

2024

REPORT OF THE  
ACCOUNTANT- GENERAL  
**YOBE STATE**

With IPSAS Accrual Transitional Financial Statements  
For the Year Ended December 31, 2024





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His Excellency  
**HON. MAI MALA BUNI** CON, COMN  
Executive Governor, Yobe State



*His Excellency*  
**HON. IDI BARDE GUBANA**  
Deputy Governor, Yobe State



**Baba Mallam Wali** mni

Secretary to the State Government,  
Yobe State



**Hamidu M. Alhaji**

Head of Service,  
Yobe State



**Mohammed Abatcha Geidam** FCNA, mni

Hon. Commissioner,  
Ministry of Finance & Economic Development,  
Yobe State



**Musa Audu Farafara** FCNA  
Permanent Secretary,  
Ministry of Finance & Economic Development,  
Yobe State



**Muhammed Alkali Dinkiri** FCNA

Accountant General

Yobe State



**Mohammed Gana Ibrahim** FCNA  
Director, Internal Audit,  
Yobe State



**Ahmed Ibrahim Jajere** CNA  
Director, Final Account,  
Yobe State



**Bulama Garba Dandibi** PhD. Fcna  
Director, Treasury Operations,  
Yobe State

## FINANCIAL HIGHLIGHT FOR THE YEAR 2024

**T**he Yobe State Government budgeted a total expenditure of ₦288,244,000,000 for the year 2024. This made up of Recurrent Expenditure of ₦134,621,042,000 and Capital expenditure of ₦153,622,958,000. The expenditure is expected to be financed by Recurrent Revenue of ₦231,033,000,000 and Capital Receipts of ₦53,711,000,000

During the year under review, the State Government's actual Recurrent Revenue was ₦227,531,625,681 while actual Capital Receipts was ₦52,648,516,449 representing 98% and 98% performance respectively.

Actual Recurrent Expenditure during the year was ₦132,537,687,394 while actual Capital Expenditure was ₦151,789,828,793 representing 98% and 99% Performance, respectively.



## OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

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

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: 20/2/2025

### 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 31<sup>st</sup> December 2024 and its operations for the year ended on that date.

  
MUHAMMAD ALKALI DINKIRI, FCMA  
ACCOUNTANT GENERAL - YBS FRC/2025/PRO/ANAN/004/137478



YOBE STATE GOVERNMENT OF NIGERIA

# OFFICE OF THE AUDITOR-GENERAL

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Phase I, Secretariat

Damaturu, Yobe State

## AUDIT CERTIFICATE

The Financial Statement and Annual Accounts of the Government of Yobe State of Nigeria for the year ended December 31<sup>st</sup>, 2024 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 31<sup>st</sup>, 2024 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 FCCFI, CCrFA, CNA,  
FRC/2023/PRO/ANAN/004/427269  
Auditor-General, Yobe State.



YOBE STATE GOVERNMENT OF NIGERIA

# OFFICE OF THE AUDITOR-GENERAL

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P.M.B. 1051,  
Phase I, Secretariat  
Damaturu, Yobe State

## 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) Program. The expenditure framework [and receipts] are detailed in Disclosure Note in the attached General Purpose Financial Statements of Yobe State Government.

In my opinion, Disclosure Note presents fairly, in all material respects, the expenditures incurred [and funds received] against the NG-CARES Program by the State for the year ended December 31<sup>st</sup>, 2024 in accordance with IPSAS 'Transitional Accrual Basis' as described in Disclosure Note in Yobe State Audited Financial Statement and Annual Accounts for the year 2024 as schedules.

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

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

## GENERAL PURPOSE OF THE FINANCIAL STATEMENT

The General Purpose Financial Statements (GPFS) is to give an overview of the Financial position and Cash resources of the Yobe State Government of Nigeria as at 31st December, 2024 as well as give a summary of purpose to which the resources received during the year was put into.



# 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: 20/2/2025

### STATEMENT OF ACCOUNTING POLICY

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.

<b>List of Abbreviations/Acronyms</b>	
<b>Abbreviation/Term</b>	<b>Description</b>
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
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. The State, as a first-time adopter of International Public Sector Accounting standards IPSAS Accrual, 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 2023 financial year. The State has, however, put in a place a committee responsible for identification, recognition, and measurement of all the assets and liabilities before a 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 2024 Revised Approved Annual Budget and the Supplementary Budget, both authorized in accordance with the 2024 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.

### **2.19.3 Investment 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 non-exchange 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.

<b>Class</b>	<b>No of years</b>
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**

### **2.32.1 Assets 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.

### **2.32.2 Assets 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 a 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.

#### **2.33.1 Financial 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 assets 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.

#### **2.33.2 Financial 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 liability 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 from 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.



**MUHAMMAD ALKALI DINKIRI** FCNA,  
Accountant-General - Yobe State  
20/02/2025

**STATEMENT NO. 1**  
**YOBE STATE GOVERNMENT OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2024**

Previous Year Actual 2023		Ref.	Notes	Actual 2024	Final Budget 2024	Initial /Original Budget 2024	Supplementary Budget 2024	Variance
	<b>REVENUE</b>							
59,092,278,679	Government Share of FAAC (Statutory Revenue)	1101, 1104	1	155,943,581,849	156,095,158,084	54,962,158,084	-101,133,000,000	151,576,235
30,903,208,960	Value Added Tax (VAT)	1102	1	60,357,821,779	60,378,784,472	32,978,784,472	-27,400,000,000	20,962,693
7,535,716,332	Tax Revenue	1201	2	7,753,313,909	7,421,190,944	5,211,190,944	-2,210,000,000	-332,122,965
3,658,934,969	Non-Tax Revenue	1202	3	3,330,993,330	7,131,493,000	8,541,493,000	1,410,000,000	3,800,499,670
	Investment Income			-	6,173,500	806,173,500	800,000,000	6,173,500
	Interest Earned			-	-	-	-	-
70,000	Re-imbursement General			60,000	200,000	200,000	-	140,000
26,449,983,621	AID & Grants	1301	6	24,650,000,000	25,161,000,000	55,400,000,000	30,239,000,000	511,000,000
10,998,084,202	Other Capital Receipts	1402, 1403	7	17,826,272,062	18,000,000,000	28,100,000,000	10,100,000,000	173,727,938
	Debt Forgiveness	1404	8	-	-	-	-	-
137,241,221	Other Revenue		9	145,854,815	-	-	-	-145,854,815
<b>138,775,517,984</b>	<b>Total Revenue</b>			<b>270,007,897,743</b>	<b>274,194,000,000</b>	<b>186,000,000,000</b>	<b>-88,194,000,000</b>	<b>4,186,102,257</b>
	<b>EXPENDITURE</b>							
31,264,337,979	Salaries & Wages	2101	10	38,273,674,018	38,399,332,000	35,862,332,000	-2,537,000,000	125,657,982
943,870,824	Allowances & Social Contribution	2102	11	1,068,776,171	1,078,300,000	1,248,300,000	170,000,000	9,523,829
6,608,505,540	Social Benefits	2103	12	8,608,871,325	8,615,000,000	5,750,000,000	-2,865,000,000	6,128,675
40,651,366,907	Overhead Cost	2202	13	65,203,193,396	66,282,510,000	40,619,510,000	-25,663,000,000	1,079,316,604
260,261,120	Grants & Contributions	2204	14	473,406,410	488,900,000	778,900,000	290,000,000	15,493,590
450,000,000	Subsidies	2205	15	2,113,860,000	2,115,000,000	400,000,000	-1,715,000,000	1,140,000
586,885,867	Other Operating Activity (Personnel Advances)		26	356,117,724	359,000,000	220,000,000	-139,000,000.00	2,882,276
	Depreciation Charges	2401	16	3,760,586,538	-	-	-	-3,760,586,538
	Impairment Charges	2601	17	-	-	-	-	-
	Amortization Charges	2501	18	1,552,041,279	-	-	-	-1,552,041,279
	Bad Debts Charges	2701	19	-	-	-	-	-
<b>80,765,228,237</b>	<b>Total Expenditure</b>			<b>121,410,526,861</b>	<b>117,338,042,000</b>	<b>84,879,042,000</b>	<b>-32,459,000,000</b>	<b>-4,072,484,861</b>

Previous Year Actual 2023		Ref.	Notes	Actual 2024	Final Budget 2024	Initial /Original Budget 2024	Supplementary Budget 2024	Variance
	<b>REVENUE</b>							
58,010,289,747	<b>Surplus/(deficit) from Operating Activities for the Period</b>			148,597,370,882	156,855,958,000	101,120,958,000	-55,735,000,000	8,258,587,118
-6,817,218,467	Public Debt Charges	2206	20	-6,231,038,977	6,865,000,000	4,350,000,000	-2,515,000,000	13,096,038,977
-	Gain/ Loss on Disposal of Asset		21	-	-	-	-	-
-	Gain/ Loss on Exchange Transaction		22	-12,746,734,216				
-6,817,218,467	<b>Total non-operating revenue (expenses)</b>			-18,977,773,193	6,865,000,000	4,350,000,000	-2,515,000,000	13,096,038,977
51,193,071,279	<b>Surplus/(deficit) from Ordinary Activities</b>			129,619,597,689	163,720,958,000	105,470,958,000	-58,250,000,000	21,354,626,095
-	Minority Interest Share of surplus/ (deficit)		23	-	-	-	-	-
51,193,071,279	<b>Net Surplus/ (Deficit) for the Period</b>			129,619,597,689	163,720,958,000	105,470,958,000	-58,250,000,000	21,354,626,095
 <b>Muhammad Alkali Dinkiri FCNA</b> <b>Accountant General, Yobe State</b>								

**STATEMENT NO. 2**  
**YOBE STATE GOVERNMENT OF NIGERIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2024**

	Ref.	Notes	2024	2024	2023	2023
			NGN	NGN	NGN	NGN
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	3101, 3102	24	6,378,664,196		10,526,038,251	
Inventories	3105	25	-		-	
Receivables	3106	26	4,728,303,935		1,044,736,964	
Prepayments	3108	27	-		-	
<b>A</b>				<b>11,106,968,130</b>		<b>11,570,775,215</b>
<b>Non Current Assets</b>						
Loans Granted	3110	28	-		-	
Investments	3109	29	1,021,698,057		1,202,095,077	
Fixed Assets - Property, Plant & Equipment	3201	30	170,668,622,532		44,303,452,668	
Investment Property	3202	31	-		-	
Intangible Assets	3203	32	26,315,190,155		6,203,157,020	
<b>B</b>				<b>198,005,510,744</b>		<b>51,708,704,765</b>
<b>Total Assets: C = A + B</b>				<b>209,112,478,874</b>		<b>63,279,479,979</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Deposits	4101	33	2,794,882		2,794,882	
Loans & Debts (Short-term)	4102	34	-		-	
Unremitted Deductions	4103	35	-		-	
Accrued Expenses (Including Pension & Gratuity)	4104	36	3,984,529,019		4,327,154,401	

	<b>Ref.</b>	<b>Notes</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
			<b>NGN</b>	<b>NGN</b>	<b>NGN</b>	<b>NGN</b>
Current portion of borrowings	4106	37	-		-	
<b>D</b>				<b>3,987,323,901</b>		<b>4,329,949,283</b>
<b>Non-Current Liabilities</b>						
Public Funds	4201	38	-		-	
Borrowings	4203	39	84,922,840,908		115,440,347,751	
<b>E</b>				<b>84,922,840,908</b>		<b>115,440,347,751</b>
<b>Total Liabilities: F = D + E</b>				<b>88,910,164,809</b>		<b>119,770,297,034</b>
<b>Net Assets: G = C - F</b>				<b>120,202,314,065</b>		<b>(56,490,817,055)</b>
<b>NET ASSETS/EQUITY</b>						
Capital Grants			-		-	
Reserves	4301	40			-	
Accumulated surpluses/(deficits)	4302	41	120,202,314,065		<b>(57,077,702,922)</b>	
<b>Total Net Assets/Equity:</b>				<b>120,202,314,065</b>		<b>(57,077,702,922)</b>

**STATEMENT NO. 3**  
**YOBE STATE GOVERNMENT OF NIGERIA**  
**CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2024**

	Notes	ACTUAL 2024		ACTUAL 2023	
		NGN	NGN	NGN	NGN
<b>Cash Flows from Operating Activities</b>					
<b>Inflows:</b>					
Statutory Allocations: FAAC	1	155,943,581,849		59,092,278,679	
Value Added Tax Allocation	1	60,357,821,779		30,903,208,960	
Direct taxes	2	7,753,313,909		7,535,716,332	
Licenses	3	161,333,903		118,401,329	
Fees	3	1,441,689,053		1,219,945,756	
Fines	3	27,865,603		44,359,163	
Sales	3	835,846,254		1,144,006,383	
Earnings	3	379,862,662		97,911,534	
Rent on Government Buildings	3	-		-	
Rent on Land and Others	3	70,000,000		576,070,000	
Repayments - General	3	414,395,855		458,240,804	
Investment Income		-		-	
Reimbursements		60,000		70,000	
Proceeds from Aid and Grants	6	24,650,000,000		26,449,983,621	
Proceeds from Other Capital Receipt	7	17,826,272,062		10,998,084,202	
Other Revenue		145,854,815.03		137,241,221	
<b>Total Inflow from Operating Activities</b>		<b>270,007,897,743</b>		<b>138,775,517,984</b>	
<b>Outflows:</b>					
Personnel Costs (including Salaries on CRF charges)	10	(38,273,674,018)		(31,264,337,979)	
Allowances & Social Contribution	11	(1,068,776,171)		(943,870,824)	
Social Benefits (Excluding Accrued for the Year)	12	(8,608,871,325)		(6,608,505,540)	
Overhead Charges	13	(65,203,193,396)		(40,651,366,907)	
Grants & Contributions	14	(473,406,410)		(260,261,120)	
Subsidies	15	(2,113,860,000)		(450,000,000)	
Interest Payments	20	(6,231,038,977)		(6,706,773,396)	

	Notes	ACTUAL 2024		ACTUAL 2023	
		NGN	NGN	NGN	NGN
Other Operating Activity (Personnel Advances)		(356,117,724)		(586,885,867)	
<b>Total Outflow from Operating Activities</b>		<b>(122,328,938,021)</b>		<b>(87,472,001,633)</b>	
<b>Net Cash Flow from Operating Activities</b>			<b>147,678,959,722</b>		<b>51,303,516,351</b>
<b>Cash Flows from Investment Activities:</b>					
Capital Expenditure: Administrative Sector	30.2	(21,389,826,827)		(6,047,298,801)	
Capital Expenditure: Economic Sector	30.2	(115,538,326,094)		(35,912,103,045)	
Capital Expenditure: Law and Justice	30.2	(400,000,000)		(500,000,000)	
Capital Expenditure: Social Service Sector	30.2	(14,461,675,871)		(8,047,207,841)	
<b>Net Cash Flow from Investment Activities</b>			<b>(151,789,828,793)</b>		<b>(50,506,609,688)</b>
<b>Cash Flows from Financing Activities:</b>					
Proceeds from external Loans			-		-
Proceeds from Internal Loans	39	10,172,244,388		15,666,921,516	
Repayment of External & Internal Loans		(10,208,749,373)		(8,954,852,646)	
<b>Net Cash Flow from Financing Activities</b>			<b>(36,504,985)</b>		<b>6,712,068,870</b>
<b>Net Cash Flow from all Activities</b>			<b>(4,147,374,055)</b>		<b>7,508,975,533</b>
Cash and its Equivalent as at 1 January 2024			10,526,038,251		3,017,062,717
<b>Cash and its Equivalent as at 31 December 2024</b>			<b>6,378,664,196</b>		<b>10,526,038,251</b>
<b>Notes</b>					
<b>RECONCILIATION:</b>		<b>NGN</b>	<b>NGN</b>		
surplus/(Deficit) per Statement of Performance			129,619,597,689		
<b>Add Back: Non-Cash Movement Items</b>					
Depreciation charges		3,760,586,538			
Amortisation Charges		1,552,041,279			
Unpaid social benefits					
Exchange loss		12,746,734,216			
Impairment Charges		-			
Debt Forgiveness					

	Notes	ACTUAL 2024		ACTUAL 2023	
		NGN	NGN	NGN	NGN
Revaluation surplus on investments					
		18,059,362,033			
		<b>147,678,959,722</b>			
<b>Net Movement in Current Assets/Liabilities</b>					
Net Movement in Inventories					
Net Increase in Receivables	-				
Net Decrease in Payables	-		-		
<b>Net Cashflow from Operating Activities</b>			<b>147,678,959,722</b>		
<b>Note2:</b>					
<b>Cash &amp; its equivalent as at 31 December 2024</b>					
Bank Balances		<b>6,378,664,196</b>			
 <b>Muhammad Alkali Dinkiri FCNA</b> <b>Accountant General, Yobe State</b>					

**STATEMENT NO. 4**

**YOBE STATE GOVERNMENT OF NIGERIA**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024**

		<b>Revaluation Reserve NGN</b>	<b>Translation Reserve NGN</b>	<b>Accummulated Surpluses/ (Deficits) NGN</b>	<b>Total NGN</b>
<b>Balance as at 1/1/2023</b>		-	-	(108,270,774,201)	<b>(108,270,774,201)</b>
Changes in Accounting Policy				-	-
<b>Restated Balance</b>		-	-	<b>(108,270,774,201)</b>	<b>(108,270,774,201)</b>
					-
Surplus on Revaluation of Property		-			-
Deficit on Revaluation of Investments		-			-
					-
Net Gains and Losses not Recognised in the Statement of Financial Performance		-	-		-
<b>Net surplus for the period</b>				<b>51,193,071,279</b>	<b>51,193,071,279</b>
<b>Balance at 31 December 2023</b>		-	-	<b>(57,077,702,922)</b>	<b>(57,077,702,922)</b>
Deficit on Revaluation of Property		-			-
Surplus on Revaluation of Investments		-			-
Transitional Adjustment		-	-	<b>47,660,419,298</b>	47,660,419,298
<b>Net surplus for the period</b>			-	<b>129,619,597,689</b>	<b>129,619,597,689</b>
<b>Balance at 31 December 2024</b>		-	-	<b>120,202,314,065</b>	<b>120,202,314,065</b>



**Muhammad Alkali Dinkiri** FCNA  
Accountant General, Yobe State

**STATEMENT NO. 5**  
**YOBE STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (PREPARED ON CASH BASIS)**  
**FOR THE PERIOD 31 DECEMBER, 2024**

S/N	Descriptions	Note	Actual 2024	Final Budget 2024	Variance
	<b>RECURRENT REVENUE</b>		NGN	NGN	NGN
1	Statutory Allocation	1	155,943,581,849	156,095,158,084	151,576,235
2	Value Added Tax	1	60,357,821,779	60,378,784,472	20,962,693
3	Internal Revenue (IGR)	2	11,084,367,239	14,559,057,444	3,474,690,205
4	Other Revenue		145,854,815		-145,854,815
	<b>Sub Total</b>		<b>227,531,625,681</b>	<b>231,033,000,000</b>	<b>3,501,374,319</b>
	<b>CAPITAL RECIEPTS</b>				
1	Grants	6	24,650,000,000	25,161,000,000	511,000,000
2	Capital Receipts	7	17,826,272,062	18,000,000,000	173,727,938
3	Internal Loans	39	10,172,244,388	10,550,000,000	377,755,612
	<b>Sub Total</b>		<b>52,648,516,449</b>	<b>53,711,000,000</b>	<b>1,062,483,551</b>
	<b>Total Receipts</b>		<b>280,180,142,131</b>	<b>284,744,000,000</b>	<b>4,563,857,869</b>
	<b>RECURRENT EXPENDITURE</b>				
1	Personnel Cost (Including CRF Salaries of Public Office Holders)	10	38,273,674,018	38,399,332,000	125,657,982
2	Allowances & Social Contribution	11	1,068,776,171	1,078,300,000	9,523,829
3	Social Benefits	12	8,608,871,325	8,615,000,000	6,128,675
4	Overhead Cost	13	65,203,193,396	66,282,510,000	1,079,316,604
5	Grants & Contributions	14	473,406,410	488,900,000	15,493,590
6	Subsidies	15	2,113,860,000	2,115,000,000	1,140,000
7	Public Debt Charges		16,439,788,350	17,283,000,000	843,211,650
8	Other Operating Activities	26	356,117,724	359,000,000	2,882,276
	<b>Total Recurrent Expenditure</b>		<b>132,537,687,394</b>	<b>134,621,042,000</b>	<b>2,083,354,606</b>
	<b>CAPITAL EXPENDITURE ACCORDING TO SECTOR</b>				
1	Administrative Sector	30	21,389,826,827	21,712,149,000	322,322,173
2	Economic Sector	30	115,538,326,094	116,597,862,000	1,059,535,906

S/N	Descriptions	Note	Actual 2024	Final Budget 2024	Variance
	<b>RECURRENT REVENUE</b>		NGN	NGN	NGN
3	Law and Justice	30	400,000,000	423,000,000	23,000,000
4	Social Service Sector	30	14,461,675,871	14,889,947,000	428,271,129
	<b>Sub Total</b>		<b>151,789,828,793</b>	<b>153,622,958,000</b>	<b>1,833,129,207</b>
	<b>Total Expenditure</b>		<b>284,327,516,186</b>	<b>288,244,000,000</b>	<b>3,916,483,814</b>
1	Net Cash Balance		(4,147,374,056)	(3,500,000,000)	647,374,056
2	Opening Balance		10,526,038,251	3,500,000,000	(7,026,038,251)
3	Closing Balance		<b>6,378,664,195</b>	-	<b>(6,378,664,195)</b>
 <b>Muhammad Alkali Dinkiri FCNA</b> <b>Accountant General, Yobe State</b>					

**YOBE STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1.A</b>	<b>A: Share of Statutory Allocation from FAAC 2024</b>				
			N	N	
	Net Share of Statutory Allocation from FAAC	<b>A</b>	4,987,563,947.53		
	Add :Deduction at source for Loan Repayment	<b>B</b>	9,589,617,128.54	14,577,181,076.07	
	Share of Statutory Allocation - Other Agencies	<b>C</b>		128,033,080,771.59	
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>	-	13,333,320,001.14	
	<b>Total(GROSS) FAAC Allocation</b>			<b>155,943,581,848.80</b>	
	<b>B: Value Added Tax 2024</b>				
<b>1.B</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>60,357,821,778.53</b>	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1.A</b>	<b>A- Share of Statutory Allocation from FAAC 2023</b>				
				N	
	Net Share of Statutory Allocation from FAAC	<b>A</b>	22,262,173,298.09	-	
	Add :Deduction at source for Loan Repayment	<b>B</b>	8,671,471,213.96	30,933,644,512.05	
	Share of Statutory Allocation - Other Agencies	<b>C</b>		23,720,478,764.89	
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>		4,438,155,401.98	
	<b>Total(GROSS) FAAC Allocation</b>			<b>59,092,278,678.92</b>	
	<b>B. Value Added Tax 2023</b>				
<b>1.B</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>30,903,208,959.94</b>	

			2024			2023
2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	ACTUAL
	Tax Revenue					
	Direct Taxes					
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		7,753,313,909.05	7,421,190,944.00	332,122,965.05	7,535,716,331.67
	<b>Total - Direct Taxes</b>		<b>7,753,313,909.05</b>	<b>7,421,190,944.00</b>	<b>332,122,965.05</b>	<b>7,535,716,331.67</b>
	<b>Grand-Total Tax Revenue</b>		<b>7,753,313,909.05</b>	<b>7,421,190,944.00</b>	<b>332,122,965.05</b>	<b>7,535,716,331.67</b>

3	Non Tax Revenue	Ref.Note	Actual	Total Budget	Variance -	ACTUAL
<b>120201</b>	<b>Licences</b>					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		-	1,000,000.00	1,000,000.00	99,094.00
012300100100	MINISTRY OF INFORMATION		-	150,000.00	150,000.00	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		9,117,634.96	114,510,000.00	105,392,365.04	2,651,445.20
021510200100	AGRICULTURAL DEV. PROGRAMME		3,020,000.00	3,500,000.00	480,000.00	1,735,000.00
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		90,385,250.00	108,000,000.00	17,614,750.00	88,499,755.00
022900100100	MINISTRY OF TRANSPORT & ENERGY		58,811,018.36	58,000,000.00	-811,018.36	25,189,114.35
025200100100	MINISTRY OF WATER RESOURCES		-	1,800,000.00	1,800,000.00	
051700100100	MINISTRY OF EDUCATION		-	50,000,000.00	50,000,000.00	
052100100100	MINISTRY OF HEALTH		-	2,000,000.00	2,000,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	50,000,000.00	50,000,000.00	
053500100100	MINISTRY OF ENVIRONMENT		-	1,000,000.00	1,000,000.00	226,920.85
	<b>Sub-Total Licences</b>		<b>161,333,903.32</b>	<b>389,960,000.00</b>	<b>228,626,096.68</b>	<b>118,401,329.40</b>
<b>120204</b>	<b>Fees</b>					
011101000100	PUBLIC PROCUREMENT BUREAU		78,245,000.00	90,500,000.00	12,255,000.00	37,290,000.00
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		-	-	-	61,000.00
012300300100	YOBE TELEVISION (YTV)		-	-	-	500,000.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		30,000.00	300,000.00	270,000.00	50,000.00

<b>3</b>	<b>Non Tax Revenue</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>ACTUAL</b>
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		843,938.72	500,000.00	-343,938.72	320,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		5,744,500.00	472,330,000.00	466,585,500.00	1,463,314.11
021500100200	MODERN ABATTOIR		145,000.00	980,000.00	835,000.00	90,000.00
022000100100	MINISTRY OF FINANCE		-	-300,000,000.00	-300,000,000.00	-
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		-	2,110,000.00	2,110,000.00	2,500.00
022200100100	MINISTRY OF COMMERCE		5,760,335.79	350,000,000.00	344,239,664.21	3,711,043.55
022900100100	MINISTRY OF TRANSPORT & ENERGY		7,167,429.10	30,000,000.00	22,832,570.90	862,759.94
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		-	9,000,000.00	9,000,000.00	-
023400100100	MINISTRY OF WORKS		-	4,000,000.00	4,000,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		341,000.00	3,900,000.00	3,559,000.00	1,044,250.00
025300700100	FIRE SERVICE		750,000.00	3,500,000.00	2,750,000.00	-
025301000100	HOUSING & PROPERTY DEV.		431,526.00	1,000,000.00	568,474.00	-
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		70,217,175.00	157,000,000.00	86,782,825.00	89,649,572.80
031805100100	HIGH COURT		6,690,866.41	7,900,000.00	1,209,133.59	2,715,254.19
031805200100	SHARIA COURT DIVISION		1,583,400.00	5,900,000.00	4,316,600.00	1,460,449.62
031805300100	SHARIA COURT OF APPEAL		1,362,800.00	150,000.00	-1,212,800.00	511,499.00
032600100100	MINISTRY OF JUSTICE		676,075,838.99	685,860,000.00	9,784,161.01	278,647,640.89
032600100200	PERORAGATIVE OF MERCY		-	-	-	2,500,000.00
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		87,000.00	200,000.00	113,000.00	157,884.25
051300100200	SPORT COUNCIL		50,000.00	2,000,000.00	1,950,000.00	12,000.00
051300100300	YOBE STATE DESERT STAR		-	2,000,000.00	2,000,000.00	-
051700800100	LIBRARY BOARD		-	100,000.00	100,000.00	-
051701000100	AGENCY FOR MASS EDUCATION		-	100,000.00	100,000.00	-
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		-	300,000,000.00	300,000,000.00	-
052110200100	HOSPITAL MANAGEMENT BOARD		2,510,001.87	9,500,000.00	6,989,998.13	14,698.00

<b>3</b>	<b>Non Tax Revenue</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>ACTUAL</b>
052110400100	SCHOOL OF NURSING DAMATURU		62,470,515.57	150,000,000.00	87,529,484.43	108,264,102.88
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		10,633,543.00	210,500,000.00	199,866,457.00	2,964,000.00
053500100100	MINISTRY OF ENVIRONMENT		1,679,139.60	10,400,000.00	8,720,860.40	713,116.39
053501600100	ENVIRONMENT PROTECTION AGENCY		140,000.00	200,000.00	60,000.00	49,000.00
056301800100	STATE POLYTECHNIC GEIDAM		12,977,340.16	54,000,000.00	41,022,659.84	1,700.00
056302100100	YOBE STATE UNIVERSITY		275,831,591.90	740,000,000.00	464,168,408.10	474,224,184.23
056306500100	COLLEGE OF EDUCATION GASHUA		122,278,526.79	150,000,000.00	27,721,473.21	128,850,000.00
056306600100	CABS POTISKUM		60,502,585.09	130,000,000.00	69,497,414.91	48,354,661.00
056306700100	COLLEGE OF AGRIC GUJBA		15,476,240.50	17,000,000.00	1,523,759.50	15,000,000.00
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		21,663,758.03	25,000,000.00	3,336,241.97	20,461,125.00
	<b>Sub-Total Fees</b>		<b>1,441,689,052.52</b>	<b>3,325,930,000.00</b>	<b>1,884,240,947.48</b>	<b>1,219,945,755.85</b>
<b>120205</b>	<b>Fines</b>					
022900100100	MINISTRY OF TRANSPORT & ENERGY		-	-	-	1,060,700.00
025210200100	WATER CORPORATION		2,614,502.70	5,000,000.00	2,385,497.30	4,082,463.15
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		25,251,100.00	80,000,000.00	54,748,900.00	39,216,000.00
053500100100	MINISTRY OF ENVIRONMENT		-	500,000.00	500,000.00	-
053501600100	ENVIRONMENT PROTECTION AGENCY		-	50,000.00	50,000.00	-
051700100100	MINISTRY OF EDUCATION		-	5,000,000.00	5,000,000.00	-
	<b>Sub-Total Fines</b>		<b>27,865,602.70</b>	<b>90,550,000.00</b>	<b>62,684,397.30</b>	<b>44,359,163.15</b>
<b>120206</b>	<b>Sales</b>				-	
011101000100	PUBLIC PROCUREMENT BUREAU		712,107.60	1,000,000.00	287,892.40	12,915,000.00
011200300100	HOUSE OF ASSEMBLY		-	89,000.00	89,000.00	-
012300100100	MINISTRY OF INFORMATION		-	300,000.00	300,000.00	-
012301300100	PRINTING CORPORATION		2,040,000.00	3,000,000.00	960,000.00	1,928,150.00
012500100100	HEAD OF SERVICE		542,000.00	2,500,000.00	1,958,000.00	326,919.20
014700100100	CIVIL SERVICE COMMISSION		2,448,956.56	3,500,000.00	1,051,043.44	1,995,600.00
014800100100	STATE INDEPENDENT ELECTION COMMISSION		-	10,004,000.00	10,004,000.00	14,919.37

