HON. MAI MALA BUNI CON EXECUTIVE GOVERNOR YOBE STATE

A BILL FOR

A LAW TO PROVIDE AND DEFINE THE SOURCES OF REVENUE FOR THE YEAR 2025

ENACTED by Yobe State House of Assembly:

Citation and Commencement

Source of Revenue for the State 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 Head/Codes of the schedule hereto 11010101 - 31010101, 12020417 and 120200501 respectively.

General Collection 3. The Yobe State Revenue Services 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.

Itilization and Collection

4. All Revenues paid into or form parts of the Consolidated Revenue Fund of the State shall be utilized in accordance with the provisions of the Appropriation Law 2025

Economic Code	Description	2024 Revised Budget	2025 Approved Budget
Cour		N	N
	011101000100 BUREAU FOR PUBLIC PRO	OCUREMENT (BPP)	
12	Internally Generated Revenue	70,000,000	80,000,000
12020417	Contractor Registration Fees	36,000,000	45,000,000
	Tender Fees	32,000,000	33,000,000
	Application Fees	500,000	500,000
	Sales of Journal & Publications	500,000	500,000
	Sales of Consultancy Registration Forms	500,000	500,000
12020701	Earnings from Consultancy Services	500,000	500,000
- 12	011200400100 HOUSE OF ASSEMBLY SE		90,000
	Internally Generated Revenue	89,000	89,000
12020606	Sales of Bills of Entries/Application Forms	89,000	89,000
12	012300100100 MINISTRY OF HOME AFF		900,000
	Internally Generated Revenue	900,000	50,000
	Radio Television Station Licences	50,000	100,000
	Cinematograph Licences Sales of Journal & Publications	100,000	300,000
		300,000	50,000
	Earnings from Tourism/Culture/Arts Centres Earnings from Commercial Activities	50,000	400,000
12020/11		400,000	400,000
12	012300300100 YOBE STATE TELEVISION Internally Generated Revenue		3,000,000
	Earnings from Commercial Activities	3,000,000	3,000,000
	012300400100 YOBE BROADCASTING CO	3,000,000	3,000,000
	Internally Generated Revenue	14,450,000	10,450,000
	Earnings from Commercial Activities	14,450,000	10,450,000
12020/11	012301300100 YOBE STATE PRINTING C		10,430,000
12	Internally Generated Revenue	3,000,000	3,000,000
	Sales of Journal & Publications	3,000,000	3,000,000
12020001	012305700100 YOBE STATE COUNCIL FO		3,000,000
12	Internally Generated Revenue	300,000	300,000
	Earnings from the Use of Government Halls	300,000	300,000
12020703	012500100100 OFFICE OF THE HEAD OF		500,000
12	Internally Generated Revenue	3,000,000	500,000
	Sales of Bills of Entries/Application Forms	2,500,000	300,000
	Earnings from the Use of Government Halls	500,000	500,000
	014000100100 OFFICE OF THE STATE A		300,000
	Internally Generated Revenue	350,000	350,000
	Professional Registration Fees	250,000	250,000
	Inspection Fees	50,000	50,000
	Audit Fees	50,000	50,000
	014000200100 OFFICE OF THE LG AUDIT		
	Internally Generated Revenue	600,000	600,000
	Professional Registration Fees	500,000	500,000
	Audit Fees	100,000	100,000
	014000300100 AUDIT SERVICE BOARD		100,000
	Internally Generated Revenue	50,000	50,000
	Audit Fees	50,000	50,000
THE RESERVE AND ADDRESS OF THE PARTY OF THE	014700100100 CIVIL SERVICE COMMISS		50,000
	Internally Generated Revenue	3,500,000	6,000,000
	Sales of Bills of Entries/Application Forms	3,500,000	6,000,000
	014800100100 STATE INDEPENDENT EL		C)
	Internally Generated Revenue	10,004,000	10,004,000
	Sales of Bills of Entries/Application Forms	10,004,000	10,004,000
	014900100100 LOCAL GOVERNMENT SE		10,004,000
	Internally Generated Revenue	2,000,000	1,000,000
	Sales of Bills of Entries/Application Forms	2,000,000	1,000,000
	016100100100 OFFICE OF THE SECRETA		1,000,000 MENT
12	Internally Generated Revenue	2,500,000	2,500,000
	Earnings from Guest Houses	2,500,000	2,500,000
	016103700100 YOBE STATE PILGRIMS' (COMMISSION	2,300,000
12	Internally Generated Revenue		2 500 000
		3,500,000	3,500,000
12020606	Sales of Bills of Entries/Application Forms	3,500,000	3,500,000

