in the year	-	-	5,333,000	-	-	5,333,000
Disposal in the year	<u>467,253,764</u>	<u>34,849,000</u>	<u>45,712,229</u>	<u>29,541,487</u>	<u>2,185,487</u>	<u>579,541,480</u>
<b><u>Depreciation</u></b>						
As at 1/1/2022	74,298,159	34,84,900	35,746,534	24,893,437	1,933,000	171,620,030
Charged for the year	<u>23,3626,847</u>	<u>34,848,900</u>	<u>9142,446</u>	<u>4647,950</u>	<u>251,900</u>	<u>37,040,984</u>
	<b><u>97,660,847</u></b>		<b><u>44,888,980</u></b>	<b><u>2,9541,987</u></b>	<b><u>2,184,900</u></b>	<b><u>290,125,014</u></b>
<b><u>Net Book Values</u></b>						
As at 31/12/2022	369,592,917	100	823,249	100,	100	370,416,466
As at 31/12/2021	<u>392,955,655</u>	<u>100,000</u>	<u>4,632,695</u>	<u>4,648,050</u>	<u>252</u>	<u>402,588,350</u>

**Yobe State Internal Revenue Service**  
**Notes to the accounts for the year ended 31<sup>st</sup> December, 2022**

		<u>2022</u>	<u>2021</u>
		₦	₦
Note 2	Stock	-	-
3	Debtors	-	-
4.	<b><u>Bank balance</u></b>		
	Polaris Bank Plc (remittance)	1250,890,642	607.064
	Polaris Bank Plc (Collection a/c)	8,885,656	15,653,420
	Zenith Bank Plc (Collection a/c)	2,320,042	535,011
	U B A Plc (IGR accounts a/c)	101,892,851	39,151,472
	Zenith Bank Plc Damaturu (3% Incentive a/c)	191,528	5,079,062
		<u>239,180,719</u>	<u>61,026,029</u>
5.	Creditors and Accruals	-	-
6.	<b><u>Accumulated Fund Accounts</u></b>		
	Balance brought forward	463,614,379	-
	Adjustment in movement of transaction in the account	145,982,806	643,614,379
	Balance carried forward	<u>609,597,185</u>	<u>463,614,379</u>

## NOTE 7

Note on Internal Revenue Service  
for the year ended 31<sup>st</sup> December, 2022

<u>Economic</u>		<u>Approved 2022</u>	<u>Actual Revenue 2022</u>
<u>Code</u>	<u>BOARD OF INTERNAL REVENUE</u>	<u>₦</u>	<u>₦</u>
<u>022000800100</u>			
12010101	Personal Taxes (Payc)	4,205,000.000	444. 491. 576.66
12010304	Stamp duty	100,000.000	315.315.44
12010102	Direct Assessment tax	632,631,000	267,300.00
12010311	Withholding tax	510,000.000	47,623,478.26
12010312	Property tax	10,000.000	-
12020132	motor vehicle	144,150.000	10,591,250.00
12020133	Drivers Licenses	36,000.000	519,350.00
12020137	Trade permit licenses	1000.000	-
12020445	Change of ownership fess	2,812.500	-
12020139	Taxi Registration (side badge)	-	-
12020140	Conductors badge	-	-
12020141	Drivers badge	-	-
12020143	Leaners permit	-	-
12020146	Vehicles registrative	-	-
12020147	Vehicle plate number	-	-
12020154	Hackey permit	-	-
12020496	Proof of ownership fees	-	-
12020146	Sales stores/scraps/un-user	5,000,000	-
12020610	proceeds from sales of Goods		
	By nations	-	-
12020611	proceed from sales of		
	Govt. Veh.	5,000,00	-
12020614	proceed from sales of Govt.		
	Buildings	10,000,000	-
12020599	Miscellaneous times	-	1,200.00
		<u>5,666,593,500</u>	<u>502,809,470.36</u>

NOTE 7 CONT.

Internal Generated Revenue From other  
Ministry and Agencies for the year ended 31<sup>st</sup> December, 2022