<b>3</b>	<b>Non Tax Revenue</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>ACTUAL</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION		-	2,000,000.00	2,000,000.00	50,000.00
016103700100	PILGRIMS WELFARE COMMISSION		-	3,500,000.00	3,500,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		442,150,100.00	805,060,000.00	362,909,900.00	8,492,290.57
021510200100	AGRICULTURAL DEV. PROGRAMME		-	50,000.00	50,000.00	-
022000100100	MINISTRY OF FINANCE		-	10,000,000.00	10,000,000.00	908,819,247.50
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		-	10,000,000.00	10,000,000.00	-
022200100100	MINISTRY OF COMMERCE		-	10,000,000.00	10,000,000.00	652,357.40
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		336,495,125.65	290,000,000.00	(46,495,125.65)	187,557,728.66
025301000100	HOUSING & PROPERTY DEV.		3,808,425.00	249,000,000.00	245,191,575.00	45,970.00
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		-	8,500,000.00	8,500,000.00	-
031801100100	JUDICIAL SERVICE COMMISSION		7,000.00	100,000.00	93,000.00	7,338,500.00
056300100100	MINISTRY OF HIGHER EDUCATION		-	300,000.00	300,000.00	-
056301800100	STATE POLYTECHNIC GEIDAM		23,294.00	1,300,000.00	1,276,706.00	18,550.00
056302100100	YOBE STATE UNIVERSITY		37,026,810.50	39,000,000.00	1,973,189.50	13,851,150.00
056305600100	YOBE STATE SCHOLARSHIP BOARD		-	10,000,000.00	10,000,000.00	-
056306500100	COLLEGE OF EDUCATION GASHUA		2,948,373.00	10,000,000.00	7,051,627.00	-
056306600100	CABS POTISKUM		3,059,878.00	20,000,000.00	16,940,122.00	-
056306700100	COLLEGE OF AGRIC GUJBA		3,736,621.00	5,000,000.00	1,263,379.00	-
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		847,563.00	10,000,000.00	9,152,437.00	-
	<b>Sub-Total Sales</b>		<b>835,846,254.31</b>	<b>1,504,203,000.00</b>	<b>668,356,745.69</b>	<b>1,144,006,382.70</b>
<b>120207</b>	<b>Earnings</b>					
011101000100	PUBLIC PROCUREMENT BUREAU		-	500,000.00	500,000.00	-
012300100100	MINISTRY OF INFORMATION		125,000.00	450,000.00	325,000.00	165,000.00
012300300100	YOBE TELEVISION (YTV)		1,800,000.00	3,000,000.00	1,200,000.00	750,000.00
012300400100	YOBE BROADCASTING CORPORATION		5,805,000.00	14,450,000.00	8,645,000.00	5,082,999.62
012305700100	COUNCIL FOR ARTS & CULTURE		190,000.00	300,000.00	110,000.00	-
012500100100	HEAD OF SERVICE		-	500,000.00	500,000.00	188,000.00

<b>3</b>	<b>Non Tax Revenue</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>ACTUAL</b>
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		-	2,500,000.00	2,500,000.00	-
022200100100	MINISTRY OF COMMERCE		1,697,541.11	18,500,000.00	16,802,458.89	139,308.00
022201800100	YOBE STATE INVESTMENT PROMOTION AGENCY		-	5,000,000.00	5,000,000.00	-
022205200100	STATE HOTELS		47,000.00	1,000,000.00	953,000.00	235,000.00
022905300100	YOBE LINE		51,536,027.96	49,000,000.00	(2,536,027.96)	56,912,021.32
023400100100	MINISTRY OF WORKS		500,000.00	81,000,000.00	80,500,000.00	2,200,000.00
025200100100	MINISTRY OF WATER RESOURCES		-	5,200,000.00	5,200,000.00	-
025210200100	WATER CORPORATION		11,326,529.32	215,000,000.00	203,673,470.68	20,433,131.83
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		-	800,000.00	800,000.00	-
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		296,496,660.06	500,000,000.00	203,503,339.94	-
052110200100	HOSPITAL MANAGEMENT BOARD		10,338,903.11	99,000,000.00	88,661,096.89	11,806,073.26
	<b>Total Earnings</b>		<b>379,862,661.56</b>	<b>996,200,000.00</b>	<b>616,337,338.44</b>	<b>97,911,534.03</b>
<b>120208</b>	<b>Rent on Government Buildings</b>				-	
022000100100	MINISTRY OF FINANCE				-	
	<b>Total Rent on Building</b>		-	-	-	-
<b>120209</b>	<b>Rent on Land and Others General</b>					-
022200100100	MINISTRY OF COMMERCE		-	1,000,000.00	1,000,000.00	500,000,000.00
022201800100	YOBE INVESTMENT COMPANY		70,000,000.00	100,000,000.00	30,000,000.00	76,070,000.00
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		-	93,500,000.00	93,500,000.00	
	<b>Total Rent on Land and Others</b>		<b>70,000,000.00</b>	<b>194,500,000.00</b>	<b>124,500,000.00</b>	<b>576,070,000.00</b>
<b>120210</b>	<b>Repayments</b>					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		2,354,500.00	10,000,000.00	7,645,500.00	215,000.00
022000100100	MINISTRY OF FINANCE		412,041,355.41	620,000,000.00	207,958,644.59	458,025,804.07
022205100100	SMALL SCALE INDUSTRIES		-	150,000.00	150,000.00	
	<b>Total Repayments</b>		<b>414,395,855.41</b>	<b>630,150,000.00</b>	<b>215,754,144.59</b>	<b>458,240,804.07</b>
	<b>Grand-Total Non-Tax Revenue</b>		<b>3,330,993,329.82</b>	<b>7,131,493,000.00</b>	<b>3,800,499,670.18</b>	<b>3,658,934,969.20</b>

<b>4 Investment Income</b>			<b>2024</b>			<b>2023</b>
<b>120211</b>	<b>Investment Income</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>ACTUAL</b>
022000100100	MINISTRY OF FINANCE		-	6,173,500.00	6,173,500.00	
	<b>Total Investment Income</b>		-	<b>6,173,500.00</b>	<b>6,173,500.00</b>	-

<b>5 Re-imburement</b>			<b>2024</b>			<b>2023</b>
<b>120212</b>	<b>Re-imburement</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>ACTUAL</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		60,000.00	50,000.00	(10,000.00)	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		-	100,000.00	100,000.00	70,000.00
014000300100	AUDIT SERVICE BOARD		-	50,000.00	50,000.00	-
	<b>Total Re-imburement</b>		<b>60,000.00</b>	<b>200,000.00</b>	<b>140,000.00</b>	<b>70,000.00</b>
	<b>Total IGR (Independent Revenue)</b>		<b>11,084,367,238.87</b>	<b>14,559,057,444.00</b>	<b>3,474,690,205.13</b>	<b>11,194,721,300.87</b>

<b>6 AID &amp; GRANTS</b>			<b>2024</b>			<b>2023</b>
	<b>INTERNAL AID/ GRANTS</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Actual</b>
13020102	Capital Grants from FGN (20billion FGN Grant for Development of Natural Resources, 3billion FGN Flood		23,000,000,000.00	23,511,000,000.00	511,000,000.00	26,449,983,621.00
13020105	Current Grants from Other Sources (Grants From NEDC, Gombe State and		1,650,000,000.00	1,650,000,000.00	-	-
	<b>TOTAL</b>		<b>24,650,000,000.00</b>	<b>25,161,000,000.00</b>	<b>511,000,000.00</b>	<b>26,449,983,621.00</b>

<b>7 OTHER CAPITAL RECEIPTS</b>			<b>2024</b>			<b>2023</b>
	<b>MINISTRY OF FINANCE</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Actual</b>
14020101	Refund of WTH		9,000,000,000.00	9,000,000,000.00	-	-
14020101	Proceed from goods and valuables consideration		8,826,272,061.62	9,000,000,000.00	173,727,938.38	-
14020101	Refund from Federal Government on Federal Road		-	0.00	-	10,998,084,201.58
	<b>TOTAL</b>		<b>17,826,272,061.62</b>	<b>18,000,000,000.00</b>	<b>173,727,938.38</b>	<b>10,998,084,201.58</b>

8	DEBT FORGIVENESS		2024			2023
			Actual	Total Budget	Variance	Actual
14040101	Debt Relief (Paris Club Debt Forgiveness)		-	-	-	-
	<b>TOTAL</b>		-	-	-	-

9	Other Revenue Sources of the Yobe State Government:	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
	Re - Imbursement					
	<b>Total Other Revenue Sources</b>		-	-	-	-

10	SALARIES & WAGES	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
10.1	<b>PERSONNEL COST</b>					
	Administrative Sector		3,460,040,108.37	3,489,831,000.00	29,790,891.63	3,775,499,221.27
	Economic Sector		5,425,325,708.64	5,462,626,000.00	37,300,291.36	4,339,308,095.27
	Law and Justice Sector		1,632,490,906.68	1,640,107,000.00	7,616,093.32	1,313,559,190.05
	Social Sector		27,755,817,294.33	27,806,768,000.00	50,950,705.67	21,835,971,472.38
	<b>Total Personnel Cost</b>		<b>38,273,674,018.02</b>	<b>38,399,332,000.00</b>	<b>125,657,981.98</b>	<b>31,264,337,978.97</b>

10.2	Personnel Analysis	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
	<b>List of MDA: Administrative Sector</b>					
	Total No Of Employees At the beginning of the Year		0	0	0	0
	Total No Of Employees Employed in the Year		0	0	0	0
	Total No of Employee Retired/Left During The Year		0	0	0	0
	<b>Total No Of Employees At The End Of Year</b>		0	0	0	0

11	Allowances And Social Contribution	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
21020101	Non Regular Allowances		64,750,000.00	72,300,000.00	7,550,000.00	67,466,960.00
21020201	YOCHMA Contribution		1,004,026,170.93	1,006,000,000.00	1,973,829.07	876,403,864.15
	<b>Total</b>		<b>1,068,776,170.93</b>	<b>1,078,300,000.00</b>	<b>9,523,829.07</b>	<b>943,870,824.15</b>

12	Social Benefits	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
21030101	Gratuity		2,079,875,109.34	2,081,000,000.00	1,124,890.66	1,949,944,234.48
21030102	Pension		5,054,025,189.13	5,056,000,000.00	1,974,810.87	4,101,655,683.93
21030103	Death Benefits		480,921,658.99	482,000,000.00	1,078,341.01	347,325,786.31
21030106	Severance Gratuity		994,049,367.07	996,000,000.00	1,950,632.93	209,579,835.00
	<b>Total</b>		<b>8,608,871,324.53</b>	<b>8,615,000,000.00</b>	<b>6,128,675.47</b>	<b>6,608,505,539.72</b>

13	OVERHEAD COST	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>13.1</b>	<b>Overhead Cost By Function</b>					
220201	TRAVEL& TRANSPORT - GENERAL		8,318,055,785.98	8,500,664,000.00	182,608,214.02	4,485,564,167.43
220202	UTILITIES - GENERAL		438,428,645.09	487,603,000.00	49,174,354.91	752,577,750.47
220203	MATERIALS & SUPPLIES - GENERAL		5,581,875,402.04	5,787,004,000.00	205,128,597.96	3,445,439,697.92
220204	MAINTENANCE SERVICES - GENERAL		9,971,116,908.98	10,194,247,000.00	223,130,091.02	5,470,423,168.97
220205	TRAINING - GENERAL		2,632,828,789.50	2,697,778,000.00	64,949,210.50	844,712,934.69
220206	OTHER SERVICES - GENERAL		8,460,478,999.00	8,492,489,000.00	32,010,001.00	6,689,857,587.80
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,235,036,370.03	5,250,580,000.00	15,543,629.97	4,253,688,577.68
220208	FUEL & LUBRICANTS - GENERAL		6,498,509,160.00	6,591,116,000.00	92,606,840.00	4,771,254,755.00
220209	FINANCIAL CHARGES - GENERAL		315,101,372.95	377,704,000.00	62,602,627.05	258,112,198.04
220210	MISCELLANEOUS EXPENSES GENERAL		17,751,761,962.74	17,903,325,000.00	151,563,037.26	9,679,736,069.22
	<b>Total Overhead Cost</b>		<b>65,203,193,396.31</b>	<b>66,282,510,000.00</b>	<b>1,079,316,603.69</b>	<b>40,651,366,907.22</b>

13.2	Overhead Costs By Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
	Administrative Sector		37,759,317,166.86	38,172,256,000.00	412,938,833.14	23,755,323,482.40
	Economic Sector		17,932,488,178.25	18,213,792,000.00	281,303,821.75	10,612,434,884.10
	Law and Justice Sector		526,427,000.00	612,913,000.00	86,486,000.00	511,984,257.85
	Social Sector		11,572,227,461.30	11,886,449,000.00	314,221,538.70	6,483,460,402.87
	<b>Total Overhead Cost</b>		<b>67,790,459,806.41</b>	<b>68,885,410,000.00</b>	<b>1,094,950,193.59</b>	<b>41,363,203,027.22</b>

14	GRANTS AND CONTRIBUTIONS GENERAL		2024			2023
			Actual	Budget	Variance	Actual
22040103	Grants to Local Governments		-	1,000,000.00	1,000,000.00	-
22040105	Grants to Government Owned Companies		250,000,000.00	252,000,000.00		150,000,000.00
22040109	Grants to Communities/NGOs		223,406,410.10	235,900,000.00	12,493,589.90	110,261,120.00
	<b>Total</b>		<b>473,406,410.10</b>	<b>488,900,000.00</b>	<b>13,493,589.90</b>	<b>260,261,120.00</b>

15	SUBSIDIES		2024			2023
			Actual	Budget	Variance	Actual
220501	<b>SUBSIDIES ON FARM INPUTS</b>					
22050106	Agricultural Inputs Subsidy		2,113,860,000.00	2,115,000,000.00	1,140,000.00	450,000,000.00
	<b>Total</b>		<b>2,113,860,000.00</b>	<b>2,115,000,000.00</b>	<b>1,140,000.00</b>	<b>450,000,000.00</b>

16	DEPRECIATION CHARGES		2024	2023
16.1	<b>DEPRECIATION CHARGES - PPE</b>			
	Depreciation charges - Land & Building		165,281,310.68	-
	Depreciation charges - Infrastructure		1,313,986,111.55	-
	Depreciation charges - Plant & Machinery		504,302,239.75	-
	Depreciation charges - Transportation Equipment		736,699,362.50	-
	Depreciation charges - Office Equipment		12,122,750.00	-
	Depreciation charges - Furniture & Fittings		122,801,981.49	-
	Depreciation charges - Specialised Assets		905,392,782.44	-
	<b>Total</b>		<b>3,760,586,538.41</b>	<b>-</b>

16.2	DEPRECIATION CHARGES - INVESTMENT PROPERTY		2024	2023
			<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>TOTAL</b>		-	-

<b>17</b>	<b>IMPAIRMENT CHARGES</b>		<b>2024</b>	<b>2023</b>
<b>17.1</b>	IMPAIRMENT CHARGES - PPE		<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>TOTAL IMPAIRMENT CHARGES</b>		-	-

<b>18</b>	<b>AMMORTIZATION CHARGES</b>		<b>2024</b>	<b>2023</b>
	Research and Development		45,944,666.75	-
	Computer Software Acquisition		5,000,000.00	-
	Maps, Survey and Design		-	-
	Grant to Communities/Private Institutions/Vulnerables		982,791,382.28	-
	Counterpart fund		518,303,205.94	-
	<b>TOTAL</b>		<b>1,552,041,278.97</b>	-

<b>19</b>	<b>BAD DEBT</b>		<b>2024</b>	<b>2023</b>
			<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>TOTAL</b>			

<b>20</b>	<b>PUBLIC DEBT CHARGES</b>		<b>2024</b>	<b>2023</b>
<b>20.1</b>	<b>FOREIGN INTEREST / DISCOUNT</b>			
	Foreign Interest/ Discount - Short Term Borrowings		523,785,526.87	110,445,071.36
	<b>Total</b>		<b>523,785,526.87</b>	<b>110,445,071.36</b>

			<b>2024</b>	<b>2023</b>
<b>20.2</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>			
	Domestic Interest/ Discount - Short Term Borrowings		5,707,253,450.04	6,706,773,395.98
	<b>Total</b>		<b>5,707,253,450.04</b>	<b>6,706,773,395.98</b>

<b>22</b>	<b>GAIN/LOSS ON EXCHANGE TRANSACTION</b>		<b>2024</b>	<b>2023</b>
			<b>ACTUAL</b>	<b>ACTUAL</b>
	Loss on exchange transaction on (Foreign loan)		12,746,734,215.85	
	<b>TOTAL</b>		<b>12,746,734,215.85</b>	-

<b>24</b>	<b>CLOSING CASH BOOK BALANCE OF TREASURY OFFICE</b>		<b>2024</b>	<b>2023</b>
<b>24.1</b>	<b>RECURRENT CASH AND BANK BALANCES HQTRS</b>	<b>NOTE</b>	<b>N</b>	<b>N</b>
005	KEYSTONE BANK YBSG ACCT		3,777,938.36	471,777,938.36
007	UNITY BANK (IGR ACCT)		532,154,255.26	196,555,067.13
009	ACCESS BANK VAT ACCT		6,956,329.72	6,956,329.72
010	ACCESS BANK YOBE STATE IGR		12,973,067.14	201,539,169.07
011	FIDILITY BANK EXPENDITURE		47,181.39	9,025,302.89
012	ZENITH BANK PLC YOBE STATE GOVERNMENT IGR ACCOUNT		429,717,813.30	254,674,364.07
013	UBA BANK SALARY ACCT (OAG)		204,810,150.34	128,961,004.50
016	FIRST BANK OF NIG PLC YOBE STATE GOVERNMENT ACCOUNT		152,180,989.86	-
019	POLARIS BANK YOBE STATE TSA ACCOUNT		2,566,776,294.30	1,661,522,795.30
028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81
035	FCMB (PENSION & GRATUITY)		20,598,608.43	16,263,818.13
036	FIDILITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10
038	UBA VAT ACCOUNT		184,752,342.34	313,367,176.89
040	FIDELITY BANK (STABILIZATION ACCT)		650,939.23	650,987.59
041	FIDELITY BANK (STATUTORY ACCT)		227,307.40	227,307.40
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)		71,264,468.84	34,090,485.18
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		166,285,237.68	93,782,932.93
046	KEYSTONE BANK (SURE-P ACCOUNT)		5,463.42	5,463.42
047	ECO BANK FUNE LOCAL GOVT COUNCIL		664,747.40	664,747.40
048	SKYE BANK KARASUWA LOCAL GOVT COUNCIL		19,622.01	19,622.01
049	SKYE BANK YUNUSARI LOCAL GOVT COUNCIL		187,544.73	187,544.73
051	FIDELITY BANK C G S 2009 PROJECT (CONDITIONAL GRANT)		48,805.03	48,805.03
052	FIDELITY BANK YOBE STATE CGS 2011 PROJECT A/C		25,607.22	25,607.22
053	SKYE BANK NANGERE GCS LG SPECIAL PROJEC		14,578.91	14,578.91
054	SKYE BANK GEIDAM GCS LG SPECIAL PROJECT		80,798.24	80,798.24
055	SKYE BANK Bank YUSUFARI GCS LG SPECIAL PROJE		28,366.73	28,366.73
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJEC		19,355.93	19,355.93
057	GTB Plc YBSG Stabilisation Account		614,170.74	63,612,517.64
058	Manager Access Bank Plc YBSG Special ECA Account		-222,400,387.30	-222,400,387.30
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	2,523.35
060	UBA Plc Yobe State Government TSA Account		347,826,304.35	998,822,647.05
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		369,050.10	369,050.10
062	FIDELITY BANK PLC BUDGET SUPPORT FACILITY		6,593,636.01	6,593,636.01

24	<b>CLOSING CASH BOOK BALANCE OF TREASURY OFFICE</b>		<b>2024</b>	<b>2023</b>
<b>24.1</b>	<b>RECURRENT CASH AND BANK BALANCES HQTRS</b>	<b>NOTE</b>	<b>N</b>	<b>N</b>
063	FIDELITY BANK PLC SPECIAL AIRPORT ACCOUNT		9,656,257.44	9,656,257.44
064	ACCESS BANK CACs ACCOUNT (FERTILIZER)		496,222,740.90	54,073,939.50
065	ACCESS BANK TSA ACCOUNT		13,746,161.20	2,899,920.60
068	UBA PLC Covid-19 Support Account		43,167.20	43,167.20
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		496,254.81	496,254.81
071	Access Bank PLC Covid-19 Support Account		200,000.00	200,000.00
073	Heritage Bank PLC Yobe State Government Account		3,470,391.02	3,470,391.02
081	UBA PLC COVID-19 Facility Account		559,122.29	559,122.29
082	GTBank plc Ecological Fund Account		15,162,945.61	176,294,596.82
083	Heritage Bank PLC Yobe State Project Account		592,811,147.90	706,362,830.81
084	UBA PLC Yobe State Sub-CRF N-CARE Account		9,846,999.49	2,526,423,627.82
085	GTBank PLC Yobe State Promissory Note Discount Account		37,009,492.43	37,009,492.43
086	Polaris bank Ltd Contract Finance Account		255,207,592.75	2,726,400,570.49
087	Polaris bank Ltd Yobe state Government VAT Account		714,122.16	708,122.16
088	Polaris bank ltd Yobe state Government Salary Account		42,685,948.12	42,685,948.12
089	JAIZ BANK PLC YOBE STATE GOVERNMENT TREASURY ACCOUNT		400,000,000.00	-
	<b>Cash Book Balances held by AG</b>		<b>6,366,151,174.69</b>	<b>10,525,819,518.05</b>

24.2	<b>CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)</b>		<b>2024</b>	<b>2023</b>
	<b>Administrative Sector</b>			
011100100100	Government House		529.53	773.96
011100100200	Deputy Governor's Office		-	54.49
011100300100	Special Adviser on Budget			9,228.50
011100300200	Special Adviser on Education		1,469.58	-
011100300300	Special Adviser on Finance		4,131.00	4,756.50
011100300400	Special Adviser on Justice		1,939.74	2,735.38
011100300500	Special Adviser on Local Government		2,093.17	2,302.42
011100300600	Special Adviser on Housing			3,248.89
011100300700	Special Adviser on Politics		690.70	-
011100300800	Special Adviser on Security		2,164.00	2,217.75
011100300900	Special Adviser on Works		760.79	2,541.47
011100301000	Special Adviser on Health		232.07	378.07

24.2	<b>CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)</b>	2024	2023
	<b>Administrative Sector</b>		
011100301100	Special Adviser on Agric	1,095.39	-
011100301200	Special Adviser on Religious Affairs	796.36	850.11
011100301300	Special Adviser on Commerce	822.75	1,098.00
011100301400	Special Adviser on Water Resources		-
011100301500	Special Adviser on Transport and Energy	860.43	2,550.60
011100301600	Special Adviser on Humanitarian Affairs	655.50	3,195.50
011100301700	Special Adviser on Environment	1,396.82	3,510.07
011100301800	Special Adviser on Youth and Sport	1,675.00	2,391.50
011100301900	Special Adviser on Women Affairs	4,978.57	1,027.57
011100302000	Special Adviser on Economic Development		5,412.64
011100302100	Special Adviser on Land and Solid Minerals		3,005.50
011100302300	Special Adviser on Inter Party Affairs		27,670.87
011100302500	Special Adviser on Rural Development	2,887.25	-
011100302400	Special Adviser on Wealth Creation	730.60	3,467.68
011100302600	Special Adviser on Inter Governmental Affairs		297.53
011100302700	Special Adviser on Investment	61.45	2,248.12
	Special Adviser on Information	1,238.75	238.75
	Special Adviser on Radio, Television and Digital Comm.	4,625.00	34,625.00
	Special Adviser on Science, Reserch and Innovation	1,614.73	3,003.61
	Special Adviser on Policy and Delivery	1,970.00	3,046.50
	Special Adviser on Hajj Operation	2,673.67	2,433.98
	Special Adviser on Higher Education	1,820.62	2,576.12
	Special Adviser on Special Duties	3,202.84	3,202.84
	Special Adviser on Basic Science Education		2,252.34
011101300100	Secretary to the State Government		
011200300100	House of Assembly	12,325,018.92	1,402.97
011200400100	House of Assembly Service Commission	4,226.66	-
012300100100	Ministry of Home Affairs. Information & Culture	-6,572.39	-
012500100100	Office of the Head of Service		4,688.25
014000100100	Office of the State Auditor General	86,802.02	-
014000200100	Local Government Audit Department	650.85	728.99
014700100100	Civil Service Commission	2,974.80	1,169.55

24.2	<b>CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)</b>	2024	2023
	<b>Administrative Sector</b>		
014700200100	Local Government Service Commission	1,145.39	0.92
014800100100	State Independent Electoral Comm.	1,690.47	
016200100100	Ministry of Religious Affairs	32.73	729.59
015000100100	Ministry of Humanitarian Affairs	672.28	2,080.33
	<b>SUB TOTAL</b>	<b>12,463,758.04</b>	<b>147,142.86</b>
	<b>Economic Sector</b>		
021500100100	Ministry of Agriculture & Natural Resources	10,076.48	3,268.99
022000100100	Ministry of Finance	12,063.85	18.04
022000700200	Project Financial Management Unit		-
022000200100	Debt Management Office		-
022000100100	Office of the Accountant General	-	-
022000700100	Ministry of Commerce	2,821.18	10,278.00
022700100100	Ministry of Wealth Creation, Empowerment	-	2,636.92
023400100100	Ministry of Works	15,556	3,467.24
022900100100	Ministry of Transport and Energy	-	-
023800100100	Ministry of Budget & Economic Development	359.45	1,820.33
025200100100	Ministry of Water Resources	-34.31	2,178.47
025300100100	Ministry of Housing	1,528.48	200.00
	<b>SUB TOTAL</b>	<b>42,371.38</b>	<b>23,867.99</b>
	<b>Law and Justice sector</b>		
032600100100	Ministry of Justice	2,100.00	1,119.90
031801100100	Judicial Service Commission	-	8,005.87
	<b>SUB TOTAL</b>	<b>2,100.00</b>	<b>9,125.77</b>
	<b>Regional Development sector</b>		
	MINISTRY OF INTEGRATED RURAL DEVELOPMENT		
	<b>SUB TOTAL</b>	-	-
	<b>Social Service Sector</b>		
051300100100	Ministry of Youths Sports & Social Development	336.81	87.96
051400100100	Ministry of Women Affairs	2,414.27	1,033.02
051700100100	Ministry of Basic Education	1,094.25	183.03
051700100200	French and Kanuri Center	51.00	103.02
	Education Resource Centre (ERC)	1.16	515.26

24.2	<b>CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)</b>	2024	2023
	<b>Social Service Sector</b>		
051710100100	Ministry of Higher Education	450.00	-
051710100300	Remidial Program	29.23	243.12
052100100100	Ministry of Health & Human Services		36,472.47
053500100100	Ministry of Environment		-
055100100100	Ministry for Local Govt. & Chieftaincy Affairs	414.90	-41.87
	<b>SUB-TOTAL</b>	<b>4,791.62</b>	<b>38,596.01</b>
	<b>Total Details of Cash Book Balances of MDAs</b>	<b>12,513,021.04</b>	<b>218,732.63</b>
<b>25</b>	<b>INVENTORIES</b>	<b>2024</b>	<b>2023</b>
	INVENTORIES	-	-
	<b>TOTAL</b>	-	-
<b>26</b>	<b>RECEIVABLES</b>		
<b>26.1</b>	<b>ADVANCES</b>	<b>2024</b>	<b>2023</b>
	Motor Vehicle Advance (Personal Advances - Motor Vehicles)	759,058,381.20	659,488,015.61
	Furnishing Advances (Personal Advances - Furnishing)	337,748,843.63	385,248,948.38
	<b>Total</b>	<b>1,096,807,224.83</b>	<b>1,044,736,963.99</b>
<b>26.2</b>	<b>STATUTORY</b>		
	FGN ECA Netoffs to State	3,631,496,709.70	
	<b>Total</b>	<b>3,631,496,709.70</b>	-
	<b>GRAND TOTAL</b>	<b>4,728,303,934.53</b>	<b>1,044,736,963.99</b>
<b>27</b>	<b>PREPAYMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>TOTAL</b>	-	-
<b>28</b>	<b>LOANS GRANDTED</b>	<b>2024</b>	<b>2023</b>
	<b>TOTAL</b>	0	
<b>29</b>	<b>INVESTMENT</b>	<b>2024</b>	<b>2023</b>
<b>29.1</b>	<b>LOCAL INVESTMENTS</b>		
31090101	Investments in Quoted Companies	526,326,934.06	706,723,953.85
31090102	Investments in unquoted Companies	495,371,123.00	495,371,123.00
	<b>Total Investments</b>	<b>1,021,698,057.06</b>	<b>1,202,095,076.85</b>

30	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORT EQUIPMENTS	OFFICE EQUIPMENT	FURNITURE AND FITTINGS	SPECIALISED ASSETS	TOTAL
	BALANCE B/FORWARD 31/12/2023	8,264,065,534.19	26,279,722,230.99	2,521,511,198.73	3,683,496,812.50	48,491,000.00	491,207,925.95	3,014,957,965.52	44,303,452,667.88
	ADDITIONS DURING THE YEAR 31/12/2024	33,413,206,709.97	67,212,037,787.93	16,894,141,214.94	7,420,804,464.92	134,926,700.00	3,496,066,422.20	1,554,573,102.76	130,125,756,402.72
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>41,677,272,244.16</b>	<b>93,491,760,018.92</b>	<b>19,415,652,413.67</b>	<b>11,104,301,277.42</b>	<b>183,417,700.00</b>	<b>3,987,274,348.15</b>	<b>4,569,531,068.28</b>	<b>174,429,209,070.60</b>
	<b>ACCUMULATED DEPRECIATION</b>								
	BALANCE B/FORWARD 31/12/2023								
	ADDITIONS DURING THE YEAR 31/12/2024	165,281,310.68	1,313,986,111.55	504,302,239.75	736,699,362.50	12,122,750.00	122,801,981.49	905,392,782.44	3,760,586,538.41
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>165,281,310.68</b>	<b>1,313,986,111.55</b>	<b>504,302,239.75</b>	<b>736,699,362.50</b>	<b>12,122,750.00</b>	<b>122,801,981.49</b>	<b>905,392,782.44</b>	<b>3,760,586,538.41</b>
	<b>NET BOOK VALUE</b>								
	AS AT 31/12/2023	8,264,065,534.19	26,279,722,230.99	2,521,511,198.73	3,683,496,812.50	48,491,000.00	491,207,925.95	3,014,957,965.52	44,303,452,667.88
	AS AT 31/12/2024	41,511,990,933.48	92,177,773,907.37	18,911,350,173.92	10,367,601,914.92	171,294,950.00	3,864,472,366.66	3,664,138,285.84	170,668,622,532.20