Economic Code	Description	2024 Revised Budget	2025 Approved Budget
	Internally Generated Revenue	1,084,900,000	1,000,900,000
	Cattle Dealer Licences	11,000,000	11,000,000
	Dried Fish & Meat Licences	100,000,000	100,000,000
	Pet (Dog) Licences	10,000	10,000
	Fishing Permits	1,000,000	1,000,000
	Produce Buying Licences	300,000	300,000
	Health Facilities Licences	200,000	200,000
	Association Fees	1,000,000	1,000,000
	Agricultural/Veterinary Services Fees	70,290,000	70,290,000
	Business/Trade Operating Fees	401,000,000	401,000,000
	Inspection Fees	40,000	40,000
	Sales of Vaccines	60,000	60,00
	Sales of Improved Seeds/Chemicals	135,000,000	135,000,00
	Proceeds from Sales of Farm Produce	355,000,000	271,000,000
	Animal Traction Repayment	10,000,000	10,000,000
12021012	021500100200 MODERN ABATTOIR		
12	Internally Generated Revenue	980,000	980,00
	Agricultural/Veterinary Services Fees	980,000	980,000
.2020440	021510200100 AGRICULTURAL DEVELO		
12	Internally Generated Revenue	3,550,000	5,550,00
	Tractor Hiring Services	3,500,000	5,500,000
	Sales of Improved Seeds/Chemicals	50,000	50,00
12020008	022000100100 MINISTRY OF FINANCE &		WARRENGE AND THE RESERVE OF THE PARTY OF THE
7.7	Government Share of FAAC	65,666,008,352	74,515,074,00
		22,687,223,880	26,902,078,00
	Statutory Allocation Share of VAT	42,978,784,472	47,612,996,00
		22,274,934,204	112,233,064,00
	Other Federation Accounts	1,205,284,807	8,000,000,00
	Excess Crude	18,069,649,397	24,000,000,00
	Exchange Gain	1,300,000,000	1,000,000,00
	Ecological Fund	1,700,000,000	1,233,064,00
	Electronic Money Transfer Levy (EMTL)	1,700,000,000	28,000,000,00
	Infrastructural Development Funds	_	50,000,000,00
	Signature Bonus	3,436,173,500	3,410,628,00
	Internally Generated Revenue	10,000,000	10,000,00
	Sales of Stores/Scraps/Unserviceable Items	1,000,000,000	1,000,000,00
	Proceeds from Sales of Government Building	1,000,000,000	1,000,000,00
	Rent on Government Land	400,000,000	440,000,00
	Motor Vehicle Refurbishing Loan	120,000,000	160,000,00
	Refunds	100,000,000	100,000,00
	Furniture Loan Repayment	806,173,500	700,628,00
	Dividend Received		
	Aids and Grants	74,900,000,000	20,500,000,00
	Capital Grants from FGN	74,900,000,000	20,500,000,00
14	4	36,050,000,000	89,985,000,00
	Other Capital Receipts	18,100,000,000	50,000,000,00
	Domestic Loans/Borrowings from Financial In	17,950,000,000	9,985,000,00
	International Loans/Borrowings from Financia	-	30,000,000,00
	Treasury Opening Balance	3,500,000,000	5,000,000,00
31010101	Opening Balance	3,500,000,000	5,000,000,00
	022000800100 YOBE INTERNAL REVENU		
	Internally Generated Revenue	5,323,300,944	5,558,301,00
	Personal Taxes (e.g., PAYE)	4,513,190,944	4,625,191,00
	2 Direct Assessment Tax	162,000,000	187,000,00
	Stamp Duty	15,000,000	15,000,00
12010309	Other Service Taxes	11,000,000	11,000,00
1201031	Withholding Tax	510,000,000	530,000,00
	2 Motor Vehicle Licences	75,000,000	128,000,00
12020133	3 Drivers' Licences	25,000,000	50,000,0
12020445	5 Change of Ownership Fees	2,110,000	2,110,00
	Proceeds from Sales of Government Vehicles	5,000,000	5,000,00
	Proceeds from Sales of Government Building	5,000,000	5,000,00
	022200100100 MINISTRY OF COMMERC	E, INDUSTRY & TOURISM	

