


**YOBE STATE HOUSE OF ASSEMBLY
DAMATURU**



**YOBE STATE FINANCE LAW
2018**

AS REVISED BY YBHA

I ASSENT THIS.....16TH.....DAY JANUARY.....2018


ALH. IBRAHIM GAIDAM *FNCA, CPA*
EXECUTIVE GOVERNOR
YOBE STATE

**A BILL
FOR**

A LAW TO PROVIDE AND DEFINE THE SOURCES OF THE REVENUE FOR THE STATE IN THE YEAR ENDING 31ST DECEMBER, 2018

Date of Commencement (16/01/18)

BE IT ENACTED by the Yobe State House of Assembly as follows:

- | | |
|--------------------------------------|---|
| Citation and commencement | 1. This law may be cited as the Yobe State Finance Law 2018 and shall come into force on the <u>16TH</u> day of <u>JANUARY</u> , 2018. |
| Sources of Revenue for the year 2018 | 2. The sources of Revenue for the State, which shall be used for the services of the State including the Statutory Allocation shall be as set out in Heads/Codes of the schedule hereto 11010101-14030301. |
| General and Collection | 3. The Yobe State Board of Internal Revenue shall pursue and collect all revenues due to the State as set out in the schedule hereto and pay same into the Consolidated Revenue Fund of the State provided that revenue due to the State on account of Statutory Allocation and Value Added Tax receipts shall be pursued and collected by the Commissioner for Finance and such Revenue shall form part of the Consolidated Revenue Fund of the State. |
| Utilization of Fund | 4. All Revenues paid into or that forms part of the Consolidated Revenue Fund of the State shall be utilized in accordance with the provisions of the Appropriation Law 2018. |

**YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL**

SUMMARY OF REVENUE				
CODE	DESCRIPTION	ORIGINAL APPROVED		APPROVED
		2017	=N=	2018
				=N=
	TREASURY OPENING BALANCE		13,818,000,000	9,000,000,000
1101	FAAC ALLOCATION			
11010101	STATUTORY ALLOCATION			
11010101	Statutory Allocation (SURE-P)	23,840,316,000		36,871,660,000
11020201	SHARE OF VAT		-	-
11010104	ECOLOGICAL FUND	8,797,352,000		8,583,727,000
	Stabilization fund	1,082,000,000		2,000,000,000
11010303	EXCESS CRUDE	104,955,000		150,000,000
	SUB- TOTAL	3,201,000,000		4,201,000,000
		37,025,623,000		51,806,387,000
120101	TAXES			
12010101	PAYE			
12010104	Direct Assessment Tax	1,151,934,692		2,000,496,099
12010105	Stamp Duty Tax	4,357,500		8,229,000
12010106	Withholding Tax	55,894,512		20,000,000
12010107	Property Tax	193,405,104		220,405,104
12010199	Other Direct Charges Tax	435,750		479,325
	Sub Total	262,800		300,080
		1,406,290,358		2,249,909,608
120201	LICENSES			
12020132	Motor Vehicle License		2,793,000	12,379,000
12020133	Driver Lincese		1,743,000	7,743,000
12020137	Trade permit (Car Hire)		-	200,000
12020139	Taxi Registartion (Side Badge) Licenses		210,000	300,000
12020140	Conductor's Badge Licenses		43,575	300,150
12020141	Driving Test Licenses		4,179,210	100,000
12020142	Drivers Badge Licenses		87,150	200,300
12020143	Learner's Permit Licenses		1,113,000	700,000
12020146	Vehicle Registration Licenses		13,432,046	2,500,000
12020147	Vehicle Plate Number Licenses		24,150,000	10,150,000
12020154	Hackney Permit		-	500,000
	Sub Total		47,750,981	35,072,450
120204	FEES			
12020496	Proof of Ownership		-	200,000
12020445	Change of Ownership Fees		-	100,000
	Sub Total		-	300,000
120205	FINES			
12020599	Miscellaneous Fines		261,450	261,450
	Sub Total		261,450	261,450
	TOTAL		2,908,344,128	2,285,243,508
	IGR FROM OTHER MDAs			2,457,128,582
	GRAND TOTAL IGR			4,987,389,180
	TOTAL RECCURENT REVENUE			56,793,776,180
	CAPITAL RECEIPTS			
130203	Grants		2,450,000,000	4,287,000,000
140302	External Loans		490,000,000	490,000,000
140303	Internal Loans		11,470,000,000	9,890,559,820
140202	Other Capital Receipts		27,325,300,000	11,721,000,000
	SUB- TOTAL		41,735,300,000	26,388,559,820
	TOTAL			92,182,336,000

YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
1201	INTERNALLY GENERATED REVENUE		
120101	BOARD OF INTERNAL REVENUE (TAXES)		
120101	TAXES		
12010101	PAYE		
12010104	Direct Assessment Tax	1,151,934,692	2,000,496,099
12010105	Stamp Duty Tax	4,357,500	8,229,000
12010106	Withholding Tax	55,894,512	20,000,000
12010107	Property Tax	193,405,104	220,405,104
12010199	Other Direct Charges Tax	435,750	479,325
	Sub Total	262,800	300,080
		1,406,290,358	2,249,909,608
120201	LICENSES		
12020132	Motor Vehicle License	2,793,000	12,379,000
12020133	Driver Lincese	1,743,000	7,743,000
12020137	Trade permit (Car Hire)	-	200,000
12020139	Taxi Registartion (Side Badge) Licenses	210,000	300,000
12020140	Conductor's Badge Licenses	43,575	300,150
12020141	Driving Test Licenses	4,179,210	100,000
12020142	Drivers Badge Licenses	87,150	200,300
12020143	Learner's Permit Licenses	1,113,000	700,000
12020146	Vehicle Registration Licenses	13,432,046	2,500,000
12020147	Vehicle Plate Number Licenses	24,150,000	10,150,000
12020154	Hackney Permit	-	500,000
	Sub Total	47,750,981	35,072,450
120204	FEES		
12020496	Proof of Ownership	-	200,000
12020445	Change of Ownership Fees	-	100,000
	Sub Total	-	300,000
120205	FINES		
12020599	Miscellaneous Fines	261,450	261,450
	Sub Total	261,450	261,450
	TOTAL	2,908,344,128	2,285,543,508
	MINISTRY OF YOUTH, SPORT & COM D.		
120201	LICENSES		
12020109	Reg./Renewal of Voluntary Organisations	74,700	500,000
12020120	Hawker's Permit Licenses	1,275,000	-
12020130	Cinematograph License	104,500	500,000
120204	FEES		
12020442	Reg/Renewal of Soceties Fees	-	250,000
12020464	Coop. societies & Supervising fees	33,200	33,200
120207	EARNING		
12020711	Earnings from Commercials Activities (BlindWorkshop)	80,000	80,000
12020705	Earnings from use of government Halls(Gate/Halls)	320,000	1,000,000
120210	REPAYMENT GENERAL		
12021002	Motor Vehicle Advance/Repayment (SURE-P)	-	2,000,000
12021009	Trycycle Advance/Repayment	-	2,000,000
	TOTAL	1,887,400	6,363,200
	MINISTRY OF AGRIC & NATURAL RESOURCES		
120201	LICENSES		
12020117	Dried fish and meat license	83,000	83,000
12020118	Pet Dog license	41,500	41,500

**YOBE STATE GOVERNMENT OF NIGERIA
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CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
1201	INTERNALY GENERATED REVENUE		
120101	BOARD OF INTERNAL REVENUE (TAXES)		
120101	TAXES		
12010101	PAYE		
12010104	Direct Assessment Tax	1,151,934,692	2,000,496,099
12010105	Stamp Duty Tax	4,357,500	8,229,000
12010106	Withholding Tax	55,894,512	20,000,000
12010107	Property Tax	193,405,104	220,405,104
12010199	Other Direct Charges Tax	435,750	479,325
	Sub Total	262,800	300,080
120201	LICENSES	1,406,290,358	2,249,909,608
12020132	Motor Vehicle License		
12020133	Driver Lincese	2,793,000	12,379,000
12020137	Trade permit (Car Hire)	1,743,000	7,743,000
12020139	Taxi Registartion (Side Badge) Licenses	-	200,000
12020140	Conductor's Badge Licenses	210,000	300,000
12020141	Driving Test Licenses	43,575	300,150
12020142	Drivers Badge Licenses	4,179,210	100,000
12020143	Learner's Permit Licenses	87,150	200,300
12020146	Vehicle Registration Licenses	1,113,000	700,000
12020147	Vehicle Plate Number Licenses	13,432,046	2,500,000
12020154	Hackney Permit	24,150,000	10,150,000
	Sub Total	-	500,000
120204	FEES	47,750,981	35,072,450
12020496	Proof of Ownership		
12020445	Change of Ownership Fees	-	200,000
	Sub Total	-	100,000
120205	FINES		
12020599	Miscellaneous Fines		
	Sub Total	261,450	261,450
	TOTAL	261,450	261,450
	MINISTRY OF YOUTH, SPORT & COM D.	2,908,344,128	2,285,543,508
120201	LICENSES		
12020109	Reg./Renewal of Voluntary Organisations		
12020120	Hawker's Permit Licenses	74,700	500,000
12020130	Cinematograph License	1,275,000	-
120204	FEES	104,500	500,000
12020442	Reg/Renewal of Soceties Fees		
12020464	Coop. societies & Supervising fees	-	250,000
120207	EARNING	33,200	33,200
12020711	Earnings from Commercials Activities (BlindWorkshop)		
12020705	Earnings from use of government Halls(Gate/Halls)	80,000	80,000
120210	REPAYMENT GENERAL	320,000	1,000,000
12021002	Motor Vehicle Advance/Repayment (SURE-P)		
12021009	Trycycle Advance/Repayment	-	2,000,000
	TOTAL	-	2,000,000
	MINISTRY OF AGRIC & NATURAL RESOURCES	1,887,400	6,363,200
120201	LICENSES		
12020117	Dried fish and meat license		
12020118	Pet Dog license	83,000	83,000
		41,500	41,500

YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020119	Fishing permit license	41,500	41,500
12020121	Hunting Permit license	41,500	41,500
12020122	Produce buyer licence	581,000	581,000
12020136	Health facilities license (veterinary)	83,000	83,000
12020149	Animal Import Licenses	415,000	415,000
120204	FEES		
12020442	Reg/Renewal of Livestock/poultry farmers	830,000	166,000
12020442	Reg/Renewal livestock Association fees	83,000	-
12020446	Agric/Vetenary Service fees (Pest control)	415,000	415,000
12020449	Bussiness/Trade operating fees (Cattle)	2,490,000	3,735,000
12020450	Produce Inspection	1,875,000	5,625,000
12020451	Tree cutting and Bush burning		
12020461	Agricultural Show fees	83,000	83,000
120206	SALES		
12020605	Sale of Vaccines (Animal)	83,000	83,000
12020609	Sales of Grains	49,800,000	50,000,000
12020609	Sales of Vegetable Scheme produce		-
12020609	Sales of Irrigation Scheme produce		-
12020609	Sale of impprove seeds/chemicals	1,660,000	1,660,000
12020609	Proceed from sales of farm produce	42,037,500	40,000,000
12020616	Sale of Fertilizer	415,000,000	200,000,000
120207	EARNING		
12020718	Export of Gum Arabic	-	-
120210	REPAYMENT GENERAL		
12021007	Animal Traction Repayment	830,000	20,083,000
	TOTAL	516,473,000	323,136,500
	AGRIC. DEV. PROGRAMME (ADP)		
120201	LICENSES		
12020126	Tractor Hiring Service	12,450,000	10,000,000
12020150	Registration of Agro Chemical Shops Licenses	166,000	166,000
120204	FEES		
12020446	Agricultural/Veterinary Service fees (Pest control)	83,000	83,000
120206	SALES		
12020608	Sales of Improved Seeds/Chemicals	124,500	124,500
120207	EARNING		
12020720	Earning from Hire of Tractor/Harvester	8,300,000	4,150,000
	TOTAL	21,123,500	14,523,500
	ABATTOIR		
120204	FEES		
12020457	Abattoir/slaughter House/Meat fee	-	700,000
	TOTAL		700,000
	MINISTRY OF ENVIRONMENT		
	LICENSES		
12020138	Reg./Renewal Private Refuse Collectors license	830,000	830,000
120205	FINES		
12020502	Firewood Traficking Fines	41,500	5,000,000
12020503	Refuse collection and Disposal fines	-	200,000
12020511	Forest offence Fines (Tree Cutting and Bush burning)	-	500,000
120204	FEES		
12020436	Bill Board Advertisement fees	830,000	830,000

