

# **YOBE STATE 17 LOCAL GOVERNMENT COUNCIL**

## **CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31, DECEMBER 2024**



**YOBE STATE GOVERNMENT OF NIGERIA**  
**OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

*E-Mail: yobelgad@yahoo.com*

*Tel:- 07061432864*  
*08121519341*

**OFFICE ADDRESS:-**

Local Government Audit Dept,  
P. M. B. 1056, KM 6, Along Gujba Road  
Damaturu, Yobe State

LGAD/ADM/SEC/COS/4/VL.1

Date 20<sup>th</sup> August, 2025

The Chief of Staff to His Excellency,  
Government House, Damaturu  
Yobe State.

The Clerk of the House,  
Yobe State House of Assembly,  
Damaturu.

**AUDITOR-GENERAL'S CERTIFICATION OF CONSOLIDATED**  
**FINANCIAL STATEMENT OF SEVENTEEN LOCAL GOVERNMENT**  
**COUNCIL FOR THE YEAR ENDED 31/12/2024.**

In accordance with the provisions of Public Finance Management Law notice No 10 of 2020 Sec.5 (1b) which provides for all public entities to provides basic financial information and the provisions of Notice 29 of 2021 the Public Audit Law Sec. 8 (1b) providing for the Auditor –General unrestricted access to all documents on public Assets.

2. The Treasurers of the 17 Local Government Councils as provided by Edit NO. 6 of 2000 are the Chief Financial adviser and Head of Finance Departments of their respective councils. They are also charges with the

duties of being accountable to all receipts and payments and to prepare and publish annual Financial Statements of their respective councils.

3. The Financial Statement of the 17 Local Government councils were prepared on the basis of IPSAS cash basis for the year ended 31/12/2024 which were presented and certified that form basis of this consolidation.

**BASIS OF CERTIFICATION.**

4. The Financial Statements of the 17 Local Governments were examined in relations to Annual estimates and departmental performances, in compliance to the provisions of the Financial Memoranda (1-14-15).

5. The appraisal of the consolidation covers the examination of Internal Generated Revenues details and expenditure profile for assets/services. The basis test for accuracy and efficiency for material assurances was observed to ensure statements are free from material misrepresentation.

**OPINION.**

From analysis of the cash/flow for revenues and expenditures which formed the basis for this opinion. In my opinion, subject to the observations/comments, the financial statement presents a fair view of the financial operation of the Local Government for the year ended 31<sup>st</sup> December, 2024.

  
(KULE MAINA CNA)  
AUDITOR-GENERAL (LOCAL GOVTS)  
YOBE STATE  
FRC/2025/PRO/ANAN/004/017360

**YOBE 17 LOCAL GOVERNMENT COUNCIL**  
**CONSOLIDATED FINANCIAL HIGHLIGHTS FOR THE YEAR 2024**

S/No	DESCRIPTIONS	ACTUAL 2024	FINAL BUDGET 2024	ACTUAL 2023
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	9,747,498,997	33,185,081,361	20,551,469,413
2	VALUE ADDED TAX	35,748,992,082	22,997,710,816	18,263,190,931
3	OTHER FAAC ALLOCATION	30,388,273,427	18,394,003,601	18,800,909,761
4	INTERNAL REVENUE IGR	731,701,905	2,056,678,664	621,534,137
	<b>SUB TOTAL</b>	<b>76,616,466,411</b>	<b>76,633,474,442</b>	<b>58,237,104,242</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL RECEIPTS</b>	<b>76,616,466,411</b>	<b>76,633,474,442</b>	<b>58,237,104,242</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	10,645,899,179	17,461,995,736	8,315,740,510
2	OVERHEAD COSTS	2,040,000,000	2,040,000,000	1,445,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	18,911,009,093	-	15,428,590,740
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	15,794,826,914	14,606,727,103	14,298,211,134
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>47,391,735,186</b>	<b>34,108,722,838</b>	<b>39,487,542,384</b>
	CAPITAL EXPENDITURE	26,101,551,476	42,524,751,604	21,646,933,640
	<b>TOTAL EXPENDITURE</b>	<b>73,493,286,661</b>	<b>76,633,474,442</b>	<b>61,134,476,024</b>
1	NET CASH BALANCE	<b>3,123,179,750</b>	-	<b>(2,897,371,782)</b>
2	OPENING BALANCE	2,461,634,761	-	5,359,006,543
3	CLOSING BALANCE	5,584,814,511	-	2,461,634,761

