AUDITED FINANCIAL STATEMENT AND ANNUAL ACCOUNTS OF GOVERNMENT OF YOBE STATE OF NIGERIA

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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FINANCIAL STATEMENT AND ITS NOTE SCHEDULES

1. EXECUTIVE SUMMARY

This report presents the outcome of the audit of the Financial Statements of the Government of Yobe State for the year ended 31st December, 2025. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and relevant statutory provisions to ensure transparency and accountability.

2. INTRODUCTION

This Report presents the independent opinion of the Auditor-General on the accounts and financial operations of the Government of Yobe State for the year ended 31st December, 2025. It has been prepared in the exercise of the constitutional and statutory mandate of the Office of the Auditor-General to audit and report on the public accounts of the State.

The audit was conducted in accordance with applicable public sector auditing standards and relevant extant laws and regulations, with a view to determining whether public funds were properly accounted for, expenditures were duly authorized, and financial transactions were executed in compliance with established procedures.

This Report highlights key audit observations, systemic issues, and areas requiring management attention. It is intended to promote transparency, accountability, and improved financial management across Ministries, Departments, and Agencies (MDAs), and should be read alongside the Domestic Reports issued to MDAs, which provide detailed findings and recommendations.

The cooperation of Accounting Officers and staff of MDAs during the audit process is duly acknowledged

3. AUDIT MANDATE AND LEGAL FRAMEWORK

The mandate of the Auditor-General for Yobe State is derived from the Constitution of the Federal Republic of Nigeria, 1999 (as amended), which vests in the Office the responsibility to audit and report on the public accounts of the State and all offices and courts of the State. In discharging this constitutional responsibility, the Auditor-General is required to conduct independent audits and submit reports to the Yobe State House of Assembly, thereby providing assurance on the stewardship of public resources.

The exercise of this mandate is further guided by the provisions of the Yobe State Public Sector Audit Law, 2021; which establishes the Office of the Auditor-General and prescribes its powers, functions, and scope of audit. The Law empowers the Auditor-General to have unrestricted access to all accounting records, books, returns, and other documents necessary for the effective conduct of audit, and to make recommendations aimed at strengthening financial management and internal controls across Ministries, Departments, and Agencies (MDAs).

In addition, the audit of accounts for the year ended 31st December, 2025 was conducted in accordance with the Financial Regulations of Yobe State and other relevant extant circulars

and guidelines governing public financial management. These instruments provide the basis for assessing compliance, propriety, and due process in the utilization of public funds.

The audit was also carried out in line with applicable international standards, including the International Public Sector Accounting Standards (IPSAS) and the International Standards of Supreme Audit Institutions (ISSAIs). These standards provide the framework for ensuring that audits are conducted with due regard to independence, objectivity, professionalism, and technical competence, while enhancing the credibility and reliability of the audit process and its outputs.

Accordingly, this Report reflects the Auditor-General's independent assessment of the State's financial operations, based on the above constitutional, legal, and professional frameworks.

4. SCOPE OF AUDIT

The audit for the year ended 31st December, 2025 covered the examination of the financial statements of the Government of Yobe State, including all relevant supporting schedules and disclosures, with a view to expressing an independent opinion on their accuracy and completeness.

The scope extended to Ministries, Departments, and Agencies (MDAs) of Government, focusing on the review of accounting records, financial transactions, and internal control systems to ascertain compliance with applicable laws, regulations, and approved procedures. Particular attention was given to the assessment of revenue generation, collection, and

remittance processes, as well as the authorization, processing, and utilization of public expenditure.

In addition, the audit included the review of selected capital projects executed during the year under review. This involved evaluating project planning, contract award processes, implementation status, and value for money, with a view to determining whether resources were applied efficiently, effectively, and for the intended purposes.

The audit was conducted on a test basis and, accordingly, did not examine all transactions. However, sufficient audit procedures were performed to provide reasonable assurance on the propriety of government financial operations and to identify significant irregularities, control weaknesses, and areas requiring management attention.

5. AUDIT APPROACH AND METHODOLOGY

The audit for the year ended 31st December, 2025 was conducted using a risk-based approach designed to ensure the effective and efficient utilization of audit resources, while focusing on areas of higher risk and material significance. This approach is consistent with the principles and requirements of the International Standards of Supreme Audit Institutions (ISSAIs), particularly ISSAI 100 (Fundamental Principles of Public Sector Auditing), ISSAI 200 (Financial Audit), ISSAI 300 (Performance Audit), and ISSAI 400 (Compliance Audit).

In applying this methodology, a systematic risk assessment was undertaken at the planning stage to identify key risk areas within Ministries, Departments, and Agencies (MDAs), as well

as within major revenue streams, expenditure lines, and selected capital projects. Factors considered included the materiality of transactions, complexity of operations, prior audit findings, susceptibility to fraud or error, and the strength of internal control systems.

The audit involved a combination of financial, compliance, and performance audit procedures. These included the review and analysis of financial statements, examination of accounting records and supporting documents, evaluation of internal controls, and verification of selected transactions on a test basis. Field inspections were conducted, where necessary, to assess the existence, status, and quality of selected capital projects.

Audit evidence was obtained through a variety of techniques, including inspection, observation, inquiry, confirmation, and analytical review. The sufficiency and appropriateness of evidence gathered formed the basis for audit conclusions and recommendations.

The methodology also emphasized adherence to principles of independence, objectivity, and professional skepticism throughout the audit process. Findings were communicated to relevant MDAs for response, and management replies were duly considered in the preparation of this Report.

Accordingly, the audit approach adopted provides reasonable assurance that the conclusions and observations contained in this Report are supported by credible and verifiable evidence, and reflect a fair assessment of the State's financial operations for the period under review risk-based audit approach was adopted in line with ISSAI 100, 200, 300, and 400.

6. RESPONSIBILITIES OF MANAGEMENT AND THE AUDITOR-GENERAL

6.1 Responsibilities of Management

Management is responsible for the preparation and fair presentation of the financial statements of the Government of Yobe State for the year ended 31st December, 2025, in accordance with applicable accounting standards and relevant laws and regulations. This responsibility includes the design, implementation, and maintenance of adequate internal control systems to ensure that financial transactions are properly authorized, recorded, and reported, and that public resources are safeguarded against fraud, waste, and abuse.

Management is further responsible for ensuring compliance with the Public Finance Management Law, 2020, extant circulars, and other governing provisions, as well as for maintaining proper books of accounts and supporting records. It is also responsible for providing the Auditor-General with unrestricted access to all information, documents, and explanations necessary for the conduct of the audit, and for responding to audit observations and implementing appropriate corrective actions.

6.2 Responsibilities of the Auditor-General

The responsibility of the Auditor-General is to conduct an independent audit of the financial statements and operations of the Government of Yobe State and to express an opinion thereon. The audit is carried out in accordance with applicable auditing standards and relevant legal frameworks, with the objective of obtaining reasonable assurance as to whether the

financial statements are free from material misstatement, whether due to fraud or error, and whether financial operations comply with established laws and regulations.

In discharging this responsibility, the Auditor-General evaluates the adequacy and effectiveness of internal controls, examines financial records and transactions on a test basis, and assesses compliance with applicable provisions. The Auditor-General also reports on identified irregularities, control weaknesses, and areas requiring improvement, and makes recommendations to enhance transparency, accountability, and value for money in the management of public resources.

The Auditor-General's report is submitted to the Yobe State House of Assembly in accordance with constitutional and statutory requirements, without prejudice to the responsibility of management for the underlying financial statements and operations.

7. AUDIT ANALYSIS OF THE FINANCIAL HIGHLIGHTS 2025

I. Overview of Budget Performance

The approved budget of Yobe State Government for the 2025 fiscal year amounted to ₦382,137,000,000.00, comprising Recurrent Expenditure of ₦195,506,000,000.00 (51.2%) and Capital Expenditure of ₦186,631,000,000.00 (48.8%). The budget was expected to be financed through Recurrent Revenue of ₦257,696,000,000.00 and Capital Receipts of ₦120,041,000,000,00.

An analysis of the audited financial statements revealed that the State generated total revenue of ₦380,958,971,455.41, consisting of Recurrent Revenue of ₦263,037,607,942.41 and Capital Receipts of ₦117,921,363,513.00. This represents an overall revenue realization rate of approximately 100.8% of the projected revenue estimates.

Similarly, total actual expenditure amounted to ₦380,206,215,563.00, comprising Recurrent Expenditure of ₦194,407,247,876.00 and Capital Expenditure of ₦185,798,967,687.00, representing an overall expenditure implementation rate of 99.5% of the approved budget.

The performance indicates a high level of budget execution and demonstrates effective alignment between budget estimates and actual fiscal operations during the year under review.

II. Revenue Performance Analysis

The audited accounts disclosed that actual recurrent revenue stood at ₦263,037,607,942.41 against the budget estimate of ₦257,696,000,000.00, resulting in a positive variance of ₦5,341,607,942.41 or approximately 2.1%.

This performance suggests that the State exceeded its recurrent revenue target, reflecting improved revenue mobilization efforts and effective collection mechanisms. The outcome also indicates prudent revenue forecasting and enhanced fiscal discipline in managing internally generated revenue, statutory allocations, and other recurrent revenue sources.

Capital receipts amounted to ₦117,921,363,513.00 against a budget estimate of ₦120,041,000,000,00, resulting in a shortfall of ₦2,119,636,487.00 or approximately 1.8%. While the variance is relatively insignificant, it may indicate delays in the realization of certain capital funding sources, including grants, intervention funds, loans, or donor-supported programmes.

From an audit perspective, the overall revenue performance demonstrates strong budget credibility and sustainability, as actual revenues substantially financed planned expenditures without significant deviations from approved estimates.

III. Expenditure Performance Analysis

Actual recurrent expenditure amounted to ₦194,407,247,876.00 compared to the approved budget of ₦195,506,000,000.00, representing an implementation rate of approximately 99.4% and a favourable variance of ₦1,098,752,124.00.

This level of performance indicates effective budgetary control and adherence to approved expenditure ceilings. It also demonstrates that Government was able to meet its recurrent obligations, including personnel costs, overheads, and other operational expenditures, without material overspending.

Capital expenditure amounted to ₦185,798,967,687.00 against the approved budget of ₦186,631,000,000.00, representing a budget implementation rate of approximately 99.6% and a variance of ₦832,032,313.00.

The exceptionally high execution rate of capital expenditure reflects Government's commitment to infrastructure development and service delivery. It further suggests strong project implementation capacity and effective utilization of capital funds during the fiscal year. However, while high expenditure performance is commendable, the audit emphasizes that expenditure efficiency should not be assessed solely on the basis of budget absorption rates. The extent to which the expenditures translated into intended outputs, outcomes, and value-for-money should continue to be subjected to performance and compliance audits in accordance with ISSAI standards.

IV. Fiscal Balance and Budget Credibility

The audited financial statements indicate total revenue of ₦380,958,971,455.41 against total expenditure of ₦380,206,215,563.00, resulting in a surplus position of approximately ₦752,755,892.41.

The achievement of a near-balanced fiscal position demonstrates prudent fiscal management and effective expenditure control throughout the year. It further reflects Government's ability to align spending with available resources and avoid excessive fiscal deficits that could adversely affect future financial sustainability.

The close correlation between approved estimates and actual results also indicates a high degree of budget credibility, which is a key indicator of sound public financial management under international best practices.

V. Expenditure Composition Analysis

The composition of actual expenditure reveals that recurrent expenditure accounted for approximately 51.1% of total expenditure, while capital expenditure accounted for approximately 48.9%.

This expenditure pattern reflects a relatively balanced allocation of resources between operational requirements and developmental investments. The substantial proportion devoted to capital projects is particularly noteworthy, as it supports the State's developmental objectives and contributes to long-term economic growth and social service delivery.

The expenditure mix compares favourably with international public sector financial management principles, which encourage governments to maintain a reasonable balance between consumption-oriented expenditure and investment-oriented expenditure.

VI. Audit Analysis and Conclusion

Based on the audited financial statements for the year ended 31st December, 2025, the financial performance of Yobe State Government reflects a strong level of fiscal discipline, budget credibility, and expenditure control. Revenue targets were substantially achieved, expenditure remained within approved limits, and the State maintained a balanced fiscal position at year-end.

The high implementation rates recorded for both recurrent and capital expenditures demonstrate effective execution of the approved budget and adherence to legislative

appropriations. Nevertheless, continuous efforts should be made to strengthen revenue diversification, improve monitoring of capital project outcomes, and ensure that public expenditures consistently deliver measurable value-for-money to citizens.

The Auditor-General therefore observes that the overall fiscal performance for the year under review was satisfactory and generally consistent with the principles of transparency, accountability, economy, efficiency, and effectiveness as prescribed under the ISSAIs and internationally recognized public financial management frameworks.

8. SUMMARY OF AUDIT FINDINGS

The audit of the accounts and operations of Ministries, Departments, and Agencies (MDAs) for the year ended 31st December, 2025 revealed a number of significant issues affecting financial management and governance across the State. Key findings indicate varying degrees of non-compliance with extant financial regulations, which undermined transparency, accountability, and adherence to due process.

There were notable weaknesses in internal control systems, including inadequate segregation of duties, poor record-keeping practices, and ineffective supervisory mechanisms. These deficiencies increased the risk of errors, fraud, and mismanagement of public funds.

The audit further identified instances of revenue leakages arising from under-assessment, non-collection, diversion of government revenues, and failure to remit collections promptly

into designated government accounts. These practices adversely impacted the State's revenue base and fiscal sustainability.

In addition, expenditure irregularities were observed, including payments not supported by adequate documentation, non-compliance with approved budgetary provisions, unauthorized expenditures, and breaches of procurement procedures. Such lapses indicate in financial discipline and oversight.

While these findings are of concern, it is important to note that detailed observations, including the nature, extent, and implications of each issue, as well as recommendations for corrective actions, are contained in the Domestic Reports for onward transmission to the Yobe State House of Assembly in line accordance with the provisional laws, while queries raised were issued to the respective MDAs for necessary action.

Overall, the findings underscore the need for strengthened internal controls, strict compliance with financial regulations, and enhanced oversight mechanisms to promote prudent financial management and accountability in the use of public resources.

9. AUDITOR-GENERAL'S OPINION

The audit was conducted in line with relevant auditing standards, and sufficient appropriate audit evidence was obtained to provide a basis for this opinion. The identified exceptions relate primarily to cases of non-compliance with financial regulations, weaknesses in internal

controls, revenue leakages, and certain expenditure irregularities as highlighted in the detailed audit findings.

While these issues do not fundamentally undermine the overall reliability of the financial statements, they are significant enough to warrant a qualified opinion and require prompt corrective actions by the concerned authorities.

Accordingly, I urge all Ministries, Departments, and Agencies to take necessary steps to address the identified deficiencies and strengthen financial management systems to ensure improved accountability and transparency in subsequent reporting periods.

Except for identified issues, the financial statements present fairly the financial position of the State.

10. RECOMMENDATIONS

In view of the audit findings for the year ended 31st December, 2025; the following recommendations are proffered to enhance financial management, accountability, and governance across Ministries, Departments, and Agencies (MDAs):

a. Strengthening Internal Controls:

MDAs should establish and maintain robust internal control systems, including proper segregation of duties, effective supervision, and regular internal audits. Accounting officers must ensure that all financial transactions are duly authorized, recorded, and supported with relevant documentation to minimize the risk of errors, fraud, and mismanagement.

b. Improvement of Revenue Management Systems:

Government should strengthen revenue generation and collection mechanisms through proper assessment, monitoring, and enforcement. All revenues collected must be promptly and fully remitted into designated government accounts. The adoption of automated and integrated revenue management systems is encouraged to reduce leakages and enhance efficiency.

c. Ensuring Compliance with Public Finance Management (PFM) Laws:

Strict adherence to extant PFM Laws, procurement laws, and budgetary provisions should be enforced. Sanctions should be applied where violations occur to deter non-compliance and promote discipline among public officers.

d. Enhancing Transparency and Accountability:

MDAs should improve transparency in financial reporting by ensuring timely preparation and submission of financial statements, as well as full disclosure of all financial transactions. Periodic training and capacity building for staff on public financial management practices should also be prioritized.

e. Strengthening Oversight Functions:

The roles of oversight bodies, including internal audit units and audit committees, should be reinforced to ensure continuous monitoring and evaluation of financial activities. Follow-up mechanisms should be established to ensure that audit recommendations are implemented promptly.

Implementation of these recommendations will significantly improve financial discipline, reduce irregularities, and promote prudent management of public resources in the State.

11. CONCLUSION

The audit of the accounts and operations of the Government of Yobe State for the year ended 31st December, 2025 highlights the need for sustained and deliberate efforts to improve financial management practices across Ministries, Departments, and Agencies (MDAs). While the financial statements generally present a fair view of the State's financial position, the identified lapses underscore persistent challenges in compliance, internal control systems, and overall fiscal discipline.

There remains a pressing need to strengthen adherence to established financial regulations and procedures, as well as to reinforce internal control mechanisms to prevent and detect irregularities in a timely manner. Weaknesses in these areas continue to expose public resources to risks of mismanagement, inefficiency, and loss.

Furthermore, greater emphasis must be placed on achieving value-for-money in public expenditure. This requires that all government spending be guided by the principles of economy, efficiency, and effectiveness, ensuring that limited resources are optimally utilized to deliver tangible benefits to citizens.

Going forward, it is imperative that Accounting Officers and other responsible officials demonstrate stronger commitment to accountability, transparency, and prudent financial stewardship. The effective implementation of audit recommendations, coupled with enhanced oversight and capacity building, will be critical in addressing the observed deficiencies.

In conclusion, sustained improvements in compliance, internal controls, and value-for-money practices will not only strengthen public financial management but also contribute to improved service delivery and public trust in government institutions.

12. ACKNOWLEDGEMENT:

I am deeply thankful to **Almighty ALLAH (S.W.T)** for granting me the wisdom, strength, and guidance to successfully discharge this constitutional responsibility. The audit of the accounts of the Government of Yobe State for the year ended 31st December, 2025 has been completed in accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and other extant regulations.

Additionally, the Office of the Auditor-General for Yobe State expresses its sincere appreciation to **His Excellency, the Executive Governor of Yobe State, Hon. (Dr.) Mai Mala Buni, CON, Chiroman Gujba,** for his visionary leadership and unwavering commitment to transparency and accountability in governance. We also acknowledge the support of Members of the State Executive Council, Honourable Members of the Yobe State House of Assembly, and all Accounting Officers of Ministries, Departments, and Agencies (MDAs) for their cooperation during the audit exercise.

My appreciation also extends to His Excellency, the Deputy Governor, Hon. Idi Barde Gubana, Wazirin Fune; the Rt. Honourable Speaker of the Yobe State House of Assembly, Hon. Chiroma Buba Mashio; and the Secretary to the State Government, Alhaji Baba Mallam Wali, mni, for their invaluable support and cooperation.

I am further acknowledge the Chairman and Members of the Public Accounts Committee of the Yobe State House of Assembly, particularly Hon. Bulama Bukar, for their guidance and encouragement. I also appreciate the Technical Assistance Team of the Nigerian Governors' Forum (NGF) for their professional support.

We are particularly grateful to the Hon. Commissioner in charge of Finance & Economic Development Alh. Mohammed Abatcha Geidam ***mni***, the State Accountant-General and the staff of the Ministry of Finance for facilitating access to financial records and providing necessary clarifications throughout the audit process.

Special recognition is extended to the Network of Yobe Civil Society Organizations (NYCSO) and the Paradigm Leadership Support Initiative (PLSI) for their continued partnership in promoting transparency and accountability.

Finally, I commend the staff of the Office of the Auditor-General for their dedication, professionalism, and teamwork. I also appreciate all individuals and stakeholders who contributed to the successful completion of this assignment.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.

Mai Aliyu Umar Gulani FCNA, FCCFI, CCrFA,
Auditor-General, Yobe State
FRC/2023/PRO/ANAN/004/427269

YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

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Damaturu, Yobe State

AUDIT CERTIFICATE

The Financial Statement and Annual Accounts of the Government of Yobe State of Nigeria for the year ended December 31st, 2025 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and section 17 of the Yobe State Public Sector Audit and Other Related Matters Law, 2021 in line with International Public Sector Accounting Standards (IPSAS) 'Transitional Accrual Basis'.

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) "Transitional Accrual Basis" as described in Note schedules. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statement and Annual Accounts which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Yobe State for the year ended December 31st, 2025 and the transactions for the fiscal year ended on that date.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.

Mai Aliyu Umar Gulani FCNA, FCCFI, CCrFA,
Auditor-General, Yobe State
FRC/2023/PRO/ANAN/004/427269

YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

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Special Opinion:

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted Nigeria Community Action for Resilience and Economic Stimulus (NG-CARES) and Human Capital Opportunities for Prosperity and Equity – Governance (HOPE GOV) Program. The expenditure framework [and receipts] are detailed in Disclosure Notes in the attached General Purpose Financial Statements of Yobe State Government.

In my opinion, Disclosure Notes present fairly, in all material respects, the expenditures incurred [and funds received] against the NG-CARES & HOPE GOV Program by the State for the year ended December 31st, 2025 in accordance with IPSAS 'Transitional Accrual Basis' as described in Disclusore Notes in Yobe State Audited Financial Statement and Annual Accounts for the year 2025 as schedules.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.

Mai Aliyu Umar Gulani FCNA, FCCFI, CCrFA,
Auditor-General, Yobe State
FRC/2023/PRO/ANAN/004/427269

FINANCIAL HIGHLIGHT FOR THE YEAR 2025

The Yobe State Government budgeted a total expenditure of ₦382,137,000,000.00 for the year 2025. This made up of Recurrent Expenditure of ₦195,505,590,000.00 and Capital expenditure of ₦186,631,410,000.00. The expenditure is expected to be financed by Recurrent Revenue of ₦257,696,000,000.00 and Capital Receipts of ₦120,041,000,000.00.

During the year under review, the State Government's actual Recurrent Revenue was ₦263,036,607,942.41 while actual Capital Receipts was ₦117,921,363,513 representing 69% and 31% performance respectively.

Actual Recurrent Expenditure during the year was ₦194,407,247,876 while actual Capital Expenditure was ₦185,797,967,687 representing 98% and 99% Performance, respectively.

SECRET

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

ALONG POTISKUM ROAD, P.M.B. 1045 DAMATURU, YOBE STATE. 07069391782

Our Ref: *C.907/S/GEN/VOL.I* Your Ref:_____ Date: *24/2/2026*

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by the Accountant-General of Yobe State in accordance with the provision of the Public Finance (Control and Management) Act 1958 as amended. The Financial Statements Complies with the generally accepted accounting practice and the new International Public Sector Accounting Standards (IPSAS) Accrual Basis General Purpose Financial Statements (GPFS) reporting format approved by Federal Executive Council (FEC) in July, 2010.

The Accountant General is responsible for establishing and maintaining a system of internal controls, designed to provide reasonable assurance that the transactions are recorded within statutory authority and properly record the use of all public financial resources by the State Government.

To the best of my knowledge, this system of internal control has adequately operated throughout the period of reports.

In my opinion, these financial statements fairly reflect the financial position of the Government of Yobe State of Nigeria as at 31st December 2025 and its operations for the year ended on that date.

24/02/26

MUHAMMAD ALKALI DINKIRI, *FCNA*

ACCOUNTANT GENERAL- *YBS*

FRC/2025/PRO/ANAN/004/137478

SECRET

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

ALONG POTISKUM ROAD, P.M.B. 1045 DAMATURU, YOBE STATE. ☎07069391782

Our Ref: C.907/S/GEN/VOL.I Your Ref: Date: 24/2/2026

STATEMENT OF ACCOUNTING POLICIES

The General-Purpose Financial Statements are prepared under International Public Sector Accounting Standard (IPSAS) Accrual Basis of Accounting that recognizes transactions and events when they occur, rather than when cash flows in or out within the year under review. The GPFS are prepared under the historical cost and convention and in accordance with IPSAS and other applicable Standards. In addition, GPFS are compliance with the provision of the Financial (Control and Management) Act 1958 and the Financial Instructions (2011) and other known legal requirements.

List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles

Abbreviation/Term	Description
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Yobe State Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Yobe State. These policies shall form part of the universally agreed framework for financial reporting in Yobe State.

BASIS OF ACCOUNTING AND ACCOUNTING POLICIES

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). The State, as a first-time adopter of IPSAS Accrual,

commenced transition on 1 January 2024. It has taken advantage of exemptions that affect fair presentation and compliance with accrual basis IPSAS in respect of non-current assets and liabilities of the State acquired prior to the 2023 financial year. The State has, however, put in place a committee responsible for identification, recognition, and measurement of all assets and liabilities before the three-year transitional relief period expires.

2. Significant Accounting policies

2.1 Accounting period

The accounting year (fiscal year) is from 1st January to 31 December. Each accounting year is divided into 12 calendar months.

2.2 Reporting currency

The financial statements are prepared in the Nigerian Naira.

2.3 Consolidation

The consolidation of financial statements is based on the accrual basis of accounting. All Ministries, Departments and Agencies of Government in line with applicable Yobe laws are consolidated. Controlled entities are consolidated from the date on which control is transferred to the State and are de-consolidated from the date control ceases.

2.4 Comparative information

The financial statements disclose all the numerical information relating to the previous period.

2.5 Budget information

The figures presented are derived from the 2025 Revised Approved Annual Budget and the Supplementary Budget, both authorized in accordance with the 2025 Appropriation Law of Yobe State.

2.6 Fundamental Accounting Concepts

Yobe State is in the process of transitioning from the cash basis of accounting to the accrual basis in accordance with IPSAS 33 – First-time Adoption of Accrual Basis IPSASs. During this transition period, the

following fundamental accounting concepts guide the preparation and presentation of financial statements:

- ✓ Transitional Accrual Basis: While cash basis accounting remains the foundation, accrual elements are being progressively introduced to align with IPSAS requirements.
- ✓ Understandability: Financial statements are prepared in a clear and concise manner to support informed decision-making by users.
- ✓ Materiality: All material items that could influence users' economic or service delivery decisions are disclosed.
- ✓ Relevance: Information provided is relevant to users' needs and capable of influencing their decisions.
- ✓ Going Concern: Yobe State is assumed to continue its operations for the foreseeable future unless stated otherwise.
- ✓ Consistency: Accounting policies are applied consistently unless a change is required by IPSAS or justified by a change in circumstances.
- ✓ Prudence: Caution is applied in making judgments and estimates, ensuring that income and assets are not overstated.
- ✓ Completeness: All information necessary for a true and fair view of the financial position and performance is included.

2.7 Revenue

2.7.1 Revenue from exchange transactions

Revenue from exchange transactions include revenue arising from rendering services, sale of goods, use of State assets yielding interest, royalties, and dividends. These revenues are measured at their fair value of the consideration received or receivable and are recognised as follows.

a) Rendering of services

Revenue is recognised in reference to the stage of completion of the transaction at the reporting date, provided the outcome of the transaction can be reliably measured and if the outcome of the transaction cannot be estimated reliably revenue is only recognised to the extent of the expenses recognised that are recoverable.

b) Sale of goods

Revenue is recognised when significant risks and rewards have been transferred to purchaser, loss of effective control by seller, amount of revenue can be reliably measured, it is likely that the economic benefits or service potential associated with the transaction will flow to the State, and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

c) Interest, royalties, and dividends

Revenue is recognized when it is probable that economic benefits or service potential will flow to the State, and the amount of the revenue can be measured reliably.

- ✓ **Interest** — on a time proportion basis that takes into account the effective yield on the asset.
- ✓ **Royalties** — as they are earned in accordance with the substance of the relevant agreement.
- ✓ **Dividends or their equivalents** — when the shareholder's or the State's right to receive payment is established

2.7.2 Revenue from non-exchange transactions

Revenue from non-exchange transactions arise where the State either receives value from another entity or individual without directly giving approximately equal value in exchange or gives value to another entity or individual without directly receiving approximately equal value in exchange. Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the State.

a) Taxes

Taxes are economic benefits or service potential compulsorily paid or payable to the State in accordance with the laws and or regulations established to provide for revenue to government and excludes fines. Tax revenue is recognised when it is due and any amount which paid in excess is treated as a liability to the State.

b) Transfers

Transfers are inflows of economic benefit or service potential from non-exchange transactions, other than taxes. Transfers comprise conditional and unconditional transfers. Transfers are sourced from the Federal Government, Development Partners in form of grants, other governments, and individuals etc. Revenue from transfers is recognised when all the conditions have been met. Transfers for which conditions are not met are treated as a liability in the Statement of Financial Position.

Transfers include the following

✓ **Government Share of Statutory Allocation from FAAC**

FAAC revenue invoiced monthly and recognized on a straight-line basis over the reporting period. FAAC revenue consists of a statutory allocation, value added. Deductions at source in respect of loan repayments are added to the FAAC allocations received by the state.

✓ **Aid and grants**

Aid and grants to the State is recognized on entitlement.

a. Aid and Grants to an entity is recognized as income on entitlement, while aid and grants to other governments/agencies are recognized as expenditure on commitment.
b. Grant should be recognized as either in kind (Assets, goods or service) or cash

c. Assets related grant for which conditions are fully met should be recognized systematically as income in the GPFS to compensate for the cost of the asset (depreciation) it is intended to represent by applying deferred income method.

✓ **Subsidies, donations, and Endowments**

These are recognized as income to the State when money is received or entitlement to receive money is established; except where restrictions attached to these monies are not met and, in that case, they are treated as deferred income until the restrictions are met.

c) Transfer from other government entities

Revenue from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (Cash, goods, services and property) if its free from conditions and it is probable that the economic benefits or service potential related to asset will flow to the entity and can be measured reliably.

d) Fines

Fines are economic benefits or service potential received or receivable by the State, as determined by a court of law or other law enforcement bodies, as a consequence of the breach of law and regulations.

2.7.3 Other Revenue/Income

a. Other revenue/income includes items such as fees, fines, debt forgiveness, commissions, rental income, and gains on the disposal of assets. These are recognized in accordance with the relevant IPSAS standards.

b. Gains on the disposal of assets are recognized on the date when control of the asset is transferred to the buyer. The gain is calculated as the difference between the disposal proceeds and the carrying amount of the asset at the date of disposal

2.8 Expenses

All expenses are reported on accrual basis, that is, they are recognised in the period in which they are incurred or when related services are enjoyed irrespective of when the payment is made.

2.9 Employee Benefits/Pension obligations

2.9.1 Under defined contribution scheme

a) A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension entity fund managed by Pension Fund Administrators (PFAs).
b) The State makes pension and national insurance contributions on behalf of employees in line with Pension Act 2014. The contributions are treated as payments to the defined contribution plan.
c) The State has no legal or constructive obligation to pay further contributions if the pension entity does not hold sufficient assets to pay all employees the benefits relating to employee service in current and prior periods.
d) The contributions are recognised as employee benefit expense when they are due.
e) Prepaid contributions are recognised as an asset to the extent that cash refund or reduction in the future payments is available.

2.10 Borrowing costs

Borrowing costs include interest, amortisation of discounts or premiums on borrowings, and amortisation of ancillary costs incurred in the arrangement of borrowings. Borrowing costs are expensed in the period in which they are incurred. Interest expense is accrued using an effective interest method. The effective interest rate exactly discounts estimated future cash payments through the expected useful life of the financial liability to that liability`s net carrying value. The method applies this rate to the principal outstanding to determine the interest expense rate.

2.11 Foreign currency transactions

Foreign currency transactions are converted into Nigerian Naira at the ruling Central Bank of Nigeria (CBN) rate of exchange at the dates of transaction. Foreign currency balances, as at the end of the year are valued

at the CBN exchange rate prevailing on that date. Foreign exchange gains or losses are charged to the Statement of Performance.

2.12 Non-Controlling Interest

This represents share of surplus/deficit due to outsiders or third parties during the year under review.

2.13 Statement of Cash flows

This statement is prepared using the direct method in accordance with the format provided in the GPFS. The Cash flow statement comprises of the following three sections

a) Operating Activities: These include cash received from all income sources of the State and record the cash payments made for the supply of goods and services.

b) Investing activities are activities relating to the acquisition and disposal of non-current assets

c) Financing Activities: comprise the change in equity and debt structure of the State.

2.14 Cash and Cash Equivalents

Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits, and other highly liquid investments with an original maturity of six months or less in which the State invests as part of the day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

2.15 Accounts receivables

Accounts receivable are estimated at their realisable value after providing for bad and doubtful debts. Bad debts are charged as an expense in the Statement of Performance only after reasonable recovery steps have failed. Provision for doubtful debts is made based on the past experience of the State.

2.15.1 Receivables from exchange transactions

Receivables from exchange transactions are recognised initially at fair value and subsequently measured at amortised cost using the interest method, less provisions for impairment and bad debts. A provision for impairment of receivables is established when there is objective evidence that the State will not collect all the amounts due according to the original terms of the receivables.

2.15.2 Receivables from non-exchange transactions

Receivables from non-exchange transactions comprise fees, taxes, and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract. These receivables are initially assessed at nominal amount or face value, that is, the receivable reflect the amount of tax owed, levy, fine charged or social benefit receivable. Receivables are subsequently adjusted for penalties as they are charged and tested for impairment.

2.16 Prepayments

Prepaid expenses are amount paid in advance of receipt of goods or services and include mobilisation money granted to the contractors before commencement of works, among others.

Prepayments for which benefits are to be derived in the following twelve months are classified as current assets. Where benefits are expected to accrue beyond the next twelve months are accounted for as long-term prepayments and classified as non-current assets

Prepayments not exceeding N10,000 are expensed immediately except where there is a possibility of obtaining a refund or credit within the same financial year.

2.17 Inventories

Inventories are measured at the lower of cost and net realisable value. Costs include all purchase cost, conversion cost (materials, labour, and overhead), and other costs to bring inventory to its present location and condition, but not foreign exchange differences and selling costs. Trade discounts, rebates, and other similar items are deducted in determining the costs of purchase.

Where inventories are acquired through a nonexchange transaction, their cost are measured as their fair value as at the date of acquisition.

Write-downs to net realisable value are recognized as an expense in the period the loss or the write-down occurs.

2.18 Loans granted

Loans granted to other government agencies are valued at their realisable value after providing for bad and doubtful debts.

2.19 Investments

Investments are valued at cost except for Government stock, Treasury bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost. Revenue and expense in relation to all investments are recognised in the Statement of Performance.

2.19.1 Investment in controlled entities (subsidiaries)

- ✓ Controlled entities are all entities over which the State has power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- ✓ The existence and effect of potential voting rights that are currently exercisable or controllable are considered when assessing whether the State controls another entity.
- ✓ The controlled entities are fully consolidated from the date on which control is transferred to the State. The controlled entities are de-consolidated from the date control ceases.
- ✓ Inter-group transactions, balances and unrealised gains on inter-group transactions are eliminated.
- ✓ In case the accounting policies of the controlled entities are different from those of the State, the financial statements of the controlled entities are adjusted in accordance with the accounting policies of the State.

2.19.2 Investment in associates

The State`s investments in associates are accounted for using equity method of accounting. Under equity method, investments in associates are carried out in the statement of financial position at cost plus post acquisition changes in the State`s share of net assets of the associate. An associate is an entity over which the State has significant influence and that is neither subsidiary nor joint venture. Investments in associates are carried in the statement of financial position at cost plus post acquisition changes in the State`s share of net assets of the associate. Statement of financial performance of the State reflects the share of the results of the operations of the associate.

2.19.3Investment in joint ventures

The State`s investments in joint ventures are accounted for using equity method of accounting. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. Investments in joint ventures are carried in the statement of financial position at cost plus post acquisition changes in the State`s share of net assets of the joint ventures. Statement of financial performance of the State reflects the share of the results of the operations of the joint ventures.

2.19.4 Investment in joint operations

A joint operation is a joint arrangement whereby the parties that have joint control have rights to the assets and obligations for the liabilities.