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CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020449	Bussiness/Trade Operating Feee (Public collection)	249,000	249,000
12020451	Timber and Forest Fees	41,500	-
12020454	Parking Fees (Park& Gardens)	166,000	166,000
12020471	Reg./Renewal Environmental dump site	58,100	58,100
12020471	Reg./Renewal Sewage collection & Treat	83,000	83,000
12020472	Reg./Renewal Telecom System (Mast)	8,300,000	8,300,000
	TOTAL	9,769,100	16,216,100
	MINISTRY OF FINANCE		
120201	LICENSES		
12020151	Auctioneer License/Renewal	830,000	-
120204	FEES		
12020430	Reg/Renewal of Professional Fees (Acct, Firms)	830,000	-
120206	SALES		
12020604	Sale of Stores/Scraps/Unserviceable Items	2,150,000	2,150,000
12020611	Proceeds from Sales of Govt. Vehicles	-	40,000,000
	RENT ON LAND & OTHER: GENERAL		
12020802	Rent on Government Offices	40,000,000	40,000,000
12020803	Rent on Government Buildings	138,000,000	138,000,000
12020905	Lease Rentals (Government Properties)	52,200,000	52,200,000
12020906	Rent on Government Properties (Other Rents)	51,550,000	51,550,000
120210	REPAYMENT GENERAL		
12021004	Motor Vehicle Refurbishing Loan (POH)	289,379,500	289,379,500
12021006	Refunds	200,000,000	200,000,000
12021008	Furniture Loan Repayment	75,000,000	75,000,000
	TOTAL	849,939,500	888,279,500
	BUREAU FOR PUBLIC PROCUREMENT		
	FEES		
12020417	Contractors Registration/Renewal fees	4,150,000	6,150,000
12020427	Tender Fees	35,200,000	74,200,000
	TOTAL	39,350,000	80,350,000
	MINISTRY OF EDUCATION		
120201	LICENSES		
12020135	Reg/Renewal of Private Schools Licenses	-	2,000,000
120204	FEES		
12020417	Contractors Registration fee(feeding)	1,992,000	-
12020427	Tender Fees	3,200,000	-
12020452	School/ Tuition/Examination Fees	2,490,000	1,992,000
	TOTAL	7,682,000	3,992,000
	STATE UNIVERSITY		
120204	FEES		
12020452	School Fees	6,672,000	6,072,000
12020452	Registration Fees	40,640,000	55,000,000
12020452	Tuition Fees	-	2,000,000
12020452	Examination Fees	3,400,000	4,000,000
120206	SALES		
12020606	Sales of Bill of Entries/Application Forms	3,048,000	4,048,000
120207	Earnings		
12020702	Consultancy fees	-	10,000,000
	TOTAL		81,120,000
	STATE POLYTECHNIC GIEDAM		

**YOBE STATE GOVERNMENT OF NIGERIA
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CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
120204	FEES		
12020452	School Fees	3,200,000	3,200,000
12020452	Consultancy fees	-	-
12020452	Tuition Fees	-	-
12020452	Registration Fees	9,960,000	9,960,000
12020452	Examination Fees	2,220,000	2,220,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	2,520,000	2,520,000
120207	Earnings		
12020702	Consultancy fees	-	1,000,000
	TOTAL		18,900,000
	COLLEGE OF EDUCATION GASHUA		
120204	FEES		
12020452	School Fees	3,320,000	3,320,000
12020452	Tuition Fees	-	500,000
12020452	Registration Fees	20,000,000	20,000,000
12020452	Examination Fees	1,992,000	1,992,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	1,856,000	1,856,000
120207	Earnings		
12020702	Consultancy fees	-	5,000,000
	TOTAL		32,668,000
	CABS POTISKUM		
120204	FEES		
12020452	School Fees	2,656,000	2,656,000
12020452	Consultancy fees		
12020452	Tuition Fees		
12020452	Registration Fees	10,000,000	10,000,000
12020452	Examination Fees	1,660,000	1,660,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	2,520,000	2,520,000
120207	Earnings		
12020702	Consultancy fees	-	5,000,000
	TOTAL		21,836,000
	COELLEGE OF AGRIC GUJBA		
120204	FEES		
12020452	School Fees	1,328,000	1,328,000
12020452	Consultancy fees		
12020452	Tuition Fees		
12020452	Registration Fees	7,200,000	7,200,000
12020452	Examination Fees	664,000	664,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	584,000	584,000
	TOTAL	9,776,000	9,776,000
	YOCOLIS NGURU		
120204	FEES		
12020452	School Fees	3,320,000	3,320,000
12020452	Consultancy fees		-
12020452	Tuition Fees		-
12020452	Registration Fees	20,720,000	20,720,000