**STATEMENT NO. 1**  
**YOBE 17 LOCAL GOVERNMENT COUNCIL**  
**CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ANNUAL BUDGET 2024		NOTES	ACTUAL YEAR	
			2024	2023
	<b>Cash Flows from Operating Activities</b>			
	<b>Receipts:</b>			
51,579,084,962	Statutory Allocations: FAAC	1	40,135,772,424	39,352,379,174
22,997,710,816	Value Added Tax Allocation	1	35,748,992,082	18,263,190,931
<b>74,576,795,778</b>	<i>Sub-total : Statutory Allocation</i>		<b>75,884,764,506</b>	<b>57,615,570,105</b>
535,222,152	Direct taxes	2	163,961,195	139,196,881
284,589,765	Licenses	2	66,851,501	81,289,775
222,155,354	Fees	2	64,119,626	39,829,726
10,694,346	Fines	2	3,979,937	22,949,762
20,896,780	Sales	2	1,010,130	14,590,344
410,716,816	Earnings	2	408,379,781	281,354,551
100,878,567	Rent on Government Buildings	2	18,029,436	26,051,756
48,504,118	Rent on Land and Others	2	5,370,300	16,271,341
6,300,000	Repayments - General	2	-	-
112,619,108	Interest- General	2	-	-
304,101,658	Reimbursements		-	-
<b>2,056,678,664</b>	<i>Subtotal: Independent Revenue</i>		<b>731,701,905</b>	<b>621,534,137</b>
-	Other Revenue Sources of the State Government		-	-
<b>76,633,474,442</b>	<b>Total Receipts</b>		<b>76,616,466,411</b>	<b>58,237,104,242</b>
	<b>Payments:</b>			
17,461,995,736	Personnel Costs (including Salaries on CRF charges)	3	10,645,899,179	8,315,740,510
2,040,000,000	Overhead Charges	4	2,040,000,000	1,445,000,000
-	Subvention to Parastatals	5	18,911,009,093	15,428,590,740
14,606,727,103	Other Operating Activities	6	15,794,826,914	14,298,211,134
<b>34,108,722,838</b>	<b>Total Payments</b>		<b>47,391,735,186</b>	<b>39,487,542,384</b>

<b>42,524,751,604</b>	<b>Net Cash Flow from Operating Activities</b>		<b>29,224,731,225</b>	<b>18,749,561,858</b>
	<b>Cash Flows from Investment Activities:</b>			
(11,390,175,517)	Capital Expenditure: Administrative Sector	7	(7,768,097,608)	(5,127,384,900)
(8,467,419,781)	Capital Expenditure: Economic Sector	7	(5,638,379,429)	(5,515,629,004)
-	Capital Expenditure: Law and Justice	7		
(13,541,674,489)	Capital Expenditure: Regional Development	7	(7,274,641,563)	(7,264,869,564)
(9,125,481,818)	Capital Expenditure: Social Service Sector	7	(5,420,432,875)	(3,739,050,172)
<b>(42,524,751,604)</b>	<b>Total Capital Expenditure</b>		<b>(26,101,551,476)</b>	<b>(21,646,933,640)</b>
<b>(42,524,751,604)</b>	<b>Net Cash Flow from Investment Activities</b>		<b>(26,101,551,476)</b>	<b>(21,646,933,640)</b>
	<b>Cash Flows from Financing Activities:</b>			
-	Proceeds from Aid and Grants		-	-
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	<b>Net Cash Flow from Financing Activities</b>		<b>-</b>	<b>-</b>
	<b>Movement in Other Cash Equivalent Accounts:</b>			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents		3,123,179,750	(2,897,371,782)
	<b>Total Cash Flow from Other Cash Equivalent Accounts</b>			
	<b>Net cash for the year</b>			
-	<b>Cash and its Equivalent as at 1 January 2024</b>		<b>2,461,634,761</b>	<b>5,359,006,543</b>
	<b>Cash and its Equivalent as at 31 December 2024</b>		<b>5,584,814,511</b>	<b>2,461,634,761</b>
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