Where the State enters into a joint operation, the State will recognize the assets it controls, and expenses and liabilities it incurs, and its share of revenue earned, in both its separate and consolidated financial statements.

2.19.5 Impairment of investment

the State determines at each reporting date whether there is any objective evidence that investment is impaired, if this is the case, the State calculates the amount of the impairment as being the difference between the recoverable value of the investment and the carrying value and recognises the amount of the impairment in the statement of performance.

2.20 Available for Sale Securities

- ✓ Where the State uses its surplus cash to purchase short-term investments, the financial assets are classified at initial recognition as available for sale.
- ✓ Available for sale financial assets are included in the non-current assets unless the State intends to dispose off the investments within twelve months of the reporting date.
- ✓ Regular purchase and sales of financial assets are recognised at fair value on the trade date and subsequently at affair value with any resultant fair value gains or losses recognised in the Statement of net assets/equity.

- ✓ Realised gains and losses on sale of available for sale securities are recognised in the consolidated Statement of financial performance as gains or losses from available for sale securities.
- ✓ Impairment losses and interest on available for sale securities are calculated using the effective interest method and is recognised in the consolidated statement of financial performance as part of other income.
- ✓ The fair values of quoted investment are based on the current bid prices. If the market for a financial asset is not active, the State establishes the fair value using valuation technique. These include
- The use of arm's length transactions
- Reference to other instruments that are substantially the same.
- Discounted cash flow analysis.
- ✓ The State at each reporting date shall ascertain whether there is evidence that a financial asset is impaired

2.21 Property, plant, and Equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Cost includes all costs necessary to get the asset ready for its intended use. Where an asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition. The cost comprises purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use.

Capitalisation

- ✓ The capitalisation threshold is N50,000 (Fifty Thousand Naira).
- ✓ only amounts spent in connection with the above and whose values exceed (Fifty thousand Naira) N50,000 are capitalised
- ✓ all assets equal to or above this amount are recorded in the Fixed Assets Register. The assets whose costs individually are more than N50,000 are capitalised. However, in certain cases, it is appropriate to aggregate individually insignificant value items such as chairs, tables, printers, and UPS etc and apply capitalisation threshold to the aggregate value.
- ✓ Fixed assets whose cost are below the capitalisation threshold are charged to appropriately as expenses in the Statement of financial performance.

- ✓ Where an assets category already exists for a newly acquired asset below the capitalisation threshold, such an asset is capitalised irrespective of its cost and recorded in the Fixed Assets Register under appropriate category.

Depreciation

- ✓ The cost of PPE is written off from the time they are brought into use, on a straight-line basis over their expected useful lives less any estimated residual value as follows.

Items	**Rate**	**No of years**
Leased property, plant, and equipment		Over the lease term
Buildings	2%	50
Plant and Machinery	20%	5
Motor Vehicles	20%	5
Office Equipment	25%	4
ICT equipment	33.3%	3.33 years
Infrastructure assets	5%	20
Furniture and Fittings	25%	4

- ✓ Full depreciation is charged in the year of the asset is put to use and is disposed off regardless of the day of the month the transaction takes place.
- ✓ Fully depreciated assets that are still in use are carried in the books at net book value of N10.00.
- ✓ An asset carrying amount is written down immediately to its recoverable amount or recoverable service amount if the assets carrying amount is greater than the estimated recoverable amount or recoverable service amount.

Revaluation

- ✓ The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.
- ✓ Surplus arising from the revaluation is transferred to the revaluation reserve in the state of financial position under the reserves and to the Statement of /changes in equity
- ✓ In case of revaluation deficit, it is set against the respective asset value and the corresponding entry to either the revaluation reserve if the surplus exists on the same class of assets or to the Statement of financial performance as an expense.

2.22 Investment in Property, Plant and Equipment

- ✓ Investment property is land or buildings held (whether by the owner or under a finance lease) to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes or sale in the ordinary course of operation.
- ✓ Investment property is measured initially at its cost. Transaction costs shall be included in this initial measurement. Where an investment is acquired through a nonexchange transaction at no cost, or for a nominal charge, its cost shall be measured at its fair value as at the date of acquisition
- ✓ Investment property valued at cost less accumulated depreciation and is reported separately from the PPE.

2.23 Intangible Assets

An intangible asset is an identifiable nonmonetary asset without physical substance which have been acquired and being held for use from which the State derives benefits for more than one financial year. Intangible assets are initially recognised at cost. The cost of an item an item of intangible asset comprises purchase price including non-recurring costs and any directly attributable costs of bringing to the state of its intended use.

- ✓ **Intangible assets with finite useful life**

Intangible assets with finite useful lives are amortised over their useful lives and are assessed for impairment whenever there is an indication that the asset may be impaired.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in surplus or deficit as the expense. The classes of intangible assets and their useful lives are as follows.

Class	**No of years**
Software acquired externally	3
Goodwill	4
Copyright	4
trademarks	4
Other intangible assets	4

- ✓ **Intangibles assets with infinite useful lives**

  Intangible assets with indefinite useful life are tested for impairment at least once year regardless of impairment indicators.

- ✓ **Research and Development**

  Research is original or planned investigation undertaken with the purpose of gaining scientific or technical knowledge and understanding. All research costs are charged to expense when incurred.

  Development is application of research knowledge to a plan or design to produce new or substantially improved materials, devices, products, processes, systems, or services before the start of commercial production or use. Development costs are capitalized only after technical and commercial feasibility of the resulting product or service have been established.

- ✓ Internally generated brands, mastheads, publishing titles, lists of customers, or users of services and items similar in substance shall not be recognized as intangible assets.

2.24 Biological Assets and Agricultural Produce

A biological asset is a living animal or plant. Agricultural produce is the harvested produce of State's biological assets.

2.24.1 Biological Assets

A biological asset is measured on initial recognition and at each reporting date. All biological assets (including those acquired biological assets through a nonexchange transaction) are measured at fair value less costs to sell unless fair value cannot be measured reliably. Any change in the fair value of biological assets during a period is reported in surplus or deficit.

2.24.2 Agricultural Produce

Agricultural produce harvested from the State`s biological assets is measured at its at fair value less costs to sell at the point of harvest and is classified as inventory in accordance with IPSAS 12. A gain, or loss arising on initial recognition of agricultural produce at fair value less cost to sell is included in the surplus or deficit for the period in which it arises.

2.25 Borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method.

Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or

modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

The portion of long-term loans that due for payment within the next twelve months is transferred and disclosed as a current liability in the statement of financial position.

2.26 Unremitted deductions

Unremitted deductions are the monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include tax deductions and other deductions at source. The amounts recognised at their repayment values and disclosed as liabilities in the statement of financial position.

2.27 Deposits

Deposits are amounts received in advance in respect of goods or services are provided. Deposits for which the goods or services are to be provided for within the next twelve months are treated as current liabilities while the deposits for which goods or services are to be provided after more than twelve months are treated as non-current liabilities in the statement of financial position.

2.28 Accrued Expenses

These are monies payable to third parties in respect of goods and services received. Accrued expenses for which payments are due within the next twelve months are classified as current liabilities. Where the expenses are due for payment after more than twelve months, they are classified as non-current liabilities in the statement of financial position.

2.29 Public Funds

These are balances of State Funds at the end of each financial year. They are classified under non-current liabilities in the Statement of financial position and include trust fund, revolving funds, and other government funds.

2.30 Reserves

Reserves are classified under equity in the Statement of Financial position and include accumulated Fund and revaluation Reserve.

2.31 Provisions, Contingent Liabilities and Contingent Assets

2.31.1 Provisions

A provision is a liability of uncertain timing and amount. A provision is recognised only when a past event has created a present legal or constructive obligation, an outflow of resources embodying economic benefits or service potential required to settle the obligation is probable and the amount of the obligation can be estimated reliably. Amount recognized as a provision is the best estimate of settlement amount of the expenditure required to settle the obligation at reporting date. Provisions are reviewed at each reporting date to adjust for changes to reflect the current best estimate and If it is no longer probable that an outflow of resources embodying economic benefits or service potential is required to settle the obligation, the provision shall be reversed.

2.31.2 Contingent Assets

A contingent asset is a possible asset that arises from past events, and whose existence can be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly when the control of the State.

Contingent asset arises when the inflow of economic benefits or service potential is probable, but not virtually certain, and occurrence depends on an event outside the control of the State.

Contingent assets require disclosure only (no recognition) and if the realisation of revenue is virtually certain, the related asset is not a contingent asset and recognition of the asset and related revenue is appropriate.

2.31.3 Contingent Liabilities

Contingent liability arises when there is a possible obligation to be confirmed by a future event that is outside the control of the State, a present obligation may, but probably will not, require an outflow of resources embodying economic benefits or service potential and a sufficiently reliable estimate of the amount of a present obligation cannot be made

Contingent liabilities require disclosure only (no recognition) and if the possibility of outflow is remote, then no disclosure.

2.32 Leases

2.32.1Assets leased to the State

- ✓ Finance leases, which effectively transfer to the State substantially all the risks and benefits incidental to ownership of leased item are capitalised at the present value of the minimum lease payment. The leased assets and the corresponding liabilities are disclosed while the leased assets are depreciated over the period the State is expected to benefit from their use.
- ✓ The operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased assets, are expensed during the lease period.

2.32.2Assets leased out by the State

- ✓ Finance leases in which effectively transfer to another entity substantially all the risks and benefits incidental to ownership of leased item are recognized as a receivable in the statement of financial position at an amount equal to the net investment in the lease and e finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the lessor's net investment.

- ✓ Assets held for operating leases shall be presented in the State's statement of financial position according to the nature of the asset. – Lease revenue shall be recognized on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefits.

2.33 Financial instruments.

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity.

2.33.1Financial assets

An instrument is a financial asset if it is cash, an equity instrument of another entity or it is a contractual right either to receive cash or another instrument from another entity or to exchange financial assts or financial liabilities with another entity.

The financial assets of the state are initially recognised at fair value plus transaction costs. Financial assets are re-measured to fair value at each reporting date, with gains or losses through surplus deficit. Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability.

2.33.2Financial liabilities

- ✓ An instrument is a financial liability if, for instance, the issuer may be obligated to deliver cash or another financial asset or the holder has a right to demand cash or another financial asset.
- ✓ Financial instruments are initially measured at fair value on date of acquisition or issue. This is generally the same as cost. For financial assets and financial liabilities at fair value through surplus or deficit, transaction costs are recognized directly in surplus or deficit. In the case of financial assets and liabilities not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue are included in the cost.

- ✓ Where the State receives concessionary loans below-market terms, the difference between the fair value of the concessionary loan and the loan proceeds is treated as revenue in accordance with IPSAS 23 and if the State grants concessionary loans below-market terms, the difference between the fair value of the concessionary loan and the loan proceeds is treated as an expense in surplus or deficit at initial recognition.

2.34 Service Concession Arrangements

2.34.1 Service concession arrangement assets

- ✓ Service concession arrangement assets are operated by third parties under the term of service concession arrangements. On classification of the original service concession asset is measured at its fair value any difference between its fair value and its book value is recognised in the statement of financial performance.
- ✓ If the terms of the arrangement require the state to compensate operator for the concession asset by making payments and the payments are separable between the asset and the service portions of the payment, then the fair value of the original service concession asset is the fair value of the portions of the payments are not separable, the fair value is determined using estimation techniques.

2.34.2 Service concession arrangement liabilities

- ✓ Where the State recognises a service concession arrangement asset, it also recognises a liability of an equal amount.
- ✓ The liability is split between a financial lability and a performance obligation.
- ✓ The financial liability arises from the payments due from the State under the terms of the service concession arrangement and the performance obligation from the rights granted to the operator under the terms of the service concession arrangement to earn revenue form the service concession assets or associated assets.

2.34 The Notes to the General Purpose Financial Statements (GPFS) form an integral part of the financial statements and are prepared

in accordance with IPSAS on an accrual basis. They provide additional disclosures necessary for a fair presentation, including:

- ✓ The basis of preparation and statement of compliance with IPSAS.
- ✓ A summary of significant accounting policies applied.
- ✓ Detailed explanations and breakdowns of items presented in the financial statements.

- ✓ Information on contingent liabilities, related party transactions, commitments, and events after the reporting date.
- ✓ Comparative figures and explanations of material budget variances, as required under IPSAS 24.
- ✓ Cross-references to financial statement line items for clarity and consistency.

These notes ensure transparency, accountability, and compliance with applicable public sector financial reporting standards.

24/02/26

MUHAMMED ALKALI DINKIRI, *FCNA*
ACCOUNTANT GENERAL - YBS

SECTION TWO

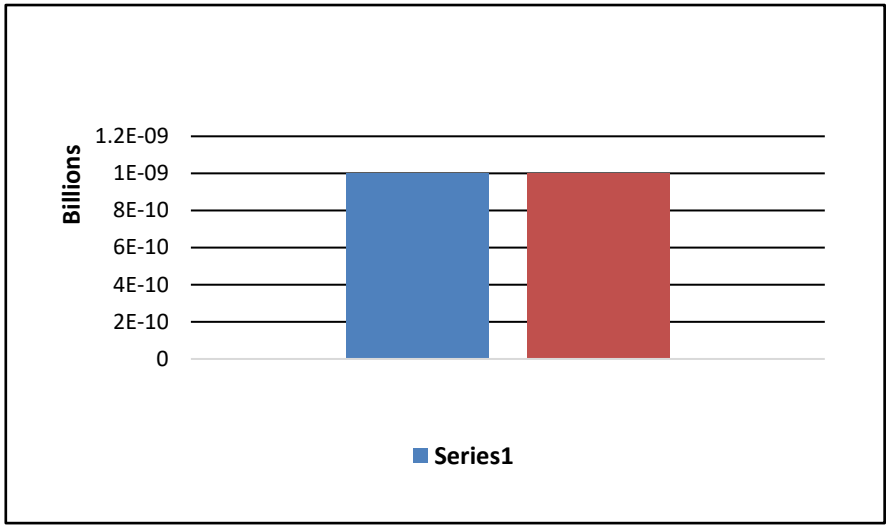
FINANCIAL STATEMENT AND ITS NOTE SCHEDULES FOR THE YEAR ENDED 31ST DECEMBER, 2025

YOBE STATE GOVERNMENT OF NIGERIA

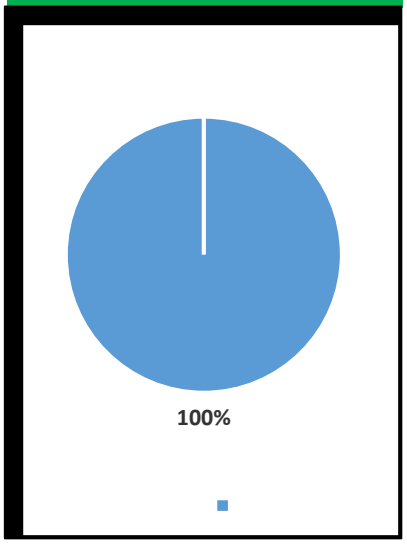
FINANCIAL HIGHLIGHTS FOR THE YEAR 2025

S/N	Descriptions	Actual 2025	Final Budget 2025	Actual 2024
	RECURRENT REVENUE	**NGN**	**NGN**	**NGN**
1	Statutory Allocation	169,106,161,522	176,530,042,000	155,943,581,849
2	Value Added Tax	78,444,463,475	66,003,096,000	60,357,821,778
3	Internal Revenue (IGR)	15,485,982,945	14,562,862,000	11,084,367,239
	Sub Total	**263,036,607,942**	**257,096,000,000**	**227,385,770,866**
	CAPITAL RECIEPTS			
1	Grants	54,438,922,392	55,041,000,000	24,650,000,000
2	Other Capital Receipts	-	-	17,826,272,062
3	Debt Forgiveness	-	-	-
4	Other Revenue	-	-	145,854,815
5	Internal/ External Loans	63,482,441,121	65,000,000,000	10,172,244,388
	Sub Total	**117,921,363,513**	**120,041,000,000**	**52,794,371,264**
	Total Receipts	**380,957,971,456**	**377,137,000,000**	**280,180,142,130**
	RECURRENT EXPENDITURE			
1	Salarys and Wages (Including CRF Salaries of Public Office Holders)	61,055,370,256	61,062,397,000	38,273,674,018
2	Allowances & Social Contribution	1,884,077,712	1,886,139,000	1,068,776,171
3	Social Benefits	13,391,232,398	13,391,927,000	8,608,871,325
4	Overhead Cost	97,436,824,484	97,904,849,000	65,203,193,398
5	Grants & Contributions	1,078,590,000	1,079,780,000	473,406,410
6	Subsidies	2,875,000,000	2,875,000,000	2,113,860,000
7	Public Debt Charges	16,506,969,792	16,908,096,000	16,439,788,350
8	Other Operating Activities	179,183,234	397,402,000	356,117,724
	Total Recurrent Expenditure	**194,407,247,876**	**195,505,590,000**	**132,537,687,395**
32	**CAPITAL EXPENDITURE ACCORDING TO SECTOR**			
1	Administrative Sector	22,340,741,886	22,368,470,000	21,389,826,827
2	Economic Sector	137,037,730,464	137,721,646,000	115,538,326,093
3	Law and Justice	470,000,000	470,000,000	400,000,000
4	Regional Sector	-	-	-
5	Social Service Sector	25,949,495,337	26,071,294,000	14,461,675,871
	Sub Total	**185,797,967,687**	**186,631,410,000**	**151,789,828,791**
	Total Expenditure	**380,205,215,563**	**382,137,000,000**	**284,327,516,186**

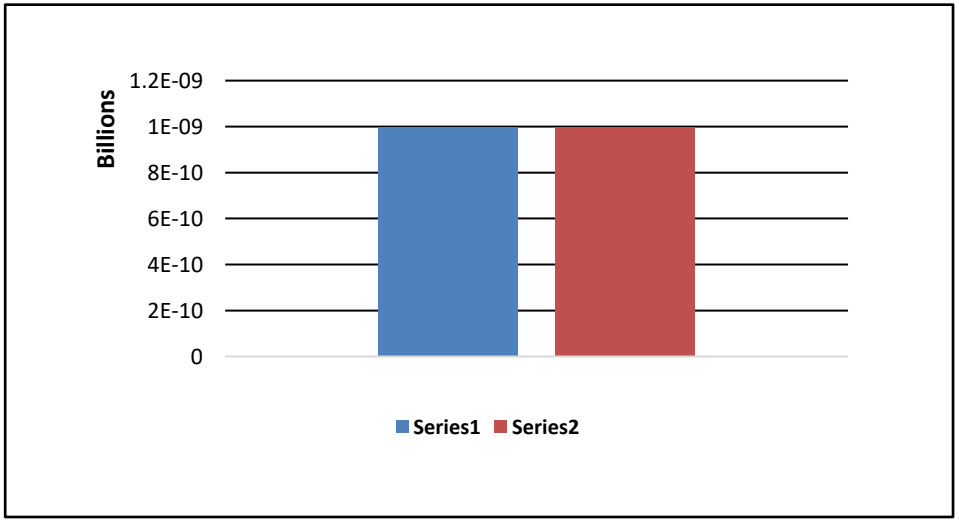
Anaysis on Budget and Actual Revenue



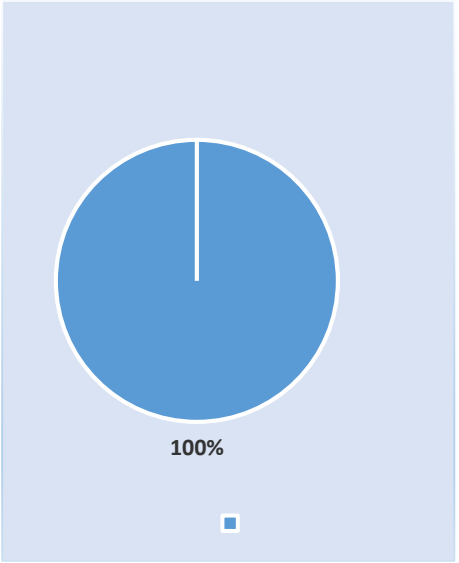
Actual Revenue



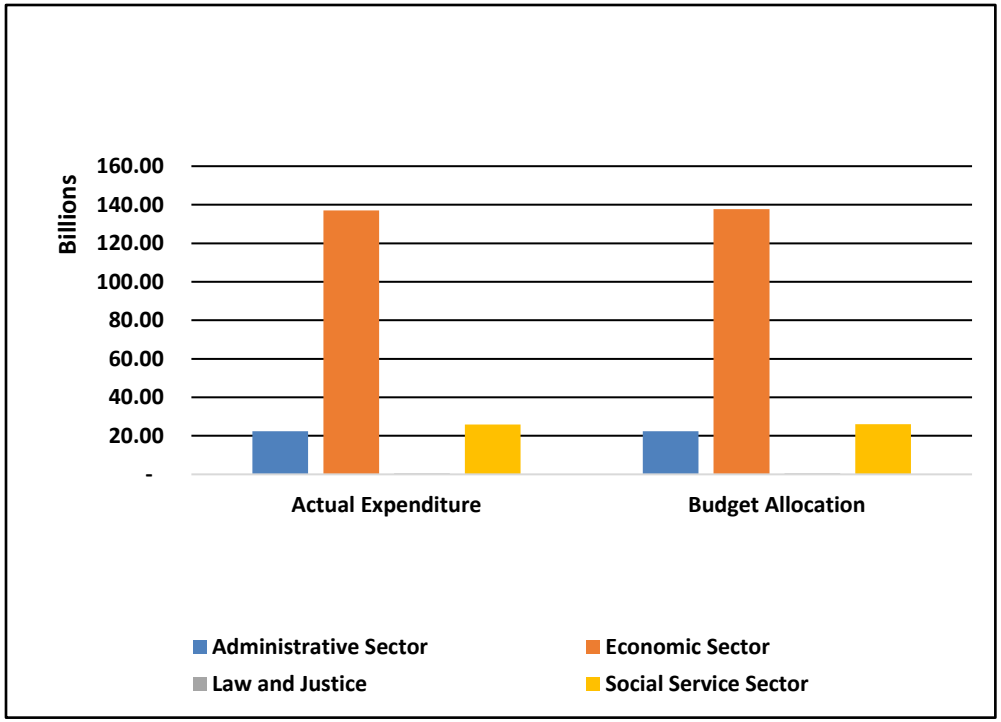
Analysis on Budget and Actual Expenditure



Actual Expenditure



Analysis on Budget and Actual Capital Expenditure by Sector



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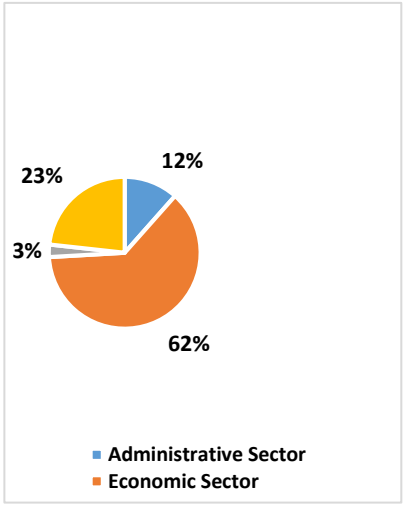
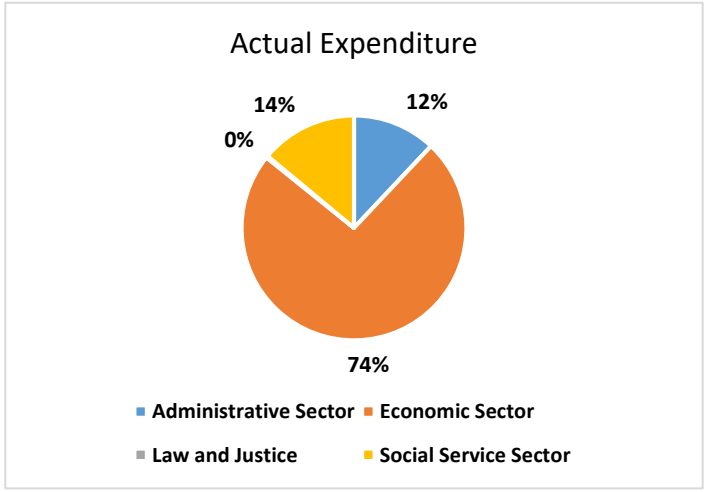


Sectorial Actual Expenditure



STATEMENT NO 1

YOBE STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2025

Previous Year Actual 2024		Notes	Actual 2025	Final Budget 2025	Initial/ Original Budget 2025	Supplementary Budget 2025	Variance on Final Budget
	REVENUE						
216,301,403,627	Government Share of FAAC (Statutory Revenue)	1	247,550,624,998	242,533,138,000	186,748,138,000	55,785,000,000	(5,017,486,998)
7,753,313,909	Tax Revenue	2	10,656,616,914	8,618,191,000	5,238,191,000	3,380,000,000	(2,038,425,914)
3,330,993,330	Non-Tax Revenue	3	4,769,715,659	5,843,843,000	8,623,843,000	(2,780,000,000)	1,074,127,341
-	Investment Income	4	-	100,628,000	700,628,000	(600,000,000)	100,628,000
-	Interest Earned	5	59,450,372	-	-	-	(59,450,372)
60,000	Re-Imbursement		200,000	200,000	200,000	-	-
24,650,000,000	AID & Grants	6	54,438,922,392	55,041,000,000	22,500,000,000	32,541,000,000	602,077,608
17,826,272,062	Other Capital Receipts	7	-	-	50,000,000,000	(50,000,000,000)	-
-	Debt Forgiveness	8	-	-	-	-	-
145,854,815	Other Revenue	9	-	-	-	-	-
270,007,897,743	**Total Revenue**		**317,475,530,334**	**312,137,000,000**	**273,811,000,000**	**38,326,000,000**	**(5,338,530,334)**
	EXPENDITURE						
38,273,674,018	Salaries & Wages	10	61,055,370,256	61,062,397,000	53,793,108,000	7,269,289,000	7,026,744
1,068,776,171	Allowances & Social Contribution	11	1,884,077,712	1,886,139,000	1,336,464,000	549,675,000	2,061,288
8,608,871,325	Social Benefits	12	13,391,232,398	13,391,927,000	8,990,000,000	4,401,927,000	694,602
65,203,193,398	Overhead Cost	13	97,436,824,484	97,904,849,000	58,190,677,000	39,714,172,000	468,024,516
473,406,410	Grants & Contributions	14	1,078,590,000	1,079,780,000	1,857,538,000	(777,758,000)	1,190,000
2,113,860,000	Subsidies	15	2,875,000,000	2,875,000,000	2,000,000,000	875,000,000	-
3,760,586,530	Depreciation Charges	16	11,010,420,789	-	-	-	(11,010,420,789)
-	Impairment Charges	17	-	-	-	-	-
1,552,039,255	Amortization Charges	18	6,637,619,878	-	-	-	(6,637,619,878)
-	Bad Debts Charges	19	-	-	-	-	-
121,054,407,106	**Total Expenditure**		**195,369,135,516**	**178,200,092,000**	**126,167,787,000**	**52,032,305,000**	**(17,169,043,516)**
148,953,490,637	**Surplus/(deficit) from Operating Activities for the Period**		**122,106,394,818**	**133,936,908,000**	**147,643,213,000**	**(13,706,305,000)**	**11,830,513,182**
(6,231,038,977)	Public Debt Charges	20	(5,807,675,898)	(5,905,096,000)	(6,718,000,000)	812,904,000	(97,420,102)
-	Gain/ Loss on Disposal of Asset	21	-	-	-	-	-
(12,746,734,216)	Gain/Loss on Exchange Transaction		(35,917,325)	-	-	-	35,917,325
(18,977,773,193)	**Total non-operating revenue (expenses)**		**(5,843,593,223)**	**(5,905,096,000)**	**(6,718,000,000)**	**812,904,000**	**(61,502,777)**
129,975,717,444	**Surplus/(deficit) from Ordinary Activities**		**116,262,801,595**	**128,031,812,000**	**140,925,213,000**	**(12,893,401,000)**	**11,769,010,405**
-	Minority Interest Share of surplus/ (deficit)	23	-	-	-	-	-
129,975,717,444	**Net Surplus/ (Deficit) for the Period**		**116,262,801,595**	**128,031,812,000**	**140,925,213,000**	**(12,893,401,000)**	**11,769,010,405**

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STATEMENT NO 2

YOBE STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2025

	Ref.	Notes	2025	2025	2024	2024
			NGN'000	NGN'000	NGN'000	NGN'000
ASSETS						
Current Assets						
Cash and cash equivalents	3101 - 4	24	19,782,028,375		6,378,664,196	
Inventories	3105	25	-		-	
Receivables	3106 - 7	26	44,000,163		3,631,496,710	
Prepayments	3108	27	-		-	
A				**19,826,028,539**		**10,010,160,905**
Non-current assets						
Loans Granted	3110	28	1,231,990,296		1,096,807,225	
Investments	3109	29	1,293,925,852		1,021,698,057	
Fixed Assets - Property, Plant & Equipment	3201	30	335,146,077,565		170,668,622,540	
Investment Property	3202	31	-		-	
Intangible Assets	3301	32	29,987,662,149		26,315,190,155	
B				**367,659,655,862**		**199,102,317,976**
Total Assets C = A + B				**387,485,684,401**		**209,112,478,882**
LIABILITIES						
Current Liabilities						
Deposits	4101	33	10,305,794,153		2,794,882	
Loans & Debts (Short-term)	4102	34	-		-	
Unremitted Deductions	4103	35	1,904,853,727		-	
Accrued Expenses (Including Pension & Gratuity)	4104	36	949,941,857		3,984,529,020	
Current portion of borrowings	4105	37	-		-	
D				**13,160,589,736**		**3,987,323,902**
Non-Current Liabilities						
Public Funds	4601	38	-		-	
Borrowings	4602	39	147,986,888,690		84,922,840,908	
E				**147,986,888,690**		**84,922,840,908**
Total Liabilities: F = D + E				**161,147,478,426**		**88,910,164,809**
Net Assets: G = C - F				**226,338,205,975**		**120,202,314,072**

NET ASSETS/EQUITY						
Reserves	430301	40	-		-	
Accumulated surpluses/(deficits)	430201	41	4,514,478,961		-	
				4,514,478,961		-
Total Net Assets/Equity:				**221,823,727,014**		**120,202,314,072**

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STATEMENT NO 3

YOBE STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2025

		Notes	2025		2024	
			NGN'000	NGN'000	NGN'000	NGN'000
	COA REF.					
CASH FLOWS FROM OPERATING ACTIVITIES						
Inflows						
Statutory Revenue	1101;1103;1104	1	161,701,691,220.72		155,943,581,848.80	
VAT	110102	1	78,444,463,475.43		60,357,821,778.53	
Direct Taxes	1201	2	9,230,778,925.71		7,753,313,909.05	
Licences	120201	3	181,827,592.43		161,333,903.32	
Fees	120204	3	2,555,072,008.95		1,441,689,052.52	
Fines	120205	3	29,280,093.75		27,865,602.70	
Sales	120206	3	361,160,073.48		835,846,254.31	
Earnings	120207	3	300,692,816.62		379,862,661.56	
Rent on Government Buildings	120208	3	-		-	
Rent on Land and Others	120209	3	76,482,750.00		70,000,000.00	
Investment Income	120211	4	-			
Interest Earned	120212	5	59,450,371.81		-	
Re-imbursement	120213	5.1	200,000.00		60,000.00	
Repayment	120210	3	559,619,352.86		414,395,855.41	
Proceeds from Aid and Grants	1301;1302	6	50,067,486,223.07		24,650,000,000.00	
Proceeds from Other Capital Receipt	1402;1403	7	-		17,826,272,061.62	
Debt Forgiveness	14040	8	-			
Other Revenue	1407	9	-		145,854,815.03	
Total Inflow from Operating Activities			**303,568,204,904.83**		**270,007,897,742.85**	
Outflows						
Personnel Costs (including Salaries on CRF charges)	2101	10	(61,056,092,754.87)		(38,273,674,018.02)	
Allowances & Social Contribution	2102	11	(1,984,517,711.73)		(1,068,776,170.93)	
Social Benefits (Excluding Accrued for the Year)	2103	12	(13,391,232,397.93)		(8,608,871,324.53)	
Overhead Charges	2202	13	(97,304,127,804.89)		(65,203,193,396.31)	
Grants & Contributions	2204	14	(890,003,240.20)		(473,406,410.10)	

		Notes	2025		2024	
			NGN'000	NGN'000	NGN'000	NGN'000
Subsidies	2205	15	(270,480,000.00)		(2,113,860,000.00)	
Interest Payments	2206	20	(3,493,322,413.33)		(6,231,038,976.91)	
Total Outflow from Operating Activities			**(178,389,776,322.95)**		**(121,972,820,296.80)**	
Net Cash Inflow/(Outflow) From Operating Activities*		1		**125,178,428,581.88**		**148,035,077,446.05**
CASH FLOW FROM INVESTING ACTIVITIES	**32**					
Capital Expenditure: Administrative Sector	01	30	(21,154,820,030.55)		(21,389,826,827.47)	
Capital Expenditure: Economic Sector	02	30	(128,076,517,940.57)		(115,538,326,093.07)	
Capital Expenditure: Law and Justice Sector	03	30	(645,930,000.00)		(400,000,000.00)	
Capital Expenditure: Regional Sector	04	30	-		-	
Capital Expenditure: Social Service Sector	05	30	(20,484,320,005.79)		(14,461,675,870.85)	
Purchase of Financial Market Instruments						
Investment in Private Companies	310901		-		-	
Investment in Development of Natural Resources			-		-	
Foreign Investments	310901		-		-	
Proceeds from Foreign Investments	310902		0		0	
Proceeds from Sales of Fixed Assets			0		0	
Dividends Received			0		0	
Net Cash Flow from Investing Activites				**(170,361,587,976.91)**		**(151,789,828,791.39)**
CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Loans & Other Borrowings	42030102		52,422,302,584.44		10,172,244,387.67	
Proceeds from External Loans & Other Borrowings	42030103		11,060,138,536.88		-	
Grants and Loans to Other Governments/ Agencies	311001		-		-	
Contribution/ Subscriptions to International Agencies/ Bodies	311002		-		-	
Other Operating Activity (Personnel Advances)			(179,183,234.45)		(356,117,723.92)	
Repayment of Loans	420301		(4,716,734,312.70)		(10,208,749,373.11)	
Net Cash Flow from Financing Activities				**58,586,523,574.17**		**(392,622,709.36)**
Net Cash Flow from all Activities				**13,403,364,179.14**		**(4,147,374,054.70)**
Cash & Its Equivalent as at 1/1/2025	3101;3102			6,378,664,195.98		10,526,038,250.68
Cash & Its Equivalent as at 31/12/2025	3101;3102	2		**19,782,028,375.12**		**6,378,664,195.98**
Notes:						
RECONCILIATION:						

		Notes	2025		2024	
			NGN'000	NGN'000	NGN'000	NGN'000
Surplus/ (Deficit) per Statement of Performance				116,262,801,595.10		
Add Back Non-Cash Movement Items:						
Depreciation Charges	2401;2402		11,010,420,789.13			
Amortization Charges	2501		6,637,619,877.68			
Impairment Charges	2601					
Debt Forgiveness	1404		-			
Exchange Loss			35,917,325.11			
Subtotal (Non-Cash Adjustments):			-	**17,683,957,991.92**		
Adjusted Surplus Before Non-Cash Transactions				**133,946,759,587.02**		
Adjustment for Non- Cash Transactions:						
Revenue Deducted at source				(9,535,889,260.65)		
Marching grants Received outside treasury				(4,371,436,168.94)		
Corresponding Recurrent expenses				5,138,994,424.45		
Net Movement in Current Assets/Liabilities.						
Net Movement in Inventories				-		
Net Movement in Receivables				-		
Net Movement in Payables				-		
Net Cash Flow from Operating Activities				**125,178,428,581.88**		
Cash & its equivalent as at 31/12/2025						
Cash and Bank balances	3101;3102			19,782,028,375.12		
Certificate of Deposits						
				19,782,028,375.12		