Code	Description	2024 Revised Budget	2025 Approved Budget
12020449	Business/Trade Operating Fees	350,000,000	340,000,000
12020620	Sales of Other Government Properties	10,000,000	10,000,000
12020711	Earnings from Commercial Activities	18,500,000	18,500,000
12020906	Rent on Government Properties	1,000,000	1,000,000
	022201800200 YOBE INVESTMENT COM	IPANY	
12	Internally Generated Revenue	100,000,000	100,000,000
12020906	Rent on Government Properties	100,000,000	100,000,000
	022205100100 SMALL & MEDIUM SCAL		RD
	Internally Generated Revenue	150,000	150,000
12021011	Refunds	150,000	150,000
	022205200100 YOBE STATE HOTELS BO		
	Internally Generated Revenue	1,000,000	1,000,000
	Earnings from Guest Houses	1,000,000	1,000,000
	022206100100 PRE-STRESS CONCRETE		
	Internally Generated Revenue	5,000,000	5,000,000
	Earnings from commercial activities	5,000,000	5,000,000
	022900100100 MINISTRY OF TRANSPOR		3,000,000
12	Internally Generated Revenue	80,000,000	80,000,000
	Motor Vehicle Licences	25,000,000	25,000,000
	Drivers' Licences	25,000,000	25,000,000
12020155	Inspection Fees		30,000,000
12020430		30,000,000	30,000,000
12	022905300100 YOBE TRANSPORT CORI		55,000,000
		49,000,000	55,000,000
12020704	Earnings from the Use of Government Vehicle		55,000,000
12	022905500100 YOBE ROAD TRAFFIC AC		00.000.000
	Internally Generated Revenue	89,000,000	99,000,000
	Sticker Fees	9,000,000	9,000,000
12020501	Fines/Penalties	80,000,000	90,000,000
10	023400100100 MINISTRY OF WORKS		
	Internally Generated Revenue	85,000,000	26,000,000
	Survey/Planning/Building Fees	1,000,000	1,000,000
	Workshop Fees	3,000,000	3,000,000
	Earnings from Hire of Plants & Equipment	64,000,000	5,000,000
	Earnings from the Use of Government Vehicl		12,000,000
12020711	Earnings from Commercial Activities	5,000,000	5,000,000
	025200100100 MINISTRY OF WATER R		
	Internally Generated Revenue	7,000,000	5,000,000
	Borehole Drilling Licences	1,800,000	1,800,000
	Earnings from Laboratory Services	200,000	200,000
12020703	Earnings from Hire of Plants & Equipment	5,000,000	3,000,000
	025210200100 YOBE STATE WATER CO		
	Internally Generated Revenue	220,000,000	50,000,000
	Fines/Penalties	5,000,000	5,000,000
12020711	Earnings from Commercial Activities	215,000,000	45,000,000
depth-land.	025300100100 MINISTRY OF HOUSING	& URBAN DEVELOPMENT	
12	Internally Generated Revenue	28,900,000	98,900,000
12020438	Survey/Planning/Building Fees	3,900,000	73,900,000
	Sales Of Application Forms/Bills Of Entries	-	
	Proceeds from Sales of Government Building	25,000,000	25,000,000
	025300700100 FIRE AND RESCUE SERV		23,000,000
12	Internally Generated Revenue	3,500,000	3,500,000
	Fire Safety Certificate Fees	3,500,000	3,500,000
egal sales	025301000100 HOUSING & PROPERTY		10N
17	Internally Generated Revenue	250,000,000	211,000,00
	Survey/Planning/Building Fees	1,000,000	1,000,000
	Sales of Bills of Entries/Application Forms	249,000,000	
	026000300100 YOBE GEOGRAPHIC INF		210,000,00
12	Internally Generated Revenue		
	Deeds Registration Fees	250,000,000	250,000,00
		10,000,000	10,000,00
	Survey/Planning/Building Fees	116,000,000	116,000,000
the second secon	Land Use Fees	20,000,000	20,000,00
	Application Fees	1,000,000	1,000,00
12020462	Publication Fees	1,000,000	1,000,000