**STATEMENT NO. 2**  
**YOBE 17 LOCAL GOVERNMENT COUNCIL**  
**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024**

	<b>ASSETS</b>	<b>NOTES</b>	<b>2024</b>	<b>2023</b>
	<b>LIQUID ASSETS:</b>			
	Cash held by LGA'S			
	- CRF Cash Balance	11	4,544,792,637	382,315,602
	- CDF Cash Balance	11	1,040,021,874	2,079,319,160
	<b>Total Assets.</b>		<b>5,584,814,511</b>	<b>2,461,634,762</b>
	<b>INVESTMENTS AND OTHER CASH ASSETS:</b>			
	Investments	15		
	Revolving Loans Granted			
	Intangible Assets		-	-
	<b>Total Investment and other Cash Assets.</b>		-	-
	Operating Liabilities Over Assets		-	0
	<b>Total Assets.</b>		<b>5,584,814,511</b>	<b>2,461,634,762</b>
	<b>PUBLIC FUNDS AND LIABILITIES</b>			
	<b>PUBLIC FUNDS</b>			
	Consolidated Revenue Fund		4,544,792,637	382,315,602
	Capital Development Fund		1,040,021,874	2,079,319,160
	<b>Total Public Funds.</b>		<b>5,584,814,511</b>	<b>2,461,634,762</b>
	<b>EXTERNAL AND INTERNAL LOANS</b>			
	External loans			
	Internal Loans			
	<b>Total External and Internal Loans.</b>		-	-
	<b>OTHER LIABILITIES</b>			

	CONTINGENT LIABILITES			
	<b><i>Total Public Funds and Liabilities.</i></b>		<b>5,584,814,511</b>	<b>2,461,634,762</b>
The Accompanying Notes form part of these Statements				

**STATEMENT NO. 3**  
**YOBE 17 LOCAL GOVERNMENT COUNCIL**  
**CONSOLIDATED STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
<b>3,632,753,745</b>	<b>Opening Balance</b>		<b>382,315,602</b>				%
	<b>ADD: REVENUE</b>						
39,352,379,174	Statutory Allocation: FAAC	1	40,135,772,424	51,579,084,962	46,113,085,879	- 5,465,999,083	78
18,263,190,931	Value Added Tax Alloc.	1	35,748,992,082	22,997,710,816	22,997,710,816	-	155
<b>57,615,570,105</b>	<b>Sub-Total - Statutory Allocation</b>		<b>75,884,764,506</b>	<b>74,576,795,778</b>	<b>69,110,796,695</b>	- 5,465,999,083	102
						-	
139,196,881	Direct Taxes	2	163,961,195	535,222,152	535,222,152	-	31
81,289,775	Licenses	2	66,851,501	284,589,765	284,589,765	-	23
39,829,726	Fees	2	64,119,626	222,155,354	222,155,354	-	29
22,949,762	Fines	2	3,979,937	10,694,346	10,694,346	-	
14,590,344	Sales	2	1,010,130	20,896,780	20,896,780	-	-
281,354,551	Earnings	2	408,379,781	410,716,816	410,716,816	-	99
26,051,756	Rent of Government Buildings	2	18,029,436	100,878,567	100,878,567	-	-
16,271,341	Rent on Lands and Others	2	5,370,300	48,504,118	48,504,118	-	-
-	Repayment General	2	-	6,300,000	6,300,000	-	
-	Investment Income	2	-	112,619,108	112,619,108	-	
-	Reimbursements	2	-	304,101,658	304,101,658	-	-
<b>621,534,137</b>	<b>Sub-Total-Independent Revenue</b>		<b>731,701,905</b>	<b>2,056,678,664</b>	<b>2,056,678,664</b>	-	36
						-	
-	Other Revenue Sources of the State Government		-			-	
<b>58,237,104,242</b>	<b>TOTAL REVENUE</b>		<b>76,616,466,411</b>	<b>76,633,474,442</b>	<b>71,167,475,359</b>	- 5,465,999,083	100
<b>61,869,857,986</b>	<b>TOTAL FUNDS AVAILABLE</b>		<b>76,998,782,013</b>	<b>76,633,474,442</b>	<b>71,167,475,359</b>	- 5,465,999,083	100
	<b>LESS: EXPENDITURE</b>					-	
8,315,740,510	Personnel Costs(including Salaries on CRF charges)	3	10,645,899,179	17,461,995,736	17,461,995,736	-	61
1,445,000,000	Overhead Charges	4	2,040,000,000	2,040,000,000	2,040,000,000	-	100
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-	-	
15,428,590,740	Subvention to Parastatals	5	18,911,009,093	-	-	-	
14,298,211,134	Other Operating Activities	6	15,794,826,914	14,606,727,103	9,140,728,019	- 5,465,999,084	108
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>				-		