<u>Economic Code</u>		<u>Approved 2022</u>	<u>Actual Revenue 2022</u>
		<u>₦</u>	<u>₦</u>
<u>BUREAU FOR PUBLIC PROCUREMENT</u>			
<u>011101000100</u>			
12020417	Contractor Registration Fees	52,500,000.00	2,100,000.00
12020427	Tender Fess	43,500,000.00	250,000.00
12020453	Application Fees	980,000.00	1,415,000.00
12020603	Sales of Journal & Publications	1,000,000.00	-
12020607	Sales of Consultancy Registration Forms	1,000,000.00	675,000.00
12020701	Earnings from Consultancy Service	1,000,000.00	-
		<u>99,980,000.00</u>	<u>4,440,000.00</u>
<u>HOUSE OF ASSEMBLY COMMISSION</u>			
<u>011200400100</u>			
12020606	Sales of bills of Entries/App. Form	99,000.00	-
		<u>99,000.00</u>	-
<u>MINISTRY OF HOME AFFAIRS, INFOR &amp; CULTURE</u>			
<u>012300100100</u>			
12020105	Radio/Television License	300,000.00	-
12020130	Cinematograph License	25,000.00	-
12020601	Sale of Journal & Publications	2,000,000.00	-
12020705	Earnings from the use of Gov't Hall	1,000,000.00	-
12020709	Earnings from Tourism/Culture/Arts Centres	500,000.00	-
12020711	Earnings from Commercial Activities	260,000.00	-
		<u>4,085,000.00</u>	-
<u>YOBE STATE TELEVISION (YTV)</u>			
<u>0123000300100</u>			
12020413	Films Censorship/Production Fees	7,500,000.00	-
12020711	Earnings from Commercial Activities	44,150,000.00	-
		<u>51,650,000.00</u>	-

YORK BROADCASTING CORPORATION (YBC)

12300400100

12020711 Earnings from Commercial Activities 4,450,000.00

YORK STATE PRINTING CORPORATION

4,450,000.00

012301300100

12020601 Sales of Journal & Publications 3,000,000.00

OFFICE OF THE HEAD OF CIVIL SERVICE

3,000,000.00

012500100100

12020705 Earning from the Gov't Halls 1,000,000.00

12020601 Sales of bills of Entries/App. Form - 40,000.00

OFFICE OF THE STATE AUDITOR-GENERAL

1,000,000.00

40,000.00

014000100100

12020430 Professional Registration Fees 250,000.00

12020450 Inspection Fees 100,000.00

12020302 Audit Fees 100,000.00

70,000.00

OFFICE OF THE LG AUDITOR-GENERAL

450,000.00

70,000.00

014000200100

12020430 Profession Registration Fees 250,000.00

12020302 Audit Fees 250,000.00

CIVIL SERVICE COMMISSION

500,000.00

014700100100

12020606 Sales of bills of Entries/App. Form 3,940,000.00 95,800.00

LOCAL GOVERNMENT SERVICE COMMISSION

3,940,000.00

95,800.00

014900100100

1202060 Sales of bills of Entries/App. Form 6,440,000.00 500.00

STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)

6,440,000.00

500.00

014800100100

12020606 Sales of bills of Entries/App. Form 4,000,000.00 -

OFFICE OF THE SECRETARY TO THE STATE GOV'T

4,000,000.00

016100100100

12020720 Earnings from Guest Houses 10,000,000.00

10,000,000.00

**MINISTRY OF AGRICULTURE & NATURAL RESOURCE****021500100100**

12020114	Cart Licenses	2,000,000.00	
12020116	Cattle dealer License	500,000.00	
12020117	Dried Fish & Meat Licenses	4,300,000.00	
12020118	Pet (Dog) Licenses	27,000.00	
12020119	Fishing Permit	1,500,000.00	
12020122	Produce Buying Licenses	74,000.00	
12020136	Health Facilities License	500,000.00	
12020149	Animal Import License	-	
12020442	Association Fees	1,945,000.00	
12020446	Agricultural/Veterinary Service Fees	13,996,000.00	
12020449	Business/Trade Operating Fees	1,169,116,000.00	684,500.00
12020450	Inspection Fees	1,000,000.00	
12020605	Sale of Vaccines (animal)	-	
12020608	Sales of Improved Seeds/ Chemical	800,000,000.00	135,131.90
12020609	Proceeds from sales of farm produce	140,000.00	1,270,720.00
12021007	Animal Traction Repayment	-	190,065.40
		<b><u>1,995,764,000.00</u></b>	<b><u>2,280,417.30</u></b>

**MODERN ABBATIOR****0215100100200**

12020457	Abattoir/Slaughter House/Meat Fee	-	100,000.00
			<b><u>10,000.00</u></b>

**AGRICULTURE DEVELOPMENT PROGRAMME (ADP)****021510200100**

12020126	Tractor Hiring Services	3,000,000.00	
12020134	Patent Medicine & Drug Stores License	200,000.00	
12020446	Agriculture/Veterinary Service Fees	1,000,000.00	
12020308	Sales of Improved seed/Chemicals	2,500,000.00	
		<b><u>6,700,000.00</u></b>	