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STATEMENT NO 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025

	Note Ref	Revaluation Reserve	Translation Reserve	Accummulated Surpluses/ (Deficits)	Total
		NGN'000	NGN'000	NGN'000	NGN'000
Balance at 1 January, 2024	41	0	0	(9,910,638,594.22)	**(9,910,638,594.22)**
Prior Year Adjustment	41			137,235,222.74	**137,235,222.74**
Restated Balance		-	-	**(9,773,403,371.48)**	**(9,773,403,371.48)**
Surplus on Revaluation of Property	40	0			-
Deficit on Revaluation of Investments	40	0			-
Net Gains and Losses not Recognised in the Statement of Financial Performance		0	0		-
Net surplus for the period				129,975,717,443.88	129,975,717,443.88
Balance at 31 December, 2024		0	0	**120,202,314,072.40**	**120,202,314,072.40**
Deficit on Revaluation of Property	40	0			-
Surplus on Revaluation of Investments		0			-
Adjustement during the year	41	0	0	(14,641,388,653.79)	**(14,641,388,653.79)**
Net Surplus for the Period				116,262,801,595.10	**116,262,801,595.10**
Balance at 31 December, 2025		-	-	**221,823,727,013.71**	**221,823,727,013.71**

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STATEMENT NO 5

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

S/N	Descriptions	COA REF	Note	Actual 2025	Final Budget 2025	Variance	Actual 2024
	RECURRENT REVENUE			**NGN**	**NGN**	**NGN**	**NGN**
1	Statutory Allocation	1101;1103;1104	1	169,106,161,522	176,530,042,000	7,423,880,478	155,943,581,849
2	Value Added Tax	110102	1	78,444,463,475	66,003,096,000	(12,441,367,475)	60,357,821,778
3	Internal Revenue (IGR)	1201;1202	2	15,485,982,945	14,562,862,000	(923,120,945)	11,084,367,239
	Sub Total			**263,036,607,942**	**257,096,000,000**	**(5,940,607,942)**	**227,385,770,866**
	CAPITAL RECIEPTS						
1	Grants	1301;1302	6	54,438,922,392	55,041,000,000	602,077,608	24,650,000,000
2	Other Capital Receipts	1402	7	-	-	-	17,826,272,062
3	Debt Forgiveness	1404		-	-	-	-
4	Other Revenue	1406;1407	9	-	-	-	145,854,815
5	Internal/ External Loans	420301	39	63,482,441,121	65,000,000,000	1,517,558,879	10,172,244,388
	Sub Total			**117,921,363,513**	**120,041,000,000**	**2,119,636,487**	**52,794,371,264**
	Total Receipts			**380,957,971,456**	**377,137,000,000**	**(3,820,971,456)**	**280,180,142,130**
	RECURRENT EXPENDITURE						
1	Salarys and Wages (Including CRF Salaries of Public Office Holders)	2101	10	61,055,370,256	61,062,397,000	7,026,744	38,273,674,018
2	Allowances & Social Contribution	2102	11	1,884,077,712	1,886,139,000	2,061,288	1,068,776,171
3	Social Benefits	2103	12	13,391,232,398	13,391,927,000	694,602	8,608,871,325
4	Overhead Cost	2202	13	97,436,824,484	97,904,849,000	468,024,516	65,203,193,398
5	Grants & Contributions	2204	14	1,078,590,000	1,079,780,000	1,190,000	473,406,410
6	Subsidies	2205	15	2,875,000,000	2,875,000,000	-	2,113,860,000
7	Public Debt Charges	4203		16,506,969,792	16,908,096,000	401,126,208	16,439,788,350
8	Other Operating Activities	3106;3110	26	179,183,234	397,402,000	218,218,766	356,117,724
	Total Recurrent Expenditure			**194,407,247,876**	**195,505,590,000**	**1,098,342,124**	**132,537,687,395**
32	**CAPITAL EXPENDITURE ACCORDING TO SECTOR**						
1	Administrative Sector	01		22,340,741,886	22,368,470,000	27,728,114	21,389,826,827
2	Economic Sector	02		137,037,730,464	137,721,646,000	683,915,536	115,538,326,093
3	Law and Justice	03		470,000,000	470,000,000	-	400,000,000
4	Regional Sector	04		-	-	-	-
5	Social Service Sector	05		25,949,495,337	26,071,294,000	121,798,663	14,461,675,871
	Sub Total			**185,797,967,687**	**186,631,410,000**	**833,442,313**	**151,789,828,791**
	Total Expenditure			**380,205,215,563**	**382,137,000,000**	**1,931,784,437**	**284,327,516,186**

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YOBE STATE GOVERNMENT OF NIGERIA

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE	*Details*	*Ref. Note*	2025		2024	
			Amount	Amount	Amount	Amount
			₦	₦	₦	₦
1	***A- Share of Statutory Allocation from FAAC***					
110101	*Net Share of Statutory Allocation from FAAC*	A	72,790,348,116.84		7,005,732,255.64	
	Add :Deduction at source for Loan Repayment	B	10,715,928,794.30	**83,506,276,911.14**	7,571,218,820.71	**14,576,951,076.35**
110103	*Share of Statutory Allocation - Other Agencies*	C		80,377,664,610.77		128,033,080,771.46
11010301	Share of Federal Accounts Allocation- Excess Crude Oil	D		5,222,220,000.19		13,333,320,001.14
	Total(GROSS) FAAC Allocation to FGN/SG/LG			**169,106,161,522.10**		**155,943,351,848.95**
	Value Added Tax					
110102	Share of Value Added Tax (VAT)	E		**78,444,463,475.43**		**60,357,821,778.01**
		Total		**247,550,624,997.53**		

			2025			2024
2	**Tax Revenue**	F	ACTUAL	BUDGET	VARIANCE	ACTUAL
120101	**Personal Income Taxes**					
022000800100	Yobe State Internal Revenue Service		9,659,470,226.69	7,582,191,000.00	2,077,279,226.69	6,928,696,013.28
120103	**Other Taxes**	G				
022000800100	Yobe State Internal Revenue Service		997,146,687.29	1,036,000,000.00	(38,853,312.71)	824,617,895.77
	Grand-Total Tax Revenue		**10,656,616,913.98**	**8,618,191,000.00**	**2,038,425,913.98**	**7,753,313,909.05**

3	**Non-Tax Revenue**	*Ref. Note*	2025			2024
		H	ACTUAL	BUDGET	VARIANCE	ACTUAL
120201	**Licences**					
053500100100	Ministry of Environment		-	1,000,000.00	(1,000,000.00)	-
051300100100	Ministry of Youth, Sports, Social & Community Development		400,000.00	1,000,000.00	(600,000.00)	-
052100100100	Ministry of Health & Human Services		-	2,000,000.00	(2,000,000.00)	-
022900100100	Ministry of Transport and Energy		32,655,359.62	50,000,000.00	(17,344,640.38)	58,811,018.36
025200100100	Ministry of Water Resources		-	1,800,000.00	(1,800,000.00)	-
022000800100	Yobe Internal Revenue Service (YIRS)		133,859,130.48	84,000,000.00	49,859,130.48	90,385,250.00
012300100100	Ministry of Home Affairs, Information & Culture		450,000.00	150,000.00	300,000.00	-
021510200100	Agricultural Development Programme (ADP)		-	5,500,000.00	(5,500,000.00)	3,020,000.00
021500100100	Ministry of Agriculture & Natural Resources		14,463,102.33	72,510,000.00	(58,046,897.67)	9,117,634.96
	Sub-Total Licenses		**181,827,592.43**	**217,960,000.00**	**(36,132,407.57)**	**161,333,903.32**
120204	**Fees**	I				
011101000100	Bureau for Public Procurement (BPP)		35,765,000.00	71,500,000.00	(35,735,000.00)	78,245,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)		2,966,100.00	9,000,000.00	(6,033,900.00)	-
026500100200	Modern Abattoir		255,000.00	980,000.00	(725,000.00)	734,500.00
051300100300	Yobe Desert Stars		700,000.00	2,000,000.00	(1,300,000.00)	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)		110,000.00	200,000.00	(90,000.00)	140,000.00
032600100100	Ministry of Justice		1,806,562,993.55	1,460,860,000.00	345,702,993.55	676,075,838.99
031805300100	Sharia Court of Appeal		2,630,906.62	3,500,000.00	(869,093.38)	1,362,800.00
031805200100	Sharia Court Division		3,087,171.70	4,900,000.00	(1,812,828.30)	1,583,400.00
031805100100	High Court of Justice		3,687,408.94	5,900,000.00	(2,212,591.06)	6,690,866.41
026000300100	Yobe Geographic Information Service (YOGIS)		78,403,929.69	168,000,000.00	(89,596,070.31)	70,217,175.00
025301000100	Housing & Property Development Corporation		452,270.00	1,000,000.00	(547,730.00)	431,526.00
025300700100	Fire and Rescue Service		950,000.00	3,500,000.00	(2,550,000.00)	750,000.00
022200100100	Ministry of Commerce, Industry & Tourism		4,432,433.15	133,000,000.00	(128,567,566.85)	5,760,335.79
023400100100	Ministry of Works		-	4,000,000.00	(4,000,000.00)	-
014000100100	Office of the State Auditor-General		-	300,000.00	(300,000.00)	30,000.00
022900100100	Ministry of Transport and Energy		6,236,438.73	30,000,000.00	(23,763,561.27)	7,167,429.10
051300100100	Ministry of Youth, Sports, Social & Community Development		20,000.00	200,000.00	(180,000.00)	87,000.00
014000200100	Office of the LG Auditor-General		800,000.00	500,000.00	300,000.00	843,938.72
022000800100	Yobe Internal Revenue Service (YIRS)		-	2,110,000.00	(2,110,000.00)	-
021500100100	Ministry of Agriculture & Natural Resources		6,394,450.00	222,330,000.00	(215,935,550.00)	5,155,000.00
025300100100	Ministry of Housing & Urban Development		-	3,900,000.00	(3,900,000.00)	341,000.00
056306500100	Umar Suleiman College of Education, Gashua		100,546,970.53	160,000,000.00	(59,453,029.47)	122,278,526.79
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum		57,938,023.85	120,000,000.00	(62,061,976.15)	60,502,585.09
056301800100	Mai Idriss Alooma Polytechnic, Geidam		10,480,961.12	54,000,000.00	(43,519,038.88)	12,977,340.16
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu		172,309,105.09	150,000,000.00	22,309,105.09	62,470,515.57
052102600100	Yobe State University Teaching Hospital (YSUTH)		-	10,000,000.00	(10,000,000.00)	-
056306700100	College of Agriculture, Science & Technology (COAST), Gujba		23,545,406.00	25,000,000.00	(1,454,594.00)	15,476,240.50
051701000100	Agency for Mass Education		100,000.00	100,000.00	-	-
052110500100	Health Facilities Inspection & Monitoring Agency		-	5,500,000.00	(5,500,000.00)	-
052110200100	Hospital Management Board (HMB)		552,579.87	9,500,000.00	(8,947,420.13)	2,510,001.87
052110600100	College of Health Sciences & Technology, Nguru		11,244,205.00	105,000,000.00	(93,755,795.00)	10,633,543.00
056306800100	College of Education & Legal Studies (COELS), Nguru		16,677,594.02	30,000,000.00	(13,322,405.98)	21,663,758.03
051700800100	Yobe State Library Board		-	100,000.00	(100,000.00)	-
053500100100	Ministry of Environment		206,600.00	10,400,000.00	(10,193,400.00)	1,679,139.60
056302100100	Yobe State University (YSU)		631,729,767.09	730,000,000.00	(98,270,232.91)	275,831,591.90
051300100200	Yobe State Sports Council		15,000.00	2,000,000.00	(1,985,000.00)	50,000.00
	Sub-Total Fees		**2,978,800,314.95**	**3,539,280,000.00**	**(560,479,685.05)**	**1,441,689,052.52**
120205	**Fines**	J				
053500100100	Ministry of Environment		303,000.00	500,000.00	(197,000.00)	-
022905500100	Yobe Road Traffic Agency (YOROTA)		27,008,913.90	80,000,000.00	(52,991,086.10)	25,251,100.00
025210200100	Yobe State Water Corporation		1,968,000.00	5,000,000.00	(3,032,000.00)	2,614,502.70
051700100100	Ministry of Basic & Secondary Education		-	5,000,000.00	(5,000,000.00)	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)		179.85	50,000.00	(49,820.15)	-
	Sub-Total Fines		**29,280,093.75**	**90,550,000.00**	**(61,269,906.25)**	**27,865,602.70**
120206	**Sales**	K				
056306700100	College of Agriculture, Science & Technology (COAST), Gujba		3,138,120.00	7,000,000.00	(3,861,880.00)	3,736,621.00
016103700100	Yobe State Pilgrims' Commission		-	3,500,000.00	(3,500,000.00)	-

025300100100	Ministry of Housing & Urban Development		23,685,537.78	25,000,000.00	(1,314,462.22)	336,495,125.65
056300100100	Ministry of Higher Education, Science & Technology		-	300,000.00	(300,000.00)	-
056301800100	Mai Idriss Alooma Polytechnic, Geidam		-	1,300,000.00	(1,300,000.00)	23,294.00
021510200100	Agricultural Development Programme (ADP)		-	50,000.00	(50,000.00)	-
011101000100	Bureau for Public Procurement (BPP)		33,530,000.00	31,000,000.00	2,530,000.00	712,107.60
056302100100	Yobe State University (YSU)		22,887,240.00	30,000,000.00	(7,112,760.00)	37,026,810.50
021500100100	Ministry of Agriculture & Natural Resources		1,887,500.00	390,060,000.00	(388,172,500.00)	442,150,100.00
011200400100	House of Assembly Service Commission		45,000.00	89,000.00	(44,000.00)	-
014700100100	Civil Service Commission		3,661,469.78	3,500,000.00	161,469.78	2,448,956.56
056305600100	Yobe State Scholarship Board		-	10,000,000.00	(10,000,000.00)	-
056306500100	Umar Suleiman College of Education, Gashua		-	10,000,000.00	(10,000,000.00)	2,948,373.00
012301300100	Yobe State Printing Corporation		-	3,000,000.00	(3,000,000.00)	2,040,000.00
014900100100	Local Government Service Commission		-	1,000,000.00	(1,000,000.00)	-
014800100100	State Independent Electoral Commission (SIEC)		-	10,004,000.00	(10,004,000.00)	-
012500100100	Office of the Head of Civil Service		170,000.00	2,500,000.00	(2,330,000.00)	542,000.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum		-	20,000,000.00	(20,000,000.00)	3,059,878.00
012300100100	Ministry of Home Affairs, Information & Culture		-	300,000.00	(300,000.00)	-
025301000100	Housing & Property Development Corporation		250,078,955.92	100,000,000.00	150,078,955.92	3,808,425.00
022000100100	Ministry of Finance & Economic Development		3,186,250.00	10,000,000.00	(6,813,750.00)	-
022000800100	Yobe Internal Revenue Service (YIRS)		17,000,000.00	25,000,000.00	(8,000,000.00)	-
056306800100	College of Education & Legal Studies (COELS), Nguru		-	10,000,000.00	(10,000,000.00)	847,563.00
026000300100	Yobe Geographic Information Service (YOGIS)		340,000.00	8,500,000.00	(8,160,000.00)	-
031801100100	Judicial Service Commission		-	100,000.00	(100,000.00)	7,000.00
022200100100	Ministry of Commerce, Industry & Tourism		1,550,000.00	10,000,000.00	(8,450,000.00)	-
	Sub-Total Sales		**361,160,073.48**	**712,203,000.00**	**(351,042,926.52)**	**835,846,254.31**
120207	**Earnings**	**L**				
012300100100	Ministry of Home Affairs, Information & Culture		-	450,000.00	(450,000.00)	125,000.00
012305700100	Yobe State Council for Arts & Culture		320,000.00	300,000.00	20,000.00	190,000.00
022205200100	Yobe State Hotels Board		800,000.00	1,000,000.00	(200,000.00)	47,000.00
022206100100	Pre-Stress Concrete Pole Industry		-	5,000,000.00	(5,000,000.00)	-
022905300100	Yobe Transport Corporation (Yobe Line)		41,645,000.00	45,000,000.00	(3,355,000.00)	47,836,027.96
012300300100	Yobe State Television (Ytv)		2,000,000.00	3,000,000.00	(1,000,000.00)	1,800,000.00
025200100100	Ministry of Water Resources		-	5,200,000.00	(5,200,000.00)	-
012300400100	Yobe Broadcasting Corporation (YBC)		4,400,000.00	10,450,000.00	(6,050,000.00)	5,805,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)		490,171,069.87	550,000,000.00	(59,828,930.13)	296,496,660.06
025210200100	Yobe State Water Corporation		18,254,450.46	115,000,000.00	(96,745,549.54)	11,326,529.32
011101000100	Bureau for Public Procurement (BPP)		-	500,000.00	(500,000.00)	-
012500100100	Office of the Head of Civil Service		342,000.00	500,000.00	(158,000.00)	-
051300100100	Ministry of Youth, Sports, Social & Community Development		-	800,000.00	(800,000.00)	-
023400100100	Ministry of Works		2,411,400.00	62,000,000.00	(59,588,600.00)	500,000.00
022200100100	Ministry of Commerce, Industry & Tourism		1,307,529.00	18,500,000.00	(17,192,471.00)	1,697,541.11
016100100100	Office of the Secretary to the State Government		-	2,500,000.00	(2,500,000.00)	-
022900100100	Ministry of Transport and Energy		-	-	-	3,700,000.00
052110200100	Hospital Management Board (HMB)		20,894,032.29	99,000,000.00	(78,105,967.71)	10,338,903.11
	Sub-Total Earnings		**582,545,481.62**	**919,200,000.00**	**(336,654,518.38)**	**379,862,661.56**
120208	**Rent of Government Buildings**	**M**				
022200100100	Ministry of Commerce, Industry & Tourism		-	-	-	-
022000100100	Ministry of Finance & Economic Development		-	-	-	-
	Sub-Total Rent of Government Buildings		**-**	**-**	**-**	**-**
120209	**Rent on Land and Others General**	**N**				
022200100100	Ministry of Commerce, Industry & Tourism		-	1,000,000.00	(1,000,000.00)	-
026000300100	Yobe Geographic Information Service (YOGIS)		-	23,500,000.00	(23,500,000.00)	-
022201800200	Yobe Investment Company		76,482,750.00	100,000,000.00	(23,517,250.00)	70,000,000.00
	Sub-Total Rent on Land and Others		**76,482,750.00**	**124,500,000.00**	**(48,017,250.00)**	**70,000,000.00**
120210	**Repayments**	**O**				
021500100100	Ministry of Agriculture & Natural Resources		1,784,600.00	10,000,000.00	(8,215,400.00)	2,354,500.00
022000100100	Ministry of Finance & Economic Development		557,834,752.86	230,000,000.00	327,834,752.86	412,041,355.41
022205100100	Small & Medium Scale Industries Credit Board		-	150,000.00	(150,000.00)	-
	Total Repayments		**559,619,352.86**	**240,150,000.00**	**319,469,352.86**	**414,395,855.41**
	Grand-Total Non-Tax Revenue		**4,769,715,659.09**	**5,843,843,000.00**	**(1,074,127,340.91)**	**3,330,993,329.82**

4	**Investment Income**	**P**		**2025**		**2024**
120211			**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
022000100100	Ministry of Finance & Economic Development		-	100,628,000.00	(100,628,000.00)	-
	Total Investment Income		**-**	**100,628,000.00**	**(100,628,000.00)**	**-**

5	**Interest Earned**	**Q**		**2025**		**2024**
120212			**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
022000100100	Ministry of Finance & Economic Development		59,450,371.81	-	59,450,371.81	-
	Total Interest Earned		**59,450,371.81**	**-**	**59,450,371.81**	**-**

5.1	**Re-Imbursement General**	**R**		**2025**		**2024**
120213			**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
014000200100	Office of the LG Auditor-General		200,000.00	100,000.00	100,000.00	-
014000100100	Office of the State Auditor-General		-	50,000.00	(50,000.00)	60,000.00
014000300100	Audit Service Board		-	50,000.00	(50,000.00)	-
	Total Re-Imbursement		**200,000.00**	**200,000.00**	**-**	**60,000.00**

6	**AID & GRANTS**	**S**		**2025**		**2024**
	INTERNAL AID/ GRANTS		**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
13020102	Capital Grants from FGN		53,567,486,223.07	54,169,000,000.00	(601,513,776.93)	23,000,000,000.00
13020105	Current Grants from Other Sources		871,436,168.94	872,000,000.00	(563,831.06)	1,650,000,000.00
	Total Aid & Grants		**54,438,922,392.01**	**55,041,000,000.00**	**(602,077,607.99)**	**24,650,000,000.00**
8	**OTHER CAPITAL RECEIPTS**	**T**		**2025**		**2024**
1402			**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
022000100100	Ministry of Finance & Economic Development		-	-	-	17,826,272,061.62

	Total Capital Receipts		-	-	-	**17,826,272,061.62**

9	**Other Revenue**		2025			2024
1406;1407	**Extra-ordinary Items**		**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
022000100100	Ministry of Finance and Economic Development		-	-	-	145,854,815.03
	Total Extra-ordinary Items		**-**	**-**	**-**	**145,854,815.03**

10	**SALARIES & WAGES**								
10.1	**PERSONNEL COST**	**Suppt. Notes**	**ACTUAL 2025**						**2024**
2101			**BED**	**PHC**	**OTHERS**	**TOTAL ACTUAL**	**2025 BUDGET**	**VARIANCE**	**ACTUAL**
01	ADMINISTRATIVE SECTOR					8,387,116,762.37	8,389,585,000.00	2,468,237.63	3,459,889,336.42
02	ECONOMIC SECTOR					7,792,891,490.26	7,794,639,000.00	1,747,509.74	5,416,095,401.13
03	LAW & JUSTICE					2,570,105,878.32	2,570,110,000.00	4,121.68	1,632,490,906.68
05	SOCIAL SECTOR		2,090,712,639.52	1,167,706,849.69	39,046,836,635.56	42,305,256,124.77	42,308,063,000.00	2,806,875.23	27,765,198,373.79
	TOTAL		**2,090,712,639.52**	**1,167,706,849.69**	**39,046,836,635.56**	**61,055,370,255.72**	**61,062,397,000.00**	**7,026,744.28**	**38,273,674,018.02**

10.1	**Summary of HOPE Gov. Personnel Cost**	**Suppt. Notes**	2025			2024
			ACTUAL	**BUDGET**	**VARIANCE**	**ACTUAL**
	BED		2,090,712,639.52	2,090,713,000.00	360.48	1,284,264,382.45
	PHC		1,167,706,849.69	1,167,707,000.00	150.31	745,763,314.98
	Total		**3,258,419,489.21**	**3,258,420,000.00**	**510.79**	**2,030,027,697.43**

11	**ALLOWANCES & SOCIAL CONTROBUTION**	**Suppt. Notes**	**ACTUAL 2025**						**2024**
						TOTAL ACTUAL	**2025 BUDGET**	**VARIANCE**	**ACTUAL**
21020101	Non Regular Allowances					181,784,877.67	183,846,000.00	2,061,122.33	64,750,000.00
21020201	YOCHMA Contribution					1,702,292,834.06	1,702,293,000.00	165.94	1,004,026,170.93
	TOTAL					**1,884,077,711.73**	**1,886,139,000.00**	**2,061,288.27**	**1,068,776,170.93**

12	**SOCIAL BENEFITS**	**Suppt. Notes**	**ACTUAL 2025**						**2024**
						TOTAL ACTUAL	**2025 BUDGET**	**VARIANCE**	**ACTUAL**
21030101	GRATUITY					4,651,689,183.74	4,651,690,000.00	816.26	2,079,875,109.34
21030102	PENSION					7,363,307,041.08	7,364,000,000.00	692,958.92	5,054,025,189.13
21030103	DEATH BENEFITS					1,374,173,673.11	1,374,174,000.00	326.89	480,921,658.99
21030106	SEVERANCE GRATUITY					2,062,500.00	2,063,000.00	500.00	994,049,367.07
	TOTAL					**13,391,232,397.93**	**13,391,927,000.00**	**694,602.07**	**8,608,871,324.53**

13	**OVERHEAD COSTS**								
13.1	**OVERHEAD COSTS BY FUNCTION**	**Suppt. Notes**	**ACTUAL 2025**						**2024**
			BED	**PHC**	**OTHERS**	**TOTAL ACTUAL**	**2025 BUDGET**	**VARIANCE**	**ACTUAL**
220201	TRAVEL& TRANSPORT		9,917,250.00	9,380,000.00	11,032,245,854.22	11,051,543,104.22	11,162,957,000.00	111,413,895.78	8,321,005,756.15
220202	UTILITIES		6,368,798.13	1,600,000.00	996,415,971.12	1,004,384,769.25	1,020,550,968.00	16,166,198.75	436,691,087.09
220203	MATERIALS & SUPPLIES		828,688,453.38	81,713,000.00	9,778,911,360.57	10,689,312,813.95	10,779,285,032.00	89,972,218.05	5,615,321,609.74
220204	MAINTENANCE SERVICES		363,574,850.45	18,019,000.00	9,358,103,675.39	9,739,697,525.84	9,791,063,100.00	51,365,574.16	9,971,114,720.87
220205	TRAINING		1,100,000.00	3,000,000.00	5,191,354,944.98	5,195,454,944.98	5,217,459,000.00	22,004,055.02	2,632,828,789.50
220206	OTHER SERVICES		15,250,000.00	-	16,177,355,585.20	16,192,605,585.20	16,200,601,000.00	7,995,414.80	8,458,978,999.00
220207	CONSULTING & PROFESSIONAL SERVICES		357,839,258.45	-	12,250,200,392.19	12,608,039,650.64	12,609,943,000.00	1,903,349.36	5,234,036,370.03
220208	FUEL & LUBRICANTS		1,400,000.00	8,400,000.00	6,633,237,946.97	6,643,037,946.97	6,662,660,000.00	19,622,053.03	6,495,797,660.00
220209	FINANCIAL CHARGES		-	-	202,303,681.89	202,303,681.89	210,119,900.00	7,816,218.11	309,377,783.41
220210	MISCELLANEOUS EXPENSES		788,521,368.59	57,500,000.00	23,264,423,092.38	24,110,444,460.97	24,250,210,000.00	139,765,539.03	17,728,040,621.77
	TOTAL		**2,372,659,979.00**	**179,612,000.00**	**94,884,552,504.91**	**97,436,824,483.91**	**97,904,849,000.00**	**468,024,516.09**	**65,203,193,397.56**

13.2	**OVERHEAD COSTS BY SECTOR**	**Ref.Note**	**ACTUAL 2025**						**2024**
2202						**TOTAL ACTUAL**	**2025 BUDGET**	**VARIANCE**	**ACTUAL**
01	ADMINISTRATIVE SECTOR		-	92,300,000.00	56,360,782,675.84	56,453,082,675.84	56,651,251,000.00	198,168,324.16	39,266,053,032.70
02	ECONOMIC SECTOR		-	-	24,671,684,852.44	24,671,684,852.44	24,729,333,000.00	57,648,147.56	13,762,396,553.30
03	LAW & JUSTICE		-	-	560,380,476.31	560,380,476.31	609,240,000.00	48,859,523.69	538,426,373.59
05	SOCIAL SECTOR		2,372,659,979.00	87,312,000.00	13,291,704,500.32	15,751,676,479.32	15,915,025,000.00	163,348,520.68	11,636,317,437.97
	TOTAL		**2,372,659,979.00**	**179,612,000.00**	**94,884,552,504.91**	**97,436,824,483.91**	**97,904,849,000.00**	**468,024,516.09**	**65,203,193,397.56**

13.3	**OVERHEAD COSTS BY SECTOR**	**Ref.Note**	**ACTUAL 2025**						
			BED	**PHC**	**OTHERS**	**TOTAL ACTUAL**	**2025 BUDGET**	**VARIANCE**	**ACTUAL**
010000000000	**ADMINISTRATIVE SECTOR**								
011100100100	Government House				14,125,629,445.08	14,125,629,445.08	14,170,415,000.00	44,785,554.92	10,241,647,405.40
011100100200	Deputy Governor's Office				2,452,603,901.79	2,452,603,901.79	2,503,643,000.00	51,039,098.21	1,476,089,013.24
011100300100	Special Adviser on Budget				-	-	302,000.00	302,000.00	-
011100300200	Special Adviser on Basic & Secondary Education				2,850,691.50	2,850,691.50	3,702,000.00	851,308.50	2,500,723.76
011100300300	Special Adviser on Finance				2,997,550.18	2,997,550.18	4,000,000.00	1,002,449.82	3,000,625.50
011100300400	Special Adviser on Legal Matters				2,999,063.30	2,999,063.30	4,412,000.00	1,412,936.70	3,011,663.07
011100300500	Special Adviser on Local Government Affairs				3,000,254.00	3,000,254.00	4,217,000.00	1,216,746.00	3,000,209.25
011100300600	Special Adviser on Housing & Urban Development				-	-	302,000.00	302,000.00	-
011100300700	Special Adviser on Political and Legislative Matters				2,999,047.50	2,999,047.50	4,042,000.00	1,042,952.50	3,247,670.37
011100300800	Special Adviser on Security				3,815,150.26	3,815,150.26	6,000,000.00	2,184,849.74	3,000,053.75
011100300900	Special Adviser on Works				2,999,258.81	2,999,258.81	4,466,000.00	1,466,741.19	3,001,780.68
011100301000	Special Adviser on Health				2,752,112.00	2,752,112.00	4,137,000.00	1,384,888.00	3,005,558.64
011100301100	Special Adviser on Agriculture				2,618,919.66	2,618,919.66	2,800,000.00	181,080.34	2,998,904.61
011100301200	Special Adviser on Religious Matters				3,000,000.00	3,000,000.00	4,312,000.00	1,312,000.00	2,024,757.75
011100301300	Special Adviser on Commerce				3,001,101.35	3,001,101.35	4,130,000.00	1,128,898.65	3,006,529.64
011100301400	Special Adviser on Water and Sanitation				-	-	302,000.00	302,000.00	-
011100301500	Special Adviser on Transport & Energy				2,998,490.40	2,998,490.40	6,000,000.00	3,001,509.60	3,001,987.70
011100301600	Special Adviser on Humanitarian Affairs				2,999,911.00	2,999,911.00	4,179,000.00	1,179,089.00	3,002,540.00
011100301700	Special Adviser on Environment				3,001,008.07	3,001,008.07	3,648,000.00	646,991.93	3,002,113.25
011100301800	Special Adviser on Youth & Sports				2,999,814.50	2,999,814.50	4,302,000.00	1,302,185.50	3,248,325.00
011100301900	Special Adviser on Women Affairs				3,250,328.20	3,250,328.20	4,192,000.00	941,671.80	3,971,345.00
011100302000	Special Adviser on Small and Medium Enterprises				4,499,169.38	4,499,169.38	6,005,000.00	1,505,830.62	-
011100302100	Special Adviser on Higher Education				2,900,778.00	2,900,778.00	4,462,000.00	1,561,222.00	-