30.1	DETAILS	2024	2023
	<b>LAND &amp; BUILDING - GENERAL</b>		
32010101	Construction/Provision of Office Building	3,485,440,317.29	555,266,263.41
32010102	Construction/Provision of Residential Buildings	3,225,757,485.12	642,960,105.44
32010105	Construction/Provision of School Building	4,402,641,214.19	1,044,048,598.42
32010106	Construction/Provision of Hospitals/Health Centres	597,659,867.76	126,193,202.19
32010107	Rehabilitation/Repairs of Office Building	2,454,134,340.44	478,388,333.70
32010108	Rehabilitation/Repairs of Residential Building	724,319,594.46	200,936,950.00
32010109	Rehabilitation/Repairs of School Building	1,474,889,654.82	133,728,660.47
32010110	Rehabilitation/Repairs of Hospital Building	94,052,334.89	30,062,730.72
32010111	Acquisition of Land	459,999,555.07	224,299,368.05
32010112	Acquisition of Office Building	20,000,000.00	48,600,000.00
32010116	Construction of Car Porch/Shed	3,000,000.00	7,260,200.00
32010117	Construction of Mosque	31,782,704.37	-
32010119	Wall Fencing	206,248,579.79	135,155,102.13
32010121	Construction/Provision Sporting & Gaming Facilities	-	101,752,831.00
32010129	Tree Planting/Landscaping	177,896,076.39	177,978,717.68
32010130	Dairy and Artificial Insemination	176,966,642.69	30,000,000.00
32010132	Construction of Markets/Parks	14,740,326,121.70	4,263,259,273.49
32010133	Construction of Warehouse and Shops	35,309,414.41	7,942,869.51

30.1	DETAILS	2024	2023
	<b>LAND &amp; BUILDING - GENERAL</b>		
32010134	Fish Pond and Acquaculture	14,803,306.00	8,385,740.36
32010199	Construction/Provision of Other Buildings	1,087,979,500.58	47,846,587.62
	<b>Sub - Total</b>	<b>33,413,206,709.97</b>	<b>8,264,065,534.19</b>
	<b>INFRASTRUCTURE - GENERAL</b>		
32010202	Construction of Roads	28,216,043,697.48	11,867,272,522.27
32010203	Construction of Airport	1,656,404,208.08	1,136,887,687.41
32010206	Purchase of Security Equipments	60,647,000.00	15,000,000.00
32010207	Electricity Transmission Network	14,731,215,679.03	7,739,045,787.88
32010209	Sewage/Drainages and Culverts	280,378,032.19	179,751,405.28
32010210	Construction of Dams	22,333,897.00	
32010214	Boreholes and other Water Facilities	8,387,749,640.24	1,173,800,171.55
32010218	Rehabilitation/Repairs of Elecricity	1,064,890,323.00	30,000,000.00
32010219	Water Pollution Control	5,000,000.00	-
32010220	Rehabilitation/Repairs of Water Facilities	634,580,981.23	218,317,400.00
32010221	Rehabilitation/Repairs of Roads	11,663,992,704.88	3,742,627,660.82
32010222	Construction/Provision of ICT Infrastructures	4,500,000.00	13,370,313.00
32010225	Industrial Pollution Control	18,458,000.00	10,000,000.00
32010228	Rehabilitation/Repairs of Agricultural Facilities	-	20,000,000.00
32010299	Construction/Provision of other Infrastructures	465,843,624.80	133,649,282.78
	<b>Sub - Total</b>	<b>67,212,037,787.93</b>	<b>26,279,722,230.99</b>
	<b>PLANT &amp; MACHINARY - GENERAL</b>		
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.	333,862,137.05	343,321,825.00
32010302	Purchahse of Industrial Equipment	3,309,068,486.86	613,903,772.72
32010303	Purchase of Air Navigation Equipment	396,615,499.00	-
32010304	Purchase of Power Plants	469,630,000.00	-
32010305	Purchase of Power Generating Set	1,060,747,500.00	625,827,340.00
32010306	Purchase of Broadcast & Communication Equipments	197,365,734.98	206,335,833.95
32010307	Purchase of Agricultural Equipment	6,279,432,952.05	198,830,000.00
32010308	Surveying Equipment	151,245,000.00	143,691,117.94

<b>30.1</b>	<b>DETAILS</b>	<b>2024</b>	<b>2023</b>
	<b>PLANT &amp; MACHINERY - GENERAL</b>		
32010309	Water Supply Equipment	1,965,157,500.00	252,080,625.00
32010310	Purchase of Sporting & Gaming Equipment	203,935,500.00	-
32010312	Purchase of Fire fighting Equipments	92,100,925.00	-
32010314	Purchase of Electrical Equipment	-	4,705,000.00
32010315	Purchase of Sanitary Equipment	-	31,000,000.00
32010317	Teaching & Learning Equipment	18,500,000.00	55,073,161.00
32010319	Library Books/Equipment	-	38,617,700.00
32010322	Spare Parts and Tools	45,335,000.00	8,124,823.12
32010399	Alternative Energy	2,371,144,980.00	-
	<b>Sub - Total</b>	<b>16,894,141,214.94</b>	<b>2,521,511,198.73</b>
	<b>TRANSPORTATION EQUIPMENT - GENERAL</b>		
32010405	Purchase of Motor Vehicle	7,068,281,464.92	3,683,496,812.50
32010406	Tricycles	12,523,000.00	-
32010407	Purchase of Motor Cycles	340,000,000.00	-
	<b>Sub - Total</b>	<b>7,420,804,464.92</b>	<b>3,683,496,812.50</b>
	<b>OFFICE EQUIPMENT - GENERAL</b>		
32010501	Purchase of Computers	129,326,700.00	48,491,000.00
32010502	Purchase of Printers	5,600,000.00	-
	<b>Sub - Total</b>	<b>134,926,700.00</b>	<b>48,491,000.00</b>
	<b>FURNITURE &amp; FITTINGS - GENERAL</b>		
32010601	Chairs	2,329,368,313.13	113,757,938.90
32010602	Tables	861,750,846.12	26,250,000.00
32010603	Safes/File Cabinets/CupBoards	7,805,000.00	5,000,000.00
32010604	Television Sets	10,000,000.00	15,000,000.00
32010606	Air-Conditioners	26,800,000.00	7,000,000.00
32010611	Beds & Beddings	129,400,000.00	237,437,750.00
32010612	Rugs and Carpets	3,000,000.00	-
32010613	Desks	38,718,875.00	38,718,875.00

30.1	DETAILS	2024	2023
	<b>FURNITURE &amp; FITTINGS - GENERAL</b>		
32010615	Purchase of Cushions	89,223,387.95	48,043,362.05
	<b>Sub - Total</b>	<b>3,496,066,422.20</b>	<b>491,207,925.95</b>
	<b>SPECIALISED ASSETS - GENERAL</b>		
32010903	Wildlife Conservation	69,720,000.00	-
32010904	Laboratory/Medical Equipment	1,484,853,102.76	3,014,957,965.52
	<b>Sub - Total</b>	<b>1,554,573,102.76</b>	<b>3,014,957,965.52</b>
	<b>Grand Total</b>	<b>130,125,756,402.72</b>	<b>44,303,452,667.88</b>

32	INTANGIBLE ASSETS	R&D	COMPUTER SOFTWARE ACQUISITION	MAPS, DESIGN	GRANTS TO COMMUNITIES	COUNTERPART FUND	TOTAL
	BALANCE B/FORWARD 2023	183,778,667.00	15,000,000.00	-	3,931,165,529.11	2,073,212,823.76	6,203,157,019.87
	ADDITIONS DURING THE YEAR 2024	324,412,376.00	-	63,862,764.00	21,275,797,249.92	-	21,664,072,389.92
	DISPOSAL DURING THE YEAR	-	-	-			-
	BALANCE C/FORWARD	-	-	-			-
	<b>TOTAL</b>	<b>508,191,043.00</b>	<b>15,000,000.00</b>	<b>63,862,764.00</b>	<b>25,206,962,779.03</b>	<b>2,073,212,823.76</b>	<b>27,867,229,409.79</b>
	<b>ACCUMULATED DEPRECIATION</b>						-
	BALANCE B/FORWARD 2023	-	-	-			-
	ADDITIONS DURING THE YEAR 2024	45,944,666.75	5,000,000.00	-	982,791,382.28	518,303,205.94	1,552,039,254.97
	DISPOSAL DURING THE YEAR	-	-	-			-
	BALANCE C/FORWARD	-	-	-			-
	<b>TOTAL</b>	<b>45,944,666.75</b>	<b>5,000,000.00</b>	-	<b>982,791,382.28</b>	<b>518,303,205.94</b>	<b>1,552,039,254.97</b>

32	INTANGIBLE ASSETS		R&D	COMPUTER SOFTWARE ACQUISITION	MAPS, DESIGN	GRANTS TO COMMUNITIES	COUNTERPART FUND	TOTAL
								-
	<b>NET BOOK VALUE</b>							-
	AS AT 31/12/2023		183,778,667.00	15,000,000.00	-	3,931,165,529.11	2,073,212,823.76	6,203,157,019.87
	AS AT 31/12/2024		462,246,376.25	10,000,000.00	63,862,764.00	24,224,171,396.75	1,554,909,617.82	26,315,190,154.82

32.1	INTANGIBLE ASSETS DETAILS			2024	2023
32030109	Research and Development			324,412,376.00	183,778,667.00
32030112	Computer Software Acquisition			-	15,000,000.00
32030119	Maps, Survey and Design			63,862,764.00	-
32030122	Grant to Communities/Private Institutions/Vulnerables			21,275,797,249.92	3,931,165,529.11
32030115	Counterpart fund			-	2,073,212,823.76
	<b>Sub-Total</b>			<b>21,664,072,389.92</b>	<b>6,203,157,019.87</b>

33	DEPOSITS			2024	2023
	Outstanding contractors Liabilities			2,794,882.00	2,794,882.00
	<b>TOTAL</b>			<b>2,794,882.00</b>	<b>2,794,882.00</b>

34	LOANS & DEBT(SHORT TERM)			TOTAL	2024	2013
	<b>TREASURY BILLS</b>					
	Balance Brought Forword 1/1/2023			-	-	-
				-	-	-
	Addition during the year					
	Accumulated interest/ charges			-	-	-
	<b>SUB-TOTAL (A)</b>			-	-	-
	<b>LESS:</b>					
	Repayment for the year			-	-	-
	Accumulated interest/ charges paid in the year			-	-	-
	Loan reclassification			-	-	-
	<b>SUB-TOTAL (B)</b>			-	-	-
	<b>Closing Balances as at 31/12/2024 (A-B)</b>			-	-	-

<b>35</b>	<b>UNREMITTED DEDUCTIONS</b>		<b>BAL. BD</b>	<b>DURING THE YEAR</b>	<b>DURING THE YEAR</b>	<b>BAL. CD</b>
<b>35.1</b>	<b>UNREMITTED TAXES</b>					
	Unremitted taxes: PAYE		-	-	-	-
	Unremitted taxes: withholding tax		-	-	-	-
	Unremitted taxes: value added tax		-	-	-	-
<b>35.2</b>	<b>UNREMITTED DEDUCTIONS</b>					
	National health insurance scheme		-	-	-	-
	Contributory pension scheme		-	-	-	-
	Union dues		-	-	-	-
	National housing fund		-	-	-	-

<b>36</b>	<b>ACCRUED EXPENSES (INCLUDING PENSION &amp; GRATUITY)</b>		<b>2024</b>	<b>2013</b>
	Pension and Gratuity Liability		3,984,529,019.27	4,327,154,400.70
	<b>TOTAL</b>		<b>3,984,529,019.27</b>	<b>4,327,154,400.70</b>

<b>37</b>	<b>CURRENT PORTION OF BORROWINGS</b>		<b>2024</b>	<b>2013</b>
	Treasury Bonds		-	-
	<b>TOTAL</b>		-	-

<b>38</b>	<b>PUBLIC FUNDS</b>			

<b>39</b>	<b>BORROWINGS</b>		<b>BAL. B/D as at 31/12/2024</b>	<b>ADDITION DURING THE YEAR</b>	<b>PAID BACK DURING THE YEAR</b>	<b>BAL. C/D as at 31/12/2023</b>
<b>39.1A</b>	<b>INTERNAL LOANS</b>					
	Bailout Facility ( ECA)		-	-	8,129,597,245.83	8,129,597,245.83
	Budget Support Facility (BSF)		-		17,055,056,085.42	17,055,056,085.42
	Bridging Finance Facility		-		18,043,082,742.84	18,043,082,742.84
	Family Home Finance (Infrastructure Loan)		19,131,903,569.11		1,825,298,746.39	20,957,202,315.50
	Contract Financing (Commercial Bank Loan)		5,017,312,762.96		3,820,191,529.96	8,837,504,292.92

<b>39</b>	<b>BORROWINGS</b>		<b>BAL. B/D as at 31/12/2024</b>	<b>ADDITION DURING THE YEAR</b>	<b>PAID BACK DURING THE YEAR</b>	<b>BAL. C/D as at 31/12/2023</b>
<b>39.1A</b>	<b>INTERNAL LOANS</b>					
	CBN Covid 19 Facility		1,392,069,340.39		161,412,961.19	1,553,482,301.58
	UBA/CBN		13,727,795,375.30		1,416,070,669.06	15,143,866,044.36
	SUBEB Commercial Bank Loan		-	-	1,204,452,357.76	1,204,452,357.76
	NG- Cares		15,361,321,816.57	10,172,244,387.67	-	5,189,077,428.90
	<b>SUB-TOTAL</b>		<b>54,630,402,864.33</b>	<b>10,172,244,387.67</b>	<b>51,655,162,338.45</b>	<b>96,113,320,815.11</b>
<b>39.1B</b>	<b>EXTERNAL LOANS</b>					
	Foreign Loan(Principal)		17,545,703,827.43	-	1,781,323,108.75	19,327,026,936.18
	Exchange rate loss		12,746,734,215.85	-	-	-
	<b>SUB-TOTAL</b>		<b>30,292,438,043.28</b>	<b>-</b>	<b>1,781,323,108.75</b>	<b>19,327,026,936.18</b>
	<b>TOTAL</b>		<b>84,922,840,907.61</b>	<b>10,172,244,387.67</b>	<b>53,436,485,447.20</b>	<b>115,440,347,751.29</b>

"During the year, ₦43,227,736,074.09 of Domestic debt comprises of ECA facility, Budget support facility and Bridging Finance Facility was swapped by the Federal Government of Nigeria (FGN) under an ECA debt relief agreement. This resulted in the extinguishment of the liability without cash flow impact."

<b>40</b>	<b>RESERVES</b>		<b>31/12/2024</b>	<b>DURING THE YEAR</b>	<b>DURING THE YEAR</b>	<b>31/12/2023</b>
	Surplus on Investment revaluation		-		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>41</b>	<b>ACCUMULATED SURPLUSES/ (DEFICITS)</b>		<b>2024</b>	<b>2023</b>
	Bal C/D		(57,077,702,921.69)	#####
	Surplus for the year		129,619,597,688.91	51,193,071,279.36
	Transitional Adjustment		47,660,419,298.24	
	<b>TOTAL</b>		<b>120,202,314,065.46</b>	<b>(57,077,702,921.69)</b>

**REFERENCE NOTE**

**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**

1	2024				2023		
	NOTE A		NOTE B		NOTE A	NOTE B	
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	N	N	N	N	N	N	N
JANUARY	1,751,641,409.00	493,682,611.36	<b>2,245,324,020.36</b>	3,481,030,021.07	720,716,100.90	<b>4,201,746,121.97</b>	
FEBRUARY	2,200,429,041.76	601,008,536.04	<b>2,801,437,577.80</b>	1,276,687,097.33	1,149,778,592.76	<b>2,426,465,690.09</b>	
MARCH	- 594,006,006.82	691,648,884.68	<b>97,642,877.86</b>	1,120,960,653.01	1,188,397,101.37	<b>2,309,357,754.38</b>	
APRIL	947,932,454.50	783,403,217.94	<b>1,731,335,672.44</b>	1,974,528,396.65	1,173,357,101.37	<b>3,147,885,498.02</b>	
MAY	666,126,045.43	783,313,217.94	<b>1,449,439,263.37</b>	1,497,822,283.20	738,563,324.70	<b>2,236,385,607.90</b>	
JUNE	5,193,386.70	783,313,217.94	<b>788,506,604.64</b>	2,643,536,542.58	738,563,324.70	<b>3,382,099,867.28</b>	
JULY	- 150,461,321.33	783,123,217.94	<b>632,661,896.61</b>	1,402,434,636.03	493,682,611.36	<b>1,896,117,247.39</b>	
AUGUST	- 177,541,437.61	934,198,844.94	<b>756,657,407.33</b>	1,968,259,812.67	493,682,611.36	<b>2,461,942,424.03</b>	
SEPTEMBER	- 8,405,252.74	934,098,844.94	<b>925,693,592.20</b>	1,743,536,044.36	493,682,611.36	<b>2,237,218,655.72</b>	
OCTOBER	- 377,786,782.00	934,008,844.94	<b>556,222,062.94</b>	1,972,890,372.95	493,682,611.36	<b>2,466,572,984.31</b>	
NOVEMBER	- 612,324,629.75	933,908,844.94	<b>321,584,215.19</b>	1,413,605,725.54	493,682,611.36	<b>1,907,288,336.90</b>	
DECEMBER	1,336,767,040.39	933,908,844.94	<b>2,270,675,885.33</b>	1,766,881,712.70	493,682,611.36	<b>2,260,564,324.06</b>	
<b>TOTAL</b>	<b>4,987,563,947.53</b>	<b>9,589,617,128.54</b>	<b>14,577,181,076.07</b>	<b>22,262,173,298.09</b>	<b>8,671,471,213.96</b>	<b>30,933,644,512.05</b>	

**SHARE OF STATUTORY ALLOCATION**

	2024				2023			
	C	D	E		C	D	E	
MONTH	Statutory Alloc - Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation	Total 2024	Statutory Alloc - Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation	Total 2023
JANUARY	2,088,596,931.41		4,445,084,816.17	6,533,681,747.58	687,454,962.63	-	2,242,635,616.08	687,454,962.63
FEBRUARY	1,956,218,518.57		3,829,756,398.02	5,785,974,916.59	1,145,487,792.09	-	2,230,992,370.96	1,145,487,792.09
MARCH	13,860,661,675.78		4,353,269,666.91	18,213,931,342.69	912,940,357.32	-	2,133,136,986.72	912,940,357.32
APRIL	18,962,239,848.87		5,054,199,088.65	24,016,438,937.52	235,322,551.13	3,764,440,687.52	2,042,468,590.40	235,322,551.13
MAY	8,953,190,673.72		4,572,273,795.74	13,525,464,469.46	1,763,885,139.14	673,714,714.46	1,980,367,334.80	1,763,885,139.14
JUNE	13,269,582,115.03	4,444,440,000.38	4,619,445,518.88	22,333,467,634.29	1,110,188,572.92	-	2,480,187,220.32	1,110,188,572.92
JULY	12,557,987,236.38		5,070,695,032.66	17,628,682,269.04	2,242,262,815.63	-	2,647,868,951.76	2,242,262,815.63
AUGUST	10,965,091,159.09		5,746,404,322.27	16,711,495,481.36	2,306,231,576.82	-	2,700,034,308.01	2,306,231,576.82
SEPTEMBER	19,511,232,372.11	-	5,263,251,840.00	24,774,484,212.11	7,610,814,693.45	-	3,212,010,965.75	7,610,814,693.45
OCTOBER	4,153,364,185.17	2,222,220,000.19	5,383,056,993.30	11,758,641,178.66	1,725,168,205.51	-	2,810,289,490.69	1,725,168,205.51
NOVEMBER	4,328,676,548.24	2,222,220,000.19	6,307,626,205.80	12,858,522,754.23	1,462,166,863.06	-	3,134,634,364.46	1,462,166,863.06
DECEMBER	17,426,239,507.22	4,444,440,000.38	5,712,758,100.13	27,583,437,607.73	2,518,555,235.19	-	3,288,582,759.99	2,518,555,235.19
<b>TOTAL</b>	<b>128,033,080,771.59</b>	<b>13,333,320,001.14</b>	<b>60,357,821,778.53</b>	<b>201,724,222,551.26</b>	<b>23,720,478,764.89</b>	<b>4,438,155,401.98</b>	<b>30,903,208,959.94</b>	<b>23,720,478,764.89</b>

### NOTE C

#### Share of Statutory Allocation - Other Agencies Details

2024								
Month	Exchange Gain	Non Oil Revenue	Electronic Money Transfer Levey	Ecological Fund	SIGNATURE BONUS	IFRASTRUCTURE FUND	Total	
JANUARY	1,792,231,805.46	-	184,555,887.70	111,809,238.25			2,088,596,931.41	
FEBRUARY	1,671,803,600.84	-	160,540,546.62	123,874,371.11			1,956,218,518.57	
MARCH	3,598,938,607.87	-	152,942,465.85	108,780,602.06	10,000,000,000.00		13,860,661,675.78	
APRIL	1,718,083,282.18	-	148,634,195.63	95,522,371.06	10,000,000,000.00	7,000,000,000.00	18,962,239,848.87	
MAY	2,657,115,172.16	-	182,355,532.58	113,719,968.98		6,000,000,000.00	8,953,190,673.72	
JUNE	3,011,571,807.99	-	152,777,366.39	105,232,940.65	10,000,000,000.00		13,269,582,115.03	
JULY	2,901,684,983.41	1,361,701,982.00	159,017,379.41	135,582,891.56	8,000,000,000.00		12,557,987,236.38	
AUGUST	3,568,526,666.18	85,102,327.65	189,449,269.95	122,012,895.31		7,000,000,000.00	10,965,091,159.09	
SEPTEMBER	2,855,801,733.62	-	150,712,306.39	104,718,332.10	6,400,000,000.00	10,000,000,000.00	19,511,232,372.11	
OCTOBER	2,824,147,494.54	1,021,276,486.33	186,048,467.70	121,891,736.60			4,153,364,185.17	
NOVEMBER	3,354,434,341.92	680,850,990.89	172,739,443.33	120,651,772.10			4,328,676,548.24	
DECEMBER	4,084,767,932.49	-	152,618,181.08	175,996,905.73	4,012,856,487.92	9,000,000,000.00	17,426,239,507.22	
<b>TOTAL</b>	<b>34,039,107,428.66</b>	<b>3,148,931,786.87</b>	<b>1,992,391,042.63</b>	<b>1,439,794,025.51</b>	<b>48,412,856,487.92</b>	<b>39,000,000,000.00</b>	<b>128,033,080,771.59</b>	

2023								
MONTH	Exchange Gain	Non Oil Revenue	Electronic Money Transfer Levey	ADDITIONAL FAAC	Forex Equalization	Ecological Fund	Sure P	Total
JANUARY	322,779,528.72	-	244,181,447.72	-	-	120,493,986.19		687,454,962.63
FEBRUARY	65,546,274.83	102,127,648.63	133,691,329.89	680,850,990.02	74,394,628.81	88,876,919.91		1,145,487,792.09
MARCH	-	-	118,496,551.48	-	710,808,434.48	83,635,371.36		912,940,357.32
APRIL	-	-	148,150,337.34	-	-	87,172,213.79		235,322,551.13
MAY	-	262,212,480.24	917,741,229.03	68,085,099.09	414,638,253.46	101,208,077.32		1,763,885,139.14
JUNE	871,367,223.39	-	145,068,520.15	-	-	93,752,829.38		1,110,188,572.92
JULY	2,021,246,193.03	-	115,675,928.36	-	-	105,340,694.24		2,242,262,815.63
AUGUST	2,051,382,756.16	-	129,864,431.05	-	-	124,984,389.61		2,306,231,576.82
SEPTEMBER	1,479,116,559.66	-	142,674,553.34	1,205,733,463.46	-	102,913,898.27	4,680,376,218.72	7,610,814,693.45
OCTOBER	1,106,927,214.35	-	110,771,929.58	408,510,594.53	-	98,958,467.05		1,725,168,205.51
NOVEMBER	1,206,129,964.51	-	157,447,173.39	1,059,386.51	-	97,530,338.65		1,462,166,863.06
DECEMBER	2,272,313,750.42	-	120,715,630.40	-	-	125,525,854.37		2,518,555,235.19
<b>TOTAL</b>	<b>11,396,809,465.07</b>	<b>364,340,128.87</b>	<b>2,484,479,061.73</b>	<b>2,364,239,533.61</b>	<b>1,199,841,316.75</b>	<b>1,230,393,040.14</b>	<b>4,680,376,218.72</b>	<b>23,720,478,764.89</b>

**NOTE: B1 2024**

**DETAILED DEDUCTIONS AT SOURCE**

	MONTH	FOREIGN LOAN	FAMILY HOME LOAN(INTEREST)	Covid 19	CBN TERM LOAN (UBA)	TOTAL
	JANUARY	51,817,736.95	165,910,000.00	25,205,335.32	250,749,539.09	493,682,611.36
	FEBRUARY	159,143,661.63	165,910,000.00	25,205,335.32	250,749,539.09	601,008,536.04
	MARCH	249,784,010.27	165,910,000.00	25,205,335.32	250,749,539.09	691,648,884.68
	APRIL	120,948,343.53	386,500,000.00	25,205,335.32	250,749,539.09	783,403,217.94
	MAY	120,948,343.53	386,410,000.00	25,205,335.32	250,749,539.09	783,313,217.94
	JUNE	120,948,343.53	386,410,000.00	25,205,335.32	250,749,539.09	783,313,217.94
	JULY	120,948,343.53	386,220,000.00	25,205,335.32	250,749,539.09	783,123,217.94
	AUGUST	272,113,970.53	386,130,000.00	25,205,335.32	250,749,539.09	934,198,844.94
	SEPTEMBER	272,113,970.53	386,030,000.00	25,205,335.32	250,749,539.09	934,098,844.94
	OCTOBER	272,113,970.53	385,940,000.00	25,205,335.32	250,749,539.09	934,008,844.94
	NOVEMBER	272,113,970.53	385,840,000.00	25,205,335.32	250,749,539.09	933,908,844.94
	DECEMBER	272,113,970.53	385,840,000.00	25,205,335.32	250,749,539.09	933,908,844.94
	<b>TOTAL</b>	<b>2,305,108,635.62</b>	<b>3,973,050,000.00</b>	<b>302,464,023.84</b>	<b>3,008,994,469.08</b>	<b>9,589,617,128.54</b>

**NOTE: B 2023**

**DETAILED DEDUCTIONS AT SOURCE**

	MONTH	FOREIGN LOAN	BAILOUT LOAN	BSF	FAMILY HOME LOAN(INTEREST)	Covid 19	CBN TERM LOAN (UBA)	Paris Club Refunds to LGCs	TOTAL
	JANUARY	57,549,021.76	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	212,131,030.48	-	720,716,100.90
	FEBRUARY	51,817,736.95	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	212,131,030.48	434,793,776.67	1,149,778,592.76
	MARCH	51,817,736.95	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	250,749,539.09	434,793,776.67	1,188,397,101.37
	APRIL	51,817,736.95	89,972,595.59	154,908,117.75	165,910,000.00	25,205,335.32	250,749,539.09	434,793,776.67	1,173,357,101.37
	MAY	51,817,736.95	89,972,595.59	154,908,117.75	165,910,000.00	25,205,335.32	250,749,539.09	-	738,563,324.70
	JUNE	51,817,736.95	89,972,595.59	154,908,117.75	165,910,000.00	25,205,335.32	250,749,539.09	-	738,563,324.70
	JULY	51,817,736.95	-	-	165,910,000.00	25,205,335.32	250,749,539.09	-	493,682,611.36
	AUGUST	51,817,736.95	-	-	165,910,000.00	25,205,335.32	250,749,539.09	-	493,682,611.36
	SEPTEMBER	51,817,736.95			165,910,000.00	25,205,335.32	250,749,539.09	-	493,682,611.36
	OCTOBER	51,817,736.95			165,910,000.00	25,205,335.32	250,749,539.09		493,682,611.36
	NOVEMBER	51,817,736.95			165,910,000.00	25,205,335.32	250,749,539.09		493,682,611.36
	DECEMBER	51,817,736.95			165,910,000.00	25,205,335.32	250,749,539.09		493,682,611.36
	<b>TOTAL</b>	<b>627,544,128.21</b>	<b>539,835,573.54</b>	<b>929,448,706.50</b>	<b>2,036,040,000.00</b>	<b>302,464,023.84</b>	<b>2,931,757,451.86</b>	<b>1,304,381,330.01</b>	<b>8,671,471,213.96</b>

**NOTE: H**  
**INVESTMENT**  
**SCHEDULE OF QUOTED INVESTMENT AS AT 31st DECEMBER 2023 and 2024**

CODE	NAME OF COMPANY	2023		2024	
		NO. OF SHARES	VALUE (N)	NO. OF SHARES	VALUE (N)
31090101	Union Bank Plc				
31090101	Sterling Bank	3,473,246.00	14,900,225.34	3,473,246.00	19,450,177.00
31090101	FLOURMILLS	800.00	19,830.00	600.00	49,080.00
31090101	SCOA	70,447.00	139,485.06	43,447.00	89,500.82
31090101	GTBank	567,927.00	23,001,043.50	9,417.00	536,769.00
31090101	Royal Exchange	70,731.00	44,560.53	70,731.00	70,731.00
31090101	Niger Insurance	218,781.00	43,756.20	281,781.00	56,356.20
31090101	AIICO Insurance	12,957,991.00	10,366,392.80	12,957,991.00	18,529,927.13
31090101	First Bank Plc	7,775,089.00	183,103,345.95	5,775,089.00	161,991,246.45
31090101	Unity Bank	46,925,828.00	76,019,841.36	46,770,051.00	70,622,777.01
31090101	R. T Briscoe	6,791.00	4,142.51	6,791.00	16,977.00
31090101	CONOIL	18,000.00	1,510,200.00	18,000.00	6,969,600.00
31090101	FIDELITY BANK	100,000.00	1,085,000.00	100,000.00	1,750,000.00
31090101	GLAXOSMITHKLINE	12,500.00	212,500.00		
31090101	UBA	50,000.00	1,282,500.00	50,000.00	1,700,000.00
31090101	CADBURY PLC	250,000.00	4,750,000.00	250,000.00	5,375.00
31090101	NASCON	750,000.00	40,312,500.00	765,000.00	23,982,750.00
31090101	UNILEVEL	126,380.00	1,870,424.00	126,380.00	4,164,221.00
31090101	LAFARGE AFRICA (WAPCO)	142,877.00	4,500,625.50	142,877.00	9,994,246.15
31090101	VITAFORM	3,009.00	66,198.00		
31090101	FORT OIL	-	-		
31090101	SUNU ASUARANCE	-	-		
31090101	Dunlop Nig Plc	-	-		
31090101	Aso Saving Nig Ltd	-	-		
31090101	Universal Insurance	-	-		
31090101	Multverse	-	-		
31090101	Staco	-	-		
31090101	Access Bank of Nig. Plc	158,370.00	3,666,265.50	158,370.00	3,777,124.00
31090101	Dangote Sugar	4,814,888.00	274,448,616.00	4,814,888.00	156,482,860.00
31090101	Nigerian Exchange group	2,441,274.00	57,369,939.00	1,691,274.00	46,087,216.30
31090101	SFS Real Est. Inv. Trust Fund	-	-		
31090101	National Aviation Handling	315,219.00	8,006,562.60		
	<b>SUB TOTAL</b>	<b>81,250,148.00</b>	<b>706,723,953.85</b>	<b>77,505,933.00</b>	<b>526,326,934.06</b>