**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENY****022000100100**

12010304	Stamp Duty	4,700,000,000.00	
12020604	Sales of Stores/Scraps/Unserviceable	100,000.00	
12020611	Proceeds from Sale Government Vehicles	15,000,000.00	
12020614	Proceeds from Sales of Government Buildings	200,000,000.00	

12020146	Vehicle Registration		
12020148	Certificate of Road Worthiness		
<b><u>YOBE ROAD TRAFFIC MANAGEMENT AGENCY</u></b>		<b><u>832,357,533.00</u></b>	<b><u>5,004,150.00</u></b>
<b><u>022905500100</u></b>			
12020501	Fines/Penalties	94,955,000.00	4,345,500.00
12020501	Road Traffic Offence		-
<b><u>YOBE TRANSPORT CORPORATION (YOBE LINE)</u></b>		<b><u>94,955,000.00</u></b>	<b><u>4,345,500.00</u></b>
<b><u>0234000100100</u></b>			
12020704	Earnings from use of Gov't Vehicles		3,621,620.14
<b><u>MINISTRY OF WORKS</u></b>			<b><u>3,621,620.14</u></b>
<b><u>023500100100</u></b>			
12020410	Electrical Inspectorate Fees	1,000,000.00	-
12020438	Survey/Planning/Building Fees	260,000.00	-
12020478	Workshop Fees	2,000,000.00	-
12020703	Earnings from use of Hire of Plants & Equipment	102,700,000.00 12,280,000.00	93,000.00
12020704	Earnings from use of Gov't Vehicles	-	-
12020499	Other Fees	625,000.00	-
12020711	Earnings from Commercial Activities	5,560,000.00	-
<b><u>MINISTRY OF WATER RESOURCES</u></b>		<b><u>123,800,000.00</u></b>	<b><u>93,000.00</u></b>
<b><u>025200100100</u></b>			
12020128	Borehole Drilling Licenses	625,000.00	-
12020478	Workshop Fees	2,500,000.00	-
12020702	Earnings from Laboratory Service	100,000.00	-
12020703	Earnings from Hire of Plants & Equipment	13,000,000.00	-
<b><u>YOBE STATE WATER CORPORATION</u></b>		<b><u>16,225,000.00</u></b>	-
<b><u>025210200100</u></b>			
12020501	Fines/Penalties	110,400,000.00	-
12020711	Earnings from Commercial Activities	327,852,000.00	1,222,502.90
12020456	Water rate/tariff Fees	-	-
12020614	Sales of Government Buildings	-	-
		<b><u>438,252,000.00</u></b>	<b><u>1,222,502.90</u></b>

MINISTRY OF HOUSING & URBAN DEVELOPMENT025300100100

12020438	Survey/Planning/Buildings Fees	49,850,000.00	
12020606	Sales of Bills of Entries/App. Fee	150,000.00	
12020614	Sales of Gov't Building	-	1,400,000.00

FIRE AND RESCUE SERVICE50,000,000.001,400,000.00025300700100

12020428	Fire Safety Certificate Fees	5,142,500.00	60,000.00
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HOUSING & PROPERTY DEVELOPMENT CORPORATION5,142,500.0060,000.0002530100100

12020606	Application Fees	-	
12020606	Sales of Bills of Entries/App. Fee	54,000,000.00	

YOBE GEOGRAPHIC INFORMATION SERVICE (YOGIS)54,000,000.00

-

026000300100

12020437	Deeds Registration Fees	5,000,000.00	
12020438	Survey/Planning/Building Fees	101,907,500.00	
12020447	Land Use Fees	28,450,000.00	3,678,400.00
12020453	Application Fees	1,000.00	-
12020460	Building Plan Approval Fees	1,000,500.00	-
12020462	Publication Fees	500,000.00	-
12020606	Sales of Bills of Entries/App. Form	1,062,000.00	-
12020617	Sales of Plan Photostat Print/Map	2,235,000.00	-
12020901	Rent on Government Land	1,000,000.00	-
12020903	Rent and Premium & Sites on the Allocation of Land	72,000,000.00	
12020904	Rent of Plots & Sites Service Programme	750,000.00	-

JUDICIAL SERVICE COMMISSION213,906,000.003,678,400.00031801100100

12020606	Sales of Bills of Entries/App. Form	2,220,000.00	3,000.00
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MINISTRY OF JUSTICE2,220,000.003,000.00032600100100

12020401	Court Fees	2,000,000.00	
12020455	Vetting Fees	-	-
12020448	Development Levies	962,868,100.00	40,443,603.78



**COLLEGE OF AGRICULTURE, SCIENCE & TECHNOLOGY (COAST) GUJBA**

**056306700100**

12020452	School/Tuition/Registration/Examination		
	Fees Undergraduate	20,405,000.00	-
12020606	Sales of Bills of Entries/Application	1,500,000.00	-
		<b><u>21,905,000.00</u></b>	-
<b>TOTAL IGR</b>		<b><u>21,202,899,033.00</u></b>	<b><u>171,693,046.66</u></b>