011100302200	Special Adviser on Special Duties				2,188,201.00	2,188,201.00	2,491,000.00	302,799.00	3,000,000.00
011100302300	Special Adviser on Inter-Party Affairs				-	-	302,000.00	302,000.00	-
011100302400	Special Adviser on Wealth and Job Creation				2,996,567.02	2,996,567.02	4,132,000.00	1,135,432.98	2,887,737.08
011100302500	Special Adviser on Community and Social Development				3,248,056.50	3,248,056.50	4,250,000.00	1,001,943.50	-
011100302600	Special Adviser on Inter-Governmental Affairs				4,497,243.00	4,497,243.00	6,173,000.00	1,675,757.00	-
011100302700	Special Adviser on Investment				2,999,972.00	2,999,972.00	4,197,000.00	1,197,028.00	3,002,186.67
011100302800	Special Adviser on Rural Development				3,000,431.25	3,000,431.25	4,250,000.00	1,249,568.75	-
011100302900	Special Adviser on Policy Delivery				3,001,479.26	3,001,479.26	4,194,000.00	1,192,520.74	-
011100303000	Special Adviser on Rural Electrification				3,248,314.50	3,248,314.50	6,000,000.00	2,751,685.50	-
011100303100	Special Adviser on Livestock Development				4,497,172.50	4,497,172.50	6,044,000.00	1,546,827.50	-
011100500100	Sustainable Development Goals (SDG)				12,750,000.00	12,750,000.00	14,384,000.00	1,634,000.00	40,550,000.00
011101000100	Bureau for Public Procurement (BPP)				109,055,000.00	109,055,000.00	110,206,000.00	1,151,000.00	18,800,000.00
011200300100	House of Assembly				4,104,785,797.09	4,104,785,797.09	4,104,787,000.00	1,202.91	3,241,525,303.75
011200400100	House of Assembly Service Commission				21,340,053.25	21,340,053.25	21,411,000.00	70,946.75	20,448,296.05
012300100100	Ministry of Home Affairs, Information & Culture				70,840,728.69	70,840,728.69	70,848,000.00	7,271.31	74,507,086.89
012300300100	Yobe State Television (Ytv)				5,250,000.00	5,250,000.00	6,381,000.00	1,131,000.00	47,910,000.00
012300400100	Yobe Broadcasting Corporation (YBC)				5,350,000.00	5,350,000.00	10,016,000.00	4,666,000.00	1,350,000.00
012301300100	Yobe State Printing Corporation				1,050,000.00	1,050,000.00	2,572,000.00	1,522,000.00	1,050,000.00
012305700100	Yobe State Council for Arts & Culture				58,150,000.00	58,150,000.00	58,151,000.00	1,000.00	54,125,000.00
012500100100	Office of the Head of Civil Service				8,089,849,579.43	8,089,849,579.43	8,107,872,000.00	18,022,420.57	4,253,164,848.36
014000100100	Office of the State Auditor-General				437,017,829.37	437,017,829.37	449,142,000.00	12,124,170.63	270,185,519.98
014000200100	Office of the LG Auditor-General				4,925,254.40	4,925,254.40	4,928,000.00	2,745.60	12,250,078.14
014000300100	Audit Service Board				6,000,000.00	6,000,000.00	6,001,000.00	1,000.00	43,473,700.00
014400100100	Ministry of Humanitarian Affairs & Disaster Management				100,842,456.45	100,842,456.45	109,222,000.00	8,379,543.55	82,076,376.43
014400800100	State Emergency Management Agency (SEMA)				4,607,905,085.54	4,607,905,085.54	4,610,455,000.00	2,549,914.46	1,960,876,804.00
014700100100	Civil Service Commission				45,604,667.00	45,604,667.00	46,206,000.00	601,333.00	28,665,194.75
014800100100	State Independent Electoral Commission (SIEC)				116,034,671.25	116,034,671.25	121,938,000.00	5,903,328.75	1,498,309.53
014900100100	Local Government Service Commission				4,200,588.97	4,200,588.97	6,431,000.00	2,230,411.03	4,198,855.53
014903500100	Local Government Pension Board				450,000.00	450,000.00	1,402,000.00	952,000.00	450,000.00
016100100100	Office of the Secretary to the State Government				18,346,205,843.24	18,346,205,843.24	18,346,866,000.00	660,156.76	15,003,347,530.63
016100200100	Unicef Coordinator				275,000.00	275,000.00	610,000.00	335,000.00	1,341,000.00
016100300100	Landscape Unit				150,000.00	150,000.00	305,000.00	155,000.00	150,000.00
016100400100	National Volunteer Unit				65,500.00	65,500.00	130,000.00	64,500.00	55,000.00
016100500100	Maintenance Unit				162,500.00	162,500.00	305,000.00	142,500.00	447,500.00
016100600100	Lagos Liaison Office				5,250,000.00	5,250,000.00	6,000,000.00	750,000.00	4,445,000.00
016100700100	Kaduna Liaison Office				1,500,000.00	1,500,000.00	1,600,000.00	100,000.00	1,100,000.00
016100800100	Abuja Liaison Office				60,750,000.00	60,750,000.00	60,850,000.00	100,000.00	62,483,100.00
016100900100	Maiduguri Liaison Office				705,000.00	705,000.00	3,000,000.00	2,295,000.00	10,495,000.00
016101000100	Yobe State Aids Control Agency (YOSACA)		-	92,300,000.00	-	92,300,000.00	92,305,000.00	5,000.00	5,500,000.00
016103700100	Yobe State Pilgrims' Commission				3,420,456,692.91	3,420,456,692.91	3,424,068,000.00	3,611,307.09	2,078,084,997.08
016200100100	Ministry of Religious Affairs				34,141,996.24	34,141,996.24	34,142,000.00	3.76	134,472,401.22
016200100200	Yobe Mosque & Islamic Centre				325,000.00	325,000.00	2,714,000.00	2,389,000.00	300,000.00
016200200100	Yobe State Hisbah Commission				20,000,000.00	20,000,000.00	20,000,000.00	-	32,075,000.00
	Total Administrative Sector		**0.00**	**92,300,000.00**	**56,354,982,675.84**	**56,447,282,675.84**	**56,651,251,000.00**	**203,968,324.16**	**39,266,053,032.70**
020000000000	**ECONOMIC SECTOR**								
021500100100	Ministry of Agriculture & Natural Resources				2,545,690,334.07	2,545,690,334.07	2,545,752,000.00	61,665.93	1,574,679,556.96
021510200100	Agricultural Development Programme (ADP)				7,400,000.00	7,400,000.00	7,655,000.00	255,000.00	13,000,000.00
021511000100	Fertilizer Blending Plant				1,050,000.00	1,050,000.00	2,516,000.00	1,466,000.00	1,050,000.00
022000100100	Ministry of Finance & Economic Development				619,907,226.60	619,907,226.60	620,099,000.00	191,773.40	602,862,155.48
022000100300	Miscellaneous Expenses				16,581,083,584.35	16,581,083,584.35	16,581,256,000.00	172,415.65	7,814,994,609.77
022000100400	Consolidated Revenue Fund Charges				-	-	-	-	-
022000200100	Debt Management Office (DMO)				150,000.00	150,000.00	450,000.00	300,000.00	150,000.00
022000700100	Office of the Accountant-General				29,282,160.06	29,282,160.06	30,066,000.00	783,839.94	15,300,000.00
022000700200	Project Financial Management Unit				150,000.00	150,000.00	450,000.00	300,000.00	150,000.00
022000700400	Efficiency Unit				-	-	300,000.00	300,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)				1,220,124,883.89	1,220,124,883.89	1,221,126,000.00	1,001,116.11	415,911,215.73
022200100100	Ministry of Commerce, Industry & Tourism				278,811,995.10	278,811,995.10	281,915,000.00	3,103,004.90	212,597,164.08
022201800100	Yobe State Investment Promotion Agency				182,293,018.75	182,293,018.75	186,442,000.00	4,148,981.25	16,000,000.00
022205100100	Small & Medium Scale Industries Credit Board				1,050,000.00	1,050,000.00	2,078,000.00	1,028,000.00	1,050,000.00
022205200100	Yobe State Hotels Board				-	-	-	-	-
022205900100	Yobe State Micro-Finance Bank				-	-	-	-	-
022206100100	Pre-Stress Concrete Pole Industry				-	-	-	-	-
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation				48,996,692.44	48,996,692.44	50,060,000.00	1,063,307.56	112,174,413.42
022800700100	Information Technology Development Agency				57,000,000.00	57,000,000.00	57,000,000.00	-	27,874,000.00
022900100100	Ministry of Transport and Energy				162,088,016.25	162,088,016.25	165,367,000.00	3,278,983.75	80,936,856.39
022900300100	Rural Electrification Board (Reb)				1,914,378,000.00	1,914,378,000.00	1,916,728,000.00	2,350,000.00	1,769,477,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)				80,275,116.00	80,275,116.00	81,232,000.00	956,884.00	87,475,116.00
023400100100	Ministry of Works				6,370,266.80	6,370,266.80	7,350,000.00	979,733.20	4,785,878.60
023400400100	Yobe Road Maintenance Agency (YORMA)				3,000,000.00	3,000,000.00	4,361,000.00	1,361,000.00	3,000,000.00
022905600100	Cargo Airport Agency				6,000,000.00	6,000,000.00	7,130,000.00	1,130,000.00	12,931,350.00
023800100100	Ministry of Budget & Economic Planning				352,593,834.75	352,593,834.75	352,639,000.00	45,165.25	532,390,460.88
023800100200	Budget Monitoring & Inspection Unit				750,000.00	750,000.00	3,300,000.00	2,550,000.00	825,000.00
023800100300	Statistics Department				625,000.00	625,000.00	2,550,000.00	1,925,000.00	750,000.00
023800100400	Donor Coordination Unit				-	-	1,000,000.00	1,000,000.00	-
023800100500	New Partnership for African Development (NEPAD) Unit				6,000,000.00	6,000,000.00	6,000,000.00	-	13,450,000.00
023800100600	State Development Plan (SDP) Unit				-	-	500,000.00	500,000.00	-
023800400100	State Bureau of Statistics (SBS)				-	-	1,000,000.00	1,000,000.00	-
025000100100	Fiscal Responsibility Board (FRB)				35,800,000.00	35,800,000.00	35,900,000.00	100,000.00	40,800,000.00
025200100100	Ministry of Water Resources				7,050,822.65	7,050,822.65	10,855,000.00	3,804,177.35	13,005,953.75
025210200100	Yobe State Water Corporation				270,289,528.16	270,289,528.16	275,802,000.00	5,512,471.84	190,563,911.96
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)				60,000,000.00	60,000,000.00	62,224,000.00	2,224,000.00	48,000,000.00
025300100100	Ministry of Housing & Urban Development				47,059,791.47	47,059,791.47	49,869,000.00	2,809,208.53	32,851,309.81
025300700100	Fire and Rescue Service				5,400,000.00	5,400,000.00	7,600,000.00	2,200,000.00	5,400,000.00
025301000100	Housing & Property Development Corporation				12,529,500.00	12,529,500.00	13,840,000.00	1,310,500.00	5,638,600.47
026000300100	Yobe Geographic Information Service (YOGIS)				7,300,000.00	7,300,000.00	12,285,000.00	4,985,000.00	106,172,000.00
026500100100	Ministry of Livestock Development				115,335,081.10	115,335,081.10	116,187,000.00	851,918.90	-
026500100200	Modern Abattoir				150,000.00	150,000.00	347,000.00	197,000.00	150,000.00
026500100300	Pilot Livestock				5,700,000.00	5,700,000.00	8,102,000.00	2,402,000.00	6,000,000.00
	Total Economic Sector				**24,671,684,852.44**	**24,671,684,852.44**	**24,729,333,000.00**	**57,648,147.56**	**13,762,396,553.30**
030000000000	**LAW & JUSTICE SECTOR**								
031801100100	Judicial Service Commission				14,699,376.25	14,699,376.25	16,000,000.00	1,300,623.75	14,700,353.75
031805100100	High Court of Justice				227,930,000.00	227,930,000.00	229,330,000.00	1,400,000.00	196,055,000.00
031805200100	Sharia Court Division				44,550,000.00	44,550,000.00	48,639,000.00	4,089,000.00	2,700,000.00
031805300100	Sharia Court of Appeal				106,500,000.00	106,500,000.00	106,500,000.00	-	89,000,000.00

031805400300	Rent Tribunal				600,000.00	600,000.00	1,750,000.00	1,150,000.00	600,000.00
031805400400	Sanitation Court				900,000.00	900,000.00	1,995,000.00	1,095,000.00	900,000.00
031805400500	Revenue Court				110,000.00	110,000.00	1,190,000.00	1,080,000.00	120,000.00
032600100100	Ministry of Justice				93,851,100.06	93,851,100.06	94,346,000.00	494,899.94	171,711,019.84
032600100200	Prerogative of Mercy				31,240,000.00	31,240,000.00	31,540,000.00	300,000.00	32,640,000.00
032600200100	Justice Sector Reform Team (JSRT)				-	-	1,000,000.00	1,000,000.00	-
032605100200	Administration of Justice				40,000,000.00	40,000,000.00	76,950,000.00	36,950,000.00	30,000,000.00
	Total Law & Justice Sector				**560,380,476.31**	**560,380,476.31**	**609,240,000.00**	**48,859,523.69**	**538,426,373.59**
050000000000	**SOCIAL SECTOR**								
051300100100	Ministry of Youth, Sports, Social & Community Development				72,525,450.59	72,525,450.59	72,700,000.00	174,549.41	65,031,751.17
051300100200	Yobe State Sports Council				105,832,000.00	105,832,000.00	107,333,000.00	1,501,000.00	79,434,500.00
051300100300	Yobe Desert Stars				145,061,000.00	145,061,000.00	146,371,000.00	1,310,000.00	89,521,000.00
051305200100	Nysc Fika				150,000.00	150,000.00	1,150,000.00	1,000,000.00	125,000.00
051400100100	Ministry of Women Affairs				106,650,010.25	106,650,010.25	106,822,000.00	171,989.75	91,118,618.75
051700100100	Ministry of Basic & Secondary Education				6,277,653,610.42	6,277,653,610.42	6,358,874,000.00	81,220,389.58	5,174,371,078.64
051700100200	French, Kanuri & Arabic Centre				142,577.13	142,577.13	1,652,000.00	1,509,422.87	150,052.02
051700300100	State Universal Basic Education Board (SUBEB)		2,372,659,979.00	0	-	2,372,659,979.00	2,375,662,000.00	3,002,021.00	135,967,934.20
051700800100	Yobe State Library Board				1,500,000.00	1,500,000.00	3,730,000.00	2,230,000.00	1,500,000.00
051701000100	Agency for Mass Education				1,200,000.00	1,200,000.00	5,130,000.00	3,930,000.00	1,200,000.00
051703000100	Zonal Inspectorate				450,000.00	450,000.00	1,351,000.00	901,000.00	412,500.00
051703100100	Arabic & Islamic Education Board				839,081,000.00	839,081,000.00	839,652,000.00	571,000.00	480,696,980.00
051705400100	Teaching Service Board				205,285,247.45	205,285,247.45	205,288,000.00	2,752.55	187,059,880.75
051705500100	Science & Technical Schools Board				270,753,194.77	270,753,194.77	271,879,000.00	1,125,805.23	370,617,046.62
051706400100	Educational Resource Centre				749,782.47	749,782.47	2,683,000.00	1,933,217.53	788,014.10
056300100100	Ministry of Higher Education, Science & Technology				66,114,597.73	66,114,597.73	68,279,000.00	2,164,402.27	590,564,555.98
056300100300	Remedial Programme				160,800.25	160,800.25	1,482,000.00	1,321,199.75	225,163.89
056301800100	Mai Idriss Alooma Polytechnic, Geidam				11,234,840.62	11,234,840.62	15,367,000.00	4,132,159.38	43,030,644.79
056302100100	Yobe State University (YSU)				842,326,286.04	842,326,286.04	845,527,000.00	3,200,713.96	310,894,706.71
056305600100	Yobe State Scholarship Board				1,542,678,824.00	1,542,678,824.00	1,543,665,000.00	986,176.00	2,135,790,081.50
056306500100	Umar Suleiman College of Education, Gashua				100,412,982.83	100,412,982.83	102,098,000.00	1,685,017.17	40,548,048.50
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum				55,134,946.15	55,134,946.15	58,318,000.00	3,183,053.85	148,983,195.50
056306700100	College of Agriculture, Science & Technology (COAST), Gujba				27,628,274.35	27,628,274.35	29,485,000.00	1,856,725.65	64,321,458.43
056306800100	College of Education & Legal Studies (COELS), Nguru				18,950,366.85	18,950,366.85	21,565,000.00	2,614,633.15	13,318,547.91
052100100100	Ministry of Health & Human Services				614,503,485.30	614,503,485.30	614,671,000.00	167,514.70	544,965,867.30
052100100200	Epidemiological Unit			311,000.00	-	311,000.00	600,000.00	289,000.00	225,000.00
052100100300	Npi Unit			251,000.00	-	251,000.00	600,000.00	349,000.00	225,000.00
052102001000	Yobe State Contributory Healthcare Management Agency (YSCHMA)				6,000,000.00	6,000,000.00	10,900,000.00	4,900,000.00	12,000,000.00
052100300100	Yobe State Primary Healthcare Board			86,000,000.00	-	86,000,000.00	86,002,000.00	2,000.00	33,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)				897,386,309.87	897,386,309.87	897,651,000.00	264,690.13	303,632,832.00
052110200100	Hospital Management Board (HMB)				512,050,174.07	512,050,174.07	516,088,000.00	4,037,825.93	207,160,625.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu				208,225,175.06	208,225,175.06	210,162,000.00	1,936,824.94	70,953,633.75
052110500100	Health Facilities Inspection & Monitoring Agency				46,822,264.12	46,822,264.12	52,373,000.00	5,550,735.88	26,964,000.00
052110600100	College of Health Sciences & Technology, Nguru				60,213,322.50	60,213,322.50	60,214,000.00	677.50	90,600,147.00
052110700100	Family Support MCHC			750,000.00	-	750,000.00	2,250,000.00	1,500,000.00	750,000.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency				12,000,000.00	12,000,000.00	14,554,000.00	2,554,000.00	12,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services				54,014,408.00	54,014,408.00	55,388,000.00	1,373,592.00	70,000,000.00
053500100100	Ministry of Environment				64,980,999.00	64,980,999.00	64,981,000.00	1.00	146,065,030.23
053501600100	Yobe State Environmental Protection Agency (YOSEPA)				78,535,257.00	78,535,257.00	86,134,000.00	7,598,743.00	84,305,000.00
053505600100	North East Arid Zone Development Programme (NEAZDP)				44,500,000.00	44,500,000.00	46,940,000.00	2,440,000.00	1,200,000.00
053505700100	Afforestation Programme				600,000.00	600,000.00	2,096,000.00	1,496,000.00	600,000.00
055100100100	Ministry for Local Government & Chieftaincy Affairs				5,997,313.50	5,997,313.50	7,358,000.00	1,360,686.50	5,999,543.23
055100200100	Emirate Council				-	-	-	-	-
	Total Social Sector		**2,372,659,979.00**	**87,312,000.00**	**13,297,504,500.32**	**15,757,476,479.32**	**15,915,025,000.00**	**157,548,520.68**	**11,636,317,437.97**
	TOTAL OVERHEAD COST BY SECTOR		**2,372,659,979.00**	**179,612,000.00**	**94,884,552,504.91**	**97,436,824,483.91**	**97,904,849,000.00**	**468,024,516.09**	**65,203,193,397.56**

14	**GRANTS & CONTRIBUTIONS**	**REF NOTE**		**ACTUAL 2025**					**2024**
			BED	**PHC**	**OTHERS**	**TOTA 2925 ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
22040105	Grants to Government Owned Companies				350,000,000.00	350,000,000.00	350,000,000.00	-	250,000,000.00
22040109	Grants to Communities/NGOs		4,000,000.00		724,590,000.20	728,590,000.20	729,780,000.00	1,189,999.80	223,406,410.10
	TOTAL		**4,000,000.00**	**-**	**1,074,590,000.20**	**1,078,590,000.20**	**1,079,780,000.00**	**1,189,999.80**	**473,406,410.10**

15	**SUBSIDIES**	**2025**			**2024**
220501	**SUBSIDIES ON FARM INPUTS**	**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
22050106	Agricultural Inputs Subsidy	2,875,000,000.00	2,875,000,000.00	-	2,113,860,000.00
	TOTAL	**2,875,000,000.00**	**2,875,000,000.00**	**-**	**2,113,860,000.00**

16	**DEPRECIATION CHARGES**		
16.1	**DEPRECIATION CHARGES - PPE**		
		2025	**2024**
240101	DEPRECIATION CHARGES - LAND & BUILDINGS	546,833,089.60	165,281,310.07
240102	DEPRECIATION CHARGES - INFRASTRUCTURE	2,911,402,569.44	1,313,986,110.55
240103	DEPRECIATION CHARGES - PLANT & MACHINERY	3,339,972,571.71	504,302,239.75
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	2,219,339,653.48	736,699,360.50
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT	45,854,422.50	12,122,747.50
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS	809,596,084.55	122,801,978.99
240109	DEPRECIATION CHARGES - SPECIALISED ASSETS	1,137,422,397.85	905,392,782.44
	TOTAL	**11,010,420,789.13**	**3,760,586,529.80**

17	**IMPAIRMENT CHARGES**		
17.1	**IMPAIRMENT CHARGES - PPE**	**2025**	**2024**
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS	-	-
260102	IMPAIRMENT CHARGES - INFRASTRUCTURE	-	-
260103	IMPAIRMENT CHARGES - PLANT & MACHINERY	-	-
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	-	-
260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	-	-
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	-	-
260107	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS	-	-
260108	IMPAIRMENT CHARGES - LEASED ASSETS-FINANCE LEASE	-	-
260109	IMPAIRMENT CHARGES - SPECIALISED ASSETS	-	-
260110	IMPAIRMENT CHARGES - ASSETS UNDER CONSTRUCTION	-	-

	TOTAL	**-**	**-**

18	**AMMORTIZATION CHARGES**		
		2025	**2024**
25010106	AMMORTIZATION CHARGES - R & D	117,719,916.75	45,944,666.75
25010112	AMMORTIZATION CHARGES - GRANT TO TSANGAYA/ALMAJIRI SCH	3,750,000.00	5,000,000.00
25010115	AMMORTIZATION CHARGES - COUNTERPART FUND	518,303,205.94	518,303,205.94
25010119	AMMORTIZATION CHARGES - MAPS, DESIGN AND SURVEY	15,965,691.00	-
25010122	AMMORTIZATION CHARGES - GRANT TO COMMUNITIES/VULNERA	5,981,881,063.99	982,791,382.28
	TOTAL	**6,637,619,877.68**	**1,552,039,254.97**

19	**DOMESTIC BAD DEBTS CHARGES**		
		2025	**2024**
27010201	BAD DEBTS CHARGES - STATES	-	-
27010202	BAD DEBTS CHARGES - LOCAL GOVERNMENTS	-	-
27010203	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS & AGENCIES	-	-
27010204	BAD DEBTS CHARGES - COMMERCIAL DEBTS	-	-
27010205	BAD DEBTS CHARGES - OTHER DEBTS	-	-
	TOTAL	**-**	**-**

20	**PUBLIC DEBT CHARGES**		
20.1	**FOREIGN INTEREST / DISCOUNT**	**2025**	**2024**
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	230,394,630.28	523,785,526.85
	TOTAL	**230,394,630.28**	**523,785,526.85**

20.2	**DOMESTIC INTEREST / DISCOUNT**		
		2025	**2024**
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5,577,281,267.63	5,707,253,450.04
	TOTAL	**5,577,281,267.63**	**5,707,253,450.04**

2025

21.1	**GAIN/ LOSS ON DISPOSAL OF ASSET**	**NBV (A)**	**SALE RECEIPT (B)**	**GAIN/ LOSS FROM SALE (A - B)**
3201;4401	DISPOSAL OF PPE	335,213,557,464.53		-
3203;4403	DISPOSAL OF INTANGIBLE ASSET	29,920,182,250.21		-
	TOTAL	**365,133,739,714.74**	**-**	**-**

2024

21.2	**GAIN/ LOSS ON DISPOSAL OF ASSET**	**NBV (A)**	**SALE RECEIPT (B)**	**GAIN/ LOSS FROM SALE (A - B)**
3201;4401	DISPOSAL OF PPE	-		-
3202;4402	DISPOSAL OF INVESTMENT PROPERTY	-		-
3203;4403	DISPOSAL OF INTANGIBLE ASSET	-		-
	TOTAL	**-**	**-**	**-**

22	**GAIN/ LOSS ON EXCHANGE TRANSACTION**	**2025**	**2024**
14100101	GAIN ON EXCHANGE TRANSACTION	-	-
22090101	LOSS ON EXCHANGE TRANSACTION	(35,917,325.11)	(12,746,734,215.85)
	TOTAL	**(35,917,325.11)**	**(12,746,734,215.85)**

23	**MINORITY INTEREST SHARE OF SURPLUS/ (DEFICIT)**		
		2025	**2024**
14060101	MINORITY INTEREST SHARE OF SURPLUS/ (deficit)	-	-
	This represents share of surplus/ deficit due to outsiders/ 3rd parties during the year under review		
	TOTAL	**-**	**-**

24	**CASH AND CASH EQUIVALENTS**		
	This represents closing balance of cash at hand and held in Banks		

24.1	**CASH BALANCES WITH GOVERNMENT PAY OFFICES/SUB TREASURY.**		
31010100		**2025**	**2024**
AC001	YOBE STATE GOVERNMENT IGR ACCOUNT	39,490,444.50	12,973,067.14
AC003	YBSG SPECIAL ECA ACCOUNT	(222,400,387.30)	(222,400,387.30)
AC004	YOBE CACS ACCOUNT	37,219,393.35	496,222,740.90
AC005	YOBE STATE TSA ACCOUNT	370,894,801.59	13,746,161.20
AC013	AG - ACCESS BANK PLC - VAT ACCOUNT	6,956,329.72	6,956,329.72
AC019	AG - ACCESS BANK NIG. PLC - COVID-19 SUPPORT ACCOUNT	200,000.00	200,000.00
EC001	AG - ECO-BANK PLC - FUNE CGS-LGA SPECIAL PROJECT ACCT	664,747.40	664,747.40
FB016	YOBE STATE GOVERNMENT ACCOUNT	152,180,989.86	152,180,989.86
FC001	YOBE STATE PENSION AND GRATUITY ACCOUNT	790,639,431.36	20,598,608.43
FD001	YOBE STATE GOVERNMENT EXPENDITURE ACCOUNT	47,181.39	47,181.39
FD002	AG - FIDELITY BANK PLC - CONTRACT LIABILITY ACCOUNT	542,354.10	542,354.10
FD003	YOBE STATE GOVERNMENT STABILIZATION ACCOUNT	650,939.23	650,939.23
FD004	AG - FIDELITY BANK PLC - STATUTORY ACCOUNT	227,307.40	227,307.40
FD005	YOBE STATE PUBLIC OFFICE HOLDER CAR LOAN REVOLVING ACCT	62,137,627.88	71,264,468.84
FD006	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCOUNT	57,224,537.85	166,285,237.68
FD007	AG - FIDELITY BANK PLC - CONDITIONAL GRANT SCHEME 2011	25,607.22	25,607.22
FD008	AG - FIDELITY BANK PLC - CONDITIONAL GRANT SCHEME 2009	48,805.03	48,805.03
FD009	AG - FIDELITY BANK PLC - CONSOLIDATED DEBT SERVICE ACCOUNT	369,050.10	369,050.10
FD010	AG - FIDELITY BANK PLC - BUDGET SUPPORT FACILITY ACCOUNT	6,593,636.01	6,593,636.01
FD011	AG - FIDELITY BANK PLC - SPECIAL AIRPORT ACCOUNT	9,656,257.44	9,656,257.44
GT001	YOBE STATE GOVERNMENT STABILISATION ACCOUNT.	614,170.74	614,170.74
GT006	YOBE STATE GOVERNMENT ECOLOGICAL FUND	196,713,501.01	15,162,945.61
GT008	AG - GTBANK PLC - YOBE STATE PROMISSORY NOTE DISCOUNT ACCOUNT	37,009,492.43	37,009,492.43
HB001	HERITAGE BANK PLC YOBE STATE GOVERNMENT ACCOUNT	3,470,391.02	3,470,391.02
HB003	YOBE STATE PROJECT ACCOUNT	592,811,147.90	592,811,147.90

JZ001	YOBE STATE GOVERNMENT TRASURY ACCOUNT	1,005,355,509.00	400,000,000.00
KS001	AG - KEYSTONE BANK LIMITED - SURE-P ACCOUNT	5,463.42	5,463.42
KS002	YOBE STATE GOVERNMENT ACCOUNT	3,777,938.36	3,777,938.36
PL001	YOBE STATE GOVERNMENT TSA ACCOUNT&	4,994,905,840.66	2,566,776,294.30
PL002	AG - POLARIS BANK LIMITED - KARASUWA CGS-LGA SPECIAL PROJECT ACCT	19,622.01	19,622.01
PL003	AG - POLARIS BANK LIMITED - YUNUSARI CGS - LGA SPECIAL PROJECT ACCT	187,544.73	187,544.73
PL004	AG - POLARIS BANK LIMITED - NANGERE GCS LG SPECIAL PROJECT ACCOUN	14,578.91	14,578.91
PL005	AG - POLARIS BANK LIMITED - GEIDAM GCS LG SPECIAL PROJECT ACCOUNT	80,798.24	80,798.24
PL006	AG - POLARIS BANK LIMITED - YUSUFARI GCS LG SPECIAL PROJECT ACCOUN	28,366.73	28,366.73
PL007	AG - POLARIS BANK LIMITED - TARMUWA GCS LG SPECIAL PROJECT ACCOUI	19,355.93	19,355.93
PL008	AG - POLARIS BANK LIMITED - YBSG CGS MDG 2015 PROJECT ACCOUNT	2,523.35	2,523.35
PL024	YOBE STATE CONTRACT FINANCE ACCOUNT	255,207,592.75	255,207,592.75
PL046	YOBE STATE GOVERNMENT VAT ACCOUNT..	714,122.16	714,122.16
PL047	YOBE STATE GOVERNMENT SALARY ACCOUNT	42,685,948.12	42,685,948.12
TB001	YOBE STATE GOVERNMENT SPECIAL PROJECT ACCOUNT	3,998,694,531.88	-
TB002	YOBE SABER ACCOUNT	2,360,175,768.80	-
TB003	YOBE SABER ACCOUNT (DOMICILIAR ACCOUNT)	77,004.00	-
UB001	YOBE STATE ACCOUNTANT GENERAL OFFICE (SALARY)	177,372,600.08	204,810,150.34
UB002	AG - UBA PLC - YBSG EXPENDITURE ACCOUNT	503,366.81	503,366.81
UB003	YOBE STATE GOVERNMENT VAT ACCOUNT	277,699,412.83	184,752,342.34
UB006	YOBE STATE GOVERNMENT TSA ACCOUNT	96,884,002.45	347,826,304.35
UB027	COVID-19 SUPPORT ACCOUNT	43,167.20	43,167.20
UB029	COVID-19 FACILITY ACCOUNT	559,122.29	559,122.29
UB035	YOBE STATE SUB-CRF N_CARES ACCOUNT	197,355,441.84	9,846,999.49
UI002	YOBE STATE GOVERNMENT STABILIZATION ACCOUNT	800,000,000.00	-
UN007	YOBE STATE GOVERNMENT REVENUE ACCT	735,839,614.03	532,154,255.26
ZN001	YOBE STATE GOVERNMENT IGR ACCOUNT.	2,688,463,413.04	429,717,813.30
ZN033	ZENITH BANK PLC CONST. OF 3600 HOUSING UNITS PROJECT ACCT.	496,254.81	496,254.81
	TOTAL	**19,781,156,661.66**	**6,366,151,174.69**

24.2	**CASH HELD BY MINISTRIES, DEPARTMENTS & AGENCIES**		
31020100		**2025**	**2024**
AC006	COS YOBE STATE GOVERNMENT ACCOUNT	1,483.31	529.94
AC007	OFFICE OF THE DEPUTY GOVERNOR (DCOS)	5.49	-
AC015	MINISTRY OF EDUCATION PROJECT ACCOUNT	89.39	16.10
AC025	MINISTRY OF LIVESTOCK DEVELOPMENT CAPITAL ACCOUNT	2,507.15	-
EC005	YOBE STATE MINISTRY OF HEALTH	13,133.37	(288.00)
FB007	OFFICE OF AUDITOR GENERAL.OVER HEAD COST ACCT	10,336.58	11,887.58
FC008	MINISTRY OF HEALTH	122,976.58	-
FD016	S.A SMALLSCALE AND MEDIUM SCALE ENTERPRISES	830.62	-
FD017	MIN. OF FINANCE OVERHEAD COST ACCOUNT	37.29	680.29
FD018	S A RADIO TV AND DIGITAL. COMM.	4,229.00	4,625.00
FD019	MIN. OF YOUTH AND SOCIAL DEV.	6.36	0.36
FD020	S A RURAL DEVELOPMENT	2,456.00	2,887.25
FD024	MINISTRY OF RELIGIOUS AFFAIRS.	91.94	0.09
FD025	SPECIAL ADVISER ON INFORMATION	997.75	1,000.00
FD027	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT	879.86	336.45
FD049	MDA - FIDELITY BANK - SPECIAL ADVISER ON INFORMATION	238.75	238.75
FD051	STATE INDEPENDENT ELECTORAL COMMISSION	1,019.22	1,690.47
FD071	YOBE STATE JUDICIAL SERVICE COMMISSION OVERHEAD COST AND OTHER F	623.75	-
FD091	S A SECURITY MATTER	1,013.74	2,164.00
FD092	S A LEGAL MATTERS	2,876.44	1,939.74
FD093	S A LOCAL GOVERNMENT AFFAIRS	1,839.17	2,093.17
FD094	S A RELIGIOUS AFFAIRS	796.36	796.36
FD105	HEAD OF SERVICE O/H COST ACCOUNT	-	4,688.25
FD109	S A SPECIAL DUTIES	1,001.84	3,202.84
FD111	CIVIL SERVICE COMMISSION DAMATURU	974.80	974.80
GT009	MINISTRY OF AGRICULTURE.	2,007.30	2,435.13
GT014	JUDICIAL SERVICE COMMISSION CAPITAL ACCOUNT	2,251.77	2,251.77
KS007	MINISTRY OF HOUSING AND URBAN DEVELOPMENT CAPITAL ACCOUNT	2,677.50	-
KS009	LOCAL GOVT. SERVICE COMMISSION OVERHEAD	556.42	1,145.39
KS012	OFFICE OF ACCOUNTANT GENERAL OVERHEAD ACCOUNT	1,809.68	-
KS014	MINISTRY OF WORKS ACCOUNT	176.05	17.25
KS025	YOBE STATE HOUSING AND PROPERTY DEV. CORPORATION.	500.00	-
KS030	MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT OVERHEAD COST	13.55	-
KS036	SSG'S GOVERNOR OFFICE CAPITAL ACCOUNT	19,695.71	-
PL009	S A INVESTMENT	89.45	61.45
PL010	S A POLICY DELIVERY	435.74	1,970.00
PL013	S.A ON LIVESTOCK DEVELOPMENT	2,827.50	-
PL017	MIN. OF WATER RESOURCES OVERHEAD COST ACCOUNT	(80.56)	(34.31)
PL018	MIN. OF WOMEN AFFAIRS OVER HEAD COST	1,028.84	1,039.09
PL019	MIN. OF WORKS OVERHEAD ACCOUNT	88.50	15,539.00
PL020	MINISTRY OF HEALTH CAPITAL PROJECT ACCOUNT	23,109.51	-
PL021	MINISTRY OF WOMEN AFFAIRS CAPITAL ACCOUNT	1,375.18	1,375.18
PL025	S A BASIC AND SEC. EDU.	833.08	1,469.58
PL026	S A HIGHER EDUCATION	1,042.62	1,820.62
PL027	S A HUMINTARIAN AFFAIRS	744.50	655.50
PL028	S A SCIENCE RESEACH AND INNO.	637.78	1,614.73
PL029	S.A INTER-GOVERNMENTAL AFFAIRS	2,757.00	-
PL031	Special Adviser on Youth Affairs	1,860.50	1,675.00
PL033	S A WEALTH AND JOB CREATION	4,163.58	730.60
PL034	S A WORKS	1,501.98	760.79
PL036	S A HAJJ OPERATION	1,464.26	2,673.67
PL044	S.A WATER AND SANITATION	4,761.25	-
PL045	YOBE STATE HOUSE OF ASSEMBLY OVERHEAD COST ACCT	714.00	-
PL048	YOBE STATE OFFICE OF THE HEAD OF SERVICE RECURRENT ACCOUNT	-	(4,685.24)
PL049	S A POL. AND LEGISLATIVE AFFAIRS	952.50	-
PL056	S.A COMMUNITY AND SOCIAL DEVELOPMENT	1,943.50	-
PL057	S.A HOUSING AND URBAN DEVELOPMENT	1,750.00	-
PL058	S.A RURAL ELECTRIFICATION BOARD	1,685.50	-
PL059	S.A NIGERIA FOR WOMEN PROJECT	1,447.75	-
PL060	YOBE STATE JUDICIAL SERVICE COMMISSION	5,400.35	5,400.35
ST001	YOBE STATE HOUSE OF ASSEMBLY CAPITAL PROJECT ACCOUNT	171,386.33	-
UB009	S A HEALTH	2,500.07	232.07
UB011	S A AGRIC	2,175.73	1,095.39
UB013	S A WOMEN AFFAIRS	4,067.37	4,978.57

UB016	S A FINANCE	6,580.82	4,131.00
UB018	S A ENVIROMENT	388.75	1,396.82
UB019	S A TRANSPORT AND ENERGY	2,370.03	860.43
UB025	MINISTRY OF AGRICULTURE	75.32	2,698.85
UB026	YOBE STATE HOUSE OF ASSEMBLY SUBVENTION ACCOUNT	2,119.27	12,325,018.92
UB031	MINISTRY OF WATER RESOURCES CAPITAL ACCT	(83.81)	-
UB036	S A COMMERCE	304.40	822.75
UB037	MINISTRY OF WEALTH CREATION EMPOWERMENT AND EMPLOYMENT GENER	3,307.56	-
UB038	MINISTRY OF COMMERCE YOBE STATE	274.50	-
UB039	MINISTRY OF WORKS DIRECT LABOUR PROJECT ACCOUNT	1,984.29	-
UB041	SSGS OFFICE RECURRENT ACCOUNT.	97,868.74	-
UB052	MINISTRY OF LIVESTOCK DEVELOPMENT OVERHEAD ACCOUNT	3,411.75	-
UN002	EDUCATION RESOURCES CENTRE	218.69	1.16
UN004	FRENCH/KANURI OVERHEEAD COST ACCOUNT	73.87	51.00
UN006	HOUSE OF ASSEMBLY SERVICE COMMISSION	1,831.45	2,954.70
UN009	MIN. OF EDUCATION (REMEDIAL)	81.25	79.23
UN011	MIN. OF LOCAL GOVT. AND CHIEFTANCY AFFAIRS OVERHEAD COST ACCT	3,101.40	414.90
UN012	MIN. OF RELIGEOUS AFFAIRS	194.64	32.73
UN013	MINISTRY OF EDUCATION OVERHEEAD COST ACCOUNT	533.96	1,670.30
UN031	MDA - UNITY BANK PLC - HOUSE OF ASSEMBLY SERVICE COMMISSION	(1,483.75)	(1,483.75)
ZN003	S A POL. AND LEGISLATIVE AFFAIRS	690.70	690.70
ZN005	MINISTRY OF EDUCATION DAMATURU CAPITAL ACCOUNT	(52.42)	1,033.13
ZN006	LOCAL GOVT AUDIT DEPARTMENT	434.15	650.85
ZN011	MIN. OF HOME AFFAIRS INFORMATION & CULTURE OVERHEAD COST ACCT	601.50	(5,130.92)
ZN012	MINISTRY OF HIGHER EDUCATION	50.00	450.00
ZN023	HON. COMM. MIN. OF WORKS CAPITAL PROJECT ACCOUNT	146.44	-
ZN025	MIN. OF JUSTICE	1,000.00	2,100.06
ZN026	MINISTRY OF FINANCE OTHER PAYMENT ACCOUNT	15,381.25	11,383.56
ZN027	MINISTRY OF COMMERCE OVER HEAD ACCOUNT	1,037.33	2,821.18
ZN028	MINISTRY OF BUDGET & PLANNING CAPITAL ACCT	4,828.70	359.45
ZN029	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	260.55	1,528.48
ZN038	HON COMM. MIN OF INFORMATION CAPITAL ACCOUNT	1,816.42	(1,441.47)
ZN040	MINISTRY OF WATER RESOURCES CAPITAL ACCT	130.56	-
ZN043	OFFICE OF THE STATE AUDITOR GENERAL OPERATIONAL ACCOUNT	210,753.58	71,299.46
ZN044	YOBE STATE HOUSE OF ASSEMBLY CAPITAL PROJECT ACCOUNT.	68,293.23	-
ZN047	Yobe State Agric Revitalization Account	391.79	4,942.50
	TOTAL	**871,713.46**	**12,513,021.04**

25	**INVENTORIES**		
		2025	**2024**
31050101	ENGINEERING STORES	-	-
31050102	MEDICAL STORES	-	-
31050103	INDUSTRIAL & CHEMICAL STORES	-	-
31050104	AMORY STORES (AMMUNITION, ETC)	-	-
	TOTAL	**-**	**-**

26	**RECEIVABLES**		
26.1	**IMPRESTS**	**2025**	**2024**
310603			
022000100100	Ministry of Finance & Economic Development	-	-
022000100300	Miscellaneous Expenses Unit	-	-
	Total	**-**	**-**

26.1	**STATUTORY**	**2025**	**2024**
022000100100	Ministry of Finance & Economic Development	-	3,631,496,709.70
022000100300	Miscellaneous Expenses Unit	-	-
	Total	**-**	**3,631,496,709.70**

26.2	**ADVANCES**	**2025**	**2024**
310601;310602;3110			
022000100100	Ministry of Finance & Economic Development	-	-
021500100100	Ministry of Agriculture & Natural Resources	44,000,163.40	
	Total	**44,000,163.40**	**-**
	Grand Total	**44,000,163.40**	**3,631,496,709.70**

Prior Year Reclassification – Receivables and Loans Granted

During the year, management identified that certain balances previously classified under Receivables were in substance Loans Granted.