**NOTE: H**  
**INVESTMENT**  
**SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2023 and 2024**

CODE	NAME OF COMPANY	2023			2024		
		NO. OF SHARES	VALUE (N)	REALIZABLE VALUE (N)	NO. OF SHARES	NOMINAL VALUE (N)	REALIZABLE VALUE (N)
31090102	Lion of African Insurance Ltd	-	-				
31090102	Stirling Civil Engineering Ltd						
31090102	Kaduna Textiles Ltd	7,075,593.00	3,527,796.00		7,075,593.00	3,527,796.00	
31090102	Dorman Long Amalgamated Eng	3,304,134.00	1,653,063.00		3,304,134.00	1,653,063.00	
31090102	Steyre Nig Ltd	427,545.00	427,545.00		427,545.00	427,545.00	
31090102	Savanah Sugar Company Ltd	-	-				
31090102	Maiduguri Flour Mills Ltd	12,665,775.00	6,332,887.00		12,665,775.00	6,332,887.00	
31090102	Nigerian Technical Company Ltd	-	-				
31090102	Epic Industrial Trust Ltd	-	-				
31090102	Lake Chad Hotel Company Ltd	783,000.00	783,000.00		783,000.00	783,000.00	
31090102	Yobe Bricks and Building Materials Ltd	10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	
31090102	Yobe Investment ans Sec. Ltd.	102,000.00	102,000,000.00		102,000,000.00	102,000,000.00	
31090102	Nguru Oil Mills Ltd, Nguru	128,250.00	128,250.00		128,250.00	128,250.00	
31090102	Nigerian Food Company Ltd.	360,000.00	360,000.00		360,000.00	360,000.00	
31090102	Yobe Flour and Food Mills Ltd.	272,295,092.00	272,295,092.00		272,295,092.00	272,295,092.00	
31090102	Polythene and Woven Sack Co. Ltd.	8,000,000.00	8,000,000.00		8,000,000.00	8,000,000.00	
31090102	Niger-Delter Power Holding Co. Nig	19,863,490.00	19,863,490.00		19,863,490.00	19,863,490.00	
31090102	Sahel Aluminium	70,000,000.00	70,000,000.00		70,000,000.00	70,000,000.00	
	<b>SUB TOTAL</b>	-	<b>495,371,123.00</b>	-		<b>495,371,123.00</b>	
	<b>SUMMARY</b>	-	-	-	-	-	
	<b>QUOTED INVESTMENT</b>	-	<b>706,723,953.85</b>	-	-	<b>526,326,934.06</b>	
	<b>UNQUOTED INVESTMENT</b>	-	<b>495,371,123.00</b>	-	-	<b>495,371,123.00</b>	
	<b>UNQUOTED INVESTMENT REALIZABLE VALUE</b>		-	-	-	-	
	<b>TOTAL</b>	-	<b>1,202,095,076.85</b>	-	-	<b>1,021,698,057.06</b>	

*Source: Yobe Investment Company Ltd*

**NOTE: G**  
**PUBLIC DEBT SERVICES**

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED	VARIANCE	Remarks
22060102	Foreign Interest /Discount - Short Term Borrowings	523,785,526.87	525,000,000.00	1,214,473.13	
22060202	Domestic Interest/ Discount - Short Term Borrowings	5,707,253,450.04	6,340,000,000.00	632,746,549.96	
22060302	Foreign Principal - Term Borrowings	1,781,323,108.75	1,865,000,000.00	83,676,891.25	
22060402	Domestic Prciniple - Short Term Borrowings	8,427,426,264.36	8,553,000,000.00	125,573,735.64	
	<b>TOTAL</b>	<b>16,439,788,350.02</b>	<b>17,283,000,000.00</b>	<b>843,211,649.98</b>	

26a	RECEIVABLES				
26.1	ADVANCES	BAL. B/D AS AT 31/12/2024	ADDITION DURING THE YEAR	PAID BACK DURING THE YEAR	BAL. C/D AS AT 31/12/2023
	Motor Vehicle Advance (Personal Advances - Motor Vehicles)	759,058,381.20	330,665,523.92	231,095,158.33	659,488,015.61
	Furnishing Advances (Personal Advances - Furnishing)	337,748,843.63	25,452,200.00	72,952,304.75	385,248,948.38
	<b>Total</b>	<b>1,096,807,224.83</b>	<b>356,117,723.92</b>	<b>304,047,463.08</b>	<b>1,044,736,963.99</b>
26.2	STATUTORY				
	FGN ECA Netoffs to State	13,333,320,001.14		-	-
	<b>Total</b>	<b>13,333,320,001.14</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL</b>	<b>14,430,127,225.97</b>	<b>356,117,723.92</b>	<b>304,047,463.08</b>	<b>1,044,736,963.99</b>

**NOTE: J  
FOREIGN LOANS PROFILE 2024**

NOTE: J						Jan to June 2024 Debt Stock			July to Dec 2024 Debt Stock			
CREDITORS	LOAN TITLE	Agreement Date	Original Currency	Loan Amount in Original Currency	Total (PR+INT) in Loan Currency	Naira Equivalent of Total Amount Paid	DOD IN USD (\$) Equivalent	DOD IN Naira as at 30/6/2024	Total (PR+INT) in Loan Currency	Equivalent of Debt Service in Naira	DOD in USD	Equivalent of (DOD) as at 31/12/2024
1	Yobe State Health System Dev. IV-AFDF	10/13/2003	USD	2,312,546.40	42,350.50	65,145,360.17	1,977,227.12	2,906,901,516.78	42,303.40	67,522,148.88	1,942,538.93	2,982,414,207.91
2	Yobe State Health System Dev. IV-AFDF	10/13/2003	EUR	923,010.90	16,848.30	28,052,321.78	844,495.44	1,241,569,589.39	16,828.90	29,711,254.66	805,411.91	1,236,563,084.57
3	Yobe State Community Based Poverty Reduction-IDA	7/18/2001	XDR	9,791,063.70	261,314.10	512,539,385.23	6,959,554.68	10,231,874,654.54	260,411.90	569,139,582.28	6,588,145.83	10,114,896,244.17
4	Yobe State Health System Development-IDA	02/03/2003	XDR	1,085,000.00	29,327.20	57,835,646.16	736,563.55	1,082,889,102.14	29,633.60	64,485,973.30	695,084.5	1,067,175,420.28
5	Yobe State HIV/AIDS Programme-IDA	12/22/2005	XDR	1,456,292.10	37,908.60	73,863,095.07	478,567.27	703,585,293.25	37,772.04	76,029,064.14	427,121.68	655,767,431.18
6	Yobe State Health System Development Project II (Additional Financing) IDA	7/23/2009	XDR	1,651,658.60	21,834.60	43,059,623.82	1,843,114.72	2,709,730,673.31	21,918.50	47,697,067.04	1,806,297.89	2,773,240,948.57
7	Yobe State Third National Fadama Development Project IDA	4/16/2009	XDR	4,818,310.00	64,091.60	126,462,603.32	5,469,735.67	8,041,556,154.41	63,814.70	135,481,798.84	5,361,561.55	8,231,699,808.55
8	Yobe State Community Based Agric & Rural Dev. Project - IFAD XDR	9/16/2002	XDR	2,800,000.00	53,860.50	109,984,088.94	2,184,237.33	3,211,246,064.43	53,751.30	116,243,636.41	2,104,242.73	3,230,680,898.04
9	Yobe State-Nigeria for women program scale up proj.		USD	16,000,000.00	-	-	-	-	-	-	-	-
	<b>Grand Total</b>					<b>1,016,942,124.49</b>	<b>20,493,495.78</b>	<b>30,129,353,048.25</b>		<b>1,106,310,525.55</b>	<b>19,730,404.99</b>	<b>30,292,438,043.28</b>

Source: Debt Management Office, Abuja

<b>10</b>	<b>SALARIES &amp; WAGES</b>		<b>2024</b>			<b>2023</b>
<b>10.1</b>	<b>List of MDA: Administrative Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Actual</b>
011100100100	GOVERNMENT HOUSE		321,152,059.31	322,415,000.00	1,262,940.69	279,669,527.87
011101000100	PUBLIC PROCUREMENT BUREAU		31,113,353.05	32,793,000.00	1,679,646.95	21,560,829.21
011200300100	HOUSE OF ASSEMBLY		307,439,956.34	309,051,000.00	1,611,043.66	291,039,379.55
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		58,102,697.43	59,694,000.00	1,591,302.57	76,365,602.47
012300100100	MINISTRY OF INFORMATION		113,701,041.06	115,689,000.00	1,987,958.94	101,132,268.20
012300300100	YOBE TELEVISION (YTV)		142,635,741.01	143,650,000.00	1,014,258.99	109,731,075.80
012300400100	YOBE BROADCASTING CORPORATION		140,357,188.48	141,508,000.00	1,150,811.52	109,456,027.68
012301300100	PRINTING CORPORATION		30,539,638.77	32,411,000.00	1,871,361.23	26,444,946.93
012305700100	COUNCIL FOR ARTS & CULTURE		62,980,181.08	64,298,000.00	1,317,818.92	53,534,167.47
012500100100	HEAD OF SERVICE		778,895,394.73	780,063,000.00	1,167,605.27	658,635,026.76
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		87,339,003.96	89,012,000.00	1,672,996.04	66,209,116.45
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		74,556,668.86	75,914,000.00	1,357,331.14	74,556,496.46
014000300100	AUDIT SERVICE BOARD		52,751,582.81	54,612,000.00	1,860,417.19	47,034,580.90
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS		38,844,217.33	40,122,000.00	1,277,782.67	26,037,492.34
014700100100	CIVIL SERVICE COMMISSION		99,074,328.26	100,342,000.00	1,267,671.74	64,591,665.52
014800100100	STATE INDEPENDENT ELECTION COMMISSION		35,056,525.96	36,120,000.00	1,063,474.04	20,731,119.08
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION		70,716,732.56	71,727,000.00	1,010,267.44	57,984,630.87
014903500100	LOCAL GOVERNMENT PENSION BOARD		33,624,700.59	35,012,000.00	1,387,299.41	21,796,553.67
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		765,334,182.26	766,632,000.00	1,297,817.74	1,374,874,983.17
016103700100	PILGRIMS WELFARE COMMISSION		55,167,661.12	55,415,000.00	247,338.88	46,380,195.33
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		102,607,253.40	104,251,000.00	1,643,746.60	81,338,646.38
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		58,050,000.00	59,100,000.00	1,050,000.00	54,000,000.00
	<b>Total Administrative Sector</b>		<b>3,460,040,108.37</b>	<b>3,489,831,000.00</b>	<b>29,790,891.63</b>	<b>3,663,104,332.11</b>

	List of MDA: Economic Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,921,026,887.65	1,922,819,000.00	1,792,112.35	1,638,898,186.07
021510200100	AGRICULTURAL DEV. PROGRAMME		180,981,863.88	182,152,000.00	1,170,136.12	148,238,048.08
021511000100	FERTILIZER BLENDING PLANT		0.00	2,000,000.00	2,000,000.00	750,000.00
022000100100	MINISTRY OF FINANCE		613,891,170.86	615,188,000.00	1,296,829.14	544,370,356.10
022000100300	MISCELLANEOUS EXPENCES		0.00	0.00	-	917,103,864.15
022000800100	BOARD OF INTERNAL REVENUE		150,841,285.30	152,053,000.00	1,211,714.70	119,055,976.88
022200100100	MINISTRY OF COMMERCE		184,552,668.99	185,585,000.00	1,032,331.01	129,638,929.20
022205100100	SMALL SCALE INDUSTRIES		24,102,076.93	25,257,000.00	1,154,923.07	16,662,029.78
022205200100	STATE HOTELS		31,176,681.11	32,453,000.00	1,276,318.89	23,788,901.28
022205900100	YOBE MICRO FINANCE BANK		0.00	648,000.00	648,000.00	-
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY		750,000.00	1,879,000.00	1,129,000.00	-
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT		27,260,991.80	28,712,000.00	1,451,008.20	21,321,502.72
022900100100	MINISTRY OF TRANSPORT & ENERGY		176,790,064.03	177,843,000.00	1,052,935.97	96,543,097.74
022900300100	RURAL ELECTRIFICATION BOARD		223,798,366.45	225,422,000.00	1,623,633.55	176,050,060.87
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		750,000.00	2,000,000.00	1,250,000.00	-
023400100100	MINISTRY OF WORKS		343,534,557.57	345,058,000.00	1,523,442.43	298,441,156.40
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		139,456,149.53	140,638,000.00	1,181,850.47	89,889,951.37
025000100100	FISCAL RESPONSIBILITY BOARD		37,959,279.39	39,849,000.00	1,889,720.61	30,933,537.94
025200100100	MINISTRY OF WATER RESOURCES		81,697,845.59	83,456,000.00	1,758,154.41	68,158,564.10
025210200100	WATER CORPORATION		376,035,361.14	377,641,000.00	1,605,638.86	303,814,910.45
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		137,112,868.40	138,429,000.00	1,316,131.60	109,679,515.65
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		159,942,158.49	161,610,000.00	1,667,841.51	141,056,433.14

	List of MDA: Economic Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
025300700100	FIRE SERVICE		190,754,202.83	192,251,000.00	1,496,797.17	155,134,162.69
025301000100	HOUSING & PROPERTY DEV.		51,896,428.06	53,777,000.00	1,880,571.94	33,496,800.24
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		271,269,176.82	272,411,000.00	1,141,823.18	220,152,934.57
02800700100	YOBE STATE INFORMATION TECHNOLOGY DEV. AG		0.00	2,495,000.00	2,495,000.00	-
022000100400	Consolidated Revenue Fund Charges - Salary		99,745,623.82	101,000,000.00	1,254,376.18	112,394,889.16
	<b>Total Economic Sector</b>		<b>5,425,325,708.64</b>	<b>5,462,626,000.00</b>	<b>37,300,291.36</b>	<b>5,395,573,808.58</b>
	<b>List of MDA: Law and Justice Sector</b>					
031801100100	JUDICIAL SERVICE COMMISSION		38,140,687.56	39,172,000.00	1,031,312.44	61,074,807.63
031805100100	HIGH COURT		635,356,199.66	636,454,000.00	1,097,800.34	508,869,369.39
031805200100	SHARIA COURT DIVISION		332,200,671.54	333,537,000.00	1,336,328.46	280,002,433.23
031805300100	SHARIA COURT OF APPEAL		231,678,778.42	233,434,000.00	1,755,221.58	175,806,685.98
032600100100	MINISTRY OF JUSTICE		385,475,856.68	386,764,000.00	1,288,143.32	282,809,786.46
032600100200	PERORAGATIVE OF MERCY		9,638,712.82	10,746,000.00	1,107,287.18	4,996,107.36
	<b>Total Law and Justice Sector</b>		<b>1,632,490,906.68</b>	<b>1,640,107,000.00</b>	<b>7,616,093.32</b>	<b>1,313,559,190.05</b>
	<b>Lis of MDA: Regional Sector</b>					
	<b>Total Regional Sector</b>		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>List of MDA: Social Sector</b>					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		343,714,908.09	344,769,000.00	1,054,091.91	260,448,823.84
051300100200	SPORT COUNCIL		144,209,498.83	145,253,000.00	1,043,501.17	128,677,364.64
051300100300	YOBE STATE DESERT STAR		87,840,000.00	89,016,000.00	1,176,000.00	87,840,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS		117,277,366.58	119,131,000.00	1,853,633.42	93,248,034.50
051700100100	MINISTRY OF EDUCATION		120,282,667.37	122,261,000.00	1,978,332.63	107,532,485.10
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		1,284,264,382.45	1,285,311,000.00	1,046,617.55	986,749,009.25
051700800100	LIBRARY BOARD		99,383,578.53	101,213,000.00	1,829,421.47	76,721,755.03
051701000100	AGENCY FOR MASS EDUCATION		322,935,565.38	324,824,000.00	1,888,434.62	265,025,413.87
051703100100	ARABIC AND ISLAMIC BOARD		45,424,734.22	46,519,000.00	1,094,265.78	27,819,556.40
051705400100	TEACHING SERVICE BOARD		3,567,998,345.25	3,569,214,000.00	1,215,654.75	2,907,520,703.04

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		1,525,057,328.83	1,526,930,000.00	1,872,671.17	1,246,965,157.02
052100100100	MINISTRY OF HEALTH		1,326,847,972.86	1,327,920,000.00	1,072,027.14	810,819,886.91
052100200100	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		750,000.00	2,000,000.00	1,250,000.00	-
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		745,763,314.98	747,213,000.00	1,449,685.02	620,124,635.86
052102600100	YOBE STATE UNIVERSITY TEACHING HOSPITAL		1,793,853,250.95	1,795,664,000.00	1,810,749.05	1,138,723,298.21
052110200100	HOSPITAL MANAGEMENT BOARD		5,884,187,995.11	5,885,627,000.00	1,439,004.89	4,894,657,219.97
052110400100	SCHOOL OF NURSING DAMATURU		405,713,598.76	406,791,000.00	1,077,401.24	314,095,666.90
052110500100	HEALTHCARE INSPECTION & MONITORING AGENCY		750,000.00	2,722,000.00	1,972,000.00	-
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		188,331,973.72	189,696,000.00	1,364,026.28	160,378,470.06
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		0.00	2,953,000.00	2,953,000.00	-
052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICE		750,000.00	4,251,000.00	3,501,000.00	-
053500100100	MINISTRY OF ENVIRONMENT		744,217,002.68	746,134,000.00	1,916,997.32	661,055,759.98
053501600100	ENVIRONMENT PROTECTION AGENCY		478,300,286.14	479,689,000.00	1,388,713.86	404,868,402.35
053505600100	NEAZADP		51,648,108.00	53,395,000.00	1,746,892.00	51,648,108.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT		71,410,475.23	72,562,000.00	1,151,524.77	64,833,325.78
055100200100	EMIRATE COUNCIL		426,146,586.24	427,800,000.00	1,653,413.76	222,435,149.52
056300100100	MINISTRY OF HIGHER EDUCATION		46,371,891.35	47,538,000.00	1,166,108.65	24,824,803.30
056301800100	STATE POLYTECHNIC GEIDAM		489,003,984.05	490,860,000.00	1,856,015.95	440,966,132.28
056302100100	YOBE STATE UNIVERSITY		3,899,860,511.84	3,901,114,000.00	1,253,488.16	2,749,670,210.39

10	SALARIES & WAGES	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
	<b>List of MDA: Social Sector</b>					
056305600100	YOBE STATE SCHOLARSHIP BOARD		38,525,556.73	39,621,000.00	1,095,443.27	25,768,362.12
056306500100	COLLEGE OF EDUCATION GASHUA		1,339,940,023.15	1,341,707,000.00	1,766,976.85	1,142,358,311.10
056306600100	CABS POTISKUM		848,398,408.01	849,795,000.00	1,396,591.99	776,042,037.35
056306700100	COLLEGE OF AGRIC GUJBA		657,233,334.00	658,632,000.00	1,398,666.00	544,432,143.33
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		659,424,645.00	660,943,000.00	1,518,355.00	599,721,246.28
	<b>Sub Total</b>		<b>27,755,817,294.33</b>	<b>27,809,068,000.00</b>	<b>53,250,705.67</b>	<b>21,835,971,472.38</b>
	<b>Total Personnel Cost</b>		<b>38,273,674,018.02</b>	<b>38,401,632,000.00</b>	<b>127,957,981.98</b>	<b>32,208,208,803.12</b>

13.3	Overhead Costs BY MDA	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
	<b>List of MDA: Administrative Sector</b>					
011100100100	GOVERNMENT HOUSE		10,150,696,057.85	10,201,000,000.00	50,303,942.15	6,009,088,430.03
011100100200	OFFICE OF THE DEPUTY GOVERNOR		1,414,058,958.75	1,424,000,000.00	9,941,041.25	656,394,995.51
011100300100	SPECIAL ADVISER ON BUDGET		-	3,000,000.00	3,000,000.00	1,495,487.00
011100300200	SPECIAL ADVISER ON EDUCATION		6,000,000.00	6,000,000.00	-	1,747,747.66
011100300300	SPECIAL ADVISER ON FINANCE		3,000,000.00	4,000,000.00	1,000,000.00	2,246,623.17
011100300400	SPECIAL ADVISER ON JUSTICE		3,000,000.00	4,000,000.00	1,000,000.00	2,247,495.12
011100300500	SPECIAL ADVISER ON LOCAL GOVERNMENT		3,000,000.00	4,000,000.00	1,000,000.00	2,249,283.08
011100300600	SPECIAL ADVISER ON HOUSING		-	3,000,000.00	3,000,000.00	1,246,850.75
011100300700	SPECIAL ADVISER ON POLITICAL		3,000,000.00	4,000,000.00	1,000,000.00	2,253,331.95
011100300800	SPECIAL ADVISER ON SECURITY		3,000,000.00	4,000,000.00	1,000,000.00	2,248,303.00
011100300900	SPECIAL ADVISER ON WORKS		3,000,000.00	4,000,000.00	1,000,000.00	2,248,851.54
011100301000	SPECIAL ADVISER ON HEALTH		3,000,000.00	4,000,000.00	1,000,000.00	2,251,039.00
011100301100	SPECIAL ADVISER ON AGRICULTURE		3,000,000.00	4,000,000.00	1,000,000.00	2,251,311.08
011100301200	SPECIAL ADVISER ON RELIGIOUSE AFFAIRS		3,000,000.00	4,000,000.00	1,000,000.00	2,249,588.89

	List of MDA: Administrative Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
011100301300	SPECIAL ADVISER ON COMMERCE		3,000,000.00	4,000,000.00	1,000,000.00	2,249,064.08
011100301400	SPECIAL ADVISER ON WATER RESOURCES		-	3,000,000.00	3,000,000.00	1,250,083.50
011100301500	SPECIAL ADVISER ON TRANSPORT AND ENERGY		3,000,000.00	4,000,000.00	1,000,000.00	2,247,919.58
011100301600	SPECIAL ADVISER ON HUMANITARIAN		3,000,000.00	4,000,000.00	1,000,000.00	2,247,075.80
011100301700	SPECIAL ADVISER ON ENVIROMENT		3,000,000.00	4,000,000.00	1,000,000.00	2,246,783.13
011100301800	SPECIAL ADVISER ON YOUTH AND SPORT		3,250,000.00	4,000,000.00	750,000.00	1,248,189.44
011100301900	SPECIAL ADVISER ON WOMEN AFFAIRS		3,000,000.00	4,000,000.00	1,000,000.00	2,248,972.43
011100302000	SPECIAL ADVISER ON ECONOMIC DEVELOPMENT		-	3,000,000.00	3,000,000.00	1,246,050.72
011100302100	SPECIAL ADVISER ON LAND & SOLID MINIRAL		-	3,000,000.00	3,000,000.00	1,248,461.82
011100302211	SPECIAL ADVISER ON SPECIAL DUTIES		3,000,000.00	4,000,000.00	1,000,000.00	2,246,797.16
011100302300	SPECIAL ADVISER ON INTER-PARTY AFFAIRS		-	3,000,000.00	3,000,000.00	1,226,137.54
011100302400	SPECIAL ADVISER ON WEALTH CREATION		3,000,000.00	4,000,000.00	1,000,000.00	998,699.07
011100302500	SPECIAL ADVISER ON SOCIAL DEVELOPMENT		-	3,000,000.00	3,000,000.00	1,253,275.41
011100302600	SPECIAL ADVISER ON INTER - GOVERNMENT AFF		-	3,000,000.00	3,000,000.00	1,250,085.15
011100302700	SPECIAL ADVISER ON INVESTMENT		3,000,000.00	4,000,000.00	1,000,000.00	2,247,922.63
011100302800	SPECIAL ADVISER ON EMPOWERMENT		-	3,000,000.00	3,000,000.00	2,750,000.00
011200300100	HOUSE OF ASSEMBLY		3,203,928,919.70	3,219,300,000.00	15,371,080.30	2,176,318,538.23

	List of MDA: Administrative Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		34,169,767.00	43,200,000.00	9,030,233.00	16,800,077.11
012300100100	MINISTRY OF INFORMATION		74,500,000.00	78,900,000.00	4,400,000.00	127,745,000.00
012500100100	HEAD OF SERVICE		3,957,062,319.38	3,995,001,000.00	37,938,680.62	2,386,703,895.79
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		215,767,322.00	231,700,000.00	15,932,678.00	151,058,278.23
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		12,250,000.00	15,613,000.00	3,363,000.00	4,351,985.29
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS		152,033,736.10	171,973,000.00	19,939,263.90	48,331,975.67
014700100100	CIVIL SERVICE COMMISSION		28,665,000.00	33,951,000.00	5,286,000.00	18,399,830.45
014800100100	STATE INDEPENDENT ELECTION COMMISSION		1,500,000.00	3,250,000.00	1,750,000.00	18,889,563.03
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION		4,200,000.00	8,790,000.00	4,590,000.00	8,475,414.63
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		13,893,107,085.00	13,953,600,000.00	60,492,915.00	6,995,848,317.32
016100200100	UNICEF COORDINATOR		300,000.00	610,000.00	310,000.00	300,000.00
016100300100	LANDSCAPE UNIT		150,000.00	305,000.00	155,000.00	150,000.00
016100400100	NATIONAL VOLUNTEER SERVICE		60,000.00	130,000.00	70,000.00	60,000.00
016100500100	MAINTENANCE UNIT		150,000.00	305,000.00	155,000.00	150,000.00
016100600100	LAISION OFFICE LAGOS		1,200,000.00	6,000,000.00	4,800,000.00	1,200,000.00
016100700100	LAISION OFFICE KADUNA		1,200,000.00	4,812,000.00	3,612,000.00	1,200,000.00
016100800100	LIAISON OFFICE ABUJA		61,800,000.00	63,400,000.00	1,600,000.00	61,800,000.00
016100900100	LAISION OFFICE MAIDUGURI		600,000.00	3,000,000.00	2,400,000.00	600,000.00
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		191,122,500.00	199,900,000.00	8,777,500.00	70,042,745.41
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)		40,550,000.00	50,882,000.00	10,332,000.00	24,319,500.00
011101000100	PUBLIC PROCUREMENT BUREAU		18,800,000.00	26,000,000.00	7,200,000.00	13,800,000.00
012300300100	YOBE TELEVISION (YTV)		47,910,000.00	56,797,000.00	8,887,000.00	35,400,000.00
012300400100	YOBE BROADCASTING CORPORATION		1,350,000.00	11,351,000.00	10,001,000.00	1,350,000.00
012301300100	PRINTING CORPORATION		1,050,000.00	8,175,000.00	7,125,000.00	1,050,000.00

	List of MDA: Administrative Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
012305700100	COUNCIL FOR ARTS & CULTURE		54,125,000.00	62,829,000.00	8,704,000.00	9,125,000.00
014903500100	LOCAL GOVERNMENT PENSION BOARD		450,000.00	6,450,000.00	6,000,000.00	450,000.00
014000300100	AUDIT SERVICE BOARD		43,473,700.00	55,531,000.00	12,057,300.00	6,000,000.00
014400800100	STATE EMERGENCY RELIEF AGENCY		1,960,876,804.00	1,967,500,000.00	6,623,196.00	3,864,806,768.00
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)		5,500,000.00	16,745,000.00	11,245,000.00	7,800,000.00
016103700100	PILGRIMS WELFARE COMMISSION		2,078,084,997.08	2,084,956,000.00	6,871,002.92	984,071,738.00
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		300,000.00	6,300,000.00	6,000,000.00	300,000.00
016200100200	YOBE STATE HISBAH COMMISSION		48,075,000.00	55,000,000.00	6,925,000.00	-
	<b>Total Administrative Sector</b>		<b>37,759,317,166.86</b>	<b>38,172,256,000.00</b>	<b>412,938,833.14</b>	<b>23,755,323,482.40</b>
	<b>List of MDA: Economic Sector</b>					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		3,390,476,562.07	3,399,000,000.00	8,523,437.93	527,327,871.90
022000100100	MINISTRY OF FINANCE		445,004,850.00	454,172,000.00	9,167,150.00	256,722,506.49
022000100300	MISCELLANEOUS EXPENCES		10,180,975,867.03	10,228,341,000.00	47,365,132.97	7,735,445,543.55
022000200100	DEBT MANAGEMENT OFFICE		150,000.00	450,000.00	300,000.00	150,000.00
022000700100	ACCOUNTANT GENERAL OFFICE		15,300,000.00	16,620,000.00	1,320,000.00	13,800,000.00
022000700200	PROJECT FINANCIAL MANAGEMENT UNIT		150,000.00	450,000.00	300,000.00	150,000.00
022000700400	EFFICIENCY UNIT		-	300,000.00	300,000.00	-
022200100100	MINISTRY OF COMMERCE		141,151,000.00	154,600,000.00	13,449,000.00	25,862,095.98
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT		109,912,000.00	115,000,000.00	5,088,000.00	83,678,575.31
022900100100	MINISTRY OF TRANSPORT & ENERGY		79,270,000.00	88,400,000.00	9,130,000.00	38,717,000.00
023400100100	MINISTRY OF WORKS		6,000,000.00	25,574,000.00	19,574,000.00	5,997,762.26
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		533,214,000.00	566,500,000.00	33,286,000.00	165,945,429.67