<b><u>APPROVED REVENUE</u></b>	<b>21,202,899,033.00</b>
<b><u>ACTUAL REVENUE</u></b>	<b><u>(171,693,046.66)</u></b>
<b><u>DIFFERENCE</u></b>	<b><u>21,031,195,986.34</u></b>

Cons Revenue Charge 3% Including MOF	-	<b><u>5,150,756.90</u></b>
Consult Charges (Ecars & Temple)	-	-
30% Courteville Business Solution	-	-
35% NIVS share	-	-
Bank Charges	-	<b><u>1,203.75</u></b>
Remita charges	-	-
<b>NET TRANSFER TO IGR ACCOUNT</b>	-	<b><u>166,541,086.01</u></b>

**Yobe State Internal Revenue Service**  
**Notes to the accounts for the year ended 31<sup>st</sup> December, 2022**

<b><u>Income/Revenue (See Note 7)</u></b>	<b>2022</b>	<b>2021</b>
	₦	₦
3% incentive cost of collection received	160,825,440	159,383,604
Internally Generated Revenue	<u>502,809,470</u>	<u>8,574,436,866</u>
	<b><u>663,634,910</u></b>	<b><u>8,733,820,470</u></b>
<b><u>Less Expenditure (See Note 8)</u></b>		
Administration Expenses	123,114,428	375,720,000
Bank charges (See Note 9)	114,500	119,402
Depreciation of fixed assets (See Note 10)	37,404,984	13,927,448
IGR Transferred to ministry of finance (See Note 11)	<u>502,809,470</u>	<u>8,591,448,896</u>
	<b><u>663,433,382</u></b>	<b><u>8,733,820,470</u></b>
Net surplus (defeat) for the year	<u>191,528</u>	<u>247,395,746</u>

**Yobe State Internal Revenue Service**  
**Notes to the accounts for the year ended 31<sup>st</sup> December, 2022**

**Details of Expenditure Note 8**

<u>Administration</u>	2022 ₦	2021 ₦
Repair	442,000	01,50,000
Transport and travelling	4,770,925	3279,391
Fuel and Diesel lubricant	6,176,000.	7,968,500
D S T V Subscription	2554,651	4,590,000
Officer impress	7520,000	10,989,000
Entertainment	3,443,035	8,750,000
Security allowance	1,998,962	4,500,000
Arrestment and publicity	2,740,150	7,958,500
General office expenses	4067,366	73,000,000
NEPA/NIPOST bills	370,165	1,500,000
Workshop expenses	3,113,000	6,978,500
ITAS expenses	3,809,359	9,10,5,600
Data base application expenses	4134,500	28,950,700
Printing and stationary	4,886,671	6,500,000
Data collection expenses	435,170	14,952,000
Repairs of generator	1,433,500	3,500,000
Casual staff allowance	4,760,000	4,670,000
Financial assistance	4,560,000	5,560,000
Staff printing express	3,205,086	4,998,000
Miscellaneous expense	-	93,000.00
NEPA of building	770,897	9,379,809
Staff indenture	54,056,221	64,000,000
Repairs of computer	1,745,500	-
Impairs of tank	100,500	-
Plat number expenses	639,000	-
Repines of borehole	610,770	-
	<b><u>1,231,144,28</u></b>	<b><u>375,720,000</u></b>

**Yobe State Internal Revenue Service**  
**Accounts for the year ended 31<sup>st</sup> December, 2022**

<b><u>Details of Income/Revenue</u></b>		<b><u>2022</u></b>	<b><u>2021</u></b>
		₦	₦
<b><u>Financial charges</u></b>	<b><u>Note 9</u></b>	<b><u>114,500</u></b>	<b><u>119,402</u></b>
Bank charges			
<b><u>Depreciation</u></b>	<b><u>Note 10</u></b>		
Land and building		23,362,688	9,345,075
Office equipment		9,142,446	4,037,922
Furniture and fittings		4,647,95	516,450
Plant and machinery		<u>25,1900</u>	<u>28,000</u>
		<b><u>37,404,984</u></b>	<b><u>13,922,447</u></b>
<b><u>Internally generated revenue</u></b>	<b><u>Note 11</u></b>		
Transferred to account general		<u>502,809,470.36</u>	<u>8,591,448,896</u>
Ministry of finance Yobe State		<b><u>502,809,470.36</u></b>	<b><u>8,591,448,896</u></b>