Accordingly, an amount of **₦1,096,807,224.83** relating to car loans issued to public office holders and furniture loans granted to employees has been reclassified from Receivables to Loans Granted in the 2024 comparative figures.

This reclassification has no impact on the overall net assets/equity of the entity but was necessary to ensure proper classification and presentation in line with IPSAS requirements.

27	**PREPAYMENTS/ ARREARS OF REVENUE**		
3108		**2025**	**2024**
31080101	PREPAYMENTS	-	-
31080201	ARREARS OF REVENUE	-	-
	TOTAL	**-**	**-**

28	**LOANS GRANTED**		
28.1	**LOCAL LOANS**		
		2025	**2024**
31100105	LOANS TO EMPLOYEES (CAR LOANS)	1,089,236,339.88	759,058,381.20
31100106	LOANS TO EMPLOYEES (FURNITURE LOANS)	142,753,956.00	337,748,843.63
31060501	FERTILIZER SALES RECIEVABLE	-	-
	SUB TOTAL	**1,231,990,295.88**	**1,096,807,224.83**
	TOTAL LOAN GRANTED	**1,231,990,295.88**	**1,096,807,224.83**

28.2	Reconciliation	2025
	Opening Balance	1,096,807,225
	Add:	
	Payment during the year	**422,943,798.55**
		1,519,751,023.38
	Less:	
	Repayment received	287,760,727.50
	Closing Balance	**1,231,990,295.88**

29	INVESTMENTS		
29.1	**LOCAL INVESTMENTS**		
		2025	2024
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	798,554,728.76	526,326,934.06
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	495,371,123.00	495,371,123.00
	SUB-TOTAL	**1,293,925,851.76**	**1,021,698,057.06**
	TOTAL INVESTMENT	**1,293,925,851.76**	**1,021,698,057.06**

₦5,126,287,838.09

30	FIXED ASSETS - PPE	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	SERVICE CONCESSION ASSETS (PPP) - GENERAL	LEASED ASSETS-FINANCE LEASE	SPECIALISED ASSETS - GENERAL
	BALANCE B/FORWARD	41,677,272,243.14	93,491,760,018.69	19,415,652,413.67	11,104,301,277.42	183,417,700.00	3,987,274,348.15	-	-	4,569,531,068.28
	ADDITIONS DURING THE YEAR	61,265,899,540.75	91,340,672,157.74	10,047,188,401.66	7,423,496,142.50	58,897,735.88	2,124,825,234.72	-	-	3,226,896,601.75
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-	-
	TOTAL	**102,943,171,783.89**	**184,832,432,176.43**	**29,462,840,815.33**	**18,527,797,419.92**	**242,315,435.88**	**6,112,099,582.87**	**-**	**-**	**7,796,427,670.03**
	ACCUMULATED DEPRECIATION:									
	BALANCE B/FORWARD	(165,281,310.07)	(1,313,986,110.55)	(504,302,239.75)	(736,699,360.50)	(12,122,747.50)	(122,801,978.99)	-	-	(905,392,782.44)
	ADDITIONS DURING THE YEAR	(546,833,089.60)	(2,911,402,569.44)	(3,339,972,571.71)	(2,219,339,653.48)	(45,854,422.50)	(809,596,084.55)	-	-	(1,137,422,397.85)
	IMPAIRMENT DURING THE YEAR	-	-	-	-	-	-	-	-	-
	TOTAL	**(712,114,399.67)**	**(4,225,388,679.99)**	**(3,844,274,811.46)**	**(2,956,039,013.98)**	**(57,977,170.00)**	**(932,398,063.54)**	**-**	**-**	**(2,042,815,180.29)**
	NET BOOK VALUE									
	AS AT 31/12/2025	**102,231,057,384.22**	**180,607,043,496.44**	**25,618,566,003.87**	**15,571,758,405.94**	**184,338,265.88**	**5,179,701,519.33**	**-**	**-**	**5,753,612,489.74**
	AS AT 31/12/2024	**41,511,990,933.07**	**92,177,773,908.14**	**18,911,350,173.92**	**10,367,601,916.92**	**171,294,952.50**	**3,864,472,369.16**	**-**	**-**	**3,664,138,285.84**

30.1	DETAILS:	Suppt. Notes	ACTUAL 2025						
320101	**LAND & BUILDING - GENERAL**		**BED**	**PHC**	**OTHERS**	**Total 2025 ACTUAL**	**BUDGET 2025**	**VARIANCE**	**2024 ACTUAL**
32010101	Construction/Provision of Office Building				2,622,237,425.94	2,622,237,425.94	2,622,240,000.00	2,574.06	3,485,440,317.29
32010102	Construction/Provision of Residential Building				3,775,975,026.86	3,775,975,026.86	3,775,976,000.00	973.14	3,225,757,485.12
32010105	Construction/Provision of School Building		2,737,849,000.00		1,909,614,074.58	4,647,463,074.58	4,647,465,000.00	1,925.42	4,402,641,214.19
32010106	Construction/Provision of Hospital/Health Centres				3,841,702,149.51	3,841,702,149.51	3,841,703,000.00	850.49	597,659,867.76
32010107	Rehab./Repairs of Office Building				6,003,517,490.21	6,003,517,490.21	6,005,476,000.00	1,958,509.79	2,454,134,340.42
32010108	Rehab./Repairs of Residential Building				2,675,125,914.99	2,675,125,914.99	2,688,411,000.00	13,285,085.01	724,319,593.46
32010109	Rehab./Repairs of School Building		1,177,722,103.63		126,451,643.56	1,304,173,747.19	1,304,252,000.00	78,252.81	1,474,889,654.82
32010110	Rehab./Repairs of Hospital Building				377,606,473.12	377,606,473.12	377,607,000.00	526.88	94,052,334.89
32010111	Acquisition of Land				1,118,595,740.91	1,118,595,740.91	1,118,596,000.00	259.09	459,999,555.07
32010112	Acquisition of Office Building				-	-	-	-	20,000,000.00
32010113	Acquisition of Residential Building				1,794,784,432.43	1,794,784,432.43	2,034,573,000.00	239,788,567.57	-
32010116	Construction of Car Porch/Shed				-	-	-	-	3,000,000.00
32010117	Construction of Mosque/Church				188,685,342.42	188,685,342.42	188,686,000.00	657.58	31,782,704.37
32010119	Construction of Wall Fencing				24,162,608.87	24,162,608.87	24,463,000.00	300,391.13	206,248,579.79
32010121	Construction/Provision of Sporting & Gaming Facilities				2,199,087,712.03	2,199,087,712.03	2,199,926,000.00	838,287.97	-
32010122	Rehab./Repairs of Sporting & Gaming Facilities				5,200,501,325.51	5,200,501,325.51	5,200,502,000.00	674.49	-
32010129	Tree Planting/Landscaping				319,494,970.15	319,494,970.15	320,495,000.00	1,000,029.85	177,896,076.39
32010130	Dairy and Artificial Insemination				-	-	-	-	176,966,642.69
32010132	Construction of Markets/Parks				22,189,432,308.65	22,189,432,308.65	22,189,433,000.00	691.35	14,740,326,121.70
32010133	Construction of Warehouse and Shops				73,543,067.00	73,543,067.00	73,544,000.00	933.00	35,309,414.41
32010134	Fish Pond and Aquaculture				-	-	-	-	14,803,306.00
32010199	Construction of Other Building				2,909,810,730.38	2,909,810,730.38	2,909,813,000.00	2,269.62	1,087,979,500.58
	Sub-Total		**3,915,571,103.63**	**-**	**57,350,328,437.12**	**61,265,899,540.75**	**61,523,161,000.00**	**257,261,459.25**	**33,413,206,708.95**
320102	**INFRASTRUCTURE**								
32010202	Construction of Roads & Bridges				61,198,470,159.56	61,198,470,159.56	61,198,471,000.00	840.44	28,216,043,697.48
32010203	Construction of Airports				1,637,717,654.18	1,637,717,654.18	1,778,927,000.00	141,209,345.82	1,656,404,208.08
32010206	Security Installations/Equipment				-	-	-	-	60,647,000.00
32010207	Electricity Transmission Network				13,195,484,132.50	13,195,484,132.50	13,338,662,000.00	143,177,867.50	14,731,215,679.03
32010209	Construction of Sewage/Drainage & Culverts				12,655,786.89	12,655,786.89	12,656,000.00	213.11	280,378,032.19
32010210	Construction of Dams				486,099,155.75	486,099,155.75	487,105,000.00	1,005,844.25	22,333,897.00
32010214	Boreholes & Other Water Facilities		73,485,784.00		2,503,654,800.56	2,577,140,584.56	2,578,141,000.00	1,000,415.44	8,387,749,640.24
32010218	Rehab./Repairs of Electricity				-	-	-	-	1,064,890,323.00
32010219	Water Pollution Control				15,000,000.00	15,000,000.00	15,000,000.00	-	5,000,000.00
32010220	Rehab./Repairs of Water Facilities				274,860,917.00	274,860,917.00	274,861,000.00	83.00	634,580,981.00
32010221	Rehab./Repairs of Roads				11,056,628,402.64	11,056,628,402.64	11,190,955,000.00	134,326,597.36	11,663,992,704.88
32010222	Construction/Provision of ICT Infrastructures				-	-	-	-	4,500,000.00
32010225	Industrial Pollution Control				-	-	-	-	18,458,000.00
32010299	Construction/Provision of Other Infrastructures				886,615,364.66	886,615,364.66	886,616,000.00	635.34	465,843,624.80
	Sub-Total		**73,485,784.00**	**-**	**91,267,186,373.74**	**91,340,672,157.74**	**91,761,394,000.00**	**420,721,842.26**	**67,212,037,787.70**
320103	**PLANT & MACHINERY**								
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.				436,372,500.00	436,372,500.00	436,373,000.00	500.00	333,862,137.05
32010302	Purchase of Industrial Equipment				2,308,382,306.25	2,308,382,306.25	2,308,383,000.00	693.75	3,309,068,486.86
32010303	Purchase of Navigational Equipment				-	-	-	-	396,615,499.00
32010304	Purchase of Power Plants				549,600,500.00	549,600,500.00	549,601,000.00	500.00	469,630,000.00
32010305	Purchase of Power Generating Sets				881,656,250.00	881,656,250.00	883,240,000.00	1,583,750.00	1,060,747,500.00
32010306	Purchase of Broadcast & Communication Equipment				689,934,500.00	689,934,500.00	689,935,000.00	500.00	197,365,734.98
32010307	Purchase of Agricultural Equipment				837,551,831.25	837,551,831.25	838,257,000.00	705,168.75	6,279,432,952.05
32010308	Purchase of Surveying Equipment				-	-	-	-	151,245,000.00
32010309	Purchase of Water Supply Equipment				3,333,960,000.00	3,333,960,000.00	3,333,960,000.00	-	1,965,157,500.00
32010310	Purchase of Sporting & Gaming Equipment				248,997,000.00	248,997,000.00	248,997,000.00	-	203,935,500.00

32010312	Purchase of Fire Fighting Equipment				-	-	-	-	92,100,925.00
32010315	Purchase of Sanitary Equipment				25,800,000.00	25,800,000.00	25,800,000.00	-	-
32010317	Purchase of Teaching & Learning Equipment				200,971,514.16	200,971,514.16	200,972,000.00	485.84	18,500,000.00
32010322	Purchase of Spare Parts and Tools				33,962,000.00	33,962,000.00	34,685,000.00	723,000.00	45,335,000.00
32010399	Alternative Energy				500,000,000.00	500,000,000.00	501,000,000.00	1,000,000.00	2,371,144,980.00
	Sub-Total		**-**	**-**	**10,047,188,401.66**	**10,047,188,401.66**	**10,051,203,000.00**	**4,014,598.34**	**16,894,141,214.94**
32010	**TRANSPORTATION EQUIPMENT**								
32010405	Purchase of Motor Vehicles				7,423,496,142.50	7,423,496,142.50	7,448,167,000.00	24,670,857.50	7,068,281,464.92
32010406	Purchase of Tricycles				-	-	-	-	12,523,000.00
32010407	Purchase of Motor Cycles				-	-	-	-	340,000,000.00
	Sub-Total		**-**	**-**	**7,423,496,142.50**	**7,423,496,142.50**	**7,448,167,000.00**	**24,670,857.50**	**7,420,804,464.92**
320105	**OFFICE EQUIPMENT**								
32010501	Purchase of Computers				58,897,735.88	58,897,735.88	60,448,000.00	1,550,264.12	129,326,700.00
32010502	Purchase of Printers				-	-	1,500,000.00	1,500,000.00	5,600,000.00
	Sub-Total		**-**	**-**	**58,897,735.88**	**58,897,735.88**	**61,948,000.00**	**3,050,264.12**	**134,926,700.00**
320106	**FURNITURE & FITTINGS**								
32010601	Purchase of Chairs		600,375,000.00		881,673,540.97	1,482,048,540.97	1,482,951,000.00	902,459.03	2,329,368,313.13
32010602	Purchase of Tables				436,023,718.75	436,023,718.75	436,709,000.00	685,281.25	861,750,846.12
32010603	Purchase of Safes/File Cabinets/Cupboards				-	-	50,000.00	50,000.00	7,805,000.00
32010604	Purchase of Television Sets				-	-	-	-	10,000,000.00
32010606	Purchase of Air-Conditioner				11,752,975.00	11,752,975.00	13,753,000.00	2,000,025.00	26,800,000.00
32010611	Purchase of Beds & Beddings				-	-	-	-	129,400,000.00
32010612	Purchase of Rugs and Carpets				-	-	-	-	3,000,000.00
32010613	Purchase of Desks				195,000,000.00	195,000,000.00	195,000,000.00	-	38,718,875.00
32010615	Purchase of Cushions				-	-	-	-	89,223,387.95
	Sub-Total		**600,375,000.00**	**-**	**1,524,450,234.72**	**2,124,825,234.72**	**2,128,463,000.00**	**3,637,765.28**	**3,496,066,422.20**
320109	**SPECIALISED ASSETS - GENERAL**								
32010903	Biological Assets (Wildlife Conservation)				74,000,000.00	74,000,000.00	74,000,000.00	-	69,720,000.00
32010904	Laboratory/Medical Equipment			450,000,000.00	2,702,896,601.75	3,152,896,601.75	3,152,898,000.00	1,398.25	1,486,974,579.65
	Sub-Total		**-**	**450,000,000.00**	**2,776,896,601.75**	**3,226,896,601.75**	**3,226,898,000.00**	**1,398.25**	**1,556,694,579.65**
	GRAND TOTAL		**4,589,431,887.63**	**450,000,000.00**	**170,448,443,927.37**	**175,487,875,815.00**	**176,201,234,000.00**	**713,358,185.00**	**130,127,877,878.36**

32	**INTANGIBLE ASSETS**	**Research & Development**	**Computer Software Acquisition**	**Counterpart Fund**	**Maps, Survey and Design**	**Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project**	**Grant to Tsangaya/Almajiri School Capital Project**	**TOTAL**
	BALANCE B/FORWARD	508,191,043.00	15,000,000.00	2,073,212,823.76	63,862,764.00	25,206,962,779.03	-	**27,867,229,409.79**
	ADDITIONS DURING THE YEAR (28.1)	**302,851,322.30**	**-**	**-**	**1,448,986,093.27**	**8,370,910,294.56**	**187,344,162.05**	**10,310,091,872.18**
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	**-**
	TOTAL	**811,042,365.30**	**15,000,000.00**	**2,073,212,823.76**	**1,512,848,857.27**	**33,577,873,073.59**	**187,344,162.05**	**38,177,321,281.97**
	ACCUMULATED AMORTIZATION:							
	BALANCE B/FORWARD	(45,944,666.75)	(5,000,000.00)	(518,303,205.94)	-	(982,791,382.28)	-	**(1,552,039,254.97)**
	ADDITIONS DURING THE YEAR	(117,719,916.75)	(3,750,000.00)	(518,303,205.94)	(15,965,691.00)	(5,981,881,063.99)	-	**(6,637,619,877.68)**
	IMPAIRMENT DURING THE YEAR	-	-	-	-	-	-	**-**
	TOTAL	**(163,664,583.50)**	**(8,750,000.00)**	**(1,036,606,411.88)**	**(15,965,691.00)**	**(6,964,672,446.27)**	**-**	**(8,189,659,132.65)**
	NET BOOK VALUE							
	AS AT 31/12/2025	**647,377,781.80**	**6,250,000.00**	**1,036,606,411.88**	**1,496,883,166.27**	**26,613,200,627.32**	**187,344,162.05**	**29,987,662,149.32**
	AS AT 31/12/2024	**462,246,376.25**	**10,000,000.00**	**1,554,909,617.82**	**63,862,764.00**	**24,224,171,396.75**	**-**	**26,315,190,154.82**

			ACTUAL 2025						
32.1	**INTANGIBLE ASSETS DETAILS**	**Suppt. Notes**	**BED**	**PHC**	**OTHERS**	**Total 2025 ACTUAL**	**BUDGET 2025**	**VARIANCE**	**2024 ACTUAL**
32030109	Research & Development				302,851,322.30	302,851,322.30	416,581,000.00	113,729,677.70	324,412,376.00
32030119	Maps, Survey and Design				1,448,986,093.27	1,448,986,093.27	1,448,987,000.00	906.73	63,862,764.00
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project			282,041,667.00	8,088,868,627.56	8,370,910,294.56	8,370,913,000.00	2,705.44	21,273,675,773.03
32030123	Grant to Tsangaya/Almajiri School Capital Project				187,344,162.05	187,344,162.05	187,345,000.00	837.95	-
	Sub-Total		**-**	**282,041,667.00**	**10,028,050,205.18**	**10,310,091,872.18**	**10,423,826,000.00**	**113,734,127.82**	**21,661,950,913.03**

10.1	**Summary of HOPE Gov. Capital Expenditure**	**Suppt. Notes**	**2025**			**2024**
			ACTUAL	**BUDGET**	**VARIANCE**	**ACTUAL**
	BED		4,589,431,887.63	4,589,810,000.00	378,112.37	4,403,920,573.69
	PHC		732,041,667.00	734,042,000.00	2,000,333.00	515,402,796.56
	Total		**5,321,473,554.63**	**5,323,852,000.00**	**2,378,445.37**	**4,919,323,370.25**

33	**DEPOSITS**	**2025**	**2024**
41010101	CONTRACT RETENTION FEES	2,794,882.00	2,794,882.00
41010107	OTHER DEPOSITS	364,284,838.97	-
41010201	CONTRACTOR'S BALANCES	9,938,714,431.58	-
		10,305,794,152.55	**2,794,882.00**

34	**LOANS & DEBTS (SHORT-TERM)**			
41020102	**TREASURY BILLS**	**Total**	**2025**	**2024**
	BALANCE BROUGHT FORWARD 1/1/20X2	-	-	-
	ADD:			
	ADDITIONS DURING THE YEAR	0.00	0.00	0.00
	ACCUMMULATED INTEREST/ CHARGES	0.00	0.00	0.00
	SUB-TOTAL (A)	**0.00**	**0.00**	**0.00**
	LESS:			
	REPAYMENTS FOR THE YEAR	0.00	0.00	0.00
	ACCUMMULATED INTEREST/ CHARGES PAID IN THE YEAR	0.00	0.00	0.00
	LOAN RECLASSIFICATION	0.00	0.00	0.00
	SUB-TOTAL (B)	**0.00**	**0.00**	**0.00**

	CLOSING BALANCE AS AT 31/12/20X2 (A-B)	0.00	0.00	0.00

		2024		2025	
35	UNREMITTED DEDUCTIONS	BAL. B/D	DEDUCTIONS DURING YR.	REMITTANCES DURING YR.	BAL. C/D
35.1					
41030102	WITHHOLDING TAX	-	2,955,525,439.55	2,574,821,593.08	380,703,846.47
41030103	VALUE ADDED TAX	-	8,230,230,963.41	6,979,717,773.80	1,250,513,189.61
41030104	STAMP DUTY TAX	-	985,691,387.71	842,261,161.49	143,430,226.22
41030105	VETTING FEES	-	2,142,642,419.22	2,012,435,954.72	130,206,464.50
		-	**14,314,090,209.89**	**12,409,236,483.09**	**1,904,853,726.80**

36	ACCRUED EXPENSES (INCLUDING PENSION & GRATUITY)	2025	2024
41040101	PERSONNEL EMOLUMENTS	-	-
41040102	PENSION & GRATUITY	949,941,856.70	3,984,529,019.70
	TOTAL	**949,941,856.70**	**3,984,529,019.70**

37	CURRENT PORTION OF BORROWING	2025	2024
41060101	TREASURY BONDS	-	-
41060102	BI-LATERAL LOANS	-	-
41060103	MULTI-LATERAL LOANS	-	-
		-	-

39	BORROWINGS	BAL as at 1 Jan 2025	RECEIVED DURING YR.	PAYMENTS DURING YR.	ADJUSTMENTS DURING YR.	BAL as at 31 Dec. 2025
39.1A	**INTERNAL LOAN STOCK**					
42030102	STATE BONDS AND OTHER LONG TERM BORROWINGS	54,630,402,864.33	52,422,302,584.44	(8,146,296,101.90)	(17,909,076,406.24)	80,997,332,940.63
	SUB-TOTAL	**54,630,402,864.33**	**52,422,302,584.44**	**(8,146,296,101.90)**	**(17,909,076,406.24)**	**80,997,332,940.63**
39.1B	**EXTERNAL LOANS**					
42030103	Foreign Loans	30,292,438,043.26	11,060,138,536.88	(2,552,997,792.00)	28,189,976,961.11	66,989,555,749.25
	SUB-TOTAL	**30,292,438,043.26**	**11,060,138,536.88**	**(2,552,997,792.00)**	**28,189,976,961.11**	**66,989,555,749.25**
	TOTAL BORROWINGS	**84,922,840,907.59**	**63,482,441,121.32**	**(10,699,293,893.90)**	**10,280,900,554.87**	**147,986,888,689.88**

39B	BORROWINGS	BAL as at 1 Jan 2025	RECEIVED DURING YR.	PAYMENTS DURING YR.	ADJUSTMENTS DURING YR.	BAL as at 31 Dec. 2025
42030102						
39.1A	**INTERNAL LOANS**					
BL004	Family Home Finance (Infrastructure Loan)	19,131,903,569.11	-	(3,429,561,789.20)	-	15,702,341,779.91
BL005	Polaris Bank (Contract Financing)	5,017,312,762.96	-	(2,993,286,963.30)	-	2,024,025,799.66
BL006	CBN Covid 19 Facility (PHC)	1,392,069,340.39	-	(176,587,453.86)	-	1,215,481,886.53
BL007	UBA/CBN - Infrastructure Loan	13,727,795,375.30	-	(1,546,859,895.54)	(125,452,005.23)	12,055,483,474.53
BL009	NG- Cares	15,361,321,816.57	2,422,302,584.44	-	(17,783,624,401.01)	-
BL010	Access Bank (Commercial bank Loan)	-	50,000,000,000.00	-	-	50,000,000,000.00
	SUB-TOTAL	**54,630,402,864.33**	**52,422,302,584.44**	**(8,146,296,101.90)**	**(17,909,076,406.24)**	**80,997,332,940.63**
42030103						
39.1B	**EXTERNAL LOANS**					
ML001	Foreign Loans	30,292,438,043.26	11,060,138,536.88	(2,552,997,792.00)	28,189,976,961.11	66,989,555,749.25
	SUB-TOTAL	**30,292,438,043.26**	**11,060,138,536.88**	**(2,552,997,792.00)**	**28,189,976,961.11**	**66,989,555,749.25**
	TOTAL BORROWINGS	**84,922,840,907.59**	**63,482,441,121.32**	**(10,699,293,893.90)**	**10,280,900,554.87**	**147,986,888,689.88**

40	RESERVES	BAL B/D	ADDITIONS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D
	STATEMENT OF FINANCIAL PERFORMANCE - SURPLUS/(DEFICIT)	0.00	0.00	0.00	0.00
43030101	REVALUATION RESERVE	-	-	0.00	0.00
		0.00	**0.00**	**0.00**	**0.00**

41	ACCUMULATED SURPLUSES/(DEFICITS)		
430201		2025	2024
43020101	**BALC/D**	120,202,314,072.40	(9,910,638,594.22)
P&L	SURPLUS/ DEFICIT FOR YR.	116,262,801,595.10	129,975,717,443.88
43020102	ADJUSTMENTS DURING YR.	(14,641,388,653.79)	137,235,222.74
	BAL. B/D	**221,823,727,013.71**	**120,202,314,072.40**

Supplementary Note

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

			2025			2024		
			A	B				
	MONTH	Ref. Note	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
			11010101	11010101		11010101	11010101	
1	JANUARY		1,233,561,276.12	933,713,389.95	**2,167,274,666.07**	1,751,641,409.00	493,682,611.36	**2,245,324,020.36**
2	FEBRUARY		4,810,289,291.71	898,251,875.43	**5,708,541,167.14**	2,200,429,041.76	601,008,536.04	**2,801,437,577.80**
3	MARCH		5,047,442,281.83	898,152,834.00	**5,945,595,115.83**	97,642,877.86	-	**97,642,877.86**
4	APRIL		4,562,257,638.61	898,053,049.77	**5,460,310,688.38**	947,932,454.50	783,403,217.94	**1,731,335,672.44**
5	MAY		4,676,383,913.22	897,952,517.15	**5,574,336,430.37**	666,126,045.43	783,313,217.94	**1,449,439,263.37**
6	JUNE		4,188,079,984.78	897,851,230.54	**5,085,931,215.32**	5,193,386.70	783,403,217.94	**788,596,604.64**
7	JULY		7,324,372,809.77	897,745,634.56	**8,222,118,444.33**	-	632,341,896.28	**632,341,896.28**
8	AUGUST		7,053,937,577.00	879,049,652.58	**7,932,987,229.58**	-	756,657,407.94	**756,657,407.94**
9	SEPTEMBER		7,967,219,247.01	878,949,652.58	**8,846,168,899.59**	-	925,693,592.20	**925,693,592.20**
10	OCTOBER		6,636,851,726.01	878,839,652.58	**7,515,691,378.59**	-	556,222,062.94	**556,222,062.94**
11	NOVEMBER		7,530,827,397.39	878,739,652.58	**8,409,567,049.97**	-	321,584,215.19	**321,584,215.19**
12	DECEMBER		11,759,124,973.39	878,629,652.58	**12,637,754,625.97**	1,336,767,040.39	933,908,844.94	**2,270,675,885.33**
	TOTAL		**72,790,348,116.84**	**10,715,928,794.30**	**83,506,276,911.14**	**7,005,732,255.64**	**7,571,218,820.71**	**14,576,951,076.35**

	SHARE OF STATUTORY ALLOCATION		110103	11010301	11010201		110102;110103
			C	D	E	Total	
	MONTH	Ref. Note	Statutory Alloc - Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation	2025	2024
1	JANUARY		2,868,589,952.81	-	5,954,697,681.16	8,823,287,633.97	6,533,681,747.58
2	FEBRUARY		5,361,868,494.75	-	7,084,245,681.51	12,446,114,176.26	5,785,974,916.59
3	MARCH		9,819,051,953.37	-	5,906,998,397.57	15,726,050,350.94	18,213,933,342.69
4	APRIL		16,534,875,274.56	2,222,220,000.19	5,944,414,728.25	24,701,510,003.00	24,016,438,937.51
5	MAY		10,528,148,783.06	-	6,077,373,316.84	16,605,522,099.90	13,525,464,469.46
6	JUNE		11,691,622,453.96	-	7,195,348,984.78	18,886,971,438.74	22,333,467,634.29
7	JULY		11,362,610,474.24	-	6,169,888,859.00	17,532,499,333.24	17,628,682,269.04
8	AUGUST		4,722,331,557.86	-	6,575,270,459.92	11,297,602,017.78	16,711,495,480.95
9	SEPTEMBER		5,462,853,211.51	3,000,000,000.00	6,707,847,618.59	15,170,700,830.10	24,774,484,211.85
10	OCTOBER		704,902,191.02	-	9,065,419,957.00	9,770,322,148.02	11,931,380,621.99
11	NOVEMBER		696,571,119.80	-	6,533,908,183.89	7,230,479,303.69	12,685,783,310.91
12	DECEMBER		624,239,143.83	-	5,229,049,606.92	5,853,288,750.75	27,583,435,607.75
	TOTAL		**80,377,664,610.77**	**5,222,220,000.19**	**78,444,463,475.43**	**164,044,348,086.39**	**201,724,222,550.61**

1	GOVERNMENT SHARE OF FAAC		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
1.1	**Statutory Allocation**					
11010101	Statutory Allocation		83,506,276,911.14	70,902,078,000.00	(12,604,198,911.14)	14,577,181,076.40
	Total		**83,506,276,911.14**	**70,902,078,000.00**	**-12,604,198,911.14**	**14,577,181,076.40**

1.2	GOVERNMENT SHARE OF VAT		2025			2024
			ACTUAL	BUDGET	VARIANCE	ACTUAL
11010201	Share of VAT		78,444,463,475.43	66,003,096,000.00	(12,441,367,475.43)	60,357,821,778.01
	Total		**78,444,463,475.43**	**66,003,096,000.00**	**-12,441,367,475.43**	**60,357,821,778.01**

			2025			2024
1.3	OTHER FAAC REVENUES	Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
11010301	Excess Crude		5,222,220,000.19	7,000,000,000.00	1,777,779,999.81	13,333,320,001.14
11010303	Exchange Gain		4,329,904,737.92	8,562,000,000.00	4,232,095,262.08	-
11010304	Ecological Fund		2,253,742,908.20	2,000,000,000.00	(253,742,908.20)	37,188,039,215.35
11010305	Electronic Money Transfer Levy (EMTL)		4,066,575,380.03	3,233,064,000.00	(833,511,380.03)	-
11010307	Forex Equalization Non Mineral		-	63,900,000.00	63,900,000.00	1,439,794,025.51
11010308	Solid Mineral		177,299,660.36	200,000,000.00	22,700,339.64	-
11010311	NLNG Dividend		-	26,000,000,000.00	26,000,000,000.00	-
11010313	State Infrastructure & Security		34,216,216,216.23	42,569,000,000.00	8,352,783,783.77	-
11010314	Signature Bonus		-	4,000,000,000.00	4,000,000,000.00	-
11010315	NLNG Dividend		-	-	-	1,992,391,042.68
11010318	Infrastructural Development Funds		-	-	-	39,000,000,000.00
11010319	Signature Bonus		-	-	-	48,412,856,487.92
11010399	Other FAAC Distributions		35,333,925,708.03	12,000,000,000.00	(23,333,925,708.03)	-
	Total		**85,599,884,610.96**	**105,627,964,000.00**	**20,028,079,389.04**	**141,366,400,772.60**

			2025			2024
2	FAAC REVENUE	Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
2.1	PERSONAL TAXES	F				
12010101	Personal Taxes (e.g., PAYE)		9,398,410,456.73	7,520,191,000.00	(1,878,219,456.73)	6,907,081,552.90
12010102	Direct Assessment Tax		261,059,769.96	62,000,000.00	(199,059,769.96)	21,614,460.38
	Total		**9,659,470,226.69**	**7,582,191,000.00**	**(2,077,279,226.69)**	**6,928,696,013.28**

			2025			2024
2.2	OTHER TAXES	Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12010304	Stamp Duty	G	1,050,000.00	15,000,000.00	13,950,000.00	6,860,154.95
12010309	Other Service Taxes		1,716,013.97	11,000,000.00	9,283,986.03	215,516.60
12010311	Withholding Tax		994,380,673.32	1,010,000,000.00	15,619,326.68	817,542,224.22
12010312	Property Tax		-	-	-	-
	Total		**1,050,000.00**	**15,000,000.00**	**13,950,000.00**	**824,617,895.77**

3	NON-TAX REVENUE		2025			2024
3.1	LICENSES - GENERAL	Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12020105	Radio/Television Station Licences	H	-	50,000.00	50,000.00	-
12020109	Registration of Voluntary Organizations		400,000.00	1,000,000.00	600,000.00	-
12020111	Bake House Licences		-	500,000.00	500,000.00	-
12020115	Dane Gun Licences		-	100,000.00	100,000.00	-
12020116	Cattle Dealer Licences		1,257,000.00	11,000,000.00	9,743,000.00	-
12020117	Dried Fish & Meat Licences		3,634,900.00	50,000,000.00	46,365,100.00	4,502,781.93
12020118	Pet (Dog) Licences		-	10,000.00	10,000.00	-
12020119	Fishing Permits		468,350.00	1,000,000.00	531,650.00	231,700.00
12020121	Hunting Permits		-	100,000.00	100,000.00	-
12020122	Produce Buying Licences		9,102,852.33	10,300,000.00	1,197,147.67	4,383,153.03
12020126	Tractor Hiring Services		-	5,500,000.00	5,500,000.00	3,020,000.00
12020128	Borehole Drilling Licences		-	1,800,000.00	1,800,000.00	-

12020130	Cinematograph Licences		450,000.00	100,000.00	(350,000.00)	-
12020132	Motor Vehicle Licences		163,080,590.10	103,000,000.00	(60,080,590.10)	122,788,436.38
12020133	Drivers' Licences		3,433,900.00	31,000,000.00	27,566,100.00	26,407,831.98
12020134	Patent Medicine & Drug Stores Licences		-	2,000,000.00	2,000,000.00	-
12020136	Health Facilities Licences		-	200,000.00	200,000.00	-
12020137	Trade Permit Licences		-	300,000.00	300,000.00	-
	Total		**181,827,592.43**	**217,960,000.00**	**36,132,407.57**	**161,333,903.32**