	List of MDA: Economic Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
023800100200	BUDGET MONITORING & INSPECTION		-	3,300,000.00	3,300,000.00	900,000.00
023800100300	STATISTIC DEPT.		750,000.00	2,550,000.00	1,800,000.00	750,000.00
023800100400	DONOR CORDINATION UNIT		-	4,000,000.00	4,000,000.00	-
023800100500	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT		6,000,000.00	7,500,000.00	1,500,000.00	6,000,000.00
023800100600	STATE DEVELOPMENT PLAN		-	3,723,000.00	3,723,000.00	-
025200100100	MINISTRY OF WATER RESOURCES		6,000,000.00	11,000,000.00	5,000,000.00	11,400,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		36,100,000.00	42,000,000.00	5,900,000.00	23,499,800.00
021500100200	MODERN ABATTOIR		150,000.00	3,635,000.00	3,485,000.00	150,000.00
021500100300	PILOT LIVESTOCK		6,000,000.00	12,250,000.00	6,250,000.00	6,000,000.00
021510200100	AGRICULTURAL DEV. PROGRAMME		6,000,000.00	15,500,000.00	9,500,000.00	6,000,000.00
021511000100	FERTILIZER BLENDING PLANT		1,050,000.00	9,605,000.00	8,555,000.00	1,050,000.00
022000800100	YOBE INTERNAL REVENUE SERVICE		404,451,920.72	406,207,000.00	1,755,079.28	178,115,999.44
022201800100	YOBE STATE INVESTMENT PROMOTION AGENCY		16,000,000.00	22,000,000.00	6,000,000.00	-
022205100100	SMALL SCALE INDUSTRIES		1,050,000.00	7,725,000.00	6,675,000.00	1,050,000.00
022205900100	YOBE MICRO FINANCE BANK		250,000,000.00	251,000,000.00	1,000,000.00	150,000,000.00
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY		-	1,000,000.00	1,000,000.00	-
022800700100	YOBE STATE INFORMATION TECHNOLOGY DEV. AG		27,874,000.00	36,000,000.00	8,126,000.00	-
022900300100	RURAL ELECTRIFICATION BOARD		1,769,477,000.00	1,772,500,000.00	3,023,000.00	1,182,434,000.00
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		87,475,116.00	92,550,000.00	5,074,884.00	89,570,116.00
022905600100	CARGO AIRPORT AGENCY		12,931,350.00	14,000,000.00	1,068,650.00	6,000,000.00
023505700100	AFFORESTATION PROJECT		-	-	-	6,000,000.00

	List of MDA: Economic Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
023400400100	ROAD MAINTENANCE AGENCY		3,000,000.00	4,999,000.00	1,999,000.00	3,000,000.00
025000100100	FISCAL RESPONSIBILITY BOARD		40,800,000.00	48,750,000.00	7,950,000.00	32,800,000.00
025210200100	WATER CORPORATION		190,563,911.96	201,166,000.00	10,602,088.04	302,692,251.69
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		48,000,000.00	55,000,000.00	7,000,000.00	24,000,000.00
025300700100	FIRE SERVICE		5,400,000.00	11,050,000.00	5,650,000.00	5,400,000.00
025301000100	HOUSING & PROPERTY DEV.		5,638,600.47	9,650,000.00	4,011,399.53	1,050,000.00
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		106,172,000.00	115,725,000.00	9,553,000.00	79,133,571.80
	<b>Total Economic Sector</b>		<b>17,932,488,178.25</b>	<b>18,213,792,000.00</b>	<b>281,303,821.75</b>	<b>10,970,792,524.09</b>
	<b>List of MDA: Law and Justice Sector</b>					
031801100100	JUDICIAL SERVICE COMMISSION		2,700,000.00	10,300,000.00	7,600,000.00	2,691,994.13
031805400300	RENT TRIBUNAL		600,000.00	8,600,000.00	8,000,000.00	600,000.00
031805400400	SANITATION COURT		900,000.00	8,900,000.00	8,000,000.00	900,000.00
031805400500	REVENUE COURT		120,000.00	6,120,000.00	6,000,000.00	120,000.00
032600100100	MINISTRY OF JUSTICE		171,712,000.00	182,488,000.00	10,776,000.00	43,187,030.10
032600100200	PERORAGATIVE OF MERCY		32,640,000.00	35,000,000.00	2,360,000.00	9,157,500.00
031805100100	HIGH COURT		196,055,000.00	205,805,000.00	9,750,000.00	293,627,733.62
031805200100	SHARIA COURT DIVISION		2,700,000.00	9,700,000.00	7,000,000.00	2,700,000.00
031805300100	SHARIA COURT OF APPEAL		89,000,000.00	99,000,000.00	10,000,000.00	129,000,000.00
032600200100	JUSTICE SECTOR REFORM TEAM (JSRT)		-	11,000,000.00		-
032605100200	ADMINSTRATIVE OF JUSTICE COMMITTEE		30,000,000.00	36,000,000.00	6,000,000.00	30,000,000.00
	<b>Total Law and Justice Sector</b>		<b>526,427,000.00</b>	<b>612,913,000.00</b>	<b>86,486,000.00</b>	<b>511,984,257.85</b>
	<b>Lis of MDA: Regional Sector</b>					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	<b>Total Regional Sector</b>		-	-	-	
	<b>List of MDA: Social Sector</b>					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		98,900,000.00	107,400,000.00	8,500,000.00	61,899,912.04
051305200100	NYSC FIKA		150,000.00	1,150,000.00	1,000,000.00	150,000.00

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
051400100100	MINISTRY OF WOMEN AFFAIRS		80,120,000.00	87,500,000.00	7,380,000.00	28,189,658.48
051700100100	MINISTRY OF EDUCATION		5,192,516,587.50	5,203,206,000.00	10,689,412.50	3,035,974,757.92
051700100200	FRENCH AND KANURI CENTRE		150,000.00	1,652,000.00	1,502,000.00	149,918.92
051703000100	ZONAL INSPECTORATE		450,000.00	1,351,000.00	901,000.00	450,000.00
051706400100	EDUCATION RESOURCE CENTRE		750,000.00	5,550,000.00	4,800,000.00	754,849.94
052100100100	MINISTRY OF HEALTH		516,409,111.80	533,000,000.00	16,590,888.20	371,266,632.42
052100100200	EPIDEMIOLOGICAL UNIT EPI		300,000.00	600,000.00	300,000.00	300,000.00
052100100300	NPI UNIT		300,000.00	600,000.00	300,000.00	300,000.00
052110700100	FAMILY SUPPORT MCHC		750,000.00	2,250,000.00	1,500,000.00	750,000.00
053500100100	MINISTRY OF ENVIRONMENT		136,565,000.00	151,900,000.00	15,335,000.00	126,543,535.48
055100100100	MINISTRY FOR LOCAL GOVERNMENT		6,000,000.00	11,000,000.00	5,000,000.00	6,000,622.25
056300100100	MINISTRY OF HIGHER EDUCATION		590,565,000.00	612,766,000.00	22,201,000.00	20,000,203.86
056300100300	REMEDIAL PROGRAMME		225,000.00	1,425,000.00	1,200,000.00	224,783.72
051300100200	SPORT COUNCIL		79,434,500.00	84,051,000.00	4,616,500.00	43,404,500.00
051300100300	YOBE STATE DESERT STAR		89,521,000.00	93,100,000.00	3,579,000.00	65,013,500.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		123,967,934.20	125,000,000.00	1,032,065.80	91,000,000.00
051700800100	LIBRARY BOARD		1,500,000.00	6,400,000.00	4,900,000.00	1,500,000.00
051701000100	AGENCY FOR MASS EDUCATION		1,200,000.00	10,600,000.00	9,400,000.00	1,200,000.00
051703100100	ARABIC AND ISLAMIC BOARD		502,696,980.00	508,051,000.00	5,354,020.00	161,262,200.00
051705400100	TEACHING SERVICE BOARD		190,016,380.59	196,560,000.00	6,543,619.41	192,233,306.88
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		370,617,046.62	374,500,000.00	3,882,953.38	297,041,590.00
052100200100	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		12,000,000.00	12,000,000.00	-	12,000,000.00
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		33,000,000.00	38,200,000.00	5,200,000.00	24,000,000.00
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		303,632,832.00	311,000,000.00	7,367,168.00	76,000,000.00
052110200100	HOSPITAL MANAGEMENT BOARD		207,160,625.00	217,129,000.00	9,968,375.00	280,342,033.88
052110400100	SCHOOL OF NURSING		70,953,633.75	85,500,000.00	14,546,366.25	58,000,000.00

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
052110500100	HEALTHCARE INSPECTION & MONITORING AGENCY		25,464,000.00	47,000,000.00	21,536,000.00	10,000,000.00
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		90,600,147.00	91,040,000.00	439,853.00	15,690,000.00
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		12,000,000.00	17,000,000.00	5,000,000.00	12,000,000.00
052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICE		70,000,000.00	82,122,000.00	12,122,000.00	25,000,000.00
053501600100	ENVIRONMENT PROTECTION AGENCY		84,305,000.00	92,800,000.00	8,495,000.00	70,350,000.00
053505600100	NEAZADP		1,200,000.00	12,440,000.00	11,240,000.00	1,200,000.00
053505700100	AFFORESTATION PROJECT		600,000.00	4,800,000.00	4,200,000.00	-
056301800100	STATE POLYTECHNIC GEIDAM		43,030,644.79	51,500,000.00	8,469,355.21	1,500,000.00
056302100100	YOBE STATE UNIVERSITY		310,894,706.71	329,001,000.00	18,106,293.29	213,455,000.00
056305600100	YOBE STATE SCHOLARSHIP BOARD		2,057,110,081.50	2,078,500,000.00	21,389,918.50	1,006,766,199.40
056306500100	COLLEGE OF EDUCATION GASHUA		40,548,048.50	49,050,000.00	8,501,951.50	30,350,000.00
056306600100	CABS POTISKUM		148,983,195.50	158,500,000.00	9,516,804.50	43,350,000.00
056306700100	COLLEGE OF AGRIC GUJBA		64,321,458.43	71,255,000.00	6,933,541.57	75,886,072.68
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		13,318,547.41	18,000,000.00	4,681,452.59	21,961,125.00
	<b>Total Social Sector</b>		<b>11,572,227,461.30</b>	<b>11,886,449,000.00</b>	<b>314,221,538.70</b>	<b>6,483,460,402.87</b>
	<b>Total Overhead Cost</b>		<b>67,790,459,806.41</b>	<b>68,885,410,000.00</b>	<b>1,094,950,193.59</b>	<b>41,721,560,667.21</b>

30.2	Details of Total Capital Expenditures (According to Sectors)	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
	<b>List of MDA: Administrative Sector</b>					
<b>011100500100</b>	<b>SUSTAINABLE DEVELOPMENT GOALS (SDG)</b>					
32010109	Rehabilitation/Repairs of School Building		-	2,000,000.00	2,000,000.00	-
32010209	Sewage/Drainages and Culverts		-	2,000,000.00	2,000,000.00	-
32010214	Boreholes and other Water Facilities		46,462,200.00	48,000,000.00	1,537,800.00	-
32010219	Water Pollution Control		-	2,000,000.00	2,000,000.00	-
32030122	Grant to Communities/Private Institutions/Vulnerables		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>46,462,200.00</b>	<b>56,000,000.00</b>	<b>9,537,800.00</b>	<b>-</b>
<b>011101000100</b>	<b>PUBLIC PROCUREMENT BUREAU</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32030112	Computer Software Acquisition					15,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>15,000,000.00</b>
<b>011200300100</b>	<b>HOUSE OF ASSEMBLY</b>					
32010101	Construction/Provision of Office Building		-	2,000,000.00	2,000,000.00	78,000,000.00
32010102	Construction/Provision of Residential Buildings		-	2,000,000.00	2,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		295,413,485.78	297,000,000.00	1,586,514.22	26,845,300.00
32010121	Construction/Provision Sporting & Gaming Facilities		-	2,000,000.00	2,000,000.00	-
32010207	Electricity Transmission Network		-	2,000,000.00	2,000,000.00	-
32010214	Boreholes and other Water Facilities		28,875,000.00	30,000,000.00	1,125,000.00	-
32010302	Purchahse of Industrial Equipment		-	2,000,000.00	2,000,000.00	-

		2024			2023	
	List of MDA: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Actual
32010312	Purchase of Fire fighting Equipments		-	2,000,000.00	2,000,000.00	-
32010319	Library Books/Equipment		-	2,000,000.00	2,000,000.00	-
32010405	Purchase of Motor Vehicle		-	2,000,000.00	2,000,000.00	-
32010406	Tricycles		7,603,000.00	8,000,000.00	397,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010505	Purchase of Photocopying Machines		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	8,684,000.00
32010602	Tables		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>331,891,485.78</b>	<b>361,000,000.00</b>	<b>29,108,514.22</b>	<b>113,529,300.00</b>
<b>012300100100</b>	<b>MINISTRY OF INFORMATION</b>					
32010306	Purchase of Broadcast & Communication Equipments		63,312,884.98	65,000,000.00	1,687,115.02	51,835,833.95
32030109	Research and Development		117,657,000.00	119,000,000.00	1,343,000.00	-
	<b>Sub total</b>		<b>180,969,884.98</b>	<b>184,000,000.00</b>	<b>3,030,115.02</b>	<b>51,835,833.95</b>
<b>012300300100</b>	<b>YOBE TELEVISION (YTV)</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	13,805,419.50
32010306	Purchase of Broadcast & Communication Equipments		14,300,000.00	16,000,000.00	1,700,000.00	-
	<b>Sub total</b>		<b>14,300,000.00</b>	<b>18,000,000.00</b>	<b>3,700,000.00</b>	<b>13,805,419.50</b>
<b>012300400100</b>	<b>YOBE BROADCASTING CORPORATION</b>					
32010199	Construction/Provision of Other Buildings		-	2,000,000.00	2,000,000.00	-
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>-</b>

	List of MDA: Administrative Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>012301300100</b>	<b>PRINTING CORPORATION</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
32010206	Purchase of Security Equipments		-	2,000,000.00	2,000,000.00	-
32010302	Purchahse of Industrial Equipment		-	2,000,000.00	2,000,000.00	-
32010312	Purchase of Fire fighting Equipments		-	1,000,000.00	1,000,000.00	-
	<b>Sub total</b>		-	<b>7,000,000.00</b>	<b>7,000,000.00</b>	-
<b>002305700100</b>	<b>COUNCIL FOR ARTS &amp; CULTURE</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
32010320	Building Materials/Equipment		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>4,000,000.00</b>	<b>4,000,000.00</b>	-
<b>012500100100</b>	<b>OFFICE OF THE HEAD OF SERVICE</b>					
32010101	Construction/Provision of Office Building		1,861,933,545.69	1,863,000,000.00	1,066,454.31	30,000,000.00
32010107	Rehabilitation/Repairs of Office Building		846,449,783.27	848,000,000.00	1,550,216.73	204,399,933.66
32010129	Tree Planting/Landscaping		-	2,000,000.00	2,000,000.00	37,768,563.65
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		1,264,158,897.00	1,345,000,000.00	80,841,103.00	29,000,000.00
32010602	Tables		484,749,372.00	486,000,000.00	1,250,628.00	-
	<b>Sub total</b>		<b>4,457,291,597.96</b>	<b>4,546,000,000.00</b>	<b>88,708,402.04</b>	<b>301,168,497.31</b>
<b>014000100100</b>	<b>OFFICE OF THE STATE AUDITOR GENERAL</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		12,835,000.00	14,000,000.00	1,165,000.00	-
	<b>Sub total</b>		<b>12,835,000.00</b>	<b>16,000,000.00</b>	<b>3,165,000.00</b>	-

			2024			2023
	List of MDA: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Actual
<b>014000200100</b>	<b>AUDIT SERVICE BOARD</b>					
32010501	Purchase of Computers		-	2,500,000.00	2,500,000.00	-
32010603	Safes/File Cabinets/CupBoards		-	2,000,000.00	2,000,000.00	-
32010604	Television Sets		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
32010116	Construction of Car Porch/Shed		-	-	-	7,260,200.00
32010206	Purchase of Security Equipments		-	-	-	5,000,000.00
	<b>Sub total</b>		-	<b>8,500,000.00</b>	<b>8,500,000.00</b>	<b>12,260,200.00</b>
<b>014000200100</b>	<b>LOCAL GOVERNMENT AUDIT</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-
<b>014400100100</b>	<b>MINISTRY OF HUMANITARIAN AFFAIRS</b>					
32010320	Building Materials/Equipment		-	304,000.00	304,000.00	-
32010603	Safes/File Cabinets/CupBoards		-	2,000,000.00	2,000,000.00	-
32030122	Grant to Communities/Private Institutions/Vulnerables		1,779,063,085.00	1,840,000,000.00	60,936,915.00	591,647,826.00
	<b>Sub total</b>		<b>1,779,063,085.00</b>	<b>1,842,304,000.00</b>	<b>63,240,915.00</b>	<b>591,647,826.00</b>
<b>014700100100</b>	<b>CIVIL SERVICE COMMISSION</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	7,000,000.00
32010305	Purchase of Power Generating Set		-	2,500,000.00	2,500,000.00	7,000,000.00
32010501	Purchase of Computers		-	2,500,000.00	2,500,000.00	-
32010602	Tables		-	2,000,000.00	2,000,000.00	16,250,000.00
	<b>Sub total</b>		-	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>30,250,000.00</b>

			2024			2023
	List of MDA: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Actual
<b>014800100100</b>	<b>STATE INDEPENDENT ELECTION COMMISSION</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	6,000,000.00
	<b>Sub total</b>		-	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>6,000,000.00</b>
<b>014700200100</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>					
32010405	Purchase of Motor Vehicle		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	1,500,000.00	1,500,000.00	-
32010505	Purchase of Photocopying Machines		-	1,000,000.00	1,000,000.00	-
32010601	Chairs		-	1,500,000.00	1,500,000.00	-
	<b>Sub total</b>		-	<b>6,000,000.00</b>	<b>6,000,000.00</b>	-
<b>14903500100</b>	<b>LOCAL GOVERNMENT PENSION BOARD</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010602	Tables		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>6,000,000.00</b>	<b>6,000,000.00</b>	-
<b>016100100100</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>					
32010101	Construction/Provision of Office Building		134,053,206.00	136,000,000.00	1,946,794.00	40,000,000.00
32010102	Construction/Provision of Residential Buildings		2,628,033,534.17	2,640,000,000.00	11,966,465.83	521,603,340.94
32010108	Rehabilitation/Repairs of Residential Building		510,683,968.23	512,000,000.00	1,316,031.77	160,000,000.00
32010129	Tree Planting/Landscaping		60,709,047.03	62,000,000.00	1,290,952.97	86,051,571.16
32010218	Rehabilitation/Repairs of Electricity		37,100,000.00	39,000,000.00	1,900,000.00	-

		Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
	<b>List of MDA: Administrative Sector</b>					
32010405	Purchase of Motor Vehicle		6,088,281,464.92	6,096,000,000.00	7,718,535.08	3,633,496,812.50
32010501	Purchase of Computers		6,000,000.00	7,000,000.00	1,000,000.00	-
32010601	Chairs		128,326,178.38	130,000,000.00	1,673,821.62	-
32010602	Tables		279,001,474.12	281,000,000.00	1,998,525.88	-
32030122	Grant to Communities/Private Institutions/Vulnerables		4,684,974,700.90	4,705,345,000.00	20,370,299.10	110,000,000.00
32030115	Counterpart Fund		-	-	-	315,955,000.00
	<b>Sub total</b>		<b>14,557,163,573.75</b>	<b>14,608,345,000.00</b>	<b>51,181,426.25</b>	<b>4,867,106,724.60</b>
<b>016101000100</b>	<b>YOBE STATE AIDS CONTROL AGENCY (YOSACA)</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010502	Purchase of Printers		-	2,000,000.00	2,000,000.00	-
32010505	Purchase of Photocopying Machines		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>
<b>016103700100</b>	<b>PILGRIMS WELFARE COMMISSION</b>					
32010129	Tree Planting/Landscaping		-	2,000,000.00	2,000,000.00	-
32010405	Purchase of Motor Vehicle		-	2,478,000.00	2,478,000.00	-
32010501	Purchase of Computers		-	2,522,000.00	2,522,000.00	-
32010314	Purchase of Electrical Equipment		-	-	-	4,705,000.00
	<b>Sub total</b>		<b>-</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>4,705,000.00</b>
<b>016200100100</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>					
32010105	Construction/Provision of School Building		-	2,000,000.00	2,000,000.00	-
32010117	Construction of Mosque		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		9,850,000.00	11,000,000.00	1,150,000.00	39,990,000.00
	<b>Sub total</b>		<b>9,850,000.00</b>	<b>15,000,000.00</b>	<b>5,150,000.00</b>	<b>39,990,000.00</b>
	<b>Total Administration Sector</b>		<b>21,389,826,827.47</b>	<b>21,712,149,000.00</b>	<b>322,322,172.53</b>	<b>6,047,298,801.36</b>

	List of MDA: Economic Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>021500100100</b>	<b>MINISTRY OF AGRICULTURE</b>					
32010101	Construction/Provision of Office Building		192,985,846.76	194,000,000.00	1,014,153.24	-
32010102	Construction/Provision of Residential Buildings		24,622,850.00	26,540,000.00	1,917,150.00	43,356,764.50
32010105	Construction/Provision of School Building		23,620,122.17	25,296,000.00	1,675,877.83	33,182,061.57
32010106	Construction/Provision of Hospitals/Health Centres		29,693,065.00	31,563,000.00	1,869,935.00	29,198,465.09
32010107	Rehabilitation/Repairs of Office Building		829,461,423.07	831,000,000.00	1,538,576.93	-
32010117	Construction of Mosque		31,782,704.37	33,000,000.00	1,217,295.63	-
32010119	Wall Fencing		84,693,196.68	86,000,000.00	1,306,803.32	15,000,000.00
32010130	Dairy and Artificial Insemination		176,966,642.69	178,288,000.00	1,321,357.31	30,000,000.00
32010132	Construction of Markets/Parks		10,174,575.00	10,288,000.00	113,425.00	3,354,898.03
32010133	Construction of Warehouse and Shops		35,309,414.41	37,276,000.00	1,966,585.59	7,942,869.51
32010134	Fish Pond and Acquaculture		14,803,306.00	16,057,000.00	1,253,694.00	8,385,740.36
32010199	Construction/Provision of Other Buildings		37,279,916.72	39,000,000.00	1,720,083.28	47,846,587.62
32010206	Purchase of Security Equipments		59,577,000.00	61,000,000.00	1,423,000.00	10,000,000.00
32010207	Electricity Transmission Network		17,867,950.00	19,000,000.00	1,132,050.00	29,210,100.00
32010210	Construction of Dams		22,333,897.00	24,000,000.00	1,666,103.00	-
32010214	Boreholes and other Water Facilities		1,696,650,000.00	1,720,000,000.00	23,350,000.00	108,849,833.53
32010220	Rehabilitation/Repairs of Water Facilities		22,771,500.00	24,000,000.00	1,228,500.00	-
32010302	Purchahse of Industrial Equipment		-	2,000,000.00	2,000,000.00	-
32010307	Purchase of Agricultural Equipment		6,230,610,000.00	6,290,000,000.00	59,390,000.00	198,830,000.00
32010309	Water Supply Equipment		1,674,900,000.00	1,676,000,000.00	1,100,000.00	-

	List of MDA: Economic Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
32010309	Water Supply Equipment		1,674,900,000.00	1,676,000,000.00	1,100,000.00	-
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
32010405	Purchase of Motor Vehicle		516,000,000.00	517,000,000.00	1,000,000.00	-
32010407	Purchase of Motor Cycles		340,000,000.00	341,000,000.00	1,000,000.00	
32010501	Purchase of Computers		59,158,200.00	61,000,000.00	1,841,800.00	10,000,000.00
32010601	Chairs		18,100,000.00	20,000,000.00	1,900,000.00	-
32010602	Tables		5,000,000.00	5,000,000.00	-	-
32010603	Safes/File Cabinets/CupBoards		5,000,000.00	5,000,000.00	-	-
32010606	Air-Conditioners		5,000,000.00	5,000,000.00	-	-
32010904	Laboratory/Medical Equipment		138,135,000.00	140,000,000.00	1,865,000.00	-
32030109	Research and Development		-	2,691,000.00	2,691,000.00	-
32030122	Grant to Communities/Private Institutions/Vulnerables		9,910,251,348.00	9,972,838,000.00	62,586,652.00	649,814,545.00
32010112	Acquisition of Office Building		-	-	-	13,600,000.00
32010202	Construction of Roads		-	-	-	92,418,529.11
	<b>Sub total</b>		<b>22,212,747,957.87</b>	<b>22,395,837,000.00</b>	<b>183,089,042.13</b>	<b>1,330,990,394.32</b>
<b>021500100200</b>	<b>MODERN ABATTOIR</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
32010220	Rehabilitation/Repairs of Water Facilities		-	2,000,000.00	2,000,000.00	-
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>
<b>021500100300</b>	<b>PILOT LIVESTOCK</b>					
32010214	Boreholes and other Water Facilities		-	2,000,000.00	2,000,000.00	-
32010903	Wildlife Conservation		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>

	List of MDA: Economic Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>021510200100</b>	<b>AGRICULTURAL DEV. PROGRAMME</b>					
32010226	Industrial Pollution control		-	2,000,000.00	2,000,000.00	-
32010307	Purchase of Agricultural Equipment		-	2,000,000.00	2,000,000.00	-
32010407	Purchase of Motor Cycles		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010508	Purchase of Projectors		-	1,500,000.00	1,500,000.00	-
32010510	Rehabilitation/Repairs of Electricity		-	1,500,000.00	1,500,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-
<b>021511000100</b>	<b>FERTILIZER BLENDING PLANT</b>					
32010226	Industrial Pollution control		-	2,000,000.00	2,000,000.00	-
32010307	Purchase of Agricultural Equipment		-	2,000,000.00	2,000,000.00	-
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>6,000,000.00</b>	<b>6,000,000.00</b>	-
<b>022000100100</b>	<b>MINISTRY OF FINANCE</b>					
32010107	Rehabilitation/Repairs of Office Building		80,331,554.00	82,000,000.00	1,668,446.00	67,385,000.00
32010312	Purchase of Fire fighting Equipments		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	23,521,000.00
32010601	Chairs		35,000,000.00	35,000,000.00	-	-
32010602	Tables		35,000,000.00	35,000,000.00	-	-
32010606	Air-Conditioners		15,000,000.00	15,000,000.00	-	-
32010222	Construction/Provision of ICT Infrastructures			-		13,370,313.00
	<b>Sub total</b>		<b>165,331,554.00</b>	<b>171,000,000.00</b>	<b>5,668,446.00</b>	<b>104,276,313.00</b>

	List of MDA: Economic Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>022000800100</b>	<b>YOBE STATE INTERNAL REVENUE SERVICE</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,645,000.00	2,645,000.00	-
32010305	Purchase of Power Generating Set		-	2,000,000.00	2,000,000.00	-
32010406	Tricycles		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010604	Television Sets		-	2,000,000.00	2,000,000.00	-
32010606	Air-Conditioners		-	2,000,000.00	2,000,000.00	-
32010610	Refrigerators		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>18,645,000.00</b>	<b>18,645,000.00</b>	-
<b>022200100100</b>	<b>MINISTRY OF COMMERCE</b>					
32010101	Construction/Provision of Office Building		100,000,000.00	101,000,000.00	1,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		17,770,000.00	19,000,000.00	1,230,000.00	-
32010116	Construction of Car Porch/Shed		-	2,000,000.00	2,000,000.00	-
32010132	Construction of Markets/Parks		14,730,151,546.70	14,760,000,000.00	29,848,453.30	4,259,904,375.46
32010205	Zoos, Parks & Reserves		-	2,000,000.00	2,000,000.00	-
32010302	Purchase of Industrial Equipment		1,292,111,000.00	1,294,000,000.00	1,889,000.00	533,968,772.72
32010312	Purchase of Fire fighting Equipments		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010602	Tables		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>16,140,032,546.70</b>	<b>16,184,000,000.00</b>	<b>43,967,453.30</b>	<b>4,793,873,148.18</b>
<b>022205100100</b>	<b>SMALL SCALE INDUSTRIES</b>					
32010302	Purchase of Industrial Equipment		2,016,957,486.86	2,094,821,000.00	77,863,513.14	79,935,000.00
32010322	Spare Parts and Tools		-	500,000.00	500,000.00	-

			2024			2023
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Actual
32010501	Purchase of Computers		-	1,000,000.00	1,000,000.00	-
32010606	Air-Conditioners		-	1,000,000.00	1,000,000.00	-
	<b>Sub total</b>		<b>2,016,957,486.86</b>	<b>2,097,321,000.00</b>	<b>80,363,513.14</b>	<b>79,935,000.00</b>
<b>022205200100</b>	<b>STATE HOTELS</b>					
32010108	Rehabilitation/Repairs of Residential Building		6,000,000.00	7,000,000.00	1,000,000.00	6,000,000.00
32010114	Construction of Toilet		-	2,000,000.00	2,000,000.00	-
32010119	Wall Fencing		-	1,500,000.00	1,500,000.00	-
32010129	Tree Planting/Landscaping		-	1,000,000.00	1,000,000.00	-
32010318	Rehabilitation/Repairs of Power Generating Plants		-	500,000.00	500,000.00	-
32010399	Alternative Energy		-	1,000,000.00	1,000,000.00	-
32010611	Beds & Beddings		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>6,000,000.00</b>	<b>15,000,000.00</b>	<b>9,000,000.00</b>	<b>6,000,000.00</b>
<b>022206100100</b>	<b>PRE-STRESS CONCRETE POLE INDUSTRY</b>					
32010107	Rehabilitation/Repairs of Office Building		10,000,000.00	11,000,000.00	1,000,000.00	-
	<b>Sub total</b>		<b>10,000,000.00</b>	<b>11,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>
<b>022700100100</b>	<b>MINISTRY OF WEALTH CREATION, EMPOWERMENT</b>					
32010222	Construction/Provision of ICT Infrastructures		4,500,000.00	6,000,000.00	1,500,000.00	-
32010226	Industrial Pollution control		-	2,000,000.00	2,000,000.00	-
32010307	Purchase of Agricultural Equipment		48,822,952.05	50,000,000.00	1,177,047.95	-
32030122	Grant to Communities/Private Institutions/Vulnerables		2,341,398,832.52	2,343,000,000.00	1,601,167.48	1,300,521,255.00
	<b>Sub total</b>		<b>2,394,721,784.57</b>	<b>2,401,000,000.00</b>	<b>6,278,215.43</b>	<b>1,300,521,255.00</b>