-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	
<b>39,487,542,384</b>	<b>TOTAL EXPENDITURE</b>		<b>47,391,735,186</b>	<b>34,108,722,838</b>	<b>28,642,723,755</b>	<b>5,465,999,084</b>	<b>139</b>
<b>22,382,315,602</b>	<b>OPERATING BALANCE</b>		<b>29,607,046,828</b>	<b>42,524,751,604</b>	<b>42,524,751,604</b>	<b>0</b>	<b>70</b>
	<b>APPROPRIATIONS/TRANSFERS</b>						
22,000,000,000	Transfer to Capital Dev. Fund	9	25,062,254,190	42,524,751,604	42,524,751,604	0	59
					-	-	
<b>22,000,000,000</b>	<b>Total transfers</b>		<b>25,062,254,190</b>	<b>42,524,751,604</b>	<b>42,524,751,604</b>	<b>0</b>	<b>59</b>
<b>382,315,602</b>	<b>Closing Balance</b>		<b>4,544,792,637</b>		-	-	
The Accompanying Notes form part of these Statements							

**STATEMENT NO. 4**  
**YOBE 17 LOCAL GOVERNMENT COUNCIL**  
**CONSOLIDATED STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	
1,726,252,799	<b>Opening Balance</b>		2,079,319,160	-	-	-	%
						-	
	<b>ADD: CAPITAL RECEIPTS</b>						
22,000,000,000	Transfer from Consolidated Revenue Fund	9	25,062,254,190	42,524,751,604	42,524,751,604	-	59
-	Aids and Grants	10	-	0.00	-	-	
-	External Loans		-	-	-	-	
-	Internal Loans		-	-	-	-	
-	Other Capital Receipts		-	-	-	-	
<b>22,000,000,000</b>	<b>Total Receipts</b>		<b>25,062,254,190</b>	<b>42,524,751,604</b>	<b>42,524,751,604</b>	<b>-</b>	<b>59</b>
<b>23,726,252,799</b>	<b>Total Capital Funds Available</b>		<b>27,141,573,350</b>	<b>42,524,751,604</b>	<b>42,524,751,604</b>	<b>-</b>	<b>64</b>
	<b>LESS: CAPITAL EXPENDITURE</b>						
5,127,384,900	Administrative Sector	7	7,768,097,608	11,390,175,517	11,390,175,517	-	68
5,515,629,004	Economic Sector	7	5,638,379,429	8,467,419,781	8,467,419,781	-	67
-	Law and Justice	7	-	-	-	-	
7,264,869,564	Regional Development	7	7,274,641,563	3,739,050,172	3,739,050,172	-	-
3,739,050,172	Social Service Sector	7	5,420,432,875	9,125,481,818	9,125,481,818	-	59
<b>21,646,933,640</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>26,101,551,476</b>	<b>32,722,127,287</b>	<b>32,722,127,287</b>	<b>-</b>	<b>80</b>
<b>2,079,319,160</b>	<b>Closing Balance</b>		<b>1,040,021,874</b>			-	
The Accompanying Notes form part of these Statements							