3.2	**FEES - GENERAL**		**2025**			**2024**
		Ref. Note	**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
12020401	Court Fees	**I**	9,255,087.26	13,100,000.00	3,844,912.74	9,349,530.28
12020417	Contractor Registration Fees		25,335,000.00	35,000,000.00	9,665,000.00	26,185,000.00
12020418	Marriage/Divorce Fees		-	400,000.00	400,000.00	-
12020426	Court Sermons/Oath Fees		150,400.00	800,000.00	649,600.00	287,536.13
12020427	Tender Fees		8,125,000.00	33,000,000.00	24,875,000.00	44,690,000.00
12020428	Fire Safety Certificate Fees		950,000.00	3,500,000.00	2,550,000.00	750,000.00
12020430	Professional Registration Fees		800,000.00	750,000.00	(50,000.00)	843,938.72
12020431	Environmental Impact Assessment Fees		-	8,000,000.00	8,000,000.00	1,601,112.60
12020436	Bill Board Advertisement Fees		-	1,100,000.00	1,100,000.00	60,000.00
12020437	Deeds Registration Fees		47,666,679.69	30,000,000.00	(17,666,679.69)	17,684,250.00
12020438	Survey/Planning/Building Fees		16,944,270.00	121,900,000.00	104,955,730.00	46,562,951.00
12020441	Laboratory Fees		552,579.87	19,500,000.00	18,947,420.13	2,510,001.87
12020442	Association Fees		20,000.00	1,200,000.00	1,180,000.00	87,000.00
12020445	Change of Ownership Fees		-	2,110,000.00	2,110,000.00	-
12020446	Agricultural/Veterinary Services Fees		4,878,200.00	21,270,000.00	16,391,800.00	809,500.00
12020447	Land Use Fees		14,245,250.00	20,000,000.00	5,754,750.00	6,742,500.00
12020448	Contract Vetting Fees		1,806,562,993.55	1,460,860,000.00	(345,702,993.55)	676,075,838.99
12020449	Business/Trade Operating Fees		6,203,683.15	334,500,000.00	328,296,316.85	10,858,362.79
12020450	Inspection Fees		6,443,038.73	35,890,000.00	29,446,961.27	7,197,429.10
12020451	Timber & Forest Fees		-	500,000.00	500,000.00	-
12020452	School/Tuition/Registration/Examination Fees - Undergraduate		1,024,472,032.70	1,374,000,000.00	349,527,967.30	581,834,101.04
12020453	Application Fees		2,305,000.00	4,500,000.00	2,195,000.00	7,370,000.00
12020454	Parking Fees		110,000.00	200,000.00	90,000.00	140,000.00
12020456	School Tuition/Registration/Examination Fees - Others		100,000.00	100,000.00	-	-
12020458	Unity/Staff/Other School Fees/Levies		-	100,000.00	100,000.00	-
12020462	Publication Fees		-	1,000,000.00	1,000,000.00	-
12020465	Sports/Recreational Facilities Fees		715,000.00	4,000,000.00	3,285,000.00	50,000.00
12020478	Workshop Fees		-	3,000,000.00	3,000,000.00	-
12020484	Sticker Fees		2,966,100.00	9,000,000.00	6,033,900.00	-
	TOTAL		**2,978,800,314.95**	**3,539,280,000.00**	**560,479,685.05**	**1,441,689,052.52**

3.3	**FINES - GENERAL**		**2025**			**2024**
		Ref. Note	**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
12020501	Fines/Penalties	**J**	29,280,093.75	90,550,000.00	61,269,906.25	27,865,602.70
	TOTAL		**29,280,093.75**	**90,550,000.00**	**61,269,906.25**	**27,865,602.70**

3.4	**SALES - GENERAL**		**2025**			**2024**
		Ref. Note	**ACTUAL**	**BUDGET**	**VARIANCE**	**ACTUAL**
12020601	Sales of Journal & Publications	**K**	33,530,000.00	33,800,000.00	270,000.00	2,240,000.00
12020604	Sales of Stores/Scraps/Unserviceable Items		3,186,250.00	10,000,000.00	6,813,750.00	-
12020605	Sales of Vaccines		-	60,000.00	60,000.00	-
12020606	Sales of Bills of Entries/Application Forms		98,378,301.80	215,293,000.00	116,914,698.20	54,848,921.06
12020607	Sales of Consultancy Registration Forms		-	500,000.00	500,000.00	512,107.60
12020608	Sales of Improved Seeds/Chemicals		-	135,050,000.00	135,050,000.00	442,150,100.00
12020609	Proceeds from Sales of Farm Produce		1,887,500.00	255,000,000.00	253,112,500.00	-
12020611	Proceeds from Sales of Government Vehicles		17,000,000.00	20,000,000.00	3,000,000.00	-
12020614	Proceeds from Sales of Government Building		205,288,021.68	30,000,000.00	(175,288,021.68)	336,095,125.65
12020617	Sales of Plan Photostat Print/Map		340,000.00	2,500,000.00	2,160,000.00	-
12020620	Sales of Other Government Properties		1,550,000.00	10,000,000.00	8,450,000.00	-

	TOTAL		361,160,073.48	712,203,000.00	351,042,926.52	835,846,254.31

3.5	EARNINGS - GENERAL		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12020701	Earnings from Consultancy Services	L	-	500,000.00	500,000.00	-
12020702	Earnings from Laboratory Services		-	200,000.00	200,000.00	-
12020703	Earnings from Hire of Plants & Equipment		1,000,000.00	50,000,000.00	49,000,000.00	-
12020704	Earnings from the Use of Government Vehicles		43,056,400.00	57,000,000.00	13,943,600.00	51,536,027.96
12020705	Earnings from the Use of Government Halls		662,000.00	1,600,000.00	938,000.00	190,000.00
12020707	Earnings from Medical Services		511,065,102.16	649,000,000.00	137,934,897.84	306,835,563.17
12020709	Earnings from Tourism/Culture/Arts Centres		-	50,000.00	50,000.00	30,000.00
12020711	Earnings from Commercial Activities		25,961,979.46	157,350,000.00	131,388,020.54	21,224,070.43
12020720	Earnings from Guest Houses		800,000.00	3,500,000.00	2,700,000.00	47,000.00
	TOTAL		582,545,481.62	919,200,000.00	336,654,518.38	379,862,661.56

3.6	RENT ON GOVERNMENT PROPERTY	M	2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12020801	Rent on Government Quarters		-	-	-	-
	TOTAL		-	-	-	-

3.6	RENT ON LAND & OTHERS - GENERAL		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12020901	Rent on Government Land	N	-	20,000,000.00	20,000,000.00	-
12020903	Rent & Premium on the Allocation of Land		-	2,500,000.00	2,500,000.00	-
12020904	Rent of Plots & Sites Services Programme		-	1,000,000.00	1,000,000.00	-
12020906	Rent on Government Properties		76,482,750.00	101,000,000.00	24,517,250.00	70,000,000.00
	TOTAL		76,482,750.00	124,500,000.00	48,017,250.00	70,000,000.00

3.7	REPAYMENTS - GENERAL		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12021009	Motor Vehicle Refurbishing Loan	O	-	40,000,000.00	40,000,000.00	231,095,158.33
12021011	Refunds		557,834,752.86	160,150,000.00	(397,684,752.86)	107,993,892.33
12021012	Animal Traction Repayment		1,784,600.00	10,000,000.00	8,215,400.00	2,354,500.00
12021013	Furniture Loan Repayment		-	30,000,000.00	30,000,000.00	72,952,304.75
	TOTAL		559,619,352.86	240,150,000.00	(319,469,352.86)	414,395,855.41

4	INVESTMENT INCOME		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12021102	Dividend Received	P	-	100,628,000.00	100,628,000.00	-
12021103	Other Investment Income		-	-	-	-
	TOTAL		-	100,628,000.00	100,628,000.00	-

5	INTEREST EARNED		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12021210	Bank Interest	Q	59,450,371.81	-	(59,450,371.81)	-
	TOTAL		**59,450,371.81**	**-**	**(59,450,371.81)**	**-**

	RE-IMBURSEMENT		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
12021302	Audit Fees	R	200,000.00	200,000.00	-	60,000.00
	TOTAL		**200,000.00**	**200,000.00**	**-**	**60,000.00**

6	AID AND GRANTS	2025	2024

6.1	DOMESTIC GRANTS		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
13020102	Capital Grants from FGN	S	53,567,486,223.07	54,169,000,000.00	601,513,776.93	23,000,000,000.00
13020105	Current Grants from Other Sources		871,436,168.94	872,000,000.00	563,831.06	1,650,000,000.00
	TOTAL		**54,438,922,392.01**	**55,041,000,000.00**	**602,077,607.99**	**24,650,000,000.00**

7	OTHER CAPITAL RECEIPTS		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
14020101	Other Capital Receipts		-	-	-	17,826,272,061.62
	TOTAL		**-**	**-**	**-**	**17,826,272,061.62**

	LOANS/BORROWINGS RECEIPTS		2025			2024
	Domestic LOANS/BORROWINGS RECEIPTS	Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
14030101	Domestic Loans/Borrowings from Financial Institutions		52,422,302,584.44	50,000,000,000.00	(2,422,302,584.44)	54,630,402,864.33
	TOTAL		**52,422,302,584.44**	**50,000,000,000.00**	**(2,422,302,584.44)**	**54,630,402,864.33**

	INTERNATIONAL LOANS/BORROWINGS RECEIPTS		2025			2024
		Ref. Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
14030201	International Loans/Borrowings from Financial Institutions		11,060,138,536.88	15,000,000,000.00	3,939,861,463.12	30,292,438,043.26
	TOTAL		**11,060,138,536.88**	**15,000,000,000.00**	**3,939,861,463.12**	**30,292,438,043.26**

10.2 SALARYS AND WAGES BY MDA'S

Admin Code	Description	Ref.Note	Actual 2025	Budget	Variance	Actual 2024
010000000000	**ADMINISTRATION SECTOR**					
011100100100	Government House		450,588,255.07	450,589,000.00	744.93	321,152,059.31
011101000100	Bureau for Public Procurement (BPP)		52,932,654.28	52,933,000.00	345.72	31,113,353.05
011200300100	House of Assembly		456,126,955.88	456,127,000.00	44.12	307,439,956.34
011200400100	House of Assembly Service Commission		98,911,868.01	98,912,000.00	131.99	58,102,697.43
012300100100	Ministry of Home Affairs, Information & Culture		162,658,263.75	162,659,000.00	736.25	113,701,041.06
012300300100	Yobe State Television (Ytv)		206,925,830.56	206,926,000.00	169.44	142,635,741.01
012300400100	Yobe Broadcasting Corporation (YBC)		197,100,885.48	197,101,000.00	114.52	140,357,188.48
012301300100	Yobe State Printing Corporation		39,859,388.29	39,860,000.00	611.71	30,539,638.77
012305700100	Yobe State Council for Arts & Culture		91,734,424.75	91,735,000.00	575.25	62,980,181.08
012500100100	Office of the Head of Civil Service		1,808,658,364.37	1,808,659,000.00	635.63	778,895,394.73
014000100100	Office of the State Auditor-General		162,915,252.38	162,916,000.00	747.62	87,339,003.96
014000200100	Office of the LG Auditor-General		144,862,816.87	144,863,000.00	183.13	74,556,668.86
014000300100	Audit Service Board		40,114,207.12	40,115,000.00	792.88	52,751,582.81
014400100100	Ministry of Humanitarian Affairs & Disaster Management		65,823,416.55	65,824,000.00	583.45	38,844,217.33
014700100100	Civil Service Commission		129,347,348.40	129,348,000.00	651.60	99,074,328.26
014800100100	State Independent Electoral Commission (SIEC)		24,923,018.75	24,924,000.00	981.25	35,056,525.96
014900100100	Local Government Service Commission		99,735,852.55	99,736,000.00	147.45	70,716,732.56
014903500100	Local Government Pension Board		50,584,998.14	50,585,000.00	1.86	33,624,700.59
016100100100	Office of the Secretary to the State Government		3,734,249,845.33	3,734,973,000.00	723,154.67	765,334,182.26
016103700100	Yobe State Pilgrims' Commission		65,226,852.07	65,227,000.00	147.93	55,167,661.12
016200100100	Ministry of Religious Affairs		130,902,933.77	132,639,000.00	1,736,066.23	102,607,253.40
016200100200	Yobe Mosque & Islamic Centre		172,933,330.00	172,934,000.00	670.00	58,050,000.00
	Total Administrative Sector		**8,387,116,762.37**	**8,389,585,000.00**	**2,468,237.63**	**3,460,040,108.37**
020000000000	**ECONOMIC SECTOR**					
021500100100	Ministry of Agriculture & Natural Resources		2,474,130,122.17	2,474,131,000.00	877.83	1,921,026,887.65
021510200100	Agricultural Development Programme (ADP)		265,478,353.17	265,479,000.00	646.83	180,981,863.88
022000100100	Ministry of Finance & Economic Development		909,526,860.75	909,527,000.00	139.25	613,891,170.86
022000100300	Miscellaneous Expenses		-	-		
022000100400	Consolidated Revenue Fund Charges		115,210,076.24	115,211,000.00	923.76	99,745,623.82
022000800100	Yobe Internal Revenue Service (YIRS)		221,416,396.44	222,634,000.00	1,217,603.56	150,841,285.30
022200100100	Ministry of Commerce, Industry & Tourism		250,718,503.95	250,719,000.00	496.05	184,552,668.99
022205100100	Small & Medium Scale Industries Credit Board		34,778,367.64	34,779,000.00	632.36	24,102,076.93
022205200100	Yobe State Hotels Board		50,092,752.43	50,093,000.00	247.57	31,176,681.11
022206100100	Pre-Stress Concrete Pole Industry		-	-	-	750,000.00
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation		32,974,697.87	32,975,000.00	302.13	27,260,991.80
022900100100	Ministry of Transport and Energy		353,582,132.52	353,583,000.00	867.48	176,790,064.03
022900300100	Rural Electrification Board (Reb)		343,115,002.80	343,116,000.00	997.20	223,798,366.45
022905500100	Yobe Road Traffic Agency (YOROTA)		-	-	-	750,000.00
023400100100	Ministry of Works		569,145,652.05	569,146,000.00	347.95	343,534,557.57
023800100100	Ministry of Budget & Economic Planning		206,033,587.99	206,034,000.00	412.01	139,456,149.53
025000100100	Fiscal Responsibility Board (FRB)		54,493,209.77	54,494,000.00	790.23	37,959,279.39
025200100100	Ministry of Water Resources		108,837,738.09	108,838,000.00	261.91	81,697,845.59
025210200100	Yobe State Water Corporation		578,994,764.72	578,995,000.00	235.28	376,035,361.14
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)		194,982,904.31	194,983,000.00	95.69	137,112,868.40
025300100100	Ministry of Housing & Urban Development		240,719,239.11	240,720,000.00	760.89	159,942,158.49
025300700100	Fire and Rescue Service		290,244,615.22	290,245,000.00	384.78	190,754,202.83
025301000100	Housing & Property Development Corporation		83,107,926.55	83,628,000.00	520,073.45	51,896,428.06
026000300100	Yobe Geographic Information Service (YOGIS)		415,308,586.47	415,309,000.00	413.53	271,269,176.82
	Total Economic Sector		**7,792,891,490.26**	**7,794,639,000.00**	**1,747,509.74**	**5,425,325,708.64**
030000000000	**LAW & JUSTICE SECTOR**					

031801100100	Judicial Service Commission		70,022,196.45	70,023,000.00	803.55	38,140,687.56
031805100100	High Court of Justice		970,290,078.62	970,291,000.00	921.38	635,356,199.66
031805200100	Sharia Court Division		511,848,146.29	511,849,000.00	853.71	332,200,671.54
031805300100	Sharia Court of Appeal		342,357,912.24	342,358,000.00	87.76	231,678,778.42
032600100100	Ministry of Justice		657,354,180.60	657,355,000.00	819.40	385,475,856.68
032600100200	Prerogative of Mercy		18,233,364.12	18,234,000.00	635.88	9,638,712.82
	Total Law & Justice Sector		**2,570,105,878.32**	**2,570,110,000.00**	**4,121.68**	**1,632,490,906.68**
050000000000	**SOCIAL**					
051300100100	Ministry of Youth, Sports, Social & Community Development		556,429,465.89	556,430,000.00	534.11	343,714,908.09
051300100200	Yobe State Sports Council		185,778,494.01	186,322,000.00	543,505.99	144,209,498.83
051300100300	Yobe Desert Star		87,840,000.00	87,840,000.00	-	87,840,000.00
051400100100	Ministry of Women Affairs		184,838,845.08	184,839,000.00	154.92	117,277,366.58
051700100100	Ministry of Basic & Secondary Education		171,757,298.47	171,758,000.00	701.53	120,282,667.37
051700300100	State Universal Basic Education Board (SUBEB)		2,090,712,639.52	2,090,713,000.00	360.48	1,284,264,382.45
051700800100	Yobe State Library Board		147,500,535.29	147,501,000.00	464.71	99,383,578.53
051701000100	Agency for Mass Education		493,624,818.68	493,625,000.00	181.32	322,935,565.38
051703100100	Arabic & Islamic Education Board		63,918,892.37	63,919,000.00	107.63	45,424,734.22
051705400100	Yobe State Teaching Service Board		5,879,419,042.03	5,879,420,000.00	957.97	3,567,998,345.25
051705500100	Yobe State Science & Technical Schools Board		2,494,967,043.26	2,494,968,000.00	956.74	1,525,057,328.83
052100100100	Ministry of Health & Human Services		2,263,195,753.60	2,263,196,000.00	246.40	1,326,847,972.86
052100200100	Yobe State Contributory Healthcare Management Agency		-	-	-	750,000.00
052100300100	Yobe State Primary Health Care Management Board		1,167,706,849.69	1,167,707,000.00	150.31	745,763,314.98
052102600100	Yobe State University Teaching Hospital		2,988,307,035.36	2,988,308,000.00	964.64	1,793,853,250.95
052110200100	Hospital Management Board		9,479,666,633.10	9,479,690,000.00	23,366.90	5,884,187,995.11
052110400100	Shehu Sule College of Nursing & Midwifery		514,038,612.77	514,039,000.00	387.23	405,713,598.76
052110500100	Healthcare Facilities Inspection & Monitoring Agency		-	-	-	750,000.00
052110600100	College of Health Sciences & Technology, Nguru		269,532,627.28	269,533,000.00	372.72	188,331,973.72
052111300100	Yobe State Drugs and Medical Consumables Management Agency		-	953,000.00	953,000.00	-
052111500100	Yobe Emergency Medical Ambulance Services		-	-	-	750,000.00
053500100100	Ministry of Environment		956,945,364.45	956,946,000.00	635.55	744,217,002.68
053501600100	Yobe State Environmental Protection Agency (YOSEPA)		683,052,492.61	683,053,000.00	507.39	478,300,286.14
053505600100	North East Arid Zone Development Programme		51,648,108.00	51,649,000.00	892.00	51,648,108.00
055100100100	Ministry for Local Government & Chieftaincy Affairs		106,330,246.25	106,331,000.00	753.75	71,410,475.23
055100200100	Emirate Council		594,806,086.20	594,807,000.00	913.80	426,146,586.24
056300100100	Ministry of Higher Education, Science & Technology		76,127,366.56	76,128,000.00	633.44	46,371,891.35
056301800100	Mai Idriss Alooma Polytechnic, Geidam		764,250,551.45	764,251,000.00	448.55	489,003,984.05
056302100100	Yobe State University		5,212,839,075.82	5,212,840,000.00	924.18	3,899,860,511.84
056305600100	Yobe State Scholarship Board		59,249,178.00	60,522,000.00	1,272,822.00	38,525,556.73
056306500100	Umar Suleiman College of Education, Gashua		1,747,025,349.46	1,747,026,000.00	650.54	1,339,940,023.15
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum		1,287,931,312.89	1,287,932,000.00	687.11	848,398,408.01
056306700100	College of Agriculture, Science & Technology (COAST), Gujba		883,950,546.29	883,951,000.00	453.71	657,233,334.00
056306800100	College of Education & Legal Studies (COELS), Nguru		841,865,860.39	841,866,000.00	139.61	659,424,645.00
	Total Social Sector		**42,305,256,124.77**	**42,308,063,000.00**	**2,806,875.23**	**27,755,817,294.33**
	Total Salarys and Wages		**61,055,370,255.72**	**61,062,397,000.00**	**7,026,744.28**	**38,273,674,018.02**

30.2 Details of Total Capital Expenditures (According to Sectors)

Economic Code	Economic	Ref.Note	Actual 2025	Approved Budget	Variance	Actual 2024
	Sustainable Development Goals (SDG)					
32010214	Boreholes & Other Water Facilities		-	0.00	0.00	46,462,200.00
	Sub-Total		**-**	**-**	**-**	**46,462,200.00**
	House of Assembly					
32010101	Construction/Provision of Office Building		54,289,000.00	54,289,000.00	0.00	-
32010107	Rehab./Repairs of Office Building		37,300,000.00	37,300,000.00	0.00	295,413,485.78
32010214	Boreholes & Other Water Facilities		-	0.00	0.00	28,875,000.00
32010405	Motor Vehicles		-	24,670,000.00	24,670,000.00	-

32010406	Tricycles		-	24,670,000.00	24,670,000.00	7,603,000.00
	Sub-Total		**91,589,000.00**	**116,259,000.00**	**49,340,000.00**	**331,891,485.78**
	Ministry of Home Affairs, Information & Culture					
32010306	Purchase of Broadcast & Communication Equipment		-	0.00	0.00	63,312,884.98
32030109	Research & Development		-	0.00	0.00	117,657,000.00
	Sub-Total		**-**	-	-	**180,969,884.98**
	Yobe State Television (Ytv)					
32010306	Purchase of Broadcast & Communication Equipment		-	0.00	0.00	14,300,000.00
	Sub-Total		**-**	-	-	**14,300,000.00**
	Office of the Head of Civil Service					
32010101	Construction/Provision of Office Building		1,397,670,308.02	1,397,671,000.00	691.98	1,861,933,545.69
32010107	Rehab./Repairs of Office Building		3,575,498,998.26	3,575,499,000.00	1.74	846,449,783.27
32010129	Tree Planting/Landscaping		216,278,970.15	216,279,000.00	29.85	-
32010501	Purchase of Computers		44,270,000.00	44,270,000.00	0.00	-
32010601	Purchase of Chairs		137,329,481.30	137,330,000.00	518.70	1,264,158,897.00
32010602	Purchase of Tables		342,608,218.75	342,609,000.00	781.25	484,749,372.00
	Sub-Total		**5,713,655,976.48**	**5,713,658,000.00**	**2,023.52**	**4,457,291,597.96**
	Office of the State Auditor-General					
32030109	Research & Development		-	0.00	0.00	12,835,000.00
	Sub-Total		**-**	-	-	**12,835,000.00**
	Office of the LG Auditor-General					
32010107	Rehab./Repairs of Office Building		7,680,000.00	7,680,000.00	0.00	-
32010501	Purchase of Computers		9,950,000.00	10,000,000.00	50,000.00	-
32030109	Research & Development		2,997,462.30	2,998,000.00	537.70	-
	Sub-Total		**20,627,462.30**	**20,678,000.00**	**50,537.70**	**-**
	Audit Service Board					
32010207	Electricity Transmission Network		17,565,000.00	17,565,000.00	0.00	-
32030109	Research & Development		-	500,000.00	500,000.00	-
	Sub-Total		**17,565,000.00**	**18,065,000.00**	**500,000.00**	**-**
	Ministry of Humanitarian Affairs & Disaster Management					
32010199	Construction Of Other Buildings		27,678,205.37	27,679,000.00	794.63	-
32010502	Printers		-	500,000.00	500,000.00	-
32030122	Grant to Communities/Private Institutions/Vulnerable		96,588,400.00	96,589,000.00	600.00	1,779,063,085.00
	Sub-Total		**124,266,605.37**	**124,768,000.00**	**501,394.63**	**1,779,063,085.00**
	Office of the Secretary to the State Government					
32010101	Construction/Provision of Office Building		246,908,506.13	246,909,000.00	493.87	134,053,206.00
32010102	Construction/Provision of Residential Building		3,625,975,026.86	3,625,976,000.00	973.14	2,628,033,534.17
32010108	Rehab./Repairs of Residential Building		1,513,985,106.00	1,513,986,000.00	894.00	510,683,968.23
32010129	Tree Planting/Landscaping		-	0.00	0.00	60,709,047.03
32010218	Rehab./Repairs of Electricity		-	0.00	0.00	37,100,000.00
32010405	Purchase of Motor Vehicles		7,333,997,392.50	7,333,998,000.00	607.50	6,088,281,464.92
32010501	Purchase of Computers		-	0.00	0.00	6,000,000.00
32010601	Purchase of Chairs		162,042,000.00	162,042,000.00	0.00	128,326,178.38
32010602	Purchase of Tables		70,000,000.00	70,000,000.00	0.00	279,001,474.12
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		3,038,407,257.09	3,038,408,000.00	742.91	4,684,974,700.90
	Sub-Total		**15,991,315,288.58**	**15,991,319,000.00**	**3,711.42**	**14,557,163,573.75**
	Yobe State AIDS Control Agency					
32010502	Printers		-	1,000,000.00	1,000,000.00	-
32010505	Photocopiers		-	1,000,000.00	1,000,000.00	-
	Sub-Total		**-**	**2,000,000.00**	**2,000,000.00**	**-**
	Ministry of Religious Affairs					
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		381,722,553.63	381,723,000.00	446.37	-
32030109	Research and Development		-			9,850,000.00
	Sub-Total		**381,722,553.63**	**381,723,000.00**	**446.37**	**9,850,000.00**
	Ministry of Agriculture & Natural Resources					
32010101	Construction/Provision of Office Building		-	0.00	0.00	192,985,846.76
32010102	Construction/Provision of Residential Building		-	0.00	0.00	24,622,850.00
32010105	Construction/Provision of School Building		-	0.00	0.00	23,620,122.17
32010106	Construction/Provision of Hospital/Health Centres		-	0.00	0.00	29,693,065.00

32010107	Rehab./Repairs of Office Building		215,910,225.82	215,911,000.00	774.18	829,461,423.07
32010117	Construction of Mosque/Church		-	0.00	0.00	31,782,704.37
32010119	Construction of Wall Fencing		-	0.00	0.00	84,693,196.68
32010130	Dairy and Artificial Insemination		-	0.00	0.00	176,966,642.69
32010132	Construction of Markets/Parks		-	0.00	0.00	10,174,575.00
32010133	Construction of Warehouse and Shops		-	0.00	0.00	35,309,414.41
32010134	Fish Pond and Aquaculture		-	0.00	0.00	14,803,306.00
32010199	Construction of Other Building		13,017,547.94	13,018,000.00	452.06	37,279,916.72
32010206	Purchase of Security Equipments		-	0.00	0.00	59,577,000.00
32010207	Electricity Transmission Network		-	0.00	0.00	17,867,950.00
32010210	Construction of Dams		347,104,155.75	347,105,000.00	844.25	22,333,897.00
32010214	Boreholes & Other Water Facilities		12,000,000.00	12,000,000.00	0.00	1,696,650,000.00
32010220	Rehab./Repairs of Water Facilities		-	0.00	0.00	22,771,500.00
32010307	Purchase of Agricultural Equipment		656,795,365.00	657,500,000.00	704,635.00	6,230,610,000.00
32010309	Purchase of Water Supply Equipment		3,333,960,000.00	3,333,960,000.00	0.00	1,674,900,000.00
32010405	Purchase of Motor Vehicle					516,000,000.00
32010406	Tricycles					9.00
32010407	Purchase of Motor Cycles					340,000,000.00
32010322	Purchase of Spare Parts and Tools		33,962,000.00	33,962,000.00	0.00	-
32010501	Purchase of Computers		-	500,000.00	500,000.00	59,158,200.00
32010601	Purchase of Chairs		-	0.00	0.00	18,100,000.00
32010602	Purchase of Tables		-	0.00	0.00	5,000,000.00
32010603	Purchase of Safes/File Cabinets/Cupboards		-	0.00	0.00	5,000,000.00
32010606	Purchase of Air-Conditioner		-	0.00	0.00	5,000,000.00
32010904	Laboratory/Medical Equipment		-	0.00	0.00	138,135,000.00
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		81,459,000.00	81,459,000.00	0.00	9,910,251,348.00
	Sub-Total		**4,694,208,294.51**	**4,695,415,000.00**	**1,206,705.49**	**22,212,747,966.87**
	Ministry of Finance & Economic Development					
32010107	Rehab./Repairs of Office Building		158,661,059.41	158,662,000.00	940.59	80,331,554.00
32010207	Electricity Transmission Network		51,008,750.00	52,000,000.00	991,250.00	-
32010601	Purchase of Chairs		-	0.00	0.00	35,000,000.00
32010602	Purchase of Tables		23,415,500.00	24,000,000.00	584,500.00	35,000,000.00
32010606	Purchase of Air-Conditioner		11,752,975.00	11,753,000.00	25.00	15,000,000.00
	Sub-Total		**244,838,284.41**	**246,415,000.00**	**1,576,715.59**	**165,331,554.00**
	Yobe Internal Revenue Service (YIRS)					
32010405	Purchase of Motor Vehicles		89,498,750.00	89,499,000.00	250.00	-
32010601	Purchase of Chairs		199,281,887.05	199,282,000.00	112.95	-
	Sub-Total		**288,780,637.05**	**288,781,000.00**	**362.95**	**-**
	Ministry of Commerce, Industry & Tourism					
32010101	Construction/Provision of Office Building		62,347,349.47	62,348,000.00	650.53	100,000,000.00
32010107	Rehab./Repairs of Office Building		1,776,018,335.94	1,776,019,000.00	664.06	17,770,000.00
32010132	Construction of Markets/Parks		22,189,432,308.65	22,189,433,000.00	691.35	14,730,151,546.70
32010302	Purchase of Industrial Equipment		2,183,382,306.25	2,183,383,000.00	693.75	1,292,111,000.00
	Sub-Total		**26,211,180,300.31**	**26,211,183,000.00**	**2,699.69**	**16,140,032,546.70**
	Yobe State Agency for Public Private Partnership & Investment Promotion					
32010505	Purchase of Photocopiers		-	1,000,000.00	1,000,000.00	-
32030109	Research & Development		11,720,000.00	11,720,000.00	0.00	-
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		199,500,000.00	199,500,000.00	0.00	-
	Sub-Total		**211,220,000.00**	**212,220,000.00**	**1,000,000.00**	**-**
	Small & Medium Scale Industries Credit Board					
32010302	Purchase of Industrial Equipment		125,000,000.00	125,000,000.00	0.00	2,016,957,486.86
32010322	Purchase of Spare Parts and Tools		-	500,000.00	500,000.00	-
32010501	Purchase of Computers		-	1,000,000.00	1,000,000.00	-
32010606	Purchase of Air-Conditioner		-	1,000,000.00	1,000,000.00	-
	Sub-Total		**125,000,000.00**	**127,500,000.00**	**2,500,000.00**	**2,016,957,486.86**
	Yobe State Hotels Board					
32010108	Rehab./Repairs of Residential Building		6,000,000.00	6,000,000.00	0.00	6,000,000.00
32010114	Construction of Toilet		-	500,000.00	500,000.00	-
32010129	Tree Planting/Landscaping		-	1,000,000.00	1,000,000.00	-

32010214	Boreholes & Other Water Facilities		-	500,000.00	500,000.00	-
32010318	Rehab./Repairs of Power Generating Plants		-	500,000.00	500,000.00	-
32010399	Alternative Energy		-	1,000,000.00	1,000,000.00	-
32010606	Purchase of Air-Conditioner		-	1,000,000.00	1,000,000.00	-
	Sub-Total		**6,000,000.00**	**10,500,000.00**	**4,500,000.00**	**6,000,000.00**
	Pre-Stress Concrete Pole Industry					
32010107	Rehab./Repairs of Office Building		-	0.00	0.00	10,000,000.00
32010322	Purchase of Spare Parts and Tools		-	223,000.00	223,000.00	-
	Sub-Total		**-**	**223,000.00**	**223,000.00**	**10,000,000.00**
	Ministry of Wealth Creation, Empowerment & Employment Generation					
32010222	Construction/Provision of ICT Infrastructures		-	0.00	0.00	4,500,000.00
32010307	Purchase of Agricultural Equipment		-	0.00	0.00	48,822,952.05
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		1,498,296,416.84	1,498,297,000.00	583.16	2,341,398,832.52
	Sub-Total		**1,498,296,416.84**	**1,498,297,000.00**	**583.16**	**2,394,721,784.57**
	Information Technology Development Agency (YITDA)					
32010306	Purchase of Broadcast & Communication Equipment		689,934,500.00	689,935,000.00	500.00	119,752,850.00
	Sub-Total		**689,934,500.00**	**689,935,000.00**	**500.00**	**119,752,850.00**
	Ministry of Transport and Energy					
32010203	Construction of Airports		1,637,717,654.18	1,778,927,000.00	141,209,345.82	1,656,404,208.08
32010207	Electricity Transmission Network		2,483,223,942.50	2,484,000,000.00	776,057.50	4,780,667,447.03
32010218	Rehab./Repairs of Electricity		-	0.00	0.00	1,027,790,323.00
32010299	Construction/Provision of Other Infrastructures		50,076,000.00	50,076,000.00	0.00	24,650,000.00
32010306	Purchase of Broadcast & Communication Equipments		-			-
32010405	Purchase of Motor Vehicles		-	0.00	0.00	464,000,000.00
	Sub-Total		**4,171,017,596.68**	**4,313,003,000.00**	**141,985,403.32**	**7,953,511,978.11**
	Rural Electrification Board (REB)					
32010207	Electricity Transmission Network		10,608,512,440.00	10,749,923,000.00	141,410,560.00	9,932,680,282.00
32010304	Purchase of Power Plants		549,600,500.00	549,601,000.00	500.00	469,630,000.00
32010305	Purchase of Power Generating Sets		881,656,250.00	881,657,000.00	750.00	958,062,500.00
	Sub-Total		**12,039,769,190.00**	**12,181,181,000.00**	**141,411,810.00**	**11,360,372,782.00**
	Ministry of Works					
32010202	Construction of Roads & Bridges		61,198,470,159.56	61,198,471,000.00	840.44	28,216,043,697.48
32010209	Construction of Sewage/Drainage & Culverts		12,655,786.89	12,656,000.00	213.11	280,378,032.19
32010221	Rehab./Repairs of Roads		2,963,701,920.26	2,963,702,000.00	79.74	6,042,463,159.72
32010299	Construction/Provision of other Infrastructures		-	0.00		441,193,624.80
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.		396,000,000.00	396,000,000.00	0.00	-
	Sub-Total		**64,570,827,866.71**	**64,570,829,000.00**	**1,133.29**	**34,980,078,514.19**
	Yobe Road Maintenance Agency (YORMA)					
32010221	Rehab./Repairs of Roads		8,092,926,482.38	8,227,253,000.00	134,326,517.62	5,621,529,545.16
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.		-	0.00	0.00	253,267,162.05
	Sub-Total		**8,092,926,482.38**	**8,227,253,000.00**	**134,326,517.62**	**5,874,796,707.21**
	Ministry of Budget & Economic Planning					
32010501	Purchase of Computers		-	0.00	0.00	32,500,000.00
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		2,388,360,000.00	2,388,360,000.00	0.00	2,501,143,143.95
	Sub-Total		**2,388,360,000.00**	**2,388,360,000.00**	**-**	**2,533,643,143.95**
	Fiscal Responsibility Board (FRB)					
32010508	Purchase of Projectors		-	350,000.00	350,000.00	-
	Sub-Total		**-**	**350,000.00**	**350,000.00**	**-**
	Ministry of Water Resources					
32010210	Construction of Dams		138,995,000.00	140,000,000.00	1,005,000.00	-
32010214	Boreholes & Other Water Facilities		1,049,918,998.81	1,049,919,000.00	1.19	1,121,448,472.62
32010220	Rehab./Repairs of Water Facilities		6,809,000.00	6,809,000.00	0.00	19,740,000.00
	Sub-Total		**1,195,722,998.81**	**1,196,728,000.00**	**1,005,001.19**	**1,141,188,472.62**
	Yobe State Water Corporation					
32010214	Boreholes & Other Water Facilities		316,246,801.75	316,247,000.00	198.25	2,262,147,810.66
32010220	Rehab./Repairs of Water Facilities		19,139,000.00	19,139,000.00	0.00	358,488,000.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.		40,372,500.00	40,373,000.00	500.00	80,594,975.00
32010305	Purchase of Power Generating Sets		-	0.00	0.00	65,870,000.00
32010309	Purchase of Water Supply Equipment		-	0.00	0.00	290,257,500.00