			2024			2023
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Actual
<b>022800100100</b>	<b>YOBE STATE INFORMATION TECHNOLOGY DEV. AG</b>					
32010306	Purchase of Broadcast & Communication Equipments		119,752,850.00	121,000,000.00	1,247,150.00	154,500,000.00
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>119,752,850.00</b>	<b>123,000,000.00</b>	<b>3,247,150.00</b>	<b>154,500,000.00</b>
<b>022900100100</b>	<b>MINISTRY OF TRANSPORT &amp; ENERGY</b>					
32010203	Construction of Airport		1,656,404,208.08	1,658,000,000.00	1,595,791.92	1,136,887,687.41
32010207	Electricity Transmission Network		4,780,667,447.03	4,859,659,000.00	78,991,552.97	905,011,647.88
32010218	Rehabilitation/Repairs of Elecricity		1,027,790,323.00	1,029,000,000.00	1,209,677.00	30,000,000.00
32010299	Construction/Provision of other Infrastructures		24,650,000.00	26,000,000.00	1,350,000.00	-
32010405	Purchase of Motor Vehicle		464,000,000.00	465,000,000.00	1,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>7,953,511,978.11</b>	<b>8,039,659,000.00</b>	<b>86,147,021.89</b>	<b>2,071,899,335.29</b>
<b>022900300100</b>	<b>RURAL ELECTRIFICATION BOARD</b>					
32010207	Electricity Transmission Network		9,932,680,282.00	9,970,000,000.00	37,319,718.00	6,794,824,040.00
32010304	Purchase of Power Plants		469,630,000.00	471,000,000.00	1,370,000.00	-
32010305	Purchase of Power Generating Set		958,062,500.00	960,000,000.00	1,937,500.00	553,483,540.00
	<b>Sub total</b>		<b>11,360,372,782.00</b>	<b>11,401,000,000.00</b>	<b>40,627,218.00</b>	<b>7,348,307,580.00</b>
<b>022905500100</b>	<b>YOBE ROAD TRAFFIC MANAGEMENT AGENCY (YOROTA)</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
32010216	Boundary Pillars/right of ways/road signs		-	2,000,000.00	2,000,000.00	-

	List of MDA: Economic Sector	Ref. Note	2024			2023
			Actual	Total Budget	Variance	Actual
32010312	Purchase of Fire fighting Equipments		-	2,225,000.00	2,225,000.00	-
	<b>Sub total</b>		-	<b>6,225,000.00</b>	<b>6,225,000.00</b>	-
<b>023400100100</b>	<b>MINISTRY OF WORKS</b>					
32010101	Construction/Provision of Office Building		-	2,000,000.00	2,000,000.00	-
32010202	Construction of Roads		28,216,043,697.48	28,235,000,000.00	18,956,302.52	11,774,853,993.16
32010209	Sewage/Drainages and Culverts		280,378,032.19	282,000,000.00	1,621,967.81	179,751,405.28
32010221	Rehabilitation/Repairs of Roads		6,042,463,159.72	6,043,722,000.00	1,258,840.28	2,092,020,693.68
32010299	Construction/Provision of other Infrastructures		441,193,624.80	443,000,000.00	1,806,375.20	133,649,282.78
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		-	2,000,000.00	2,000,000.00	25,720,750.00
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>34,980,078,514.19</b>	<b>35,011,722,000.00</b>	<b>31,643,485.81</b>	<b>14,205,996,124.90</b>
<b>023400400100</b>	<b>YOBE ROAD MAINTENANCE AGENCY (YORMA)</b>					
32010221	Rehabilitation/Repairs of Roads		5,621,529,545.16	5,660,000,000.00	38,470,454.84	1,650,606,967.14
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		253,267,162.05	255,000,000.00	1,732,837.95	302,601,075.00
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010602	Tables		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>5,874,796,707.21</b>	<b>5,919,000,000.00</b>	<b>44,203,292.79</b>	<b>1,953,208,042.14</b>
<b>023800100100</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>					
32010207	Electricity Transmission Network		-	2,000,000.00	2,000,000.00	-
32010406	Tricycles		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		32,500,000.00	34,000,000.00	1,500,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	26,124,000.00

			2024			2023
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Actual
32030122	Grant to Communities/Private Institutions/Vulnerables		2,501,143,143.95	2,875,275,000.00	374,131,856.05	512,556,380.00
	<b>Sub total</b>		<b>2,533,643,143.95</b>	<b>2,915,275,000.00</b>	<b>381,631,856.05</b>	<b>538,680,380.00</b>
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD</b>					
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>
<b>025200100100</b>	<b>MINISTRY OF WATER RESOURCES</b>					
32010209	Sewage/Drainages and Culverts		-	2,000,000.00	2,000,000.00	-
32010210	Construction of Dams		-	2,000,000.00	2,000,000.00	-
32010214	Boreholes and other Water Facilities		1,121,448,472.62	1,123,000,000.00	1,551,527.38	239,315,726.97
32010220	Rehabilitation/Repairs of Water Facilities		19,740,000.00	21,000,000.00	1,260,000.00	9,076,500.00
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>1,141,188,472.62</b>	<b>1,154,000,000.00</b>	<b>12,811,527.38</b>	<b>248,392,226.97</b>
<b>025210200100</b>	<b>YOBE STATE WATER CORPORATION</b>					
32010214	Boreholes and other Water Facilities		2,262,147,810.66	2,290,000,000.00	27,852,189.34	451,914,224.16
32010218	Rehabilitation/Repairs of Electricity		-	2,000,000.00	2,000,000.00	-
32010220	Rehabilitation/Repairs of Water Facilities		358,488,000.00	360,000,000.00	1,512,000.00	21,914,300.00
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		80,594,975.00	82,000,000.00	1,405,025.00	-
32010305	Purchase of Power Generating Set		65,870,000.00	67,000,000.00	1,130,000.00	48,633,800.00
32010309	Water Supply Equipment		290,257,500.00	292,000,000.00	1,742,500.00	203,705,625.00

		2024				2023
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Actual
32010318	Rehabilitation/Repairs of Power Generating Plants		-	2,000,000.00	2,000,000.00	-
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
32010405	Purchase of Motor Vehicle		-	2,000,000.00	2,000,000.00	-
32010406	Tricycles		4,920,000.00	6,000,000.00	1,080,000.00	-
	<b>Sub total</b>		<b>3,062,278,285.66</b>	<b>3,105,000,000.00</b>	<b>42,721,714.34</b>	<b>726,167,949.16</b>
<b>025210300100</b>	<b>RURAL WATER SUPPLY &amp; SANITATION AGENCY</b>					
32010214	Boreholes and other Water Facilities		3,107,799,778.08	3,110,000,000.00	2,200,221.92	353,720,386.89
32010220	Rehabilitation/Repairs of Water Facilities		25,287,600.00	26,750,000.00	1,462,400.00	187,326,600.00
32010305	Purchase of Power Generating Set		-	2,000,000.00	2,000,000.00	6,710,000.00
32010309	Water Supply Equipment		-	2,000,000.00	2,000,000.00	48,375,000.00
32010601	Chairs		-	100,000.00	100,000.00	-
32010602	Tables		-	100,000.00	100,000.00	-
32010603	Safes/File Cabinets/CupBoards		-	50,000.00	50,000.00	-
32030115	Counterpart Fund					53,982,550.00
	<b>Sub total</b>		<b>3,133,087,378.08</b>	<b>3,141,000,000.00</b>	<b>7,912,621.92</b>	<b>650,114,536.89</b>
<b>025300100100</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>					
32010101	Construction/Provision of Office Building		537,172,222.05	539,000,000.00	1,827,777.95	5,088,500.00
32010108	Rehabilitation/Repairs of Residential Building		207,635,626.23	209,000,000.00	1,364,373.77	14,936,950.00
32010129	Tree Planting/Landscaping		-	2,000,000.00	2,000,000.00	-
32010199	Construction/Provision of Other Buildings		844,214,428.86	846,000,000.00	1,785,571.14	-
32010322	Spare Parts and Tools		38,000,000.00	38,000,000.00	-	8,124,823.12
32030109	Research and Development		30,000,000.00	30,000,000.00	-	3,100,000.00

			2024			2023
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Actual
32030119	Maps, Survey and Design		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>1,657,022,277.14</b>	<b>1,666,000,000.00</b>	<b>8,977,722.86</b>	<b>31,250,273.12</b>
<b>025300700100</b>	<b>FIRE SERVICE</b>					
32010312	Purchase of Fire fighting Equipments		92,100,925.00	94,000,000.00	1,899,075.00	-
32010601	Chairs		-	2,500,000.00	-	-
32010602	Tables		-	2,500,000.00	2,500,000.00	-
	<b>Sub total</b>		<b>92,100,925.00</b>	<b>99,000,000.00</b>	<b>6,899,075.00</b>	<b>-</b>
<b>025301000100</b>	<b>HOUSING &amp; PROPERTY DEV. CORPORATION</b>					
32010102	Construction/Provision of Residential Buildings		9,594,131.04	11,000,000.00	1,405,868.96	-
	<b>Sub total</b>		<b>9,594,131.04</b>	<b>11,000,000.00</b>	<b>1,405,868.96</b>	<b>-</b>
<b>026000300100</b>	<b>YOBE STATE GEOGRAPHIC INFORMATION SYSYEM (YOGIS)</b>					
32010111	Acquisition of Land		459,999,555.07	461,000,000.00	1,000,444.93	224,299,368.05
32010308	Surveying Equipment		151,245,000.00	152,597,000.00	1,352,000.00	143,691,117.94
32030119	Maps, Survey and Design		63,862,764.00	65,581,000.00	1,718,236.00	-
	<b>Sub total</b>		<b>675,107,319.07</b>	<b>679,178,000.00</b>	<b>4,070,680.93</b>	<b>367,990,485.99</b>
	<b>Total Economic Sector</b>		<b>115,538,326,094.07</b>	<b>116,597,862,000.00</b>	<b>1,059,535,905.93</b>	<b>35,912,103,044.96</b>

			2024			2023
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Actual
<b>032600100100</b>	<b>MINISTRY OF JUSTICE</b>					
32010108	Rehabilitation/Repairs of Residential Building		-	2,500,000.00	2,500,000.00	-
32010319	Library Books/Equipment		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,500,000.00	2,500,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>-</b>

	List of MDA: Law and Justice Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>032600100200</b>	<b>PERORAGATIVE OF MERCY</b>					
32010317	Teaching & Learning Equipment		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-
<b>032605100100</b>	<b>HIGH COURT</b>					
32010101	Construction/Provision of Office Building		50,000,000.00	51,000,000.00	1,000,000.00	150,000,000.00
32010102	Construction/Provision of Residential Buildings		50,000,000.00	51,000,000.00	1,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		100,000,000.00	101,000,000.00	1,000,000.00	50,000,000.00
32010119	Wall Fencing		-	-	-	50,000,000.00
	<b>Sub total</b>		<b>200,000,000.00</b>	<b>203,000,000.00</b>	<b>3,000,000.00</b>	<b>250,000,000.00</b>
<b>032605300100</b>	<b>SHARIA COURT OF APPEAL</b>					
32010101	Construction/Provision of Office Building		7,000,000.00	8,000,000.00	1,000,000.00	51,000,000.00
32010102	Construction/Provision of Residential Buildings		-	2,000,000.00	2,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		120,000,000.00	121,000,000.00	1,000,000.00	97,000,000.00
32010112	Acquisition of Office Building		20,000,000.00	20,000,000.00	-	35,000,000.00
32010116	Construction of Car Porch/Shed		3,000,000.00	4,000,000.00	1,000,000.00	-
32010305	Purchase of Power Generating Set		20,000,000.00	20,800,000.00	800,000.00	10,000,000.00
32010501	Purchase of Computers		4,000,000.00	5,000,000.00	1,000,000.00	10,000,000.00
32010601	Chairs		10,000,000.00	10,000,000.00	-	10,000,000.00
32010602	Tables		5,000,000.00	6,200,000.00	1,200,000.00	5,000,000.00
32010604	Television Sets		5,000,000.00	6,000,000.00	1,000,000.00	15,000,000.00
32010606	Air-Conditioners		3,000,000.00	4,000,000.00	1,000,000.00	7,000,000.00

			2024			2023
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Actual
32010612	Rugs and Carpets		3,000,000.00	4,000,000.00	1,000,000.00	-
32010108	Rehabilitation/Repairs of Residential Building		-	-	-	10,000,000.00
	<b>Sub total</b>		<b>200,000,000.00</b>	<b>211,000,000.00</b>	<b>11,000,000.00</b>	<b>250,000,000.00</b>
	<b>Total Law and Justice Sector</b>		<b>400,000,000.00</b>	<b>423,000,000.00</b>	<b>23,000,000.00</b>	<b>500,000,000.00</b>

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
<b>051300100100</b>	<b>MINISTRY OF YOUTH SPORT &amp; SOCIAL DEVELOPMENT</b>					
32010101	Construction/Provision of Office Building		125,514,074.17	127,000,000.00	1,485,925.83	-
32010107	Rehabilitation/Repairs of Office Building		102,370,615.57	104,000,000.00	1,629,384.43	-
32010310	Purchase of Sporting & Gaming Equipment		108,540,000.00	110,000,000.00	1,460,000.00	-
32010317	Teaching & Learning Equipment		-	2,000,000.00	2,000,000.00	-
32010320	Building Materials/Equipment		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010121	Construction/Provision Sporting & Gaming Facilities		-		-	91,752,831.00
	<b>Sub total</b>		<b>336,424,689.74</b>	<b>347,000,000.00</b>	<b>10,575,310.26</b>	<b>91,752,831.00</b>
<b>051400100100</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
32010214	Boreholes and other Water Facilities		-	2,000,000.00	2,000,000.00	-
32010312	Purchase of Fire fighting Equipments		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
32030122	Grant to Communities/Private Institutions/Vulnerables		37,560,000.00	39,000,000.00	1,440,000.00	450,000,000.00
32010501	Purchase of Computers		-	-	-	4,970,000.00
	<b>Sub total</b>		<b>37,560,000.00</b>	<b>47,000,000.00</b>	<b>9,440,000.00</b>	<b>454,970,000.00</b>
<b>051700100100</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>					
32010105	Construction/Provision of School Building		517,054,957.85	519,000,000.00	1,945,042.15	728,553,852.00
32010109	Rehabilitation/Repairs of School Building		971,101,351.95	973,023,000.00	1,921,648.05	104,960,660.47
32010207	Electricity Transmission Network		-	2,000,000.00	2,000,000.00	-
32010310	Purchase of Sporting & Gaming Equipment		95,395,500.00	97,000,000.00	1,604,500.00	-
32010317	Teaching & Learning Equipment		-	2,238,000.00	2,238,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010505	Purchase of Photocopying Machines		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		44,000,000.00	45,000,000.00	1,000,000.00	-
32010603	Safes/File Cabinets/CupBoards		-	2,000,000.00	2,000,000.00	-
32010611	Beds & Beddings		-	2,000,000.00	2,000,000.00	237,437,750.00
32010613	Desks		38,718,875.00	40,000,000.00	1,281,125.00	38,718,875.00
32010904	Laboratory/Medical Equipment		69,297,135.00	71,000,000.00	1,702,865.00	54,198,690.00
32030109	Research and Development		23,930,976.00	25,000,000.00	1,069,024.00	-
32030123	Grant to Tsangaya/Almajiri Schools		-	2,000,000.00	2,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		-	-	-	1,952,680.54
32030115	Counterpart Fund		-	-	-	150,000,000.00
	<b>Sub total</b>		<b>1,759,498,795.80</b>	<b>1,784,261,000.00</b>	<b>24,762,204.20</b>	<b>1,315,822,508.01</b>

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>051700300100</b>	<b>STATE UNIVERSAL BASIC EDUCATION BOARD</b>					
32010102	Construction/Provision of Residential Buildings		513,506,969.91	515,000,000.00	1,493,030.09	-
32010105	Construction/Provision of School Building		2,820,980,496.74	2,890,000,000.00	69,019,503.26	-
32010109	Rehabilitation/Repairs of School Building		503,788,302.87	505,000,000.00	1,211,697.13	-
32010119	Wall Fencing		48,300,240.20	50,000,000.00	1,699,759.80	-
32010199	Construction/Provision of Other Buildings		206,485,155.00	208,000,000.00	1,514,845.00	-
32010214	Boreholes and other Water Facilities		124,366,378.88	126,000,000.00	1,633,621.12	-
32010317	Teaching & Learning Equipment		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		700,000,000.00	701,000,000.00	1,000,000.00	-
32010602	Tables		33,000,000.00	34,000,000.00	1,000,000.00	-
32030115	Counterpart Fund		-	-	-	1,204,452,353.76
	<b>Sub total</b>		<b>4,950,427,543.60</b>	<b>5,031,000,000.00</b>	<b>80,572,456.40</b>	<b>1,204,452,353.76</b>
<b>051701000100</b>	<b>AGENCY FOR MASS EDUCATION</b>					
32010215	Waste Disposal Equipment		-	2,000,000.00	2,000,000.00	-
32010299	Construction/Provision of other Infrastructures		-	2,000,000.00	2,000,000.00	-
32010317	Teaching & Learning Equipment		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>-</b>
<b>051703100100</b>	<b>ARABIC AND ISLAMIC BOARD</b>					
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
32010199	Construction/Provision of Other Buildings		-	2,800,000.00	2,800,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>6,800,000.00</b>	<b>6,800,000.00</b>	-
<b>051705400100</b>	<b>TEACHING SERVICE BOARD</b>					
32010317	Teaching & Learning Equipment		18,500,000.00	20,000,000.00	1,500,000.00	19,024,500.00
32030109	Research and Development		-	-	-	12,000,000.00
	<b>Sub total</b>		<b>18,500,000.00</b>	<b>20,000,000.00</b>	<b>1,500,000.00</b>	<b>31,024,500.00</b>
<b>051705500100</b>	<b>SCIENCE &amp; TECHNICAL EDUCATION BOARD</b>					
32010310	Purchase of Sporting & Gaming Equipment		-	2,000,000.00	2,000,000.00	-
32010315	Purchase of Sanitary Equipment		-	2,000,000.00	2,000,000.00	-
32010322	Spare Parts and Tools		-	2,000,000.00	2,000,000.00	-
32010502	Purchase of Printers		-	400,000.00	400,000.00	-
32010508	Purchase of Projectors		-	1,600,000.00	1,600,000.00	-
32010317	Teaching & Learning Equipment		-	-	-	9,544,000.00
	<b>Sub total</b>		-	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>9,544,000.00</b>
<b>051705600100</b>	<b>SCHOLARSHIP BOARD</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	1,000,000.00
	<b>Sub total</b>		-	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>1,000,000.00</b>
<b>056300100100</b>	<b>MINISTRY OF HIGER EDUCATION</b>					
32010101	Construction/Provision of Office Building		92,590,340.70	94,000,000.00	1,409,659.30	-
32010105	Construction/Provision of School Building		477,673,187.82	479,000,000.00	1,326,812.18	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
32010602	Tables		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		50,670,400.00	52,000,000.00	1,329,600.00	29,920,000.00
	<b>Sub total</b>		<b>620,933,928.52</b>	<b>633,000,000.00</b>	<b>12,066,071.48</b>	<b>29,920,000.00</b>
<b>056301800100</b>	<b>STATE POLYTECHNIC GEIDAM</b>					
32010101	Construction/Provision of Office Building		354,332,915.70	356,000,000.00	1,667,084.30	-
32010108	Rehabilitation/Repairs of Residential Building		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>354,332,915.70</b>	<b>358,000,000.00</b>	<b>3,667,084.30</b>	<b>-</b>
<b>056302100100</b>	<b>YOBE STATE UNIVERSITY</b>					
32010101	Construction/Provision of Office Building		-	2,000,000.00	2,000,000.00	250,000,000.00
32010105	Construction/Provision of School Building		299,905,161.58	301,000,000.00	1,094,838.42	140,000,000.00
32010121	Construction/Provision Sporting & Gaming Facilities		-	2,500,000.00	2,500,000.00	10,000,000.00
32010207	Electricity Transmission Network		-	2,000,000.00	2,000,000.00	10,000,000.00
32010214	Boreholes and other Water Facilities		-	2,500,000.00	2,500,000.00	20,000,000.00
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		-	2,500,000.00	2,500,000.00	15,000,000.00
32010405	Purchase of Motor Vehicle		-	2,000,000.00	2,000,000.00	50,000,000.00
32010601	Chairs		43,178,299.77	45,000,000.00	1,821,700.23	40,000,000.00
32010904	Laboratory/Medical Equipment		-	2,500,000.00	2,500,000.00	30,000,000.00
32030109	Research and Development		64,719,000.00	66,000,000.00	1,281,000.00	64,000,000.00
32010107	Rehabilitation/Repairs of Office Building					10,000,000.00
	<b>Sub total</b>		<b>407,802,461.35</b>	<b>428,000,000.00</b>	<b>20,197,538.65</b>	<b>639,000,000.00</b>

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
<b>056306500100</b>	<b>UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA</b>					
32010105	Construction/Provision of School Building		-	2,000,000.00	2,000,000.00	50,000,000.00
32010317	Teaching & Learning Equipment		-	2,000,000.00	2,000,000.00	20,000,000.00
32010601	Chairs		-	2,000,000.00	2,000,000.00	10,000,000.00
32010602	Tables		-	2,000,000.00	2,000,000.00	5,000,000.00
32010603	Safes/File Cabinets/CupBoards		-	2,000,000.00	2,000,000.00	5,000,000.00
32010108	Rehabilitation/Repairs of Residential Building		-	-	-	10,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>100,000,000.00</b>
<b>056306600100</b>	<b>COLLAGE OF ADMINISTRATION, MANAGEMENT &amp; TECHNOLOGY (CAMTech)</b>					
32010101	Construction/Provision of Office Building		-	2,000,000.00	2,000,000.00	4,562,149.70
32010105	Construction/Provision of School Building		-	2,000,000.00	2,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		45,557,478.75	47,000,000.00	1,442,521.25	-
32010317	Teaching & Learning Equipment		-	2,000,000.00	2,000,000.00	6,504,661.00
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		9,165,000.00	11,000,000.00	1,835,000.00	-
32010602	Tables		20,000,000.00	20,000,000.00	-	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>74,722,478.75</b>	<b>90,000,000.00</b>	<b>15,277,521.25</b>	<b>11,066,810.70</b>

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>056306700100</b>	<b>COLLEGE OF AGRIC GUJBA</b>					
32010105	Construction/Provision of School Building		-	2,000,000.00	2,000,000.00	-
32010109	Rehabilitation/Repairs of School Building		-	2,000,000.00	2,000,000.00	-
32010307	Purchase of Agricultural Equipment		-	2,000,000.00	2,000,000.00	-
32010319	Library Books/Equipment		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010602	Tables		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		-	<b>18,000,000.00</b>	<b>18,000,000.00</b>	-
<b>056306800100</b>	<b>COLLEGE OF LEGAL AND ISLAMIC STUDIES</b>					
32010109	Rehabilitation/Repairs of School Building		-	2,000,000.00	2,000,000.00	-
32010319	Library Books/Equipment		-	2,000,000.00	2,000,000.00	38,617,700.00
32030109	Research and Development		-	2,000,000.00	2,000,000.00	2,644,667.00
	<b>Sub total</b>		-	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>41,262,367.00</b>
<b>052100100100</b>	<b>MINISTRY OF HEALTH</b>					
32010101	Construction/Provision of Office Building		24,858,166.22	26,000,000.00	1,141,833.78	-
32010102	Construction/Provision of Residential Buildings		-	2,000,000.00	2,000,000.00	-
32010106	Construction/Provision of Hospitals/Health Centres		405,990,916.23	407,000,000.00	1,009,083.77	63,485,577.26
32010110	Rehabilitation/Repairs of Hospital Building		-	2,000,000.00	2,000,000.00	30,062,730.72
32010904	Laboratory/Medical Equipment		688,132,309.49	689,777,000.00	1,644,690.51	2,889,958,898.75
	<b>Sub total</b>		<b>1,118,981,391.94</b>	<b>1,126,777,000.00</b>	<b>7,795,608.06</b>	<b>2,983,507,206.73</b>

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>052100200100</b>	<b>YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY</b>					
32010501	Purchase of Computers		6,868,500.00	7,000,000.00	131,500.00	-
32010601	Chairs		4,770,000.00	5,000,000.00	230,000.00	-
32010603	Safes/File Cabinets/CupBoards		2,805,000.00	3,000,000.00	195,000.00	-
32030109	Research and Development		14,750,000.00	15,000,000.00	250,000.00	-
32030122	Grant to Communities/Private Institutions/Vulnerables		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>29,193,500.00</b>	<b>32,000,000.00</b>	<b>2,806,500.00</b>	<b>-</b>
<b>052100300100</b>	<b>PRIMARY HEALTH CARE MANAGEMENT BOARD</b>					
32010101	Construction/Provision of Office Building		-	2,000,000.00	2,000,000.00	-
32010102	Construction/Provision of Residential Buildings		-	2,000,000.00	2,000,000.00	-
32010104	Other Storage Facilities		-	2,000,000.00	2,000,000.00	-
32010106	Construction/Provision of Hospitals/Health Centres		60,223,453.01	62,000,000.00	1,776,546.99	6,335,651.00
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010611	Beds & Beddings		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		433,773,204.00	435,000,000.00	1,226,796.00	-
32030122	Grant to Communities/Private Institutions/Vulnerables		21,406,139.55	23,000,000.00	1,593,860.45	-
32030115	Counterpart Fund		-	-	-	348,822,920.00
	<b>Sub total</b>		<b>515,402,796.56</b>	<b>530,000,000.00</b>	<b>14,597,203.44</b>	<b>355,158,571.00</b>
<b>052102600100</b>	<b>YOB STATE UNIVERSITY TEACHING HOSPITAL</b>					
32010106	Construction/Provision of Hospitals/Health Centres		101,752,433.52	103,000,000.00	1,247,566.48	27,173,508.84

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010606	Air-Conditioners		-	2,568,000.00	2,568,000.00	-
32010611	Beds & Beddings		129,400,000.00	131,000,000.00	1,600,000.00	-
32010615	Purchase of Cushions		89,223,387.95	90,000,000.00	776,612.05	48,043,362.05
32010904	Laboratory/Medical Equipment		155,515,454.27	157,000,000.00	1,484,545.73	38,678,899.88
	<b>Sub total</b>		<b>475,891,275.74</b>	<b>485,568,000.00</b>	<b>9,676,724.26</b>	<b>113,895,770.77</b>
<b>052110200100</b>	<b>HOSPITAL MANAGEMENT BOARD</b>					
32010102	Construction/Provision of Residential Buildings		-	2,390,000.00	2,390,000.00	-
32010106	Construction/Provision of Hospitals/Health Centres		-	2,000,000.00	2,000,000.00	-
32010107	Rehabilitation/Repairs of Office Building		-	2,936,000.00	2,936,000.00	-
32010108	Rehabilitation/Repairs of Residential Building		-	2,835,000.00	2,835,000.00	-
32010110	Rehabilitation/Repairs of Hospital Building		94,052,334.89	95,975,000.00	1,922,665.11	-
32010129	Tree Planting/Landscaping		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010604	Television Sets		-	2,000,000.00	2,000,000.00	-
32010606	Air-Conditioners		-	2,000,000.00	2,000,000.00	-
32010609	Ceiling Fans		-	2,000,000.00	2,000,000.00	-
32010610	Refrigerators		-	2,000,000.00	2,000,000.00	-
32010612	Rugs and Carpets		-	2,000,000.00	2,000,000.00	-
32010615	Purchase of Cushions		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>94,052,334.89</b>	<b>126,136,000.00</b>	<b>32,083,665.11</b>	<b>-</b>

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>052110400100</b>	<b>SHEHU SULE COLLAGE OF NURSING &amp; MIDWIFERY DAMATURU</b>					
32010105	Construction/Provision of School Building		200,026,665.47	201,864,000.00	1,837,334.53	92,312,684.85
32010119	Wall Fencing		73,255,142.91	75,000,000.00	1,744,857.09	70,155,102.13
32010312	Purchase of Fire fighting Equipments		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		72,669,937.98	73,989,000.00	1,319,062.02	15,073,938.90
32010602	Tables		-	2,789,000.00	2,789,000.00	-
32010109	Rehabilitation/Repairs of School Building		-	-	-	28,768,000.00
	<b>Sub total</b>		<b>345,951,746.36</b>	<b>355,642,000.00</b>	<b>9,690,253.64</b>	<b>206,309,725.88</b>
<b>052110500100</b>	<b>HEALTHCARE INSPECTION &amp; MONITORING AGENCY</b>					
32010101	Construction/Provision of Office Building		5,000,000.00	6,580,000.00	1,580,000.00	-
32010107	Rehabilitation/Repairs of Office Building		6,780,000.00	7,912,000.00	1,132,000.00	-
32010206	Purchase of Security Equipments		1,070,000.00	3,000,000.00	1,930,000.00	-
32010209	Sewage/Drainages and Culverts		-	2,000,000.00	2,000,000.00	-
32010305	Purchase of Power Generating Set		-	2,240,000.00	2,240,000.00	-
32010399	Alternative Energy		3,650,000.00	4,755,000.00	1,105,000.00	-
32010405	Purchase of Motor Vehicle		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		13,800,000.00	15,088,000.00	1,288,000.00	-
32010502	Purchase of Printers		5,600,000.00	6,000,000.00	400,000.00	-
32010505	Purchase of Photocopying Machines		-	2,000,000.00	2,000,000.00	-
32010606	Air-Conditioners		300,000.00	1,425,000.00	1,125,000.00	-
	<b>Sub total</b>		<b>36,200,000.00</b>	<b>53,000,000.00</b>	<b>16,800,000.00</b>	-

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>052110600100</b>	<b>COLLAGE OF HEALTH SCIENCE &amp; TECHNOLOGY NGURU</b>					
32010101	Construction/Provision of Office Building		-	2,000,000.00	2,000,000.00	-
32010105	Construction/Provision of School Building		63,380,622.56	64,760,000.00	1,379,377.44	-
32010107	Rehabilitation/Repairs of Office Building		-	2,000,000.00	2,000,000.00	-
32010128	Rehab./Repairs of Libraries		-	2,000,000.00	2,000,000.00	-
32010310	Purchase of Sporting & Gaming Equipment		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>63,380,622.56</b>	<b>76,760,000.00</b>	<b>13,379,377.44</b>	-
<b>052111300100</b>	<b>DRUGS AND MEDICAL CONSUMABLES MGT AGENCY</b>					
32010101	Construction/Provision of Office Building		-	341,000.00	341,000.00	-
32010119	Wall Fencing		-	2,130,000.00	2,130,000.00	-
32010129	Tree Planting/Landscaping		-	2,027,000.00	2,027,000.00	-
32010206	Purchase of Security Equipments		-	1,487,000.00	1,487,000.00	-
32010207	Electricity Transmission Network		-	345,000.00	345,000.00	-
32010214	Boreholes and other Water Facilities		-	2,130,000.00	2,130,000.00	-
32010501	Purchase of Computers		-	2,750,000.00	2,750,000.00	-
32010502	Purchase of Printers		-	2,790,000.00	2,790,000.00	-
	<b>Sub total</b>		-	<b>14,000,000.00</b>	<b>14,000,000.00</b>	-