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1</b>	<b>A: Share of Statutory Allocation from FAAC 2024</b>				
			<b>N</b>	<b>N</b>	
	Net Share of Statutory Allocation from FAAC	<b>A</b>	9,747,498,996.69		
	Add :Deduction at source for Loan Repayment	<b>B</b>	-	9,747,498,996.69	
	Share of Statutory Allocation - Other Agencies	<b>C</b>		30,388,273,426.84	
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>		-	
	<b>Total(GROSS) FAAC Allocation</b>			<b>40,135,772,423.53</b>	
	<b>B: Value Added Tax 2024</b>				
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>35,748,992,082.23</b>	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1</b>	<b>A- Share of Statutory Allocation from FAAC 2023</b>				
			<b>N</b>	<b>N</b>	
	Net Share of Statutory Allocation from FAAC	<b>A</b>	20,551,469,413.30		
	Add :Deduction at source for Loan Repayment	<b>B</b>	-	20,551,469,413.30	
	Share of Statutory Allocation - Other Agencies	<b>C</b>		18,800,909,760.65	
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>		-	
	<b>Total(GROSS) FAAC Allocation</b>			<b>39,352,379,173.95</b>	
	<b>B. Value Added Tax 2023</b>				
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>18,263,190,931.24</b>	

<b>2</b>	<b>Internally Generated Revenue (Independent Revenue)</b>	<b>Ref.Note</b>	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
	<b>Direct Taxes</b>					
12010101	Community/ Poll Taxes		1,156,880.00	26,456,630.00	25,299,750.00	
12010104	Arrears of Community/ Poll Taxes		537,264.50	13,850,000.00	13,312,735.50	
12010105	Development Levy/ Taxes		15,817,900.00	34,515,182.00	18,697,282.00	
12010106	Arrears of Development Levy/ Taxes		919,520.00	6,695,126.00	5,775,606.00	
12010107	Cattle Levy/ Taxes		68,085,599.24	239,408,253.00	171,322,653.76	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

12010108	Arrears of Cattle Levy/ Taxes		17,890,898.90	22,643,810.00	4,752,911.10
12010109	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)		600,000.00	24,046,001.00	23,446,001.00
12010110	Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard)		-	8,878,022.00	8,878,022.00
12010111	Tenement Rate		38,902,012.00	49,255,589.00	10,353,577.00
12010112	Penalty for Tenement Rate		2,380,525.40	19,241,688.00	16,861,162.60
12010113	Arrears of Tenement Rate		693,612.25	11,126,642.00	10,433,029.75
12010114	Ground Rates		16,576,982.92	36,150,965.00	19,573,982.08
12010115	Federal Government Grant in lieu of Tenement Rate		400,000.00	22,791,490.00	22,391,490.00
12010116	State Government Grant in lieu of Tenement Rate		-	19,912,182.00	19,912,182.00
12010117	Other Personal Taxes/ Rates not elsewhere defined			250,572.00	250,572.00
	<b>Sub-Total</b>		<b>163,961,195.21</b>	<b>535,222,152.00</b>	<b>371,260,956.79</b>
	<b>Licence- General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>
12020102	Goldsmith/ Gold Dealers Licenses		570,000.00	4,941,923.00	4,371,923.00
12020104	Boats & Canoe/ Small Craft Licenses			5,000.00	5,000.00
12020105	Radio/ Television Licenses		788,000.00	946,202.00	158,202.00
12020106	Bycycle Licenses and Hire Permits		380,000.00	500,000.00	120,000.00
12020107	Boats & Canoe/ Small Craft License		36,983.15	329,000.00	292,016.85
12020108	Dane Gun Licenses			10,000.00	10,000.00
12020109	Registration of Voluntary Organizations			40,000.00	40,000.00
12020111	Bakery House Licenses		939,754.53	28,160,000.00	27,220,245.47
12020112	Bicycle Licenses and Hire Permits		100,000.00	2,302,822.00	2,202,822.00
12020113	Brick Making, etc. Licenses		-	320,000.00	320,000.00
12020114	Cart/ Truck Licenses		3,704,290.00	15,608,000.00	11,903,710.00
12020115	Dane Gun Licensing		1,812,000.00	2,130,123.00	318,123.00
12020116	Cattle Dealers Licenses		5,927,665.00	9,428,908.00	3,501,243.00
12020117	Dried Fish/ Meat Licenses		1,730,900.52	2,115,500.00	384,599.48
12020118	Pet/ Dog Licenses			630,000.00	630,000.00
12020119	Fishing Permits		2,113,240.22	3,550,000.00	1,436,759.78
12020120	Hawking Permits		3,035,720.00	4,478,500.00	1,442,780.00
12020121	Hunting Permits		580,000.00	2,338,923.00	1,758,923.00
12020122	Produce Buying Licenses		1,172,640.45	2,018,000.00	845,359.55
12020123	Animal Health Certificate Licenses		1,633,317.20	10,080,000.00	8,446,682.80
12020124	Abattoir/ Slaughter Licenses		15,475,000.05	40,853,478.00	25,378,477.95
12020126	Hiring Licenses		1,228,578.00	23,005,000.00	21,776,422.00