conomic	Description	2024 Revised Budget	2025 Approved Budget
Code	CONTRACTOR OF THE PROPERTY OF THE PARTY OF T	建设的设备的企业	6,000,000
	Sales of Bills of Entries/Application Forms	6,000,000 2,500,000	2,500,000
	Sales of Plan Photostat Print/Map	90,000,000	90,000,000
	Rent on Government Land	2,500,000	2,500,000
	Rent & Premium on the Allocation of Land	1,000,000	1,000,00
12020904	Rent of Plots & Sites Services Programme		
12	031801100100 JUDICIAL SERVICE COM	100,000	100,000
	Internally Generated Revenue	100,000	100,000
12020606	Sales of Bills of Entries/Application Forms		, 100,000
12	031805100100 HIGH COURT OF JUSTICE	7,900,000	15,900,000
	Internally Generated Revenue Court Fees	4,600,000	15,600,000
	Court Fees Court Sermons/Oath Fees	3,300,000	300,00
12020420	031805200100 SHARIA COURT DIVISION		
12	Internally Generated Revenue	5,900,000	4,900,00
	Court Fees	5,000,000	4,000,00
	Marriage/Divorce Fees	400,000	400,00
	Court Sermons/Oath Fees	500,000	500,00
12020426	031805300100 SHARIA COURT OF APPEA		
12	Internally Generated Revenue	150,000	2,500,00
	Court Fees	150,000	2,500,00
12020401	032600100100 MINISTRY OF JUSTICE	150,000	2,500,00
12	Internally Generated Revenue	440,940,000	460,860,00
	Contract Vetting Fees	440,860,000	460,860,00
12020446		, ,	
12	051300100100 MINISTRY OF YOUTH, SP Internally Generated Revenue		2,000,00
	Registration of Voluntary Organizations	2,000,000 1,000,000	1,000,00
	Association Fees	200,000	200,00
	Earnings from the Use of Government Halls	800,000	800,00
12020703	051300100200 YOBE STATE SPORTS CO		
12	Internally Generated Revenue	2,000,000	12,000,00
	Sports/Recreational Facilities Fees	2,000,000	12,000,00
12020403	051300100300 YOBE DESERT STARS	2,000,000	12,000,00
12	Internally Generated Revenue	2,000,000	7,000,00
	Sports/Recreational Facilities Fees	2,000,000	7,000,00
12020403	051400100100 MINISTRY OF WOMEN AI		7,000,00
14	Capital Development Fund	-	1,000,000,00
	International Loans/Borrowings from Financia	_	1,000,000,00
17050201	051700100100 MINISTRY OF BASIC & SE	CONDARY EDUCATION	
12	Internally Generated Revenue	55,000,000	55,000,00
	Private Schools Licences	50,000,000	50,000,00
	Fines/Penalties	5,000,000	5,000,00
	051700300100 STATE UNIVERSAL BASIC		3)
13	Aids and Grants	-	1,500,000,00
	Capital Grants from FGN	-	1,500,000,00
	051700800100 YOBE STATE LIBRARY BO	DARD	1,500,000,00
12	Internally Generated Revenue	100,000	100,00
	Unity/Staff/Other School Fees/Levies	100,000	100,00
	051701000100 AGENCY FOR MASS EDUC		100,0
12	Internally Generated Revenue	100,000	100,0
	School Tuition/Registration/Examination Fees	100,000	100,00
	056300100100 MINISTRY OF HIGHER ED		NOLOGY
12	Internally Generated Revenue	300,000	1,300,00
	Sales of Bills of Entries/Application Forms	300,000	1,300,0
	056301800100 MAI IDRISS ALOOMA POI		1,300,0
12	Internally Generated Revenue	55,300,000	55,300,0
	School/Tuition/Registration/Examination Fees	54,000,000	
	Sales of Bills of Entries/Application Forms	1,300,000	54,000,0
1120000	056302100100 YOBE STATE UNIVERSITY		1,300,0
12	Internally Generated Revenue		740,000,0
	School/Tuition/Registration/Examination Fees	770,000,000	760,000,00
12020606	Sales of Bills of Entries/Application Forms	740,000,000	730,000,00
	Hire of Academic Gown/Book of Preceedings/	740,000,000	30,000,00
12020712	ITHE OF Academic Cown/Rook of Presentings	30,000,000	