	List of MDA: Social Sector	Ref.Note	2024			2023
			Actual	Total Budget	Variance	Actual
<b>052111500100</b>	<b>YOBE EMERGENCY MEDICAL AMBULANCE SERVICE</b>					
32010305	Purchase of Power Generating Set		16,815,000.00	18,022,000.00	1,207,000.00	-
32010314	Purchase of Electrical Equipment		-	2,742,000.00	2,742,000.00	-
32010501	Purchase of Computers		7,000,000.00	8,300,000.00	1,300,000.00	-
32010503	Purchase of Scanners		-	2,000,000.00	2,000,000.00	-
32010505	Purchase of Photocopying Machines		-	2,500,000.00	2,500,000.00	-
32010601	Chairs		-	2,500,000.00	2,500,000.00	-
32010602	Tables		-	2,500,000.00	2,500,000.00	-
32010603	Safes/File Cabinets/CupBoards		-	2,500,000.00	2,500,000.00	-
32010604	Television Sets		5,000,000.00	6,000,000.00	1,000,000.00	-
32010606	Air-Conditioners		3,500,000.00	4,553,000.00	1,053,000.00	-
32010610	Refrigerators		-	2,548,000.00	2,548,000.00	-
32030109	Research and Development		-	2,000,000.00	2,000,000.00	-
32030112	Computer Software Acquisition		-	2,713,000.00	2,713,000.00	-
	<b>Sub total</b>		<b>32,315,000.00</b>	<b>58,878,000.00</b>	<b>26,563,000.00</b>	<b>-</b>
<b>053500100100</b>	<b>MINISTRY OF ENVIRONMENT</b>					
32010129	Tree Planting/Landscaping		117,187,029.36	119,000,000.00	1,812,970.64	54,158,582.87
32010219	Water Pollution Control		5,000,000.00	6,000,000.00	1,000,000.00	-
32010220	Rehabilitation/Repairs of Water Facilities		208,293,881.23	210,125,000.00	1,831,118.77	-
32010225	Industrial Pollution Control		18,458,000.00	20,000,000.00	1,542,000.00	10,000,000.00
32010303	Purchase of Air Navigation Equipment		396,615,499.00	398,000,000.00	1,384,501.00	-
32010399	Alternative Energy		2,367,494,980.00	2,376,000,000.00	8,505,020.00	-
32010903	Wildlife Conservation		69,720,000.00	71,000,000.00	1,280,000.00	-
32010101	Construction/Provision of Office Building		-	-	-	24,615,613.71
32010228	Rehabilitation/Repairs of Agricultural Facilities		-	-	-	20,000,000.00

			2024			2023
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Actual
32030122	Grant to Communities/Private Institutions/Vulnerables		-	-		318,747,000.00
	<b>Sub total</b>		<b>3,182,769,389.59</b>	<b>3,200,125,000.00</b>	<b>17,355,610.41</b>	<b>427,521,196.58</b>
<b>053505700100</b>	<b>AFFORESTATION PROJECT</b>					
32010129	Tree Planting/Landscaping		-	2,000,000.00	2,000,000.00	-
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>-</b>
<b>053501600100</b>	<b>ENVIRONMENT PROTECTION AGENCY</b>					
32010315	Purchase of Sanitary Equipment		-	2,000,000.00	2,000,000.00	31,000,000.00
32010322	Spare Parts and Tools		7,335,000.00	9,000,000.00	1,665,000.00	-
	<b>Sub total</b>		<b>7,335,000.00</b>	<b>11,000,000.00</b>	<b>3,665,000.00</b>	<b>31,000,000.00</b>
<b>053505600100</b>	<b>NEAZADP</b>					
32010226	Industrial Pollution control		-	2,500,000.00	2,500,000.00	-
32010305	Purchase of Power Generating Set		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010602	Tables		-	2,000,000.00	2,000,000.00	-
32010904	Laboratory/Medical Equipment		-	2,500,000.00	2,500,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>-</b>
<b>055100100100</b>	<b>MINISTRY FOR LOCAL GOVERNMENT</b>					
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	-
32010601	Chairs		-	2,000,000.00	2,000,000.00	-
32010603	Safes/File Cabinets/CupBoards		-	2,000,000.00	2,000,000.00	-
	<b>Sub total</b>		<b>-</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>
	<b>Total Social Sector</b>		<b>14,461,675,871.10</b>	<b>14,889,947,000.00</b>	<b>428,271,128.90</b>	<b>8,047,207,841.43</b>
	<b>Total Details of Capital Expenditures</b>		<b>151,789,828,792.64</b>	<b>153,622,958,000.00</b>	<b>1,833,129,207.36</b>	<b>50,506,611,710.75</b>

**YOBE STATE GOVERNMENT OF NIGERIA**

**STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2024**

CODE	DESCRIPTION	NOTE	ACTUAL 2024	FINAL BUDGET 2024	INITIAL BUDGET 2024	SUPPLIMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
701	General public services	1	88,398,362,746.71	90,299,066,000.00	44,971,066,000.00	45,328,000,000.00	1,900,703,253.29	45,066,300,973.31
703	Public order and safety	2	2,853,173,034.51	2,986,321,000.00	4,405,321,000.00	-1,419,000,000.00	133,147,965.49	10,382,347,605.70
704	Economic affairs	3	109,640,986,822.61	110,349,548,000.00	58,120,548,000.00	52,229,000,000.00	708,561,177.39	23,240,077,730.85
705	Environmental protection	4	4,636,641,678.41	4,685,953,000.00	4,121,953,000.00	564,000,000.00	49,311,321.59	1,394,928,688.48
706	Housing and community amenities	5	11,229,176,689.77	11,380,735,000.00	13,630,735,000.00	-2,250,000,000.00	151,558,310.23	8,503,390,385.69
707	Health	6	13,245,055,401.83	13,491,155,000.00	30,277,155,000.00	-16,786,000,000.00	246,099,598.17	9,541,674,860.51
708	Recreation, culture and religion	7	5,020,267,269.88	5,167,069,000.00	6,136,069,000.00	-969,000,000.00	146,801,730.12	1,762,691,000.63
709	Education	8	33,953,940,622.56	34,385,839,000.00	41,169,839,000.00	-6,784,000,000.00	431,898,377.44	17,440,306,246.44
710	Social protection	9	15,349,911,920.18	15,498,314,000.00	14,117,314,000.00	1,381,000,000.00	148,402,079.82	125,162,350.10
	<b>TOTAL EXPENDITURE</b>		<b>284,327,516,186.46</b>	<b>288,244,000,000.00</b>	<b>216,950,000,000.00</b>	<b>71,294,000,000.00</b>	<b>3,916,483,813.54</b>	<b>117,456,879,841.71</b>

## YOBE STATE GOVERNMENT OF NIGERIA

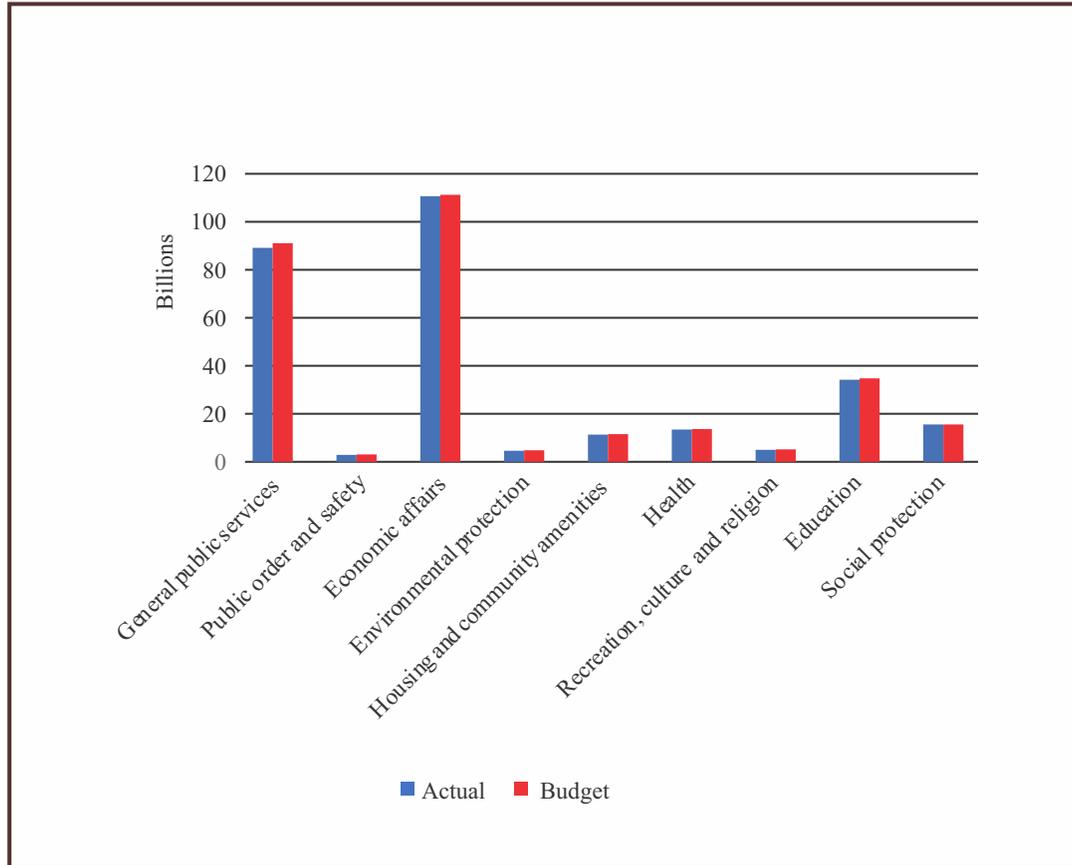
### REPORT ON FUNCTIONAL SEGMENT

#### STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2024

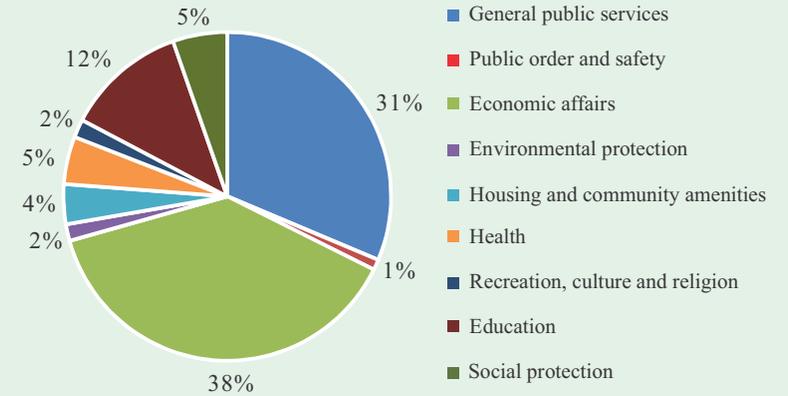
CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2024	FINAL BUDGET 2024	INITIAL BUDGET 2024	SUPPLIMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
<b>70100</b>	<b>General public services</b>	<b>1</b>					-	
	Recurrent Expenditure		65,946,223,976.08	67,573,301,000.00	37,400,301,000.00	(30,173,000,000)	1,627,077,023.92	48,026,687,397.21
	Capital Expenditure		22,452,138,770.63	22,725,765,000.00	7,570,765,000.00	(15,155,000,000.00)	273,626,229.37	5,988,271,414.91
	<b>TOTAL</b>		<b>88,398,362,746.71</b>	<b>90,299,066,000.00</b>	<b>44,971,066,000.00</b>	<b>(45,328,000,000.00)</b>	<b>1,900,703,253.29</b>	<b>54,014,958,812.12</b>
<b>70300</b>	<b>Public order and safety</b>	<b>2</b>					-	
	Recurrent Expenditure		2,361,072,109.51	2,464,321,000.00	2,782,321,000.00	318,000,000.00	103,248,890.49	1,990,586,586.36
	Capital Expenditure		492,100,925.00	522,000,000.00	1,623,000,000.00	1,101,000,000.00	29,899,075.00	500,000,000.00
	<b>TOTAL</b>		<b>2,853,173,034.51</b>	<b>2,986,321,000.00</b>	<b>4,405,321,000.00</b>	<b>1,419,000,000.00</b>	<b>133,147,965.49</b>	<b>2,490,586,586.36</b>
<b>70400</b>	<b>Economic affairs</b>	<b>3</b>					-	
	Recurrent Expenditure		8,966,735,999.67	9,103,784,000.00	7,038,784,000.00	(2,065,000,000.00)	137,048,000.33	4,636,879,633.42
	Capital Expenditure		100,674,250,822.94	101,245,764,000.00	51,081,764,000.00	(50,164,000,000.00)	571,513,177.06	31,790,209,624.83
	<b>TOTAL</b>		<b>109,640,986,822.61</b>	<b>110,349,548,000.00</b>	<b>58,120,548,000.00</b>	<b>(52,229,000,000.00)</b>	<b>708,561,177.39</b>	<b>36,427,089,258.25</b>
<b>70500</b>	<b>Environmental protection</b>	<b>4</b>					-	
	Recurrent Expenditure		1,446,537,288.82	1,474,828,000.00	1,650,828,000.00	176,000,000.00	28,290,711.18	1,265,214,162.33
	Capital Expenditure		3,190,104,389.59	3,211,125,000.00	2,471,125,000.00	-740,000,000.00	21,020,610.41	458,521,196.58
	<b>TOTAL</b>		<b>4,636,641,678.41</b>	<b>4,685,953,000.00</b>	<b>4,121,953,000.00</b>	<b>-564,000,000.00</b>	<b>49,311,321.59</b>	<b>1,723,735,358.91</b>
<b>70600</b>	<b>Housing and community amenities</b>	<b>5</b>					-	
	Recurrent Expenditure		1,550,898,826.16	1,618,557,000.00	1,639,557,000.00	21,000,000.00	67,658,173.84	1,369,294,735.62
	Capital Expenditure		9,678,277,863.61	9,762,178,000.00	11,991,178,000.00	2,229,000,000.00	83,900,136.39	2,023,915,472.13
	<b>TOTAL</b>		<b>11,229,176,689.77</b>	<b>11,380,735,000.00</b>	<b>13,630,735,000.00</b>	<b>2,250,000,000.00</b>	<b>151,558,310.23</b>	<b>3,393,210,207.75</b>
<b>70700</b>	<b>Health</b>	<b>6</b>					-	
	Recurrent Expenditure		10,943,019,102.70	11,054,796,000.00	11,375,796,000.00	321,000,000.00	111,776,897.30	8,286,292,011.25
	Capital Expenditure		2,302,036,299.13	2,436,359,000.00	18,901,359,000.00	16,465,000,000.00	134,322,700.87	3,454,683,025.39
	<b>TOTAL</b>		<b>13,245,055,401.83</b>	<b>13,491,155,000.00</b>	<b>30,277,155,000.00</b>	<b>16,786,000,000.00</b>	<b>246,099,598.17</b>	<b>11,740,975,036.64</b>
<b>70800</b>	<b>Recreation, culture and religion</b>	<b>7</b>					-	
	Recurrent Expenditure		4,478,722,695.16	4,581,069,000.00	4,095,069,000.00	(486,000,000.00)	102,346,304.84	2,684,321,403.79
	Capital Expenditure		541,544,574.72	586,000,000.00	2,041,000,000.00	1,455,000,000.00	44,455,425.28	356,589,084.45
	<b>TOTAL</b>		<b>5,020,267,269.88</b>	<b>5,167,069,000.00</b>	<b>6,136,069,000.00</b>	<b>969,000,000.00</b>	<b>146,801,730.12</b>	<b>3,040,910,488.24</b>

CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2024	FINAL BUDGET 2024	INITIAL BUDGET 2024	SUPPLIMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
<b>70900</b>	<b>Education</b>	<b>8</b>					-	
	Recurrent Expenditure		25,358,390,129.92	25,548,376,000.00	22,139,376,000.00	-3,409,000,000.00	189,985,870.08	18,222,632,187.89
	Capital Expenditure		8,595,550,492.64	8,837,463,000.00	19,030,463,000.00	10,193,000,000.00	241,912,507.36	3,085,579,506.41
	<b>TOTAL</b>		<b>33,953,940,622.56</b>	<b>34,385,839,000.00</b>	<b>41,169,839,000.00</b>	<b>6,784,000,000.00</b>	<b>431,898,377.44</b>	<b>21,308,211,694.30</b>
<b>71000</b>	<b>Social protection</b>	<b>9</b>					-	
	Recurrent Expenditure		11,138,567,050.61	11,202,010,000.00	8,707,010,000.00	(2,495,000,000.00)	63,442,949.39	10,805,005,082.95
	Capital Expenditure		4,211,344,869.57	4,296,304,000.00	5,410,304,000.00	1,114,000,000.00	84,959,130.43	2,347,139,081.00
	<b>TOTAL</b>		<b>15,349,911,920.18</b>	<b>15,498,314,000.00</b>	<b>14,117,314,000.00</b>	<b>(1,381,000,000.00)</b>	<b>148,402,079.82</b>	<b>13,152,144,163.95</b>
	<b>GRAND TOTAL</b>		<b>284,327,516,186.46</b>	<b>288,244,000,000.00</b>	<b>216,950,000,000.00</b>	<b>-71,294,000,000.00</b>	<b>3,916,483,813.54</b>	<b>147,291,821,606.52</b>

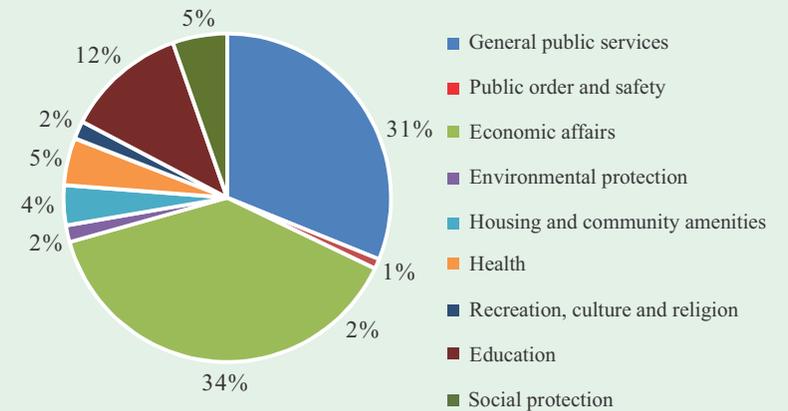
## Analysis on Budget and Actual Allocation by Function



## Budget Allocation by Function



## Actual Allocation by Function



**YOBE STATE GOVERNMENT OF NIGERIA**  
**REPORT ON MONTHLY REVENUE RETURNS PERFORMANCE FOR THE YEAR 2024**

ECONOMIC CODE	PARTICULARS	ACTUAL 2024	TOTAL BUDGET	VARIANCE	ACTUAL 2023
<b>1</b>	<b>REVENUE</b>	<b>290,560,325,566.17</b>	<b>288,244,000,000.00</b>	<b>-2,325,325,566.17</b>	<b>156,552,619,465.63</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>216,301,403,627.33</b>	<b>216,473,942,556.00</b>	<b>172,538,928.67</b>	<b>89,225,846,108.70</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>216,301,403,627.33</b>	<b>216,473,942,556.00</b>	<b>172,538,928.67</b>	<b>89,225,846,108.70</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>14,577,181,076.07</b>	<b>14,587,223,880.00</b>	<b>10,042,803.93</b>	<b>33,297,884,045.46</b>
11010101	STATUTORY ALLOCATION	14,577,181,076.07	14,587,223,880.00	10,042,803.93	33,297,884,045.46
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>60,357,821,778.53</b>	<b>60,378,784,472.00</b>	<b>20,962,693.47</b>	<b>30,903,208,959.94</b>
11010201	SHARE OF VAT	60,357,821,778.53	60,378,784,472.00	20,962,693.47	30,903,208,959.94
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>141,366,400,772.73</b>	<b>141,507,934,204.00</b>	<b>141,533,431.27</b>	<b>25,024,753,103.30</b>
11010301	EXCESS CRUDE	13,333,320,001.14	13,405,284,807.00	71,964,805.86	4,438,155,401.98
11010304	FAAC SPECIAL ALLOCATIONS	37,188,039,215.53	37,269,649,397.00	81,610,181.47	20,586,597,701.32
11010307	Ecological Fund	1,439,794,025.51	1,396,000,000.00	-43,794,025.51	-
11010315	Electronic Money Transfer Levy (emtl)	1,992,391,042.63	1,993,000,000.00	608,957.37	-
11010318	Infrastructure	39,000,000,000.00	39,000,000,000.00	-	-
11010319	Signature Bonus	48,412,856,487.92	48,444,000,000.00	31,143,512.08	-
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>11,084,367,238.87</b>	<b>14,559,057,444.00</b>	<b>3,465,690,205.13</b>	<b>11,194,721,300.87</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>7,753,313,909.05</b>	<b>7,421,190,944.00</b>	<b>-332,122,965.05</b>	<b>7,535,716,331.67</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>6,928,696,013.28</b>	<b>6,675,190,944.00</b>	<b>-253,505,069.28</b>	<b>7,121,516,625.46</b>
12010101	PERSONAL TAXES (E.G. PAYE)	6,907,081,552.90	6,513,190,944.00	-393,890,608.90	7,084,284,667.94
12010102	DIRECT ASSESSMENT TAX	21,614,460.38	162,000,000.00	140,385,539.62	37,231,957.52
<b>120103</b>	<b>OTHER TAXES</b>	<b>824,617,895.77</b>	<b>746,000,000.00</b>	<b>-78,617,895.77</b>	<b>414,199,706.21</b>
12010304	STAMP DUTY	6,860,154.95	15,000,000.00	8,139,845.05	1,484,817.92
12010309	OTHER SERVICE TAXES	215,516.60	11,000,000.00	10,784,483.40	380,500.00
12010311	WITHHOLDING TAX	817,542,224.22	720,000,000.00	-97,542,224.22	412,334,388.29
12010312	PROPERTY TAX	-	-	-	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>3,331,053,329.82</b>	<b>7,137,866,500.00</b>	<b>3,797,813,170.18</b>	<b>3,659,004,969.20</b>

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>161,333,903.32</b>	<b>389,960,000.00</b>	228,626,096.68	<b>118,401,329.40</b>
12020105	RADIO/TELEVISION LICENSES	-	50,000.00	50,000.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	-	1,000,000.00	1,000,000.00	99,094.00
12020111	BAKE HOUSE LICENSES	-	500,000.00	500,000.00	-
12020114	CART LICENSES	-	-	-	-
12020115	DANE GUN LICENSES	-	100,000.00	100,000.00	-
12020116	CATTLE DEALER LICENSES	-	11,000,000.00	11,000,000.00	555,334.28
12020117	DRIED FISH & MEAT LICENSES	4,502,781.93	100,000,000.00	95,497,218.07	161,882.64
12020118	PET (DOG) LICENSES	-	10,000.00	10,000.00	-
12020119	FISHING PERMIT	231,700.00	1,000,000.00	768,300.00	522,682.98
12020121	HUNTING PERMIT	-	100,000.00	100,000.00	-
12020122	PRODUCE BUYING LICENSES	4,383,153.03	2,300,000.00	-2,083,153.03	894,845.30
12020126	TRACTOR HIRING SERVICES	3,020,000.00	3,500,000.00	480,000.00	1,735,000.00
12020128	BOREHOLE DRILLING LICENSES	-	1,800,000.00	1,800,000.00	-
12020130	CINEMATOGRAPH LICENSES	-	100,000.00	100,000.00	-
12020132	MOTOR VEHICLE LICENSES	122,788,436.38	113,000,000.00	-9,788,436.38	103,829,662.24
12020133	DRIVERS' LICENSES	26,407,831.98	53,000,000.00	26,592,168.02	9,859,207.11
12020134	PATENT MEDICINE & DRUG STORES LICENSES	-	2,000,000.00	2,000,000.00	-
12020135	PRIVATE SCHOOLS LICENSES	-	50,000,000.00	50,000,000.00	-
12020136	HEALTH FACILITIES LICENSES	-	50,200,000.00	50,200,000.00	516,700.00
12020137	TRADE PERMIT LICENSES	-	300,000.00	300,000.00	226,920.85
<b>120204</b>	<b>FEES - GENERAL</b>	<b>1,441,689,052.52</b>	<b>3,325,930,000.00</b>	<b>1,875,240,947.48</b>	<b>1,219,945,755.85</b>
12020401	COURT FEES	9,349,530.28	9,750,000.00	400,469.72	3,991,253.19
12020410	ELECTRICAL INSPECTORATE FEES	-	-	-	-
12020413	FILMS CENSORSHIP/PRODUCTION FEES	-	-	-	500,000.00
12020417	CONTRACTOR REGISTRATION FEES	26,185,000.00	36,000,000.00	9,815,000.00	9,185,000.00

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
12020418	MARRIAGE/DIVORCE FEES	-	400,000.00	400,000.00	120,500.00
12020426	COURT SERMONS FEES	287,536.13	3,800,000.00	3,512,463.87	575,449.62
12020427	TENDER FEES	44,690,000.00	46,000,000.00	1,310,000.00	25,730,000.00
12020428	FIRE SAFETY CERTIFICATE FEES	750,000.00	3,500,000.00	2,750,000.00	-
12020430	PROFESSIONAL REGISTRATION FEES	843,938.72	750,000.00	-93,938.72	370,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	1,601,112.60	8,000,000.00	6,398,887.40	662,534.39
12020436	BILL BOARD ADVERTISEMENT FEES	60,000.00	1,100,000.00	1,040,000.00	-
12020437	DEEDS REGISTRATION FEES	17,684,250.00	19,000,000.00	1,315,750.00	52,322,650.00
12020438	SURVEY/PLANNING/BUILDING FEES	46,562,951.00	121,900,000.00	75,337,049.00	38,371,172.80
12020440	MEDICAL CONSULTANCY FEES	-	50,000,000.00	50,000,000.00	-
12020441	LABORATORY FEES	2,510,001.87	259,500,000.00	256,989,998.13	14,698.00
12020442	ASSOCIATION FEES	87,000.00	1,200,000.00	1,113,000.00	157,884.25
12020445	CHANGE OF OWNERSHIP FEES	-	2,110,000.00	2,110,000.00	27,500.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	809,500.00	71,270,000.00	70,460,500.00	765,726.90
12020447	LAND USE FEES	6,742,500.00	20,000,000.00	13,257,500.00	-
12020448	CONTRACT VETTING FEE	676,075,838.99	685,860,000.00	9,784,161.01	281,147,640.89
12020449	BUSINESS/TRADE OPERATING FEES	10,858,362.79	751,500,000.00	740,641,637.21	4,472,731.51
12020450	INSPECTION FEES	7,197,429.10	35,890,000.00	28,692,570.90	914,241.19
12020451	TIMBER & FOREST FEES	-	500,000.00	500,000.00	-
12020452	SCHOOL/TUITION/REGISTRATION/ EXAMINATION FEES - UNDERGRADUATE	581,834,101.04	1,121,000,000.00	539,165,898.96	795,744,652.61
12020453	APPLICATION FEES	7,370,000.00	9,500,000.00	2,130,000.00	2,436,000.00
12020454	PARKING FEES	140,000.00	200,000.00	60,000.00	49,000.00
12020455	SCHOOL TUITION/REGISTRATION/ EXAMINATION FEES - POSTGRADUATE	-	-	-	2,375,120.50

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
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	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	-	-
12020462	PUBLICATION FEES	-	1,000,000.00	1,000,000.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	-	50,000,000.00	50,000,000.00	
12020465	SPORTS/RECREATIONAL FACILITIES FEES	50,000.00	4,000,000.00	3,950,000.00	12,000.00
12020478	WORKSHOP FEES	-	3,000,000.00	3,000,000.00	-
12020484	STICKER FEES	-	9,000,000.00	9,000,000.00	
<b>120205</b>	<b>FINES – GENERAL</b>	<b>27,865,602.70</b>	<b>90,550,000.00</b>	<b>62,684,397.30</b>	<b>44,359,163.15</b>
12020501	FINES/PENALTIES	27,865,602.70	90,550,000.00	62,684,397.30	44,359,163.15
12020502	COURT FINES	-	-	-	-
<b>120206</b>	<b>SALES – GENERAL</b>	<b>835,846,254.31</b>	<b>1,504,203,000.00</b>	<b>668,356,745.69</b>	<b>1,144,006,382.70</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	2,240,000.00	3,800,000.00	1,560,000.00	13,006,150.00
12020604	SALES OF STORES/SCRAPS/ UNSERVICEABLE ITEMS	-	10,000,000.00	10,000,000.00	3,350,000.00
12020605	SALES OF VACCINES	-	60,000.00	60,000.00	10,150.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	54,848,921.06	372,293,000.00	317,444,078.94	23,586,608.57
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	512,107.60	500,000.00	-12,107.60	1,910,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICALS	442,150,100.00	450,050,000.00	7,899,900.00	6,380,100.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	355,000,000.00	355,000,000.00	2,102,040.57

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLICATION AUCTION	-	-	-	-
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	-	5,000,000.00	5,000,000.00	55,469,247.50
12020614	PROCEEDS FROM SALES OF GOVERNMENT BUILDING	336,095,125.65	295,000,000.00	-41,095,125.65	1,037,539,728.66
12020617	SALES OF PLAN PHOTOSTAT PRINT/MAP	-	2,500,000.00	2,500,000.00	-
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	-	10,000,000.00	10,000,000.00	652,357.40
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>379,862,661.56</b>	<b>996,200,000.00</b>	<b>616,337,338.44</b>	<b>97,911,534.03</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	-	500,000.00	500,000.00	-
12020702	EARNINGS FROM LABORATORY SERVICES	-	200,000.00	200,000.00	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	69,000,000.00	69,000,000.00	1,500,000.00
12020704	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	51,536,027.96	61,000,000.00	9,463,972.04	57,312,021.32
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	190,000.00	1,600,000.00	1,410,000.00	188,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	306,835,563.17	599,000,000.00	292,164,436.83	11,806,073.26
12020709	EARNINGS FROM TOURISM/ CULTURE/ARTS CENTRES	30,000.00	50,000.00	20,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	21,224,070.43	261,350,000.00	240,125,929.57	26,870,439.45
12020715	MAINTENANCE/REPAIRS FEES	-	-	-	-

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
12020720	EARNINGS FROM GUEST HOUSES	47,000.00	3,500,000.00	3,453,000.00	235,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS – GENERAL</b>	<b>70,000,000.00</b>	<b>194,500,000.00</b>	<b>124,500,000.00</b>	<b>576,070,000.00</b>
12020901	RENT ON GOVERNMENT LAND	-	90,000,000.00	90,000,000.00	500,000,000.00
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	70,000,000.00	101,000,000.00	31,000,000.00	76,070,000.00
<b>120210</b>	<b>REPAYMENTS – GENERAL</b>	<b>414,395,855.41</b>	<b>630,150,000.00</b>	<b>215,754,144.59</b>	<b>458,240,804.07</b>
12021009	MOTOR VEHICLE REFURBISHING LOAN	231,095,158.33	400,000,000.00	168,904,841.67	228,357,129.61
12021011	REFUNDS	107,993,892.33	120,150,000.00	12,156,107.67	149,679,591.13
12021012	ANIMAL TRACTION REPAYMENT	2,354,500.00	10,000,000.00	7,645,500.00	215,000.00
12021013	FURNITURE LOAN REPAYMENT	72,952,304.75	100,000,000.00	27,047,695.25	79,989,083.33
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>-</b>	<b>6,173,500.00</b>	<b>6,173,500.00</b>	<b>-</b>
12021102	DIVIDEND RECEIVED	-	6,173,500.00	6,173,500.00	-
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>60,000.00</b>	<b>200,000.00</b>	<b>140,000.00</b>	<b>70,000.00</b>
12021302	AUDIT FEES	60,000.00	200,000.00	140,000.00	70,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>24,650,000,000.00</b>	<b>25,161,000,000.00</b>	<b>511,000,000.00</b>	<b>26,449,983,621.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>24,650,000,000.00</b>	<b>25,161,000,000.00</b>	<b>511,000,000.00</b>	<b>26,449,983,621.00</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>24,650,000,000.00</b>	<b>25,161,000,000.00</b>	<b>511,000,000.00</b>	<b>26,449,983,621.00</b>
13020101	DOMESTIC GRANTS	-	-	-	26,449,983,621.00
13020102	CAPITTAL GRANTS FROM FGN	23,000,000,000.00	23,511,000,000.00	511,000,000.00	
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,650,000,000.00	1,650,000,000.00	-	