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

12020130	Cinematography Licenses		-	580,000.00	580,000.00
12020137	Trade Permit Licenses		291,415.00	525,000.00	233,585.00
12020138	Tent at Sea Beach Permits			548,000.00	548,000.00
12020139	Open Air Preaching Permits			250,000.00	250,000.00
12020140	Minor Industrial Licenses		-	4,595,962.00	4,595,962.00
12020141	Auctioneers Licenses		1,000,000.00	2,660,000.00	1,660,000.00
12020142	Petty Traders Licenses		2,196,600.00	4,216,243.00	2,019,643.00
12020143	Pit Sawing Licenses			195,000.00	195,000.00
12020144	Felling and Trees Licenses		200,000.00	4,521,923.00	4,321,923.00
12020145	Saw Mill Licenses		-	948,000.00	948,000.00
12020146	Brown Sugar Machine Licenses			700,000.00	700,000.00
12020147	Photo Studio Licenses		1,101,000.00	2,385,000.00	1,284,000.00
12020148	Welding Machine Licenses		1,920,163.00	4,766,000.00	2,845,837.00
12020149	Electric (Radio/ Television) Workshop Licenses		905,000.00	883,000.00	(22,000.00)
12020150	Blacksmith Workshop Licenses		943,413.70	2,523,000.00	1,579,586.30
12020151	Wood Making/ Carpentry Workshop Licenses		1,618,420.65	2,578,500.00	960,079.35
12020152	Battery Charge Workshop Licenses		125,195.00	1,306,000.00	1,180,805.00
12020153	Printing Press Licenses		2,610,000.00	4,154,748.00	1,544,748.00
12020154	Panel Beaters Licenses		515,250.10	181,000.00	(334,250.10)
12020155	Vulcanizers Licenses		309,115.20	2,121,423.00	1,812,307.80
12020156	Vehicle Spare Parts Licenses		400,000.00	4,916,000.00	4,516,000.00
12020158	Clock/ Watch Repairs Licenses		-	102,000.00	102,000.00
12020159	Cloth Dyers Licenses		170,000.00	2,740,000.00	2,570,000.00
12020160	Registration of Laundries and Dry Cleaners Licenses		11,300.00	23,030,000.00	23,018,700.00
12020161	Building Materials Licenses		530,000.00	4,096,908.00	3,566,908.00
12020162	Surface Tank Kerosene Licenses		-	400,000.00	400,000.00
12020163	Sewing Institute Licenses		1,200,000.00	3,730,408.00	2,530,408.00
12020164	Hair Dressing/ Barbings/ Plating/ Painting Licenses		325,150.25	545,000.00	219,849.75
12020165	Advertisement Rate/ Licenses		305,000.00	250,000.00	(55,000.00)
12020167	Patent Medicine Licenses		1,080,399.00	8,130,000.00	7,049,601.00
12020168	Kiosks Licenses		740,258.70	4,082,666.00	3,342,407.30
12020169	Entertainment Drumming and Temporary Booth Permits			3,000,000.00	3,000,000.00
12020170	Noise Control Permits			936,923.00	936,923.00
12020172	Cold Room Licenses		300,000.00	846,923.00	546,923.00
12020173	Motorcycle Permits		1,772,100.00	8,061,988.00	6,289,888.00
12020175	Cigarette Licenses			6,645,490.00	6,645,490.00