Economic Code	Description	2024 Revised Budget	2025 Approved Budget
A STATE OF THE PARTY OF THE PAR	Internally Generated Revenue	10,000,000	10,000,000
	Sales of Bills of Entries/Application Forms	10,000,000	10,000,000
1202000	056306500100 UMAR SULEIMAN COLLE		SHUA
	Internally Generated Revenue	160,000,000	170,000,000
	School Tuition/Registration/Examination Fees	150,000,000	160,000,000
12020606	Sales of Bills of Entries/Application Forms	10,000,000	10,000,000
	056306600100 COLLEGE OF ADMINISTE	RATION, MANAGEMENT	& TECHNOLOGY (CAMTECH), POTISKUM
	Internally Generated Revenue	150,000,000	140,000,000
	School/Tuition/Registration/Examination Fees	130,000,000	120,000,000
	Sales of Bills of Entries/Application Forms	20,000,000	20,000,000
	056306700100 COLLEGE OF AGRICULT	URE, SCIENCE & TECHN	OLOGY (COAST), GUJBA
	Internally Generated Revenue	15,000,000	27,000,000
12020452	School/Tuition/Registration/Examination Fees	10,000,000	20,000,000
12020606	Sales of Bills of Entries/Application Forms	5,000,000	7,000,000
	056306800100 COLLEGE OF EDUCATION	N & LEGAL STUDIES (CO	DELS), NGURU
12	Internally Generated Revenue	35,000,000	40,000,000
12020452	School/Tuition/Registration/Examination Fees	25,000,000	30,000,000
12020606	Sales of Bills of Entries/Application Forms	10,000,000	10,000,000
	052100100100 MINISTRY OF HEALTH &	HUMAN SERVICES	
12	Internally Generated Revenue	2,000,000	2,000,000
12020134	Patent Medicine & Drug Stores Licences	2,000,000	2,000,000
13	Aids and Grants	-	6,250,000
13020102	Capital Grants from FGN	-	6,250,000
Tikha (A.P.)	052102600100 YOBE STATE UNIVERSITY	Y TEACHING HOSPITAL	(YSUTH)
	Internally Generated Revenue	800,000,000	800,000,000
12020440	Medical Consultancy Fees	50,000,000	50,000,000
12020441	Laboratory Fees	250,000,000	200,000,000
	Earnings from Medical Services	500,000,000	550,000,000
	052110200100 HOSPITAL MANAGEMEN	T BOARD (HMB)	100 500 000
	Internally Generated Revenue	108,500,000	108,500,000 9,500,000
	Laboratory Fees	9,500,000	99,000,000
12020707	Earnings from Medical Services	99,000,000	
	052110400100 SHEHU SULE COLLEGE O	F NURSING & MIDWIFE	150,000,000
	Internally Generated Revenue	150,000,000	150,000,000
12020452	School/Tuition/Registration/Examination Fees	150,000,000	
	052110500100 HEALTH FACILITIES INSI	105,500,000	105,500,000
	Internally Generated Revenue	50,000,000	50,000,000
	Health Facilities Licenses	5,500,000	5,500,000
12020450	Inspection Fees	50,000,000	50,000,000
12020463	Hospital service registration fees		
	052110600100 COLLEGE OF HEALTH SC	155,000,000	155,000,000
12	Internally Generated Revenue	155,000,000	155,000,000
12020452	School/Tuition/Registration/Examination Fees 052100200100 YOBE STATE CONTRIBUT	ORV HEALTHCARE MA	
		OKI HEALIHEAKE IIIA	243,750,000
	Aids and Grants		243,750,000
13020102	Capital Grants from FGN 052100300100 YOBE STATE PRIMARY H	FALTH CARE BOARD	
		ENDIN CARD DOME	225,000,000
	Aids and Grants		225,000,000
13020102	Capital Grants from FGN 052111500100 YOBE EMERGENCY MEDI	CAL AMBULANCE SERV	
		-	25,000,000
	Aids and Grants	-	25,000,000
3020102	Capital Grants from FGN 053500100100 MINISTRY OF ENVIRONM	FNT	
		11,900,000	24,900,000
	Internally Generated Revenue	500,000	500,000
	3ake House Licences	100,000	100,000
	Dane Gun Licences	100,000	100,000
	Junting Permits	300,000	300,000
	Frade Permit Licences	8,000,000	21,000,00
	invironmental Impact Assessment Fees	1,100,000	1,100,000
	Bill Board Advertisement Fees	500,000	500,000
	Business/Trade Operating Fees		300,000
	nspection Fees	300,000	500,000
COCCOCC	Timber & Forest Fees	500,000	500,00

	Nescription	2024 Revised Budget	2025 Approved Budget
12020501	Lines Penalties	500,000	500 JXX
A STATE OF THE PARTY OF THE PAR	Capital Development Fund	The state of the s	1,000,000,000
14030201	International Loans/Borrowings from Financia	*	(A) (A) (A) (A)
	053501600100 YOBE STATE ENVIRONM	ENTAL PROTECTION AC	JENCY (YOSEPA)
	Internally Generated Revenue	250,000	250,000
	Parking Fees	200,000	to the control of the
12020501	Fines Penalties	50,000	SA AN

This printed impression has been carefully compared by one 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.

Barr. MOHAMSTED A B VISUI

CLERK

YORE STATE HOUSE OF ASSEMBLY