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CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020452	Examination Fees	1,992,000	1,992,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	1,856,000	1,856,000
120207	Earnings		
12020702	Consultancy fees		5,000,000
	TOTAL		32,888,000
	SCHOOL OF NURSING		
120204	FEEES		
12020452	School Fees	1,328,000	1,328,000
12020452	Consultancy fees		-
12020452	Tuition Fees		-
12020452	Registration Fees	8,240,000	8,240,000
12020452	Examination Fees	664,000	664,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	800,000	800,000
	TOTAL	11,032,000	11,032,000
	SCHOOL OF HEALTH TECH. NGURU		
120204	FEEES		
12020452	School Fees	1,328,000	1,328,000
12020452	Consultancy fees		-
12020452	Tuition Fees		-
12020452	Registration Fees	8,240,000	8,240,000
12020452	Examination Fees	664,000	664,000
120206	SALES		
12020606	sales of Bills of Entries/Application Forms	504,000	504,000
120207	Earnings		
12020702	Consultancy fees		1,000,000
	TOTAL		11,736,000
	Scholarship Board		
120206	SALES		
12020606	Sale of Bills of Entries/Application Forms (Scholarship)	1,328,000	4,000,000
	TOTAL	1,328,000	4,000,000
	MINISTRY OF COMMERCE		
120201	LICENSES		
12020107	Boats & Canoe (Small Craft) Lincese	33,200	33,200
12020111	Bakery house lincese	800,000	1,000,000
12020113	Brick making license	2,000,000	2,000,000
12020117	Dry Fish and Meat license	33,200	33,200
12020137	Trade Permit Licenses (Private Workshop)	66,400	66,400
12020137	Trade Permit Licenses (Restuarant, Catering & Hotel Se	4,120,000	4,120,000
120204	FEEES		
12020449	Business/Trade Operating fees(Business Prem)	6,640,000	6,640,000
12020449	Business/Trade Operating Fees (Petrol Filling stations)	20,000,000	10,000,000
120207	EARNING		
12020709	Earning from Tourism/Culture/Arts Centers (Trade fair)	160,000	160,000
12020711	Earning from Commercial Activities (Dofarga waters)	1,200,000	1,200,000
12020715	Earnings from provision store/shop	48,000	48,000
12020717	Earning from poverty scheme (S&M Ent)	2,000,000	2,000,000
	TOTAL	37,100,800	27,300,800
	MINISTRY OF HEALTH		

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CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
120201	LICENSES		
12020134	Patent Medicine & Drug Stores Licenses		
12020136	Health Facilities License(Medica Laboratory)	332,000	332,000
12020136	Health Facilities Licenses (Medical Practioners/Clinical)	66,400	66,400
12020136	Health Facilities Licenses (Private Hospital)	464,800	464,800
120204	FEES	332,000	332,000
12020450	Inspection Fees (Hospitals and clinics)		
12020450	Inspection Fees (Pharmacy)	19,920	19,920
120206	SALES	13,280	13,403
12020612	Proceeds from Sale of Drug/Medication		
120207	EARNING	99,600	99,600
12020707	Earning from Maryam Abacha Hospital		
	TOTAL	2,000,000	-
	HOSPITALS MANAGEMENT BOARD	3,328,000	1,328,123
120204	FEES		
12020441	Laboratory Services fees		
120205	FINES	3,400,000	3,400,000
12020507	Lost of Gate pass		
120207	EARNING	33,200	33,200
12020707	Earnings from Medical Service (Medical Record)		
12020707	Earnings from Medical Service (Medical Report)	160,000	160,000
12020707	Earnings from Medical Service (Medical Certificate)	80,000	80,000
12020707	Earnings from Medical Service (Patient Admission Depo	80,000	80,000
12020707	Earnings from Medical Service (ENT Charges)	4,000,000	4,000,000
12020707	Earnings from Medical Service (Ophtalmology charges)	1,176,000	1,176,000
12020707	Earnings from Medical Service (Physiotherapy charges)	2,400,000	2,400,000
12020707	Earnings from Medical Services (X-Ray charges)	2,400,000	2,400,000
12020707	Earnings from Medical Services (Scan Services)	2,400,000	2,400,000
12020707	Earnings from Medical Services (Theater Services)	1,600,000	1,600,000
12020707	Earning from Medical Services (POP charges)	1,600,000	1,600,000
12020707	Earnings from Medical Services (Dental Services)	1,200,000	1,200,000
12020710	Side Rooms Charges	1,200,000	1,200,000
	TOTAL	-	15,080,000
	YOBE STATE UNIVERSITY TEARCHING HOSPITAL	21,729,200	36,809,200
120204	FEES		
12020440	Medical Consultancy Services Fees		
12020702	Laboratory Services Fees	-	20,000,000
120206	SALES	-	75,000,000
12020612	Proceeds From Sales of Drugs and Medication	-	30,000,000
120207	EARNING		
12020707	Earnings from Medical Service (Medical Record)		
12020707	Earnings from Medical Service (Medical Report)	-	500,000
12020707	Earnings from Medical Service (Medical Certificate)	-	80,000
12020707	Earnings from Medical Service (Patient Admission Depo	-	80,000
12020707	Earnings from Medical Service (ENT Charges)	-	4,000,000
12020707	Earnings from Medical Service (Ophtalmology charges)	-	1,176,000
12020707	Earnings from Medical Service (Physiotherapy charges)	-	2,400,000
12020707	Earnings from Medical Services (X-Ray charges)	-	2,400,000
12020707	Earnings from Medical Services (Scan Services)	-	2,400,000
12020707	Earnings from Medical Services (Theater Services)	-	1,600,000
12020707	Earnings from Medical Services (Theater Services)	-	1,600,000

YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020707	Earning from Medical Services (POP charges)	-	1,200,000
12020707	Earnings from Medical Services (Dental Services)	-	1,200,000
12020710	Bed Charges	-	2,000,000
12020710	Side Rooms Charges	-	5,000,000
	TOTAL	-	150,636,000
	MINISTRY OF LAND & HOUSING		
120204	FEES		
12020437	Deeds Registration Fees (Preparation & Execution)	5,000,000	5,000,000
12020437	Deed Registion Fees (Surrender)	250,000	250,000
12020438	Survey fees	2,000,000	2,000,000
12020438	Site plan processing fees	415,000	5,000,000
12020438	Printing of plan Fees	166,000	166,000
12020438	site plan approval fees	200,000	200,000
12020438	Building materials & site Registration Fees	1,500,000	1,500,000
12020438	Building plan approval fees	800,000	800,000
12020438	planning fees	250,000	250,000
12020447	Land use fees	4,000,000	4,000,000
12020477	Certificate of Occupancy Fees (R of O)	166,000	2,000,000
12020447	Land use fees (Replacement of Beacons)	400,000	400,000
12020477	Certificate of Occupancy Fees	8,000,000	8,000,000
12020453	Application Fees(Land)	4,600,000	10,600,000
12020453	Application Fees (Re-grant)	200,000	200,000
12020460	Change of purpose	200,000	200,000
12020462	Document Registration	800,000	800,000
12020475	Valuation fees	-	200,000
12020453	Processing fees	2,600,500	3,000,000
12020453	C of O Processing fees	-	-
120206	EARNINGS		
12020606	Sale of Application forms	2,000,000	-
12020614	Sale of Govt Building (Owner occupier)	40,500,000	20,000,000
12020617	Sales of Maps	166,000	-
120208	RENT ON GOVERNMENT BUILDING: GENERAL		
12020901	Rent on Government Land (plots)	166,000	166,000
12020903	Rent & Premium on the Allocation of Land (Ground Ren	12,000,000	12,000,000
12020907	Rent on Surface mining/Sand/Laterite	415,000	5,000,000
	TOTAL	86,794,500	81,732,000
	MINISTRY OF INFORMATION		
120201	LICENSES		
12020130	Cinematograph License	13,280	13,200
120204	FEES		
12020470	Announcement fees	99,600	299,600
120206	SALES		
12020601	Sale of Journals and Publications (Photograph and Caler	198,400	198,400
120207	EARNING		
12020704	Earnings from use of Govt. Vehicles (Public Address Sys	80,000	100,000
12020709	Earnings from Tourism/ cultural/Arts centres	400,000	500,000
	TOTAL	791,280	1,111,200
	YTV		
120204	FEES		
12020413	Production Fees (Programmes/Documentary)	3,320,000	3,920,000

**YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL**

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020413	Production Fees (Documentation)	1,600,000	-
12020470	Announcement fees	4,000,000	4,000,000
12020473	News Coverage & Promotions Fees	5,600,000	5,600,000
120207	EARNING		
12020711	Earnings from Commercials Activities	8,000,000	8,000,000
	TOTAL	22,520,000	21,520,000
	YBC		
120204	FEES		
12020413	Production Fees (Programmes/Documentary)	2,400,000	3,064,000
12020413	Production Fees (Documentation)	664,000	-
12020470	Announcement fees	2,128,000	2,128,000
12020473	News Coverage & Promotions Fees	1,992,000	1,992,000
120207	EARNING		
12020711	Earnings from Commercials Activities	4,800,000	4,800,000
	TOTAL	11,984,000	11,984,000
	COUNCIL FOR ARTS AND CULTURE		
120207	EARNING		
12020705	Earnings from Use of Government halls (Hire of Theate	115,000	500,000
	TOTAL	115,000	500,000
	MINISTRY OF WORKS & TRANSPORT		
120201	LICENSES		
12020145	Vehicle Registration Weighing	-	50,000
12020148	Certificate of Road Worthness	1,440,000	7,800,000
120204	FEES		
12020450	Inspection Fees (Accident Vehicle)	33,200	33,200
12020480	Road Cut Fees	4,000,000	1,000,000
120205	FINES		
12020508	Road Cut Fines	1,660,000	-
120207	EARNING		
12020703	Earnings from Hire of Plants & Equipment	2,656,000	-
12020703	Earnings from Hire of Plants & Equipments (Quarry)	16,000,000	21,000,000
12020703	Earnings from Hire of Plants & Equipments (Heavy)	4,000,000	4,000,000
12020704	Earning from use of Government vehicles	3,320,000	3,320,000
12020713	Garage Hire Services	2,000,000	66,400
12020714	Earning from VIO charges	2,400,000	2,400,000
12020719	Workshop Earnings	66,400	2,000,000
	TOTAL	37,575,600	41,669,600
	YOBE TRANSPORT CORPORATION		
120207	EARNING		
12020704	Earnings from Use of Government Vehicle (Yobe Line)	56,000,400	10,000,000
	TOTAL		10,000,000
	MINISTRY OF WATER RESOURCES		
120201	LICENSES		
12020128	Reg/Renewal of Private Boreholes Licence	4,120,000	2,000,000
120204	FEES		
12020449	Business/Trade Oparating Fees (Commercial Boreholes	-	1,000,000
120207	EARNING		
12020702	Earnings from Laboratory Services	33,200	33,200
12020703	Earning from hire of Plants/Equipments (Rig)	5,120,800	5,120,800
12020711	Earning from Commercial Activities (workshop)	66,400	66,400

**YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL**

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020711	Earning from Water Rate	24,724,000	-
	TOTAL	34,064,400	8,220,400
	WATER CORPORATION		
120204	FEES		
12020449	Private Boreholes Annual Fees	-	-
12020463	Water connection fees	6,640,000	7,304,000
120207	EARNING		
12020719	Earning from workshop	66,400	73,000
12020711	Earnings from Commercial Activities (Water Rates)	30,905,000	20,000,000
	TOTAL	37,611,400	27,377,000
	MINISTRY FOR JUSTICE		
120204	FEES		
12020479	search Fees	33,200	33,200
12020430	Professional Registration Fees (Private Practice)	13,280	13,000
12020469	Drafting Fees	560,000	560,000
12020474	Power of Attorney Fees	33,200	33,209
12020455	Vetting Fees	400,000,000	400,000,000
120205	FINES		
12020501	Court Order Fines	400,000	600,000
12020501	Court Order Fines (Rent Tribunal)	400,000	400,000
12020503	Refuse Collection & Disposal Fines (Sanitation Court)	80,000	80,000
12020509	Road Traffic Offence Fines	3,027,650	3,027,650
120206	SALES		
12020601	Sales of Journals and Publications (Procedure Rules)	16,000	100,000
12020601	Sales Of Journals and Publications	12,000	12,000
	TOTAL	404,575,330	404,859,059
	HIGHT COURT		
120204	FEES		
12020401	Court fees /Certificate of Ownership	-	500,000
12020418	Marriage/Divorce Fees	99,600	200,000
12020426	Court Summons Fee	1,000,000	1,500,000
12020481	Filing fees	400,000	500,000
12020481	Filing Fees(Appeals)	1,500,000	2,000,000
12020481	Filing fees (Motions)	99,600	100,000
12020481	Filing Fees (Motions Ex-parte)	1,628,400	200,000
12020481	Filing Fees (Declarations)	500,000	600,000
12020481	Filing Fees (Pettitions)	900,000	1,000,000
12020481	Filing Fees (Copy of Proceedings)	597,600	400,000
12020465	Affidavits	139,440	500,000
12020466	Letter of Administration	132,800	1,500,000
12020467	Probate Fees	1,600,000	800,000
12020601	Sales Of Journals and Publications	-	50,000
12020468	Signing of forms fees	126,160	1,000,000
120205	FINES		
12020501	Court orders Fines	2,780,000	4,000,000
12020504	Certificate of Judgment Fines	112,000	100,000
12020505	Counter Affidavits Fines	230,000	100,000
	SALES		
12020601	Sales of Publications	37,500	100,000
	TOTAL		15,150,000


**YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL**

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
	AREA COURT DIVISION		
120204	FEES		
12020401	Court Fees		
120205	FINES	1,600,000	1,600,000
12020501	Court Order Fines		
	TOTAL	-	500,000
	SHARIA COURT OF APPEAL	1,600,000	2,100,000
120204	FEES		
12020401	Court Fees		
12020481	Filing Fees	500,000	100,000
12020481	Filing Fees (Appeal)	800,000	400,000
12020481	Filing Fees (Appeal to court of Appeal)	2,528,000	400,000
12020481	Filing Fees (Motions)	900,000	1,000,000
120205	FINES	996,000	400,000
12020501	Court Order Fines		
	TOTAL	558,400	558,400
	JUDICIAL SERVICE COMMISSION	5,782,400	2,858,400
120206	SALES		
12020606	Sales of Bills of Entries/ Application forms		
	TOTAL	800,000	800,000
	AGENCY FOR MASS EDUCATION	800,000	800,000
120204	FEES		
12020478	Registration of Adult Education fees		
	TOTAL	33,200	33,000
	LIBRARY BOARD	33,200	33,000
120205	FINES		
12020506	Lost and Replacement		
	TOTAL	33,200	33,000
	PRINTING CORPORATION	33,200	33,000
120207	EARNINGS		
12020711	Earnings from Commercial Activities		
	TOTAL	1,132,000	4,000,000
	HEAD OF SERVICE	1,132,000	4,000,000
120204	FEES		
12020499	Other Fees (Retirement Processing Fees)		
120206	SALES	3,701	500,000
12020601	Sales of Journals & Publications (Circular Books)		
12020606	Sale of Bills of Entries/ Application forms (Promotion)	504,000	504,000
120207	EARNING	1,760,000	10,000,000
12020705	Earnings from Use of Government halls (Hire of Confere		
	TOTAL	2,400,000	2,000,000
	SECRETARY TO THE STATE GOVT.	4,664,000	13,004,000
120207	EARNING		
12020710	EARNINGS FROM GUEST HOUSES/HOTELS		
	TOTAL	23,112,000	23,112,000
	SPORT COUNCIL	23,112,000	23,112,000
120204	FEES		
12020486	Stadium Gate fees		
120207	EARNING	-	1,000,000
12020712	Earnings from Registration of Trainees		
		1,800,000	1,800,000

**YOBE STATE GOVERNMENT OF NIGERIA
APPROVED FINANCE BILL**

CODE	DESCRIPTION	APPROVED 2017 =N=	PROPOSED 2018 =N=
12020799	Earnings from Transfer of Player	-	3,000,000
	TOTAL	1,800,000	5,800,000
	STATE AUDIT DEPT.		
120204	FEES		
12020430	Professional Registration Fees (Auditing firms)	1,600,000	1,600,000
12020490	Audit Supervision Fees	-	100,000
120213	RE-IMBURSEMENT GENERAL		
	TOTAL	1,600,000	1,700,000
	LOCAL GOVERNMENT AUDIT		
12020499	Other Fees (Retirement Processing Fees)	-	150,000
	TOTAL	-	150,000
	LOCAL GOVT. SERVICE COMMISSION		
120206	SALES		
12020606	Sale of Bills of Entries (APPERS/APP Forms)	-	294,400
12020606	Sale of Bills of Entries (Application forms)	-	268,000
	TOTAL	-	562,400
	CIVIL SERVICE COMMISSION		
120206	SALES		
12020606	Sale of Bills of Entries (APPERS/APP Forms)	2,944,000	2,944,000
12020606	Sale of Bills of Entries (Application forms)	2,680,000	2,680,000
	TOTAL	5,624,000	5,624,000
	STATE INDEPENDENT ELECT. COM.		
120206	SALES		
12020606	Sale of Bills of Entries (forms)	5,200,000	200,000
	TOTAL	5,200,000	200,000
	Grand Total IGR	#REF!	4,743,234,490

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


MUHAMMAD MADAKI
CLERK
YOBE STATE HOUSE OF ASSEMBLY