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>27,998,516,449.29</b>	<b>28,550,000,000.00</b>	<b>551,483,550.71</b>	<b>26,665,005,717.72</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>17,826,272,061.62</b>	<b>18,000,000,000.00</b>	<b>173,727,938.38</b>	<b>10,998,084,201.58</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>17,826,272,061.62</b>	<b>18,000,000,000.00</b>	<b>173,727,938.38</b>	<b>10,998,084,201.58</b>
14020101	OTHER CAPITAL RECEIPTS	17,826,272,061.62	18,000,000,000.00	173,727,938.38	10,998,084,201.58
<b>1403</b>	<b>LOANS/BORROWINGS RECEIPTS</b>	<b>10,172,244,387.67</b>	<b>10,550,000,000.00</b>	<b>377,755,612.33</b>	<b>15,666,921,516.14</b>
<b>140301</b>	<b>DOMESTIC LOANS/BORROWINGS RECEIPTS</b>	<b>10,172,244,387.67</b>	<b>10,550,000,000.00</b>	<b>377,755,612.33</b>	<b>15,666,921,516.14</b>
14030101	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	10,172,244,387.67	10,550,000,000.00	377,755,612.33	15,666,921,516.14
<b>31</b>	<b>CASH/ BANK BALANCES HELD BY AG</b>	<b>10,526,038,250.68</b>	<b>3,500,000,000.00</b>	<b>-7,026,038,250.68</b>	<b>3,017,062,717.34</b>
31010101	Treasury Opening Balance	10,526,038,250.68	3,500,000,000.00	-7,026,038,250.68	3,017,062,717

**YOBE STATE GOVERNMENT OF NIGERIA**  
**REPORT ON MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2024**

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>132,537,687,394.00</b>	<b>134,621,042,000.00</b>	<b>1,998,245,710.07</b>	<b>96,426,854,278.78</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>47,951,321,513.48</b>	<b>48,092,632,000.00</b>	<b>141,310,486.52</b>	<b>38,816,714,342.84</b>
<b>2101</b>	<b>SALARY</b>	<b>38,273,674,018.02</b>	<b>38,399,332,000.00</b>	<b>125,657,981.98</b>	<b>31,264,337,978.97</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>38,273,674,018.02</b>	<b>38,399,332,000.00</b>	<b>125,657,981.98</b>	<b>31,264,337,978.97</b>
21010101	CONSOLIDATED SALARY	38,173,928,394.20	38,298,332,000.00	124,403,605.80	31,151,943,089.81
21010103	CONSOLIDATED REVENUE FUND CHARGE – SALARIES	99,745,623.82	101,000,000.00	1,254,376.18	112,394,889.16
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,068,776,170.93</b>	<b>1,078,300,000.00</b>	<b>9,523,829.07</b>	<b>943,870,824.15</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>64,750,000.00</b>	<b>72,300,000.00</b>	<b>7,550,000.00</b>	<b>67,466,960.00</b>
21020101	Non Regular Allowances	64,750,000.00	72,300,000.00	7,550,000.00	67,466,960.00
<b>210202</b>	<b>SOCIAL CONTRIBUTION</b>	<b>1,004,026,170.93</b>	<b>1,006,000,000.00</b>	<b>1,973,829.07</b>	<b>876,403,864.15</b>
21020201	YOCHMA Contribution	1,004,026,170.93	1,006,000,000.00	1,973,829.07	876,403,864.15
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>8,608,871,324.53</b>	<b>8,615,000,000.00</b>	<b>6,128,675.47</b>	<b>6,608,505,539.72</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>8,608,871,324.53</b>	<b>8,615,000,000.00</b>	<b>6,128,675.47</b>	<b>6,608,505,539.72</b>
21030101	Gratuity	2,079,875,109.34	2,081,000,000.00	1,124,890.66	1,949,944,234.48
21030102	Pension	5,054,025,189.13	5,056,000,000.00	1,974,810.87	4,101,655,683.93
21030103	Death Benefits	480,921,658.99	482,000,000.00	1,078,341.01	347,325,786.31
21030106	Severance Gratuity	994,049,367.07	996,000,000.00	1,950,632.93	209,579,835.00
<b>22</b>	<b>OTHER RECUARENT COSTS</b>	<b>84,586,365,880.52</b>	<b>86,528,410,000.00</b>	<b>1,856,935,223.55</b>	<b>57,610,139,935.94</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>65,203,193,396.48</b>	<b>66,282,510,000.00</b>	<b>996,207,707.59</b>	<b>40,651,366,907.22</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>8,321,005,786.15</b>	<b>8,500,664,000.00</b>	<b>179,658,213.85</b>	<b>4,485,564,167.43</b>
22020101	Local Transport And Traveling (Training)	1,130,524,961.07	1,195,919,000.00	65,394,038.93	441,785,550.00
22020102	Local Transport And Traveling ( Others)	2,264,058,951.00	2,354,239,000.00	90,180,049.00	918,514,592.91
22020103	International Transport And Traveling(Training)	485,046,500.00	440,000,000.00	-45,046,500.00	356,627,500.00
22020104	International Transport And Traveling(Others)	4,441,375,374.08	4,510,506,000.00	69,130,625.92	2,768,636,524.52

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>438,428,645.09</b>	<b>487,603,000.00</b>	<b>35,203,912.91</b>	<b>752,577,750.47</b>
22020201	Electricity Charges	425,316,087.09	448,983,000.00	23,666,912.91	724,627,250.47
22020202	Telephone Charges	-	255,000.00	255,000.00	255,000.00
22020203	Internet Access Charges	9,675,000.00	16,395,000.00	6,720,000.00	21,745,500.00
22020204	Satellites Broadcasting Access Charges	600,000.00	5,259,000.00	-	-
22020205	Water Rates	600,000.00	5,162,000.00	4,562,000.00	950,000.00
22020206	Sewage Charges	500,000.00	2,144,000.00		
22020210	software charges/licence renewal	1,737,558.00	9,405,000.00		5,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,581,875,402.04</b>	<b>5,787,004,000.00</b>	<b>205,128,597.96</b>	<b>3,445,439,697.92</b>
22020301	Office Stationaries/Computer Consumables	225,050,389.49	315,118,000.00	90,067,610.51	333,783,500.00
22020302	Books	-	1,500,000.00	1,500,000.00	-
22020303	News Papers	2,770,000.00	11,313,000.00	8,543,000.00	3,000,000.00
22020304	Magazines And Periodicals	42,810,000.00	47,999,000.00	5,189,000.00	39,250,000.00
22020305	Printing Of Non Security Documents	412,556,079.00	441,940,000.00	29,383,921.00	225,668,929.00
22020306	Printing Of Security Documents	21,525,000.00	28,427,000.00	6,902,000.00	32,059,000.00
22020307	Drugs/Laboratory/Medical Supplies	1,065,590,886.80	1,079,786,000.00	14,195,113.20	652,326,214.42
22020308	Field & Camping Materials Supplies	29,090,000.00	36,015,000.00	6,925,000.00	15,475,000.00
22020309	Uniforms & Other Clothing	78,315,000.00	100,676,000.00	22,361,000.00	101,712,500.00
22020310	Teaching Aids / Instruction Materials	117,100,604.25	124,314,000.00	7,213,395.75	113,266,500.00
22020311	Food Stuff / Catering Materials Supplies	3,111,067,442.50	3,118,416,000.00	7,348,557.50	1,928,898,054.50
22020312	Sanitary Materials	-	1,500,000.00	1,500,000.00	-
22020314	Examination Materials	476,000,000.00	480,000,000.00	4,000,000.00	-
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>9,971,116,908.98</b>	<b>10,194,247,000.00</b>	<b>222,965,091.02</b>	<b>5,470,423,168.97</b>
22020401	Maintenance Of Motor Vehicle	761,696,997.50	818,323,000.00	56,626,002.50	328,774,400.00
22020402	Maintenance Of Office/Residential Furniture	8,675,000.00	16,703,000.00	8,028,000.00	8,558,500.00
22020403	Maintenance Of Office/ Residential Building	63,798,936.92	77,359,000.00	13,560,063.08	33,941,500.00

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
22020404	Maintenance Of Office / It Equipments	40,885,000.00	58,984,000.00	18,099,000.00	44,275,800.00
22020405	Maintenance Of Plants/Generators	23,246,500.00	44,806,000.00	21,559,500.00	67,790,000.00
22020406	Other Maintenance Services	9,072,814,474.56	9,177,907,000.00	105,092,525.44	4,987,082,968.97
22020411	Maintenance of Communication Equipment	-	165,000.00		
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>2,632,828,789.50</b>	<b>2,697,778,000.00</b>	<b>64,949,210.50</b>	<b>844,712,934.69</b>
22020501	Training -Local	2,580,428,789.50	2,643,778,000.00	63,349,210.50	844,712,934.69
22020502	International Training	52,400,000.00	54,000,000.00	1,600,000.00	-
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>8,460,478,999.00</b>	<b>8,492,489,000.00</b>	<b>23,949,305.00</b>	<b>6,689,857,587.80</b>
22020601	Security Services	6,340,755,614.00	6,355,961,000.00	15,205,386.00	2,613,919,658.80
22020602	Office Rent	326,312,500.00	329,360,000.00	3,047,500.00	22,150,000.00
22020603	Residential Rent	106,060,831.00	108,050,000.00	1,989,169.00	57,593,661.00
22020605	Cleaning And Fumigation Services	2,174,750.00	5,882,000.00	3,707,250.00	1,575,000.00
22020606	Land Use Charges	1,500,000.00	2,000,000.00	-	-
22020607	Rescue Services	1,683,675,304.00	1,691,236,000.00	-	3,994,619,268.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,235,036,370.03</b>	<b>5,250,580,000.00</b>	<b>14,068,629.97</b>	<b>4,253,688,577.68</b>
22020701	Financial Consulting	4,994,113,620.03	4,999,395,000.00	5,281,379.97	4,175,968,827.68
22020702	Information Technology Consulting	110,197,750.00	114,000,000.00	3,802,250.00	61,219,750.00
22020703	Legal Services	105,000,000.00	107,500,000.00	2,500,000.00	-
22020704	Engineering Services		1,000,000.00		
22020707	Agricultural Consulting	-	475,000.00		
22020708	Medical Consulting	2,375,000.00	3,120,000.00	745,000.00	-
22020709	Audit Consultancy	1,000,000.00	1,590,000.00	590,000.00	-
22020706	Surveying Services	22,350,000.00	23,500,000.00	1,150,000.00	16,500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,498,509,160.00</b>	<b>6,591,116,000.00</b>	<b>92,606,840.00</b>	<b>4,771,254,755.00</b>
22020801	Motor Vehicle Fuel/Lubricant Cost	32,748,750.00	65,896,000.00	33,147,250.00	36,080,100.00
22020802	Other Transport Equipment Fuel	2,711,500.00	4,706,000.00	1,994,500.00	1,599,500.00
22020803	Plant / Generator Fuel /Lubricant Cost	6,463,048,910.00	6,520,514,000.00	57,465,090.00	4,733,575,155.00

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>315,101,372.95</b>	<b>377,704,000.00</b>	<b>58,525,127.05</b>	<b>258,112,198.04</b>
22020901	Bank Charges (Other Than Interest)	309,381,872.95	367,907,000.00	58,525,127.05	258,112,198.04
22020902	Insurance Premium	5,719,500.00	9,797,000.00	-	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>17,748,811,962.74</b>	<b>17,903,325,000.00</b>	<b>99,152,779.33</b>	<b>9,679,736,069.22</b>
22021001	Refreshment & Meals	10,025,000.00	17,550,000.00	7,525,000.00	5,925,000.00
22021002	Honorarium & Sitting Allowance	3,791,697,949.70	3,803,538,000.00	11,840,050.30	3,232,341,056.70
22021003	Publicity And Advertisement	928,038,582.53	943,073,000.00	15,034,417.47	609,848,658.24
22021004	Medical Expenses-Local	1,271,386,989.00	1,293,802,000.00	22,415,011.00	482,293,942.00
22021006	Postages & Courier Services	425,000.00	1,373,000.00	948,000.00	100,000.00
22021007	Welfare Packages	5,147,320,652.94	5,161,711,000.00	14,390,347.06	2,333,456,400.20
22021008	Subscription To Professional Bodies	20,767,600.00	27,178,000.00	6,410,400.00	4,312,500.00
22021009	Sporting Activities	169,455,500.00	175,378,000.00		106,068,000.00
22021010	Direct Teaching & Laboratory Cost	-	-		3,425,025.00
22021014	Annual Budget Expenses & Administration	140,000,000.00	140,000,000.00	-	28,760,000.00
22021015	Monitoring and Evaluation	952,808,242.07	991,638,000.00		242,247,197.68
22021016	Anniversaries/Celebration	346,146,000.00	356,754,000.00		82,030,000.00
22021017	Tuition, Registration & Exam Fees	4,940,415,446.50	4,950,150,000.00	9,734,553.50	2,492,513,289.40
22021037	Margin for Increase in Costs	-	1,375,000.00	1,375,000.00	17,390,000.00
22021044	Advocacy, Enlightenment & Campaign	30,325,000.00	39,805,000.00	9,480,000.00	39,025,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>356,117,723.92</b>	<b>359,000,000.00</b>	<b>2,882,276.08</b>	<b>586,885,866.97</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>356,117,723.92</b>	<b>359,000,000.00</b>	<b>2,882,276.08</b>	<b>586,885,866.97</b>
22030106	MOTOR VEHICLE ADVANCE	330,665,523.92	332,000,000.00	1,334,476.08	492,242,341.97
22030107	FURNITURE ADVANCES	25,452,200.00	27,000,000.00	1,547,800.00	94,643,525.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>473,406,410.10</b>	<b>488,900,000.00</b>	<b>13,493,589.90</b>	<b>260,261,120.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>473,406,410.10</b>	<b>488,900,000.00</b>	<b>13,493,589.90</b>	<b>260,261,120.00</b>
22040103	Grants to Local Governments	-	1,000,000.00	1,000,000.00	-
22040105	Grants to Government Owned Companies	250,000,000.00	252,000,000.00		150,000,000.00

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
22040109	Grants to Communities/NGOs	223,406,410.10	235,900,000.00	12,493,589.90	110,261,120.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>2,113,860,000.00</b>	<b>2,115,000,000.00</b>	<b>1,140,000.00</b>	<b>450,000,000.00</b>
<b>220501</b>	<b>SUBSIDIES TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>2,113,860,000.00</b>	<b>2,115,000,000.00</b>	<b>1,140,000.00</b>	<b>450,000,000.00</b>
22050106	Agricultural Inputs Subsidy	2,113,860,000.00	2,115,000,000.00	1,140,000.00	450,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>16,439,788,350.02</b>	<b>17,283,000,000.00</b>	<b>843,211,649.98</b>	<b>15,661,626,041.75</b>
<b>220601</b>	<b>FOREIGN INTEREST/DISCOUNT</b>	<b>523,785,526.87</b>	<b>525,000,000.00</b>	<b>1,214,473.13</b>	<b>110,445,071.36</b>
22060102	FOREIGN INTEREST/DISCOUNT - TERM BORROWINGS	523,785,526.87	525,000,000.00	1,214,473.13	110,445,071.36
<b>220602</b>	<b>DOMESTIC INTEREST/DISCOUNT</b>	<b>5,707,253,450.04</b>	<b>6,340,000,000.00</b>	<b>632,746,549.96</b>	<b>6,706,773,395.98</b>
22060202	DOMESTIC INTEREST/DISCOUNT - TERM BORROWINGS	5,707,253,450.04	6,340,000,000.00	632,746,549.96	6,706,773,395.98
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>1,781,323,108.75</b>	<b>1,865,000,000.00</b>	<b>83,676,891.25</b>	<b>1,821,480,386.86</b>
22060302	FOREIGN PRINCIPAL - TERM BORROWINGS	1,781,323,108.75	1,865,000,000.00	83,676,891.25	1,821,480,386.86
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>8,427,426,264.36</b>	<b>8,553,000,000.00</b>	<b>125,573,735.64</b>	<b>7,022,927,187.55</b>
22060402	DOMESTIC PRINCIPAL - TERM BORROWINGS	8,427,426,264.36	8,553,000,000.00	125,573,735.64	7,022,927,187.55

**YOBE STATE GOVERNMENT OF NIGERIA**  
**REPORT ON MONTHLY CAPITAL EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2024**

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
<b>3</b>	<b>ASSETS</b>	<b>151,789,828,792.64</b>	<b>153,622,958,000.00</b>	<b>1,383,918,222.95</b>	<b>50,506,609,687.75</b>
<b>32</b>	<b>FIXED (NON-CURRENT) ASSETS</b>	<b>130,125,756,402.72</b>	<b>131,383,515,000.00</b>	<b>1,290,408,103.95</b>	<b>44,303,452,667.88</b>
<b>3201</b>	<b>FIXED ASSETS - PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>130,125,756,402.72</b>	<b>131,383,515,000.00</b>	<b>1,253,454,597.28</b>	<b>44,303,452,667.88</b>
<b>320101</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>33,413,206,709.97</b>	<b>33,715,026,000.00</b>	<b>301,819,290.03</b>	<b>8,264,065,534.19</b>
32010101	Construction/Provision of Office	3,485,440,317.29	3,513,921,000.00	28,480,682.71	555,266,263.41
32010102	Construction/Provision of Residential Buildings	3,225,757,485.12	3,253,930,000.00	28,172,514.88	642,960,105.44
32010104	Other Storage Facilities	-	2,000,000.00	2,000,000.00	-
32010105	Construction/Provision of School Building	4,402,641,214.19	4,488,920,000.00	86,278,785.81	1,044,048,598.42
32010106	Construction/Provision of Hospitals/Health Centres	597,659,867.76	605,563,000.00	7,903,132.24	126,193,202.19
32010107	Rehabilitation/Repairs of Office Building	2,454,134,340.44	2,494,493,000.00	40,358,659.56	478,388,333.70
32010108	Rehabilitation/Repairs of Residential Building	724,319,594.46	735,335,000.00	11,015,405.54	200,936,950.00
32010109	Rehabilitation/Repairs of School Building	1,474,889,654.82	1,484,023,000.00	9,133,345.18	133,728,660.47
32010110	Rehabilitation/Repairs of Hospital Building	94,052,334.89	97,975,000.00	3,922,665.11	30,062,730.72
32010111	Acquisition of Land	459,999,555.07	461,000,000.00	1,000,444.93	224,299,368.05
32010112	Acquisition of Office Building	20,000,000.00	20,000,000.00	-	48,600,000.00
32010114	Construction of Toilet	-	2,000,000.00	2,000,000.00	-
32010116	Construction of Car Porch/Shed	3,000,000.00	6,000,000.00	3,000,000.00	7,260,200.00
32010117	Construction of Mosque	31,782,704.37	35,000,000.00	3,217,295.63	-
32010119	Wall Fencing	206,248,579.79	214,630,000.00	8,381,420.21	135,155,102.13
32010121	Construction/Provision Sporting & Gaming Facilities	-	4,500,000.00	4,500,000.00	101,752,831.00

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
32010128	Rehab./Repairs of Libraries	-	2,000,000.00	2,000,000.00	-
32010129	Tree Planting/Landscaping	177,896,076.39	194,027,000.00	16,130,923.61	177,978,717.68
32010130	Dairy and Artificial Insemination	176,966,642.69	178,288,000.00	1,321,357.31	30,000,000.00
32010132	Construction of Markets/Parks	14,740,326,121.70	14,770,288,000.00	29,961,878.30	4,263,259,273.49
32010133	Construction of Warehouse and Shops	35,309,414.41	37,276,000.00	1,966,585.59	7,942,869.51
32010134	Fish Pond and Acquaculture	14,803,306.00	16,057,000.00	1,253,694.00	8,385,740.36
32010199	Construction/Provision of Other Buildings	1,087,979,500.58	1,097,800,000.00	9,820,499.42	47,846,587.62
<b>320102</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>67,212,037,787.93</b>	<b>67,524,218,000.00</b>	<b>312,180,212.07</b>	<b>26,279,722,230.99</b>
32010202	Construction of Roads	28,216,043,697.48	28,235,000,000.00	18,956,302.52	11,867,272,522.27
32010203	Construction of Airport	1,656,404,208.08	1,658,000,000.00	1,595,791.92	1,136,887,687.41
32010205	Zoos, Parks & Reserves	-	2,000,000.00	2,000,000.00	-
32010206	Purchase of Security Equipments	60,647,000.00	67,487,000.00	6,840,000.00	15,000,000.00
32010207	Electricity Transmission Network	14,731,215,679.03	14,857,004,000.00	125,788,320.97	7,739,045,787.88
32010209	Sewage/Drainages and Culverts	280,378,032.19	288,000,000.00	7,621,967.81	179,751,405.28
32010210	Construction of Dams	22,333,897.00	26,000,000.00	3,666,103.00	
32010214	Boreholes and other Water Facilities	8,387,749,640.24	8,455,630,000.00	67,880,359.76	1,173,800,171.55
32010215	Waste Disposal Equipment	-	2,000,000.00	2,000,000.00	-
32010216	Boundary Pillars/right of ways/road signs	-	2,000,000.00	2,000,000.00	-
32010218	Rehabilitation/Repairs of Electricity	1,064,890,323.00	1,070,000,000.00	5,109,677.00	30,000,000.00
32010219	Water Pollution Control	5,000,000.00	8,000,000.00	3,000,000.00	-
32010220	Rehabilitation/Repairs of Water Facilities	634,580,981.23	643,875,000.00	9,294,018.77	218,317,400.00
32010221	Rehabilitation/Repairs of Roads	11,663,992,704.88	11,703,722,000.00	39,729,295.12	3,742,627,660.82
32010222	Construction/Provision of ICT Infrastructures	4,500,000.00	6,000,000.00	1,500,000.00	13,370,313.00
32010225	Industrial Pollution Control	18,458,000.00	20,000,000.00	1,542,000.00	10,000,000.00
32010226	Industrial Pollution control	-	8,500,000.00	8,500,000.00	-
32010228	Rehabilitation/Repairs of Agricultural Facilities	-	-	-	20,000,000.00

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
32010299	Construction/Provision of other Infrastructures	465,843,624.80	471,000,000.00	5,156,375.20	133,649,282.78
<b>320103</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>16,894,141,214.94</b>	<b>17,171,744,000.00</b>	<b>273,298,785.06</b>	<b>2,521,511,198.73</b>
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.	333,862,137.05	341,500,000.00	7,637,862.95	343,321,825.00
32010302	Purchahse of Industrial Equipment	3,309,068,486.86	3,394,821,000.00	85,752,513.14	613,903,772.72
32010303	Purchase of Air Navigation Equipment	396,615,499.00	398,000,000.00	1,384,501.00	-
32010304	Purchase of Power Plants	469,630,000.00	471,000,000.00	1,370,000.00	-
32010305	Purchase of Power Generating Set	1,060,747,500.00	1,076,562,000.00	15,814,500.00	625,827,340.00
32010306	Purchase of Broadcast & Communication Equipments	197,365,734.98	202,000,000.00	4,634,265.02	206,335,833.95
32010307	Purchase of Agricultural Equipment	6,279,432,952.05	6,346,000,000.00	66,567,047.95	198,830,000.00
32010308	Surveying Equipment	151,245,000.00	152,597,000.00	1,352,000.00	143,691,117.94
32010309	Water Supply Equipment	1,965,157,500.00	1,970,000,000.00	4,842,500.00	252,080,625.00
32010310	Purchase of Sporting & Gaming Equipment	203,935,500.00	211,000,000.00	7,064,500.00	-
32010312	Purchase of Fire fighting Equipments	92,100,925.00	107,225,000.00	15,124,075.00	-
32010314	Purchase of Electrical Equipment	-	2,742,000.00	2,742,000.00	4,705,000.00
32010315	Purchase of Sanitary Equipment	-	4,000,000.00	4,000,000.00	31,000,000.00
32010317	Teaching & Learning Equipment	18,500,000.00	34,238,000.00	15,738,000.00	55,073,161.00
32010318	Rehabilitation/Repairs of Power Generating Plants	-	2,500,000.00	2,500,000.00	
32010319	Library Books/Equipment	-	8,000,000.00	8,000,000.00	38,617,700.00
32010320	Building Materials/Equipment	-	4,304,000.00		
32010322	Spare Parts and Tools	45,335,000.00	63,500,000.00	18,165,000.00	8,124,823.12
32010399	Alternative Energy	2,371,144,980.00	2,381,755,000.00	10,610,020.00	-
<b>320104</b>	<b>TRANSPORTATION EQUIPMENT - GENERAL</b>	<b>7,420,804,464.92</b>	<b>7,451,478,000.00</b>	<b>30,673,535.08</b>	<b>3,683,496,812.50</b>
32010405	Purchase of Motor Vehicle	7,068,281,464.92	7,090,478,000.00	22,196,535.08	3,683,496,812.50
32010406	Tricycles	12,523,000.00	18,000,000.00	5,477,000.00	-

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
32010407	Purchase of Motor Cycles	340,000,000.00	343,000,000.00	3,000,000.00	-
<b>320105</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>134,926,700.00</b>	<b>225,950,000.00</b>	<b>91,023,300.00</b>	<b>48,491,000.00</b>
32010501	Purchase of Computers	129,326,700.00	196,660,000.00	67,333,300.00	48,491,000.00
32010502	Purchase of Printers	5,600,000.00	11,190,000.00	5,590,000.00	-
32010503	Purchase of Scanners	-	2,000,000.00	2,000,000.00	-
32010505	Purchase of Photocopying Machines	-	11,500,000.00	11,500,000.00	-
32010508	Purchase of Projectors	-	3,100,000.00	3,100,000.00	-
32010510	Rehabilitation/Repairs of Electricity	-	1,500,000.00	1,500,000.00	-
<b>320106</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>3,496,066,422.20</b>	<b>3,710,322,000.00</b>	<b>214,255,577.80</b>	<b>491,207,925.95</b>
32010601	Chairs	2,329,368,313.13	2,457,589,000.00	128,220,686.87	113,757,938.90
32010602	Tables	861,750,846.12	893,089,000.00	31,338,153.88	26,250,000.00
32010603	Safes/File Cabinets/CupBoards	7,805,000.00	20,550,000.00	12,745,000.00	5,000,000.00
32010604	Television Sets	10,000,000.00	18,000,000.00	8,000,000.00	15,000,000.00
32010606	Air-Conditioners	26,800,000.00	37,546,000.00	10,746,000.00	7,000,000.00
32010609	Ceiling Fans	-	2,000,000.00	2,000,000.00	-
32010610	Refrigerators	-	6,548,000.00	6,548,000.00	-
32010611	Beds & Beddings	129,400,000.00	137,000,000.00	7,600,000.00	237,437,750.00
32010612	Rugs and Carpets	3,000,000.00	6,000,000.00	3,000,000.00	-
32010613	Desks	38,718,875.00	40,000,000.00	1,281,125.00	38,718,875.00
32010615	Purchase of Cushions	89,223,387.95	92,000,000.00	2,776,612.05	48,043,362.05
<b>320109</b>	<b>SPECIALISED ASSETS - GENERAL</b>	<b>1,554,573,102.76</b>	<b>1,584,777,000.00</b>	<b>30,203,897.24</b>	<b>3,014,957,965.52</b>
32010903	Wildlife Conservation	69,720,000.00	73,000,000.00	3,280,000.00	-
32010904	Laboratory/Medical Equipment	1,484,853,102.76	1,511,777,000.00	26,923,897.24	3,014,957,965.52
<b>3203</b>	<b>INTANGIBLE ASSETS</b>	<b>21,664,072,389.92</b>	<b>22,239,443,000.00</b>	<b>575,370,610.08</b>	<b>6,203,157,019.87</b>
<b>320301</b>	<b>INTANGIBLE ASSETS</b>	<b>21,664,072,389.92</b>	<b>22,239,443,000.00</b>	<b>575,370,610.08</b>	<b>6,203,157,019.87</b>
32030109	Research and Development	324,412,376.00	362,691,000.00	38,278,624.00	183,778,667.00
32030112	Computer Software Acquisition	-	2,713,000.00	2,713,000.00	15,000,000.00
32030113	Tuition, Registration & Exam fees	-	2,000,000.00	2,000,000.00	-
32030119	Maps, Survey and Design	63,862,764.00	67,581,000.00	3,718,236.00	-

<b>ECONOMIC CODE</b>	<b>PARTICULARS</b>	<b>ACTUAL 2024</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL 2023</b>
32030122	Grant to Communities/Private Institutions/Vulnerables	21,275,797,249.92	21,802,458,000.00	526,660,750.08	3,931,165,529.11
32030115	Counterpart fund	-	-	-	2,073,212,823.76
32030123	Grant to Tsangaya/Almajiri Schools	-	2,000,000.00	2,000,000.00	-

**YOBE STATE GOVERNMENT OF NIGERIA**  
**NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG-CARES)**  
**DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2024**

	2024	2023	2022	
	Capital Expenditure	Capital Expenditure	Capital Expenditure	Total
		₦	₦	₦
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	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	1,983,841,998.14	512,556,380.00	31,000,000.00	2,527,398,378.14
MINISTRY OF HUMANITARIAN AFFAIRS	474,063,085.00	549,040,000.00	-	1,023,103,085.00
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,172,644,040.00	563,455,000.00	254,260,000.00	2,990,359,040.00
<b>Total</b>	<b>12,688,821,016.00</b>	<b>2,663,547,925.00</b>	<b>699,105,200.00</b>	<b>16,051,474,141.00</b>

		2023	2022	Total
Amount Received	10,172,244,387.67	5,189,077,428.90	700,000,000.00	16,061,321,816.57
<b>TOTAL</b>	<b>10,172,244,387.67</b>	<b>5,189,077,428.90</b>	<b>700,000,000.00</b>	<b>16,061,321,816.57</b>



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