32010406	Purchase of Tricycles		-	0.00	0.00	4,920,000.00
	Sub-Total		**375,758,301.75**	**375,759,000.00**	**698.25**	**3,062,278,285.66**
	Rural Water Supply & Sanitation Agency (RUWASA)					
32010214	Boreholes & Other Water Facilities		1,125,489,000.00	1,125,489,000.00	0.00	3,107,799,778.08
32010220	Rehab./Repairs of Water Facilities		248,912,917.00	248,913,000.00	83.00	25,287,600.00
32010601	Purchase of Chairs		-	100,000.00	100,000.00	-
32010602	Purchase of Tables		-	100,000.00	100,000.00	-
32010603	Purchase of Safes/File Cabinets/Cupboards		-	50,000.00	50,000.00	-
	Sub-Total		**1,374,401,917.00**	**1,374,652,000.00**	**250,083.00**	**3,133,087,378.08**
	Ministry of Housing & Urban Development					
32010101	Construction/Provision of Office Building		-	0.00	0.00	537,172,222.05
32010108	Rehab./Repairs of Residential Building		677,663,039.89	690,946,000.00	13,282,960.11	207,635,626.23
32010113	Acquisition of Residential Building		1,794,784,432.43	2,034,573,000.00	239,788,567.57	-
32010117	Construction of Mosque/Church		188,685,342.42	188,686,000.00	657.58	-
32010199	Construction of Other Building		2,794,233,664.21	2,794,234,000.00	335.79	844,214,428.86
32010299	Construction/Provision of Other Infrastructures		836,539,364.66	836,540,000.00	635.34	-
32010322	Spare Parts and Tools		-	0.00	0.00	38,000,000.00
32030109	Research and Development		-	0.00	0.00	30,000,000.00
	Sub-Total		**6,291,905,843.61**	**6,544,979,000.00**	**253,073,156.39**	**1,657,022,277.14**
	Fire and Rescue Service					
32010312	Purchase of Fire Fighting Equipment		-	0.00	0.00	92,100,925.00
	Sub-Total		**-**	**-**	**-**	**92,100,925.00**
	Housing & Property Development Corporation					
32010102	Construction/Provision of Residential Building		-	0.00	0.00	9,594,131.04
	Sub-Total		**-**	**-**	**-**	**9,594,131.04**
	Yobe Geographic Information Service (YOGIS)					
32010111	Acquisition of Land		1,118,595,740.91	1,118,596,000.00	259.09	459,999,555.07
32010308	Purchase of Surveying Equipment		-	0.00	0.00	151,245,000.00
32030119	Maps, Survey and Design		1,448,986,093.27	1,448,987,000.00	906.73	63,862,764.00
	Sub-Total		**2,567,581,834.18**	**2,567,583,000.00**	**1,165.82**	**675,107,319.07**
	Pilot Livestock					
32010214	Boreholes & Other Water Facilities		-	500,000.00	500,000.00	-
	Sub-Total		**-**	**500,000.00**	**500,000.00**	**-**
	High Court of Justice					
32010101	Construction/Provision of Office Building		150,000,000.00	150,000,000.00	0.00	50,000,000.00
32010102	Construction/Provision of Residential Building		50,000,000.00	50,000,000.00	0.00	50,000,000.00
32010107	Rehab./Repairs of Office Building		20,000,000.00	20,000,000.00	0.00	100,000,000.00
	Sub-Total		**220,000,000.00**	**220,000,000.00**	**-**	**200,000,000.00**
	Sharia Court of Appeal					
32010101	Construction/Provision of Office Building		100,000,000.00	100,000,000.00	0.00	7,000,000.00
32010102	Construction/Provision of Residential Building		100,000,000.00	100,000,000.00	0.00	-
32010107	Rehab./Repairs of Office Building		50,000,000.00	50,000,000.00	0.00	120,000,000.00
32010112	Acquisition of Office Building		-	0.00	0.00	20,000,000.00
32010116	Construction of Car Porch/Shed		-	0.00	0.00	3,000,000.00
32010305	Purchase of Power Generating Sets		-	0.00	0.00	20,000,000.00
32010501	Purchase of Computers		-	0.00	0.00	4,000,000.00
32010601	Purchase of Chairs		-	0.00	0.00	10,000,000.00
32010602	Purchase of Tables		-	0.00	0.00	5,000,000.00
32010604	Purchase of Television Sets		-	0.00	0.00	5,000,000.00
32010606	Purchase of Air-Conditioner		-	0.00	0.00	3,000,000.00
32010612	Purchase of Rugs and Carpets		-	0.00	0.00	3,000,000.00
	Sub-Total		**250,000,000.00**	**250,000,000.00**	**-**	**200,000,000.00**
	Ministry of Youth, Sports, Social & Community Development					
32010101	Construction/Provision of Office Building		-	0.00	0.00	125,514,074.17
32010107	Rehab./Repairs of Office Building		9,654,928.78	9,655,000.00	71.22	102,370,615.57
32010121	Construction/Provision of Sporting & Gaming Facilities		2,199,087,712.03	2,199,088,000.00	287.97	-
32010122	Rehab./Repairs of Sporting & Gaming Facilities		5,200,501,325.51	5,200,502,000.00	674.49	-
32010310	Purchase of Sporting & Gaming Equipment		248,997,000.00	248,997,000.00	0.00	108,540,000.00
	Sub-Total		**7,658,240,966.32**	**7,658,242,000.00**	**1,033.68**	**336,424,689.74**

	Ministry of Women Affairs					
32010101	Construction/Provision of Office Building		139,730,465.00	139,731,000.00	535.00	-
32010207	Electricity Transmission Network		35,174,000.00	35,174,000.00	0.00	-
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		398,535,000.00	398,535,000.00	0.00	37,560,000.00
	Sub-Total		**573,439,465.00**	**573,440,000.00**	**535.00**	**37,560,000.00**
	Ministry of Basic & Secondary Education					
32010105	Construction/Provision of School Building		163,017,632.81	163,018,000.00	367.19	517,054,957.85
32010109	Rehab./Repairs of School Building		100,451,643.56	100,452,000.00	356.44	971,101,351.95
32010310	Purchase of Sporting & Gaming Equipment		-	0.00	0.00	95,395,500.00
32010317	Purchase of Teaching & Learning Equipment		111,212,914.16	111,213,000.00	85.84	-
32010601	Purchase of Chairs		-	0.00	0.00	44,000,000.00
32010613	Purchase of Desks		195,000,000.00	195,000,000.00	0.00	38,718,875.00
32010904	Laboratory/Medical Equipment		-	0.00	0.00	69,297,135.00
32030109	Research & Development		44,600,000.00	44,600,000.00	0.00	23,930,976.00
32030123	Grant to Tsangaya/Almajiri School Capital Project		187,344,162.05	187,345,000.00	837.95	-
	Sub-Total		**801,626,352.58**	**801,628,000.00**	**1,647.42**	**1,759,498,795.80**
	State Universal Basic Education Board (SUBEB)					
32010102	Construction/Provision of Residential Buildings		-			513,506,969.91
32010105	Construction/Provision of School Building		2,737,849,000.00	2,737,849,000.00	0.00	2,820,980,496.74
32010109	Rehab./Repairs of School Building		1,177,722,103.63	1,177,800,000.00	77,896.37	503,788,302.87
32010119	Construction of Wall Fencing		-	300,000.00	300,000.00	48,300,240.20
32010199	Construction of Other Building		-	0.00	0.00	206,485,155.00
32010214	Boreholes & Other Water Facilities		73,485,784.00	73,486,000.00	216.00	124,366,378.88
32010601	Purchase of Chairs		600,375,000.00	600,375,000.00	0.00	700,000,000.00
32010602	Tables					33,000,000.00
	Sub-Total		**4,589,431,887.63**	**4,589,810,000.00**	**378,112.37**	**4,950,427,543.60**
	Arabic & Islamic Education Board					
32010199	Construction of Other Building		74,881,312.86	74,882,000.00	687.14	-
32010601	Purchase of Chairs		-	800,000.00	800,000.00	-
	Sub-Total		**74,881,312.86**	**75,682,000.00**	**800,687.14**	**-**
	Teaching Service Board					
32010317	Purchase of Teaching & Learning Equipment		23,425,000.00	23,425,000.00	0.00	18,500,000.00
32010601	Purchase of Chairs		25,864,500.00	25,865,000.00	500.00	-
	Sub-Total		**49,289,500.00**	**49,290,000.00**	**500.00**	**18,500,000.00**
	Science & Technical Schools Board					
32010109	Rehab./Repairs of School Building		26,000,000.00	26,000,000.00	0.00	-
	Sub-Total		**26,000,000.00**	**26,000,000.00**	-	**-**
	Ministry of Health & Human Services					
32010101	Construction/Provision of Office Building		-	0.00	0.00	24,858,166.22
32010106	Construction/Provision of Hospital/Health Centres		3,409,682,942.83	3,409,683,000.00	57.17	405,990,916.23
32010108	Rehab./Repairs of Residential Building		58,689,753.76	58,690,000.00	246.24	-
32010110	Rehab./Repairs of Hospital Building		100,000,000.00	100,000,000.00	0.00	-
32010904	Laboratory/Medical Equipment		2,384,851,675.07	2,384,852,000.00	324.93	688,132,309.49
	Sub-Total		**5,953,224,371.66**	**5,953,225,000.00**	**628.34**	**1,118,981,391.94**
	Yobe State Contributory Healthcare Management Agency (YSCHMA)					
32010501	Purchase of Computers		-	0.00	0.00	6,868,500.00
32010601	Purchase of Chairs		-	0.00	0.00	4,770,000.00
32010603	Purchase of Safes/File Cabinets/Cupboards		-	0.00	0.00	2,805,000.00
32030109	Research & Development		-	0.00	0.00	14,750,000.00
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		6,000,000.00	6,000,000.00	0.00	-
	Sub-Total		**6,000,000.00**	**6,000,000.00**	-	**29,193,500.00**
	Yobe State Primary Healthcare Board					
32010106	Construction/Provision of Hospital/Health Centres		-	0.00	0.00	60,223,453.01
32010904	Laboratory/Medical Equipment		450,000,000.00	450,000,000.00	0.00	433,773,204.00
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project		282,041,667.00	282,042,000.00	333.00	21,406,139.55
	Sub-Total		**732,041,667.00**	**732,042,000.00**	**333.00**	**515,402,796.56**
	Yobe State University Teaching Hospital (YSUTH)					
32010106	Construction/Provision of Hospital/Health Centres		432,019,206.68	432,020,000.00	793.32	101,752,433.52
32010611	Purchase of Beds & Beddings		-	0.00	0.00	129,400,000.00

32010615	Purchase of Cushions					89,223,387.95
32010904	Laboratory/Medical Equipment		159,565,500.00	159,566,000.00	500.00	155,515,454.27
	Sub-Total		**591,584,706.68**	**591,586,000.00**	**1,293.32**	**475,891,275.74**
	Hospital Management Board (HMB)					
32010108	Rehab./Repairs of Residential Building		418,788,015.34	418,789,000.00	984.66	-
32010110	Rehab./Repairs of Hospital Building		277,606,473.12	277,607,000.00	526.88	94,052,334.89
32010609	Purchase of Ceiling Fans		-	1,000,000.00	1,000,000.00	-
32010610	Purchase of Refrigerators		-	1,000,000.00	1,000,000.00	-
	Sub-Total		**696,394,488.46**	**698,396,000.00**	**2,001,511.54**	**94,052,334.89**
	Shehu Sule College of Nursing & Midwifery, Damaturu					
32010105	Construction/Provision of School Building		247,428,513.58	247,429,000.00	486.42	200,026,665.47
32010119	Construction of Wall Fencing		24,162,608.87	24,163,000.00	391.13	73,255,142.91
32010601	Purchase of Chairs		41,000,000.00	41,000,000.00	0.00	72,669,937.98
	Sub-Total		**312,591,122.45**	**312,592,000.00**	**877.55**	**345,951,746.36**
	Health Facilities Inspection & Monitoring Agency					
32010101	Construction/Provision of Office Building		-	0.00	0.00	5,000,000.00
32010107	Rehab./Repairs of Office Building		-	500,000.00	500,000.00	6,780,000.00
32010206	Security Installations/Equipment		-	0.00	0.00	1,070,000.00
32010399	Alternative Energy		-	0.00	0.00	3,650,000.00
32010501	Purchase of Computers		4,677,735.88	4,678,000.00	264.12	13,800,000.00
32010502	Purchase of Printers		-	0.00	0.00	5,600,000.00
32010606	Purchase of Air-Conditioner		-	0.00	0.00	300,000.00
	Sub-Total		**4,677,735.88**	**5,178,000.00**	**500,264.12**	**36,200,000.00**
	College of Health Sciences & Technology, Nguru					
32010105	Construction/Provision of School Building		152,450,000.00	152,450,000.00	0.00	63,380,622.56
32010107	Rehab./Repairs of Office Building		78,749,125.00	78,750,000.00	875.00	-
	Sub-Total		**231,199,125.00**	**231,200,000.00**	**875.00**	**63,380,622.56**
	Yobe State Drugs & Medical Consumables Management Agency					
32010133	Construction of Warehouse and Shops		73,543,067.00	73,544,000.00	933.00	-
	Sub-Total		**73,543,067.00**	**73,544,000.00**	**933.00**	**-**
	Yobe Emergency Medical Ambulance Services					
32010305	Purchase of Power Generating Sets		-	583,000.00	583,000.00	16,815,000.00
32010501	Purchase of Computers		-	0.00	0.00	7,000,000.00
32010604	Purchase of Television Sets		-	0.00	0.00	5,000,000.00
32010606	Purchase of Air-Conditioner		-	0.00	0.00	3,500,000.00
	Sub-Total		**-**	**583,000.00**	**583,000.00**	**32,315,000.00**
	Ministry of Environment					
32010129	Tree Planting/Landscaping		50,900,000.00	50,900,000.00	0.00	117,187,029.36
32010219	Water Pollution Control		15,000,000.00	15,000,000.00	0.00	5,000,000.00
32010220	Rehab./Repairs of Water Facilities		-	0.00	0.00	208,293,881.23
32010225	Industrial Pollution Control		-	0.00	0.00	18,458,000.00
32010303	Purchase of Navigational Equipment		-	0.00	0.00	396,615,499.00
32010399	Alternative Energy		500,000,000.00	500,000,000.00	0.00	2,367,494,980.00
32010903	Biological Assets (Wildlife Conservation)		74,000,000.00	74,000,000.00	0.00	69,720,000.00
	Sub-Total		**639,900,000.00**	**639,900,000.00**	**-**	**3,182,769,389.59**
	Yobe State Environmental Protection Agency (YOSEPA)					
32010315	Purchase of Sanitary Equipment		25,800,000.00	25,800,000.00	0.00	-
32010322	Purchase of Spare Parts and Tools		-	0.00	0.00	7,335,000.00
	Sub-Total		**25,800,000.00**	**25,800,000.00**	**-**	**7,335,000.00**
	North East Arid Zone Development Programme (NEAZDP)					
32010107	Rehab./Repairs of Office Building		-	500,000.00	500,000.00	-
	Sub-Total		**-**	**500,000.00**	**500,000.00**	**-**
	Afforestation Programme					
32010129	Tree Planting/Landscaping		52,316,000.00	52,316,000.00	0.00	-
32010305	Purchase of Power Generating Sets		-	1,000,000.00	1,000,000.00	-
	Sub-Total		**52,316,000.00**	**53,316,000.00**	**1,000,000.00**	**-**
	Ministry for Local Government & Chieftaincy Affairs					
32010107	Rehab./Repairs of Office Building		39,044,817.00	40,000,000.00	955,183.00	-
	Sub-Total		**39,044,817.00**	**40,000,000.00**	**955,183.00**	**-**

	Ministry of Higher Education, Science & Technology					
32010101	Construction/Provision of Office Building		-	0.00	0.00	92,590,340.70
32010105	Construction/Provision of School Building		1,145,950,402.08	1,145,951,000.00	597.92	477,673,187.82
32030109	Research & Development		-	0.00	0.00	50,670,400.00
	Sub-Total		**1,145,950,402.08**	**1,145,951,000.00**	**597.92**	**620,933,928.52**
	Mai Idriss Alooma Polytechnic, Geidam					
32010101	Construction/Provision of Office Building		371,291,797.32	371,292,000.00	202.68	354,332,915.70
	Sub-Total		**371,291,797.32**	**371,292,000.00**	**202.68**	**354,332,915.70**
	Yobe State University (YSU)					
32010105	Construction/Provision of School Building		79,999,935.88	80,000,000.00	64.12	299,905,151.33
32010121	Construction/Provision of Sporting & Gaming Facilities		-	838,000.00	838,000.00	-
32010601	Purchase of Chairs		268,457,422.62	268,458,000.00	577.38	43,178,299.77
32010904	Laboratory/Medical Equipment		158,479,426.68	158,480,000.00	573.32	-
32030109	Research & Development		157,506,000.00	157,506,000.00	0.00	64,719,000.00
	Sub-Total		**664,442,785.18**	**665,282,000.00**	**839,214.82**	**407,802,451.10**
	Yobe State Scholarship Board					
32010505	Purchase of Photocopiers		-	1,000,000.00	1,000,000.00	-
	Sub-Total		**-**	**1,000,000.00**	**1,000,000.00**	**-**
	Umar Suleiman College of Education, Gashua					
32010317	Purchase of Teaching & Learning Equipment		66,333,600.00	66,334,000.00	400.00	-
	Sub-Total		**66,333,600.00**	**66,334,000.00**	**400.00**	**-**
	College of Administration, Management & Technology (CAMTech), Potiskum					
32010101	Construction/Provision of Office Building		100,000,000.00	100,000,000.00	0.00	-
32010107	Rehab./Repairs of Office Building		35,000,000.00	35,000,000.00	0.00	45,557,478.75
32010601	Purchase of Chairs		47,698,250.00	47,699,000.00	750.00	9,165,000.00
32010602	Purchase of Tables		-	0.00	0.00	20,000,000.00
	Sub-Total		**182,698,250.00**	**182,699,000.00**	**750.00**	**74,722,478.75**
	College of Agriculture, Science & Technology (COAST), Gujba					
32010307	Purchase of Agricultural Equipment		180,756,466.25	180,757,000.00	533.75	-
	Sub-Total		**180,756,466.25**	**180,757,000.00**	**533.75**	**-**
	College of Education & Legal Studies (COELS), Nguru					
32010105	Construction/Provision of School Building		120,767,590.23	120,768,000.00	409.77	-
32030109	Research & Development		86,027,860.00	199,257,000.00	113,229,140.00	-
	Sub-Total		**206,795,450.23**	**320,025,000.00**	**113,229,549.77**	**0.00**
	TOTAL CAPITAL EXPENDITURE		**185,797,967,687.18**	**186,631,410,000.00**	**858,112,312.82**	**151,789,828,791.39**

Yobe State Government Budget Performance Report For the Year - Total Recurrent Expenditure by Economic Classification

		2025			2024
Econ. Code	Description	ACTUAL	BUDGET	VARIANCE	ACTUAL
2	**EXPENDITURES**	**194,407,247,875.75**	**195,505,590,000.00**	**1,098,342,124.25**	**132,537,687,394.00**
21	**PERSONNEL COST**	**76,330,680,365.38**	**76,340,463,000.00**	**9,782,634.62**	**47,951,321,513.48**
2101	**SALARY**	**61,055,370,255.72**	**61,062,397,000.00**	**7,026,744.28**	**38,273,674,018.02**
210101	**SALARIES AND WAGES**	**61,055,370,255.72**	**61,062,397,000.00**	**7,026,744.28**	**38,273,674,018.02**
21010101	Consolidated Salary	60,940,160,179.48	60,947,186,000.00	7,025,820.52	38,173,928,394.20
21010103	Consolidated Revenue Fund Charge- Salaries	115,210,076.24	115,211,000.00	923.76	99,745,623.82
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,884,077,711.73**	**1,886,139,000.00**	**2,061,288.27**	**1,068,776,170.93**
210201	**ALLOWANCES**	**181,784,877.67**	**183,846,000.00**	**2,061,122.33**	**64,750,000.00**
21020101	Non Regular Allowances	181,784,877.67	183,846,000.00	2,061,122.33	64,750,000.00
210202	**SOCIAL CONTRIBUTIONS**	**1,702,292,834.06**	**1,702,293,000.00**	**165.94**	**1,004,026,170.93**
21020201	NHIS Contribution	1,702,292,834.06	1,702,293,000.00	165.94	1,004,026,170.93
2103	**SOCIAL BENEFITS**	**13,391,232,397.93**	**13,391,927,000.00**	**694,602.07**	**8,608,871,324.53**
210301	**SOCIAL BENEFITS**	**13,391,232,397.93**	**13,391,927,000.00**	**694,602.07**	**8,608,871,324.53**
21030101	Gratuity	4,651,689,183.74	4,651,690,000.00	816.26	2,079,875,109.34
21030102	Pension	7,363,307,041.08	7,364,000,000.00	692,958.92	5,054,025,189.13
21030103	Death Benefits	1,374,173,673.11	1,374,174,000.00	326.89	480,921,658.99
21030106	Severance Gratuity	2,062,500.00	2,063,000.00	500.00	994,049,367.07
22	**OTHER RECURRENT COSTS**	**118,076,567,510.37**	**119,165,127,000.00**	**1,088,559,489.63**	**84,586,365,880.52**
2202	**OVERHEAD COST**	**97,436,824,483.91**	**97,904,849,000.00**	**468,024,516.09**	**65,203,193,396.48**
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,051,543,104.22**	**11,162,957,000.00**	**111,413,895.78**	**8,321,005,786.15**
22020101	Local Transport & Traveling - Training	1,554,368,780.38	1,577,586,000.00	23,217,219.62	1,130,524,961.07
22020102	Local Transport and Travelling (Others)	2,839,337,945.23	2,913,907,000.00	74,569,054.77	2,264,058,951.00
22020103	International Transport & Traveling - Training	891,844,000.00	891,844,000.00	-	485,046,500.00
22020104	International Transport and Travelling (Others)	5,765,992,378.61	5,779,620,000.00	13,627,621.39	4,441,375,374.08
220202	**UTILITIES GENERAL**	**1,004,384,769.25**	**1,020,550,968.00**	**16,166,198.75**	**438,428,645.09**
22020201	Electricity Charges	914,990,589.25	924,797,968.00	9,807,378.75	425,316,087.09
22020203	Internet Access Charges	68,650,600.00	70,208,000.00	1,557,400.00	9,675,000.00
22020204	Satellite Broadcasting Access Charges	41,000.00	1,601,000.00	1,560,000.00	600,000.00
22020205	Water Rates & Charges	845,000.00	1,436,000.00	591,000.00	600,000.00
22020206	Sewage Charges	220,000.00	1,358,000.00	1,138,000.00	500,000.00
22020210	Software Charges/ Licence Renewal	19,637,580.00	21,150,000.00	1,512,420.00	1,737,558.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,689,312,813.95**	**10,779,285,032.00**	**89,972,218.05**	**5,581,875,402.04**
22020301	Office Stationeries/Computer Consumables	535,283,727.58	581,536,000.00	46,252,272.42	225,050,389.49
22020303	News Papers	3,739,500.00	5,211,000.00	1,471,500.00	2,770,000.00
22020304	Magazines and Periodicals	33,459,351.00	35,579,000.00	2,119,649.00	42,810,000.00
22020305	Printing of Non Security Documents	567,990,608.81	588,193,000.00	20,202,391.19	412,556,079.00
22020306	Printing Of Security Documents	48,227,750.00	48,479,000.00	251,250.00	21,525,000.00
22020307	Drugs/Laboratory/Medical Supplies	1,888,147,683.87	1,889,609,000.00	1,461,316.13	1,065,590,886.80
22020308	Field & Camping Materials Supplies	29,158,000.00	29,455,000.00	297,000.00	29,090,000.00
22020309	Uniforms & other Clothing	66,880,677.75	80,367,032.00	13,486,354.25	78,315,000.00
22020310	Teaching Aids/Instruction Materials	1,464,032,737.92	1,466,616,000.00	2,583,262.08	117,100,604.25
22020311	Food Stuff/Catering Materials Supplies	5,563,732,777.02	5,565,080,000.00	1,347,222.98	3,111,067,442.50
22020312	Production, Publication and Circulation of Annual Financial	-	500,000.00	500,000.00	-
22020314	Procurement of Seeds & Seedlings	488,660,000.00	488,660,000.00	-	476,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,739,697,525.84**	**9,791,063,100.00**	**51,365,574.16**	**9,971,116,908.98**

22020401	Maintenance of Motor Vehicle	606,619,739.99	628,289,250.00	21,669,510.01	761,696,997.50
22020402	Maintenance of Office Furniture	15,811,782.50	17,251,000.00	1,439,217.50	8,675,000.00
22020403	Maintenance of Office/Residential Building	1,259,346,690.59	1,261,602,000.00	2,255,309.41	63,798,936.92
22020404	Maintenance of Office/ICT Equipment	379,772,784.00	383,841,000.00	4,068,216.00	40,885,000.00
22020405	Maintenance of Plants/Generators	70,962,856.39	78,173,000.00	7,210,143.61	23,246,500.00
22020406	Other Maintenance Services	7,407,183,672.37	7,421,906,850.00	14,723,177.63	9,072,814,474.56
220205	**TRAINING - GENERAL**	**5,195,454,944.98**	**5,217,459,000.00**	**22,004,055.02**	**2,632,828,789.50**
22020501	Local Training	5,191,020,198.98	5,213,024,000.00	22,003,801.02	2,580,428,789.50
22020502	International Training	4,434,746.00	4,435,000.00	254.00	52,400,000.00
220206	**OTHER SERVICES - GENERAL**	**16,192,605,585.20**	**16,200,601,000.00**	**7,995,414.80**	**8,460,478,999.00**
22020601	Security Services	7,951,412,091.60	7,951,414,000.00	1,908.40	6,340,755,614.00
22020602	Office Rent	137,301,071.00	137,462,000.00	160,929.00	326,312,500.00
22020603	Residential Rent	-	1,000,000.00	1,000,000.00	106,060,831.00
22020605	Cleaning And Fumigation Services	3,416,811,836.28	3,422,475,000.00	5,663,163.72	2,174,750.00
22020606	Land Use Charges	2,000,000.00	2,000,000.00	-	1,500,000.00
22020607	Rescue Services	4,685,080,586.32	4,686,250,000.00	1,169,413.68	1,683,675,304.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**12,608,039,650.64**	**12,609,943,000.00**	**1,903,349.36**	**5,235,036,370.03**
22020701	Financial Consulting	11,719,448,542.23	11,720,240,000.00	791,457.77	4,994,113,620.03
22020702	Information Technology Consulting	476,173,350.00	476,174,000.00	650.00	110,197,750.00
22020703	Legal Services	17,500,000.00	17,500,000.00	-	105,000,000.00
22020704	Engineering Services	5,527,500.00	5,528,000.00	500.00	-
22020706	Surveying Services	389,390,258.41	389,391,000.00	741.59	22,350,000.00
22020708	Medical Consulting	-	320,000.00	320,000.00	2,375,000.00
22020709	Auditing of Accounts	-	790,000.00	790,000.00	1,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,643,037,946.97**	**6,662,660,000.00**	**19,622,053.03**	**6,498,509,160.00**
22020801	Motor Vehicle Fuel	59,982,618.72	67,362,000.00	7,379,381.28	32,748,750.00
22020802	Other Transport Equipment Fuel	10,453,024.50	11,897,000.00	1,443,975.50	2,711,500.00
22020803	Plant/Generator Fuel	6,572,602,303.75	6,583,401,000.00	10,798,696.25	6,463,048,910.00
220209	**FINANCIAL CHARGES - GENERAL**	**202,303,681.89**	**210,119,900.00**	**7,816,218.11**	**315,101,372.95**
22020901	Bank Charges (Other Than Interest)	202,303,509.90	210,118,900.00	7,815,390.10	309,381,872.95
22020902	Insurance Premium	171.99	1,000.00	828.01	5,719,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**24,110,444,460.97**	**24,250,210,000.00**	**139,765,539.03**	**17,748,811,962.74**
22021001	Refreshment & Meals	8,523,390.23	18,224,000.00	9,700,609.77	10,025,000.00
22021002	Honorarium & Sitting Allowance	4,736,815,297.56	4,737,804,000.00	988,702.44	3,791,697,949.70
22021003	Publicity And Advertisement	1,576,930,320.75	1,588,094,000.00	11,163,679.25	928,038,582.53
22021004	Medical Expenses	2,420,073,000.63	2,428,501,000.00	8,427,999.37	1,271,386,989.00
22021006	Postages & Courier Services	-	150,000.00	150,000.00	425,000.00
22021007	Welfare Packages	8,515,389,510.94	8,541,178,000.00	25,788,489.06	5,147,320,652.94
22021008	Subscription To Professional Bodies	-	890,000.00	890,000.00	20,767,600.00
22021009	Sporting Activities	245,663,000.00	245,663,000.00	-	169,455,500.00
22021014	Annual Budget Expenses & Administration	89,578,000.00	89,578,000.00	-	140,000,000.00
22021015	Monitoring and Evaluation	1,359,381,287.66	1,361,586,000.00	2,204,712.34	952,808,242.07
22021016	Anniversaries/Celebration	433,647,075.00	433,648,000.00	925.00	346,146,000.00
22021017	Tuition, Registration & Exam Fees	4,534,994,577.88	4,614,349,000.00	79,354,422.12	4,940,415,446.50
22021020	Election - Logistic Support	110,405,000.00	111,301,000.00	896,000.00	-
22021044	Advocacy, Enlightenment & Campaign	79,044,000.32	79,244,000.00	199,999.68	30,325,000.00
2203	**LOANS AND ADVANCES**	**179,183,234.45**	**397,402,000.00**	**218,218,765.55**	**356,117,723.92**
220301	**STAFF LOANS & ADVANCES**	**179,183,234.45**	**397,402,000.00**	**218,218,765.55**	**356,117,723.92**
22030106	Motor Vehicle Advance	179,183,234.45	220,000,000.00	40,816,765.55	330,665,523.92

22030107	Furniture Advances	-	177,402,000.00	177,402,000.00	25,452,200.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,078,590,000.20**	**1,079,780,000.00**	**1,189,999.80**	**473,406,410.10**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,078,590,000.20**	**1,079,780,000.00**	**1,189,999.80**	**473,406,410.10**
22040105	Grants to Government Owned Companies	350,000,000.00	350,000,000.00	-	250,000,000.00
22040109	Grants to Communities/NGOs	728,590,000.20	729,780,000.00	1,189,999.80	223,406,410.10
2205	**SUBSIDIES GENERAL**	**2,875,000,000.00**	**2,875,000,000.00**	**-**	**2,113,860,000.00**
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**2,875,000,000.00**	**2,875,000,000.00**	**-**	**2,113,860,000.00**
22050106	Agricultural Inputs Subsidy	2,875,000,000.00	2,875,000,000.00	-	2,113,860,000.00
2206	**PUBLIC DEBT CHARGES**	**16,506,969,791.81**	**16,908,096,000.00**	**401,126,208.19**	**16,439,788,350.02**
220601	**FOREIGN INTEREST/DISCOUNT**	**230,394,630.28**	**327,096,000.00**	**96,701,369.72**	**523,785,526.87**
22060102	Foreign Interest/Discount - Short Term Borrowings	230,394,630.28	327,096,000.00	96,701,369.72	523,785,526.87
220602	**DOMESTIC INTEREST/DISCOUNT**	**5,577,281,267.63**	**5,578,000,000.00**	**718,732.37**	**5,707,253,450.04**
22060202	Domestic Interest/ Discount - Short Term Borrowings	5,577,281,267.63	5,578,000,000.00	718,732.37	5,707,253,450.04
220603	**FOREIGN PRINCIPAL**	**2,552,997,792.00**	**2,803,000,000.00**	**250,002,208.00**	**1,781,323,108.75**
22060302;420	Multi-Lateral Loans	2,552,997,792.00	2,803,000,000.00	250,002,208.00	1,781,323,108.75
220604	**DOMESTIC PRINCIPAL**	**8,146,296,101.90**	**8,200,000,000.00**	**53,703,898.10**	**8,427,426,264.36**
22060402;420	Domestic Prciniple - Short Term Borrowings	8,146,296,101.90	8,200,000,000.00	53,703,898.10	8,427,426,264.36

Yobe State Government Budget Performance Report For the Year - Total Capital Expenditure by Economic Classification

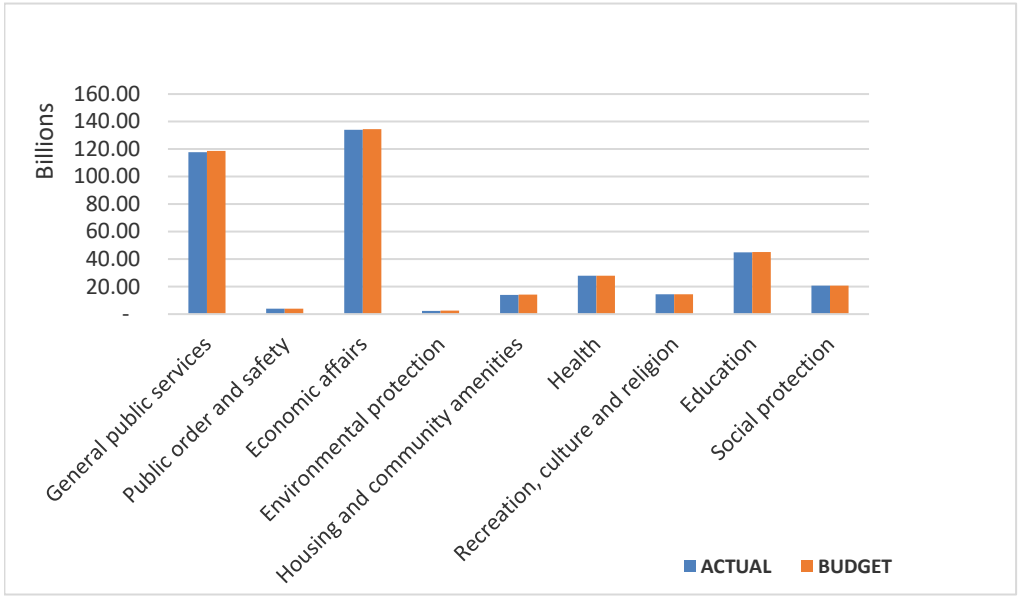
		2025			2024
ECON. CODE	DESCRIPTION	ACTUAL	BUDGET	VARIANCE	ACTUAL
3	**ASSETS**	**185,797,967,687.18**	**186,631,410,000.00**	**833,442,312.82**	**151,789,828,791.39**
32	**FIXED (NON-CURRENT) ASSETS**	**185,797,967,687.18**	**186,631,410,000.00**	**833,442,312.82**	**151,789,828,791.39**
3201	**FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT**	**175,487,875,815.00**	**176,207,584,000.00**	**719,708,185.00**	**130,127,877,878.36**
320101	**LAND & BUILDING - GENERAL**	**61,265,899,540.75**	**61,523,661,000.00**	**257,761,459.25**	**33,413,206,708.95**
32010101	Construction/Provision of Office Building	2,622,237,425.94	2,622,240,000.00	2,574.06	3,485,440,317.29
32010102	Construction/Provision of Residential Building	3,775,975,026.86	3,775,976,000.00	973.14	3,225,757,485.12
32010105	Construction/Provision Of School Building	4,647,463,074.58	4,647,465,000.00	1,925.42	4,402,641,214.19
32010106	Construction/Provison Of Hospital/Health Centres	3,841,702,149.51	3,841,703,000.00	850.49	597,659,867.76
32010107	Rehabilitation/Repairs Of Office Building	6,003,517,490.21	6,005,476,000.00	1,958,509.79	2,454,134,340.42
32010108	Rehabilitation/Repairs Of Residential Building	2,675,125,914.99	2,688,411,000.00	13,285,085.01	724,319,593.46
32010109	Rehabilitation/Repairs Of School Building	1,304,173,747.19	1,304,252,000.00	78,252.81	1,474,889,654.82
32010110	Rehabilitation/Repairs Of Hospital Building	377,606,473.12	377,607,000.00	526.88	94,052,334.89
32010111	Acquisition Of Land	1,118,595,740.91	1,118,596,000.00	259.09	459,999,555.07
32010112	Acquisition Of Office Building	-	-	-	20,000,000.00
32010113	Acquisition Of Resdential Building	1,794,784,432.43	2,034,573,000.00	239,788,567.57	-
32010114	Construction Of Toilet	-	500,000.00	500,000.00	-
32010116	Construction Of Car Porch/Shed	-	-	-	3,000,000.00
32010117	Construction Of Mosque	188,685,342.42	188,686,000.00	657.58	31,782,704.37
32010119	Construction of Wall Fencing	24,162,608.87	24,463,000.00	300,391.13	206,248,579.79
32010121	Construction/Provision Of Sporting & Gaming Facilities	2,199,087,712.03	2,199,926,000.00	838,287.97	-
32010122	Rehabilitation/Repairs Of Sporting & Gaming Facilities	5,200,501,325.51	5,200,502,000.00	674.49	-
32010129	Tree Planting/Landscape	319,494,970.15	320,495,000.00	1,000,029.85	177,896,076.39
32010130	Dairy And Artificial Insemination	-	-	-	176,966,642.69
32010132	Construction Of Markets/Parks	22,189,432,308.65	22,189,433,000.00	691.35	14,740,326,121.70
32010133	Construction Of Warehouse And Shops	73,543,067.00	73,544,000.00	933.00	35,309,414.41
32010134	Fish Pond And Acquaculture	-	-	-	14,803,306.00
32010199	Construction Of Other Buildings	2,909,810,730.38	2,909,813,000.00	2,269.62	1,087,979,500.58
320102	**INFRASTRUCTURE - GENERAL**	**91,340,672,157.74**	**91,761,394,000.00**	**420,721,842.26**	**67,212,037,787.70**
32010202	Construction of Roads & Bridges	61,198,470,159.56	61,198,471,000.00	840.44	28,216,043,697.48
32010203	Construction of Airports	1,637,717,654.18	1,778,927,000.00	141,209,345.82	1,656,404,208.08
32010206	Security Installations/Equipment	-	-	-	60,647,000.00
32010207	Electricity Transmission Network	13,195,484,132.50	13,338,662,000.00	143,177,867.50	14,731,215,679.03
32010209	Construction of Sewage/Drainage & Culverts	12,655,786.89	12,656,000.00	213.11	280,378,032.19
32010210	Construction of Dams	486,099,155.75	487,105,000.00	1,005,844.25	22,333,897.00
32010214	Boreholes & Other Water Facilities	2,577,140,584.56	2,578,141,000.00	1,000,415.44	8,387,749,640.24
32010218	Rehablitation /Repairs Of Electricity	-	-	-	1,064,890,323.00
32010219	Water Popultion Control	15,000,000.00	15,000,000.00	-	5,000,000.00
32010220	Rehablitation/ Repairs Of Water Farcilities	274,860,917.00	274,861,000.00	83.00	634,580,981.00
32010221	Rehablitation/ Repairs Of Roads	11,056,628,402.64	11,190,955,000.00	134,326,597.36	11,663,992,704.88
32010222	Construction/Provision of ICT Infrastructures	-	-	-	4,500,000.00
32010225	Industrial Pollution Control	-	-	-	18,458,000.00
32010299	Construction/Provision of Other Infrastructures	886,615,364.66	886,616,000.00	635.34	465,843,624.80
320103	**PLANT & MACHINERY - GENERAL**	**10,047,188,401.66**	**10,051,703,000.00**	**4,514,598.34**	**16,894,141,214.94**
32010301	Earth Moving Equipment - Bull Dozers etc	436,372,500.00	436,373,000.00	500.00	333,862,137.05
32010302	Industrial Equipment	2,308,382,306.25	2,308,383,000.00	693.75	3,309,068,486.86
32010303	Navigational Equipment	-	-	-	396,615,499.00
32010304	Power Plants	549,600,500.00	549,601,000.00	500.00	469,630,000.00
32010305	Power Generating Sets	881,656,250.00	883,240,000.00	1,583,750.00	1,060,747,500.00

32010306	Broadcast & Communication Equipment	689,934,500.00	689,935,000.00	500.00	197,365,734.98
32010307	Purchase of Agricultural Equipment	837,551,831.25	838,257,000.00	705,168.75	6,279,432,952.05
32010308	Purchase of Surveying Equipment	-	-	-	151,245,000.00
32010309	Purchase of Water Supply Equipment	3,333,960,000.00	3,333,960,000.00	-	1,965,157,500.00
32010310	Purchase of Sporting & Gaming Equipment	248,997,000.00	248,997,000.00	-	203,935,500.00
32010312	Purchase of Fire Fighting Equipment	-	-	-	92,100,925.00
32010315	Purchase of Sanitary Equipment	25,800,000.00	25,800,000.00	-	-
32010317	Purchase of Teaching & Learning Equipment	200,971,514.16	200,972,000.00	485.84	18,500,000.00
32010318	Rehabilitation/Repairs Of Power Generating Plants	-	500,000.00	500,000.00	-
32010322	Purchase of Spare Parts and Tools	33,962,000.00	34,685,000.00	723,000.00	45,335,000.00
32010399	Alternative Energy	500,000,000.00	501,000,000.00	1,000,000.00	2,371,144,980.00
320104	**FIXED ASSETS - GENERAL**	**7,423,496,142.50**	**7,448,167,000.00**	**24,670,857.50**	**7,420,804,464.92**
32010405	Purchase of Motor Vehicles	7,423,496,142.50	7,448,167,000.00	24,670,857.50	7,068,281,464.92
32010406	Purchase of Tricycles	-	-	-	12,523,000.00
32010407	Purchase of Motor Cycles	-	-	-	340,000,000.00
320105	**OFFICE EQUIPMENT - GENERAL**	**58,897,735.88**	**65,298,000.00**	**6,400,264.12**	**134,926,700.00**
32010501	Purchase of Computers	58,897,735.88	60,448,000.00	1,550,264.12	129,326,700.00
32010502	Purchase of Printers	-	1,500,000.00	1,500,000.00	5,600,000.00
32010505	Purchase of Photocopiers	-	3,000,000.00	3,000,000.00	-
32010508	Purchase of Projectors	-	350,000.00	350,000.00	-
320106	**FURNITURE & FITTINGS - GENERAL**	**2,124,825,234.72**	**2,130,463,000.00**	**5,637,765.28**	**3,496,066,422.20**
32010601	Purchase of Chairs	1,482,048,540.97	1,482,951,000.00	902,459.03	2,329,368,313.13
32010602	Purchase of Tables	436,023,718.75	436,709,000.00	685,281.25	861,750,846.12
32010603	Purchase of Safes/File Cabinets/Cupboards	-	50,000.00	50,000.00	7,805,000.00
32010604	Purchase of Television Sets	-	-	-	10,000,000.00
32010606	Purchase of Air-Conditioner	11,752,975.00	13,753,000.00	2,000,025.00	26,800,000.00
32010609	Purchase of Ceiling Fans	-	1,000,000.00	1,000,000.00	-
32010610	Purchase of Refrigerators	-	1,000,000.00	1,000,000.00	-
32010611	Purchase of Beds & Beddings	-	-	-	129,400,000.00
32010612	Purchase of Rugs and Carpets	-	-	-	3,000,000.00
32010613	Purchase of Desks	195,000,000.00	195,000,000.00	-	38,718,875.00
32010615	Purchase of Cushions	-	-	-	89,223,387.95
320109	**SPECIALISED ASSETS - GENERAL**	**3,226,896,601.75**	**3,226,898,000.00**	**1,398.25**	**1,556,694,579.65**
32010903	Bioligical Assets (Wildlife Conservation)	74,000,000.00	74,000,000.00	-	69,720,000.00
32010904	Laboratory/Medical Equipment	3,152,896,601.75	3,152,898,000.00	1,398.25	1,486,974,579.65
3203	**INTANGIBLE ASSETS**	**10,310,091,872.18**	**10,423,826,000.00**	**113,734,127.82**	**21,661,950,913.03**
320301	**INTANGIBLE ASSETS**	**10,310,091,872.18**	**10,423,826,000.00**	**113,734,127.82**	**21,661,950,913.03**
32030109	Research And Development	302,851,322.30	416,581,000.00	113,729,677.70	324,412,376.00
32030119	Maps Survey and Design	1,448,986,093.27	1,448,987,000.00	906.73	63,862,764.00
32030122	Grant to Communities/Private Institutions/Vulnerable	8,370,910,294.56	8,370,913,000.00	2,705.44	21,273,675,773.03
32030123	Grant to Tsangaya/Almajiri School Capital Project	187,344,162.05	187,345,000.00	837.95	-

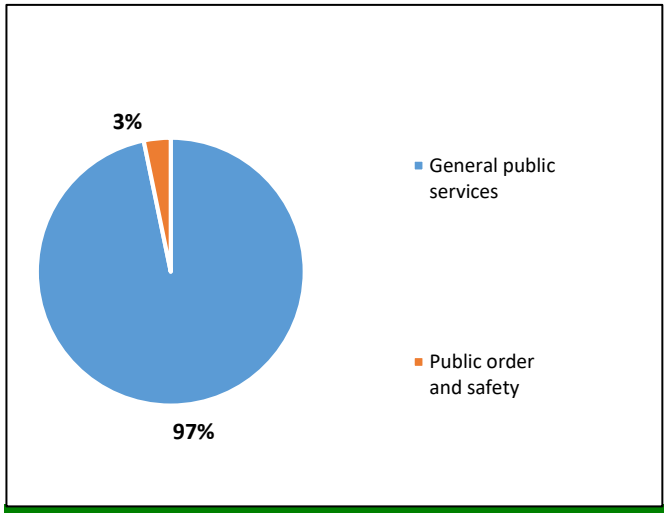
Yobe State Government Budget Performance Report For the Year 2025- Total Expenditure by Functional Classification

		2025				2024
Code	Economic	Actual	Final Approved Budget	Initial Budget	Variance	Actual
21;22;32	**Total Expenditure**	**380,205,215,562.93**	**382,137,000,000.00**	**320,796,000,000.00**	**1,931,784,437.07**	**284,327,516,186.47**
701	**GENERAL PUBLIC SERVICES**	**117,763,848,554.30**	**118,582,091,000.00**	**69,286,980,000.00**	**818,242,445.70**	**88,398,362,746.71**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**43,290,440,059.43**	**43,609,296,000.00**	**23,156,516,000.00**	**318,855,940.57**	**29,466,647,692.48**
70111	Executive and Legislative Organs	21,956,511,276.17	22,077,079,000.00	9,749,930,000.00	**120,567,723.83**	15,821,439,902.16
70112	Financial and Fiscal Affairs	21,333,928,783.26	21,532,217,000.00	13,406,586,000.00	**198,288,216.74**	13,645,207,790.32
7013	**GENERAL SERVICES**	**57,825,481,008.97**	**57,917,837,000.00**	**27,148,217,000.00**	**92,355,991.03**	**42,455,220,182.25**
70131	General Personnel Services	16,120,976,658.70	16,143,289,000.00	8,500,550,000.00	22,312,341.30	9,591,876,279.52
70132	Overall Planning and Statistical Services	2,967,112,422.74	2,976,069,000.00	4,884,070,000.00	8,956,577.26	3,526,875,708.67
70133	Other General Services	38,737,391,927.53	38,798,479,000.00	13,763,597,000.00	61,087,072.47	29,336,468,194.06
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**140,957,690.00**	**146,862,000.00**	**86,247,000.00**	**5,904,310.00**	**36,556,525.96**
70161	General Public Services N.E.C.	140,957,690.00	146,862,000.00	86,247,000.00	5,904,310.00	36,556,525.96
7017	**PUBLIC DEBT TRANSACTIONS**	**16,506,969,795.90**	**16,908,096,000.00**	**18,856,000,000.00**	**401,126,204.10**	**16,439,938,346.02**
70171	Public Debt Transactions	16,506,969,795.90	16,908,096,000.00	18,856,000,000.00	401,126,204.10	16,439,938,346.02
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF**	**-**	**-**	**40,000,000.00**	**-**	**-**
70181	Transfers of A General Character Between Different Levels of Government	-	-	40,000,000.00	**-**	-
703	**PUBLIC ORDER AND SAFETY**	**3,922,945,183.19**	**3,977,607,000.00**	**6,946,872,000.00**	**54,661,816.81**	**2,853,173,034.51**
7032	**FIRE PROTECTION SERVICES**	**295,644,615.00**	**297,845,000.00**	**711,027,000.00**	**2,200,385.00**	**288,255,127.83**
70321	Fire Protection Services	295,644,615.00	297,845,000.00	711,027,000.00	2,200,385.00	288,255,127.83
7033	**LAW COURTS**	**3,607,300,568.19**	**3,623,312,000.00**	**4,712,845,000.00**	**16,011,431.81**	**2,564,917,906.68**
70331	Law Courts	3,607,300,568.19	3,623,312,000.00	4,712,845,000.00	16,011,431.81	2,564,917,906.68
7036	**PUBLIC ORDER AND SAFETY N.E.C**	**20,000,000.00**	**56,450,000.00**	**1,523,000,000.00**	**36,450,000.00**	**-**
70361	Public Order and Safety N.E.C	20,000,000.00	56,450,000.00	1,523,000,000.00	36,450,000.00	-
704	**ECONOMIC AFFAIRS**	**133,961,808,796.18**	**134,426,455,000.00**	**76,495,994,000.00**	**464,646,203.82**	**109,640,986,822.62**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**27,651,053,259.10**	**27,665,386,000.00**	**10,972,443,000.00**	**14,332,740.90**	**18,804,115,476.48**
70411	General Economic and Commercial Affairs	27,651,053,259.10	27,665,386,000.00	10,972,443,000.00	14,332,740.90	18,804,115,476.48
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**13,189,235,212.68**	**13,202,796,000.00**	**17,563,568,000.00**	**13,560,787.32**	**27,774,281,379.47**
70421	Agriculture	13,040,171,104.68	13,047,295,000.00	17,304,933,000.00	7,123,895.32	27,721,433,271.47
70422	Forestry	149,064,108.00	155,501,000.00	258,635,000.00	6,436,892.00	52,848,108.00
7043	**FUEL AND ENERGY**	**14,297,262,192.80**	**14,441,025,000.00**	**7,364,677,000.00**	**143,762,807.20**	**13,353,648,148.45**
70435	Electricity	14,297,262,192.80	14,441,025,000.00	7,364,677,000.00	143,762,807.20	13,353,648,148.45
7045	**TRANSPORT**	**78,021,230,878.60**	**78,309,720,000.00**	**39,101,550,000.00**	**288,489,121.40**	**49,524,138,287.11**
70451	Road Transport	78,015,230,878.60	78,302,590,000.00	39,073,550,000.00	287,359,121.40	49,511,206,937.11
70454	Air Transport	6,000,000.00	7,130,000.00	28,000,000.00	1,130,000.00	12,931,350.00
7046	**COMMUNICATION**	**746,934,500.00**	**746,935,000.00**	**1,294,000,000.00**	**500.00**	**147,626,850.00**
70461	Communication	746,934,500.00	746,935,000.00	1,294,000,000.00	500.00	147,626,850.00
7047	**OTHER INDUSTRIES**	**56,092,753.00**	**60,593,000.00**	**199,756,000.00**	**4,500,247.00**	**37,176,681.11**
70472	Hotels and Restuarants	56,092,753.00	60,593,000.00	199,756,000.00	4,500,247.00	37,176,681.11
705	**ENVIRONMENTAL PROTECTION**	**2,452,365,121.13**	**2,460,769,000.00**	**7,020,605,000.00**	**8,403,878.87**	**4,636,641,678.41**
7051	**WASTE MANAGEMENT**	**787,387,749.61**	**794,987,000.00**	**1,104,552,000.00**	**7,599,250.39**	**569,940,286.14**
70511	Waste Management	787,387,749.61	794,987,000.00	1,104,552,000.00	7,599,250.39	569,940,286.14
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**1,664,977,371.52**	**1,665,782,000.00**	**5,916,053,000.00**	**804,628.48**	**4,066,701,392.27**
70561	Environmental Protection N.E.C.	1,664,977,371.52	1,665,782,000.00	5,916,053,000.00	**804,628.48**	4,066,701,392.27
706	**HOUSING AND COMMUNITY AMMENITIES**	**13,985,989,827.63**	**14,265,689,000.00**	**23,065,137,000.00**	**279,699,172.37**	**11,229,176,689.77**
7061	**HOUSING DEVELOPMENT**	**9,665,512,721.39**	**9,928,515,000.00**	**13,269,638,000.00**	**263,002,278.61**	**2,972,742,091.09**
70611	Housing Development	9,665,512,721.39	9,928,515,000.00	13,269,638,000.00	**263,002,278.61**	2,972,742,091.09
7062	**COMMUNITY DEVELOPMENT**	**154,438,130.75**	**158,036,000.00**	**316,539,000.00**	**3,597,869.25**	**80,470,475.23**
70621	Community Development	154,438,130.75	158,036,000.00	316,539,000.00	**3,597,869.25**	80,470,475.23
7063	**WATER SUPPLY**	**4,166,038,975.49**	**4,179,138,000.00**	**9,478,960,000.00**	**13,099,024.51**	**8,175,964,123.45**
70631	Water Supply	4,166,038,975.49	4,179,138,000.00	9,478,960,000.00	**13,099,024.51**	8,175,964,123.45
707	**HEALTH**	**27,990,645,895.85**	**28,019,220,000.00**	**45,182,316,000.00**	**28,574,104.15**	**13,245,055,401.83**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**85,543,067.00**	**89,051,000.00**	**358,953,000.00**	**3,507,933.00**	**12,000,000.00**
70711	Pharmaceutical Products	85,543,067.00	89,051,000.00	358,953,000.00	**3,507,933.00**	12,000,000.00

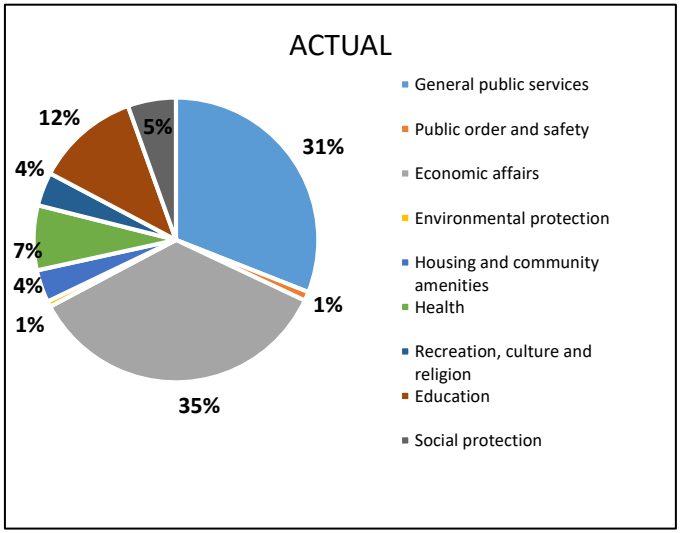
7072	**OUTPATIENT SERVICES**	**54,014,408.00**	**55,388,000.00**	**300,193,000.00**	**1,373,592.00**	**-**
70721	General Medical Services	54,014,408.00	55,388,000.00	300,193,000.00	**1,373,592.00**	-
7073	**HOSPITAL SERVICES**	**15,165,389,347.54**	**15,171,719,000.00**	**16,814,813,000.00**	**6,329,652.46**	**8,758,778,313.69**
70731	General Hospital Services	15,165,389,347.54	15,171,719,000.00	16,814,813,000.00	**6,329,652.46**	6,185,400,955.00
70732	Specialized Hospital Services	-	-	-	**-**	2,573,377,358.69
7074	**PUBLIC HEALTH SERVICES**	**2,146,860,516.69**	**2,162,540,000.00**	**9,756,360,000.00**	**15,679,483.31**	**1,509,038,611.54**
70741	Public Health Services	2,146,860,516.69	2,162,540,000.00	9,756,360,000.00	**15,679,483.31**	1,509,038,611.54
7076	**HEALTH N.E.C.**	**10,538,838,556.62**	**10,540,522,000.00**	**17,951,997,000.00**	**1,683,443.38**	**2,965,238,476.60**
70761	Health N.E.C.	10,538,838,556.62	10,540,522,000.00	17,951,997,000.00	**1,683,443.38**	2,965,238,476.60
708	**RECREATION, CULTURE AND RELIGION**	**14,511,920,209.88**	**14,533,010,000.00**	**9,163,302,000.00**	**21,089,790.12**	**5,020,267,269.88**
7081	**RECREATIONAL AND SPORTING SERVICES**	**8,863,984,191.31**	**8,869,817,000.00**	**3,016,755,000.00**	**5,832,808.69**	**1,183,444,596.66**
70811	Recreational and Sporting Services	8,863,984,191.31	8,869,817,000.00	3,016,755,000.00	**5,832,808.69**	1,183,444,596.66
7082	**CULTURAL SERVICES**	**744,690,510.95**	**744,693,000.00**	**729,678,000.00**	**2,489.05**	**543,251,767.32**
70821	Cultural Services	744,690,510.95	744,693,000.00	729,678,000.00	**2,489.05**	543,251,767.32
7083	**BROADCASTING AND PUBLISHING SERVICES**	**690,158,149.00**	**696,363,000.00**	**2,007,604,000.00**	**6,204,851.00**	**747,313,494.30**
70831	Broadcasting and Publishing Services	690,158,149.00	696,363,000.00	2,007,604,000.00	**6,204,851.00**	747,313,494.30
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**4,213,087,358.62**	**4,222,137,000.00**	**3,409,265,000.00**	**9,049,641.38**	**2,546,257,411.60**
70841	Religious and Other Community Services	4,213,087,358.62	4,222,137,000.00	3,409,265,000.00	**9,049,641.38**	2,546,257,411.60
709	**EDUCATION**	**44,810,306,079.23**	**45,049,761,000.00**	**62,136,805,000.00**	**239,454,920.77**	**33,953,940,622.56**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**9,052,804,506.15**	**9,056,185,000.00**	**6,158,569,000.00**	**3,380,493.85**	**6,358,659,860.25**
70912	Primary Education	9,052,804,506.15	9,056,185,000.00	6,158,569,000.00	**3,380,493.85**	6,358,659,860.25
7092	**SECONDARY EDUCATION**	**8,926,164,027.51**	**8,928,196,000.00**	**9,113,741,000.00**	**2,031,972.49**	**5,672,639,101.29**
70922	Upper-Secondary Education	8,926,164,027.51	8,928,196,000.00	9,113,741,000.00	**2,031,972.49**	5,672,639,101.29
7094	**TERTIARY EDUCATION**	**16,663,596,729.18**	**16,799,542,000.00**	**24,729,574,000.00**	**135,945,270.82**	**12,612,206,932.35**
70941	First Stage of Tertiary Education	7,195,283,390.75	7,319,796,000.00	12,220,141,000.00	**124,512,609.25**	5,004,663,320.93
70942	Second Stage of Tertiary Education	9,468,313,338.43	9,479,746,000.00	12,509,433,000.00	**11,432,661.57**	7,607,543,611.42
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,473,009,401.29**	**1,481,142,000.00**	**2,255,989,000.00**	**8,132,598.71**	**872,632,279.60**
70951	Education Not Definable By Level	1,473,009,401.29	1,481,142,000.00	2,255,989,000.00	**8,132,598.71**	872,632,279.60
7097	**R&D EDUCATION**	**149,750,317.76**	**153,914,000.00**	**277,303,000.00**	**4,163,682.24**	**101,633,578.53**
70971	R&D Education	149,750,317.76	153,914,000.00	277,303,000.00	**4,163,682.24**	101,633,578.53
7098	**EDUCATION N.E.C.**	**8,544,981,097.34**	**8,630,782,000.00**	**19,601,629,000.00**	**85,800,902.66**	**8,336,168,870.54**
70981	Education N.E.C.	8,544,981,097.34	8,630,782,000.00	19,601,629,000.00	**85,800,902.66**	8,336,168,870.54
710	**SOCIAL PROTECTION**	**20,805,385,895.54**	**20,822,398,000.00**	**21,497,989,000.00**	**17,012,104.46**	**15,349,911,920.18**
7102	**OLD AGE**	**12,017,058,724.82**	**12,017,753,000.00**	**8,500,000,000.00**	**694,275.18**	**8,162,020,275.81**
71021	Old Age	12,017,058,724.82	12,017,753,000.00	8,500,000,000.00	**694,275.18**	8,162,020,275.81
7103	**SURVIVORS**	**1,374,173,673.11**	**1,374,174,000.00**	**490,000,000.00**	**326.89**	**480,921,658.99**
71031	Survivors	1,374,173,673.11	1,374,174,000.00	490,000,000.00	**326.89**	480,921,658.99
7104	**FAMILY AND CHILDREN**	**868,453,648.53**	**869,903,000.00**	**2,056,983,000.00**	**1,449,351.47**	**238,257,366.58**
71041	Family and Children	868,453,648.53	869,903,000.00	2,056,983,000.00	**1,449,351.47**	238,257,366.58
7105	**UNEMPLOYMENT**	**1,583,264,374.17**	**1,585,464,000.00**	**3,781,449,000.00**	**2,199,625.83**	**2,534,894,776.37**
71051	Unemployment	1,583,264,374.17	1,585,464,000.00	3,781,449,000.00	**2,199,625.83**	2,534,894,776.37
7109	**SOCIAL PROTECTION N.E.C.**	**4,962,435,474.91**	**4,975,104,000.00**	**6,669,557,000.00**	**12,668,525.09**	**3,933,817,842.43**
71091	Social Protection N.E.C.	4,962,435,474.91	4,975,104,000.00	6,669,557,000.00	**12,668,525.09**	3,933,817,842.43



Budget Allocation by Function



Actual Allocation by Function



Yobe State Government Budget Performance Report For The Year 2025 - Total Expenditure by Programme Classification

		2025				2024
Code	Economic	Actual	Final Approved Budget	Initial Budget	Variance	Actual
21;22;32	**Total Expenditure**	**380,205,215,562.93**	**382,137,000,000.00**	**320,708,000,000.00**	**1,931,784,437.07**	**284,327,516,186.47**
01	**Agriculture**	**13,040,171,104.68**	**13,047,295,000.00**	**17,216,933,000.00**	**7,123,895.32**	**27,721,433,271.47**
0101	Effective governance of the Agriculture Sector	12,645,057,670.41	12,646,508,000.00	15,629,037,000.00	1,450,329.59	7,466,710,905.60
0102	Development of the livestock value chain	121,185,081.10	125,136,000.00	671,885,000.00	3,950,918.90	2,200,086,860.82
0103	Enhancement of food production and productivity	273,928,353.17	275,651,000.00	916,011,000.00	1,722,646.83	6,000,000.00
0104	Reduction of post-harvest losses	-	-	-	-	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	-	-	-	-	14,803,306.00
0106	Promotion of forest resourse conservation and preservation of biodiversity	-	-	-	-	-
0107	Promotion of enabling environment for increased agricultural development	-	-	-	-	17,901,504,544.68
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	-	-	132,327,654.37
02	**Societal Re-orientation**	**8,723,402,597.94**	**8,748,148,000.00**	**11,923,816,000.00**	**24,745,402.06**	**5,975,593,993.66**
0210	Societal Re-orientation - General	8,723,402,597.94	8,748,148,000.00	11,923,816,000.00	24,745,402.06	5,975,593,993.66
3	**Poverty Alleviation**	**6,558,790,349.08**	**6,575,692,000.00**	**11,533,628,000.00**	**16,901,650.92**	**35,771,689,659.81**
0310	Poverty Alleviation - General	6,558,790,349.08	6,575,692,000.00	11,533,628,000.00	16,901,650.92	35,771,689,659.81
04	**Health**	**27,884,153,046.85**	**27,914,667,000.00**	**48,294,643,000.00**	**30,513,953.15**	**14,407,271,549.22**
0401	Effective governance of the health system	4,423,069,867.59	4,424,755,000.00	6,054,727,000.00	1,685,132.41	7,989,489,704.77
0402	Community engagement and participation in health	-	-	-	-	76,250,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	147,626,408.00	153,726,000.00	989,266,000.00	6,099,592.00	1,826,768,250.95
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	1,595,799,985.06	1,597,740,000.00	4,093,385,000.00	1,940,014.94	756,483,778.47
0405	Provision of adequate and modern health infrastructure for health services delivery	14,688,503,198.90	14,694,567,000.00	22,237,826,000.00	6,063,801.10	1,323,158,060.74
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	85,543,067.00	89,051,000.00	358,953,000.00	3,507,933.00	315,632,832.00
0407	Evidence generation and utilisation	51,500,000.00	57,551,000.00	566,722,000.00	6,051,000.00	7,618,500.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	2,994,417,175.07	2,994,418,000.00	9,760,345,000.00	824.93	1,310,420,967.76
0409	Provision of universal health coverage and financial risk protection for citizens	12,000,000.00	16,900,000.00	1,325,000,000.00	4,900,000.00	794,669,454.53
0410	Health Sector Expenditures Not Elsewhere Classified	3,885,693,345.23	3,885,959,000.00	2,908,419,000.00	265,654.77	6,780,000.00
05	**Education**	**43,214,506,094.17**	**43,452,021,000.00**	**58,043,420,000.00**	**237,514,905.83**	**32,788,124,475.17**
0501	Effective governance of the education system	15,625,657,472.83	15,785,339,000.00	18,533,048,000.00	159,681,527.17	16,091,182,569.17
0502	Increase in access, retention, and completion rate at all levels		-	-	-	8,560,269,182.28
0503	Equity and inclusiveness in the provision of educational services	1,601,928,002.00	1,604,187,000.00	2,038,022,000.00	2,258,998.00	-
0504	Improved quality of teaching and learning outcomes	6,285,675,803.64	6,285,680,000.00	6,795,029,000.00	4,196.36	160,339,500.00
0505	Adequate infrastructure at all levels	2,786,514,190.06	2,719,949,000.00	10,897,736,000.00	- 66,565,190.06	5,737,079,975.21
0506	Improved education information management system (EIMS)	26,749,782.47	29,683,000.00	466,551,000.00	2,933,217.53	613,444,504.52
0510	Education Sector Expenditures Not Elsewhere Classified	16,887,980,843.17	17,027,183,000.00	19,313,034,000.00	139,202,156.83	1,625,808,743.99
06	**Housing and Urban Development**	**9,961,157,336.61**	**10,226,360,000.00**	**13,980,665,000.00**	**265,202,663.39**	**3,260,997,218.92**
0610	Housing and Urban Development - General	9,961,157,336.61	10,226,360,000.00	13,980,665,000.00	265,202,663.39	3,260,997,218.92
07	**Gender**	**868,178,648.53**	**869,293,000.00**	**2,056,373,000.00**	**1,114,351.47**	**237,957,366.58**
0710	Gender - General	868,178,648.53	869,293,000.00	2,056,373,000.00	1,114,351.47	237,957,366.58
08	**Youth**	**8,863,984,191.31**	**8,869,817,000.00**	**3,016,755,000.00**	**5,832,808.69**	**1,183,444,596.66**
0810	Youth - General	8,863,984,191.31	8,869,817,000.00	3,016,755,000.00	5,832,808.69	1,183,444,596.66
09	**Environmental Improvement**	**2,601,429,229.13**	**2,616,270,000.00**	**7,279,240,000.00**	**14,840,770.87**	**4,690,089,786.41**
0910	Environmental Improvement - General	2,601,429,229.13	2,616,270,000.00	7,279,240,000.00	14,840,770.87	4,690,089,786.41
10	**Water Resources and Rural Development**	**4,166,038,975.49**	**4,179,138,000.00**	**9,478,960,000.00**	**13,099,024.51**	**6,947,077,805.24**
1010	Water Resources and Rural Deve - General	4,166,038,975.49	4,179,138,000.00	9,478,960,000.00	13,099,024.51	6,947,077,805.24
11	**Information Communication and Technology**	**746,934,500.00**	**746,935,000.00**	**1,294,000,000.00**	**500.00**	**147,626,850.00**
1110	Information Communication and Technology - General	746,934,500.00	746,935,000.00	1,294,000,000.00	500.00	147,626,850.00
12	**Growing the Private Sector**	**27,707,146,011.53**	**27,725,979,000.00**	**11,172,199,000.00**	**18,832,988.47**	**18,827,772,460.59**
1210	Growing the Private Sector - General	27,707,146,011.53	27,725,979,000.00	11,172,199,000.00	18,832,988.47	18,827,772,460.59
13	**Reform of Government and Governance**	**133,550,830,406.21**	**134,414,640,000.00**	**79,021,141,000.00**	**863,809,593.79**	**69,490,650,717.18**
1310	Reform of Government and Governance - General	133,550,830,406.21	134,414,640,000.00	79,021,141,000.00	863,809,593.79	69,490,650,717.18

14	**Power**	**14,297,262,192.80**	**14,441,025,000.00**	**7,364,677,000.00**	**143,762,807.20**	**13,353,648,148.45**
1410	Power - General	14,297,262,192.80	14,441,025,000.00	7,364,677,000.00	143,762,807.20	13,353,648,148.45
17	**Road**	**78,015,230,878.60**	**78,302,590,000.00**	**39,003,550,000.00**	**287,359,121.40**	**49,511,206,937.11**
1710	Road - General	78,015,230,878.60	78,302,590,000.00	39,003,550,000.00	287,359,121.40	49,511,206,937.11
18	**Airways**	**6,000,000.00**	**7,130,000.00**	**28,000,000.00**	**1,130,000.00**	**12,931,350.00**
1810	Airways - General	6,000,000.00	7,130,000.00	28,000,000.00	1,130,000.00	12,931,350.00

NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG-CARES)
DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2025

	2025	2024	2023	2022	
	Capital Expenditure	Capital Expenditure	Capital Expenditure	Capital Expenditure	Total
			₦	₦	₦
MINISTRY OF AGRICULTURE AND NATURAL RESOUSES		6,484,062,360.00	639,814,545.00	268,170,000.00	7,392,046,905.00
SMALL SCALE INDUSTRIES		396,914,552.86	79,935,000.00	39,217,200.00	516,066,752.86
MINISTRY OF ENVIRONMENT		1,177,294,980.00	318,747,000.00	106,458,000.00	1,602,499,980.00
MINISTRY OF BUDGET & ECONOMIC PLANNING	2,179,810,000.00	1,983,841,998.14	512,556,380.00	31,000,000.00	4,707,208,378.14
MINISTRY OF HUMANITARIAN AFFAIRS		474,063,085.00	549,040,000.00	-	1,023,103,085.00
OFFICE OF THE SECRETARY TO THE STATE GOVE		2,172,644,040.00	563,455,000.00	254,260,000.00	2,990,359,040.00
Total	**2,179,810,000.00**	**12,688,821,016.00**	**2,663,547,925.00**	**699,105,200.00**	**18,231,284,141.00**

	2025	2024	2023	2022	Total
Amount Received	2,422,302,584.44	10,172,244,387.67	5,189,077,428.90	700,000,000.00	18,483,624,401.01
TOTAL	2,422,302,584.44	10,172,244,387.67	5,189,077,428.90	700,000,000.00	**18,483,624,401.01**