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

12020176	Squatters Permits		165,000.00	2,050,000.00	1,885,000.00	
12020177	Butchers Licenses		1,106,200.00	9,012,423.00	7,906,223.00	
12020178	Registration of Night Soil Contractors			602,158.00	602,158.00	
12020179	Ingredients Grinding Mill Licenses		375,349.85	3,586,000.00	3,210,650.15	
12020180	Photo Stating, Typing Institute Licenses		2,989,108.65	2,894,700.00	(94,408.65)	
12020181	Other Licenses not elsewhere defined		1,972.57		(1,972.57)	
12020197	Trade Permits Licenses		176,000.00	200,000.00	24,000.00	
12020198	Minor Industrial Licenses		240,000.00	300,000.00	60,000.00	
	<b>Sub-Total</b>		<b>66,851,500.79</b>	<b>284,589,765.00</b>	<b>217,738,264.21</b>	
	<b>Fees - General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12020204	Product Buying Fees		3,104,423.00	10,000,000.00	6,895,577.00	
12020213	Dividends/Interests on Fixed Deposits		-	4,000,000.00	4,000,000.00	
12020402	Vault Fees			500,000.00	500,000.00	
12020404	Trade Union Fees		300,000.00	400,000.00	100,000.00	
12020417	General Contractors Registration Fees		13,328,334.96	15,976,765.00	2,648,430.04	
12020418	Marriage Registration/ Divorce Fees			196,923.00	196,923.00	
12020425	Disinfection of Produce Fees			1,480,131.00	1,480,131.00	
12020427	Tenders Fees		1,770,543.50	6,351,923.00	4,581,379.50	
12020442	Association Fees			1,100,000.00	1,100,000.00	
12020443	Births and Deaths Registration Fees		900,360.00	1,332,000.00	431,640.00	
12020444	Burial Fees			300,000.00	300,000.00	
12020446	Agricultural/ Veterinary Services Fees		4,300,000.00	7,707,000.00	3,407,000.00	
12020449	Business/ Trade Operating Fees			400,000.00	400,000.00	
12020450	Inspection Fees		800,000.00	80,000.00	(720,000.00)	
12020451	Timber & Forests Fees		-	250,000.00	250,000.00	
12020455	Produce Buying Fees		218,000.00	4,673,500.00	4,455,500.00	
12020456	Forestry and Fuel Exploitation Fees		4,029,411.05	2,246,923.00	(1,782,488.05)	
12020457	Rice/ Mill/ Cassava Grinding Fees		172,530.00	3,555,000.00	3,382,470.00	
12020458	Painting, Spraying and Sign Writing Workshop Fees		400,000.00	1,249,300.00	849,300.00	
12020459	Motor Mechanic/ Car Wash Depot Fees		1,546,496.50	5,515,000.00	3,968,503.50	
12020460	Block Making Machines Fees		1,350,000.00	1,036,000.00	(314,000.00)	
12020461	Survey Fees		477,196.50	6,295,370.00	5,818,173.50	
12020463	Customary Right of Occupancy Fees		340,115.00	14,350,000.00	14,009,885.00	
12020464	Commission on Transfer of Plot/ Property		396,000.00	8,481,211.00	8,085,211.00	
12020465	Approval of Building Plan Fees		1,050,800.00	13,641,036.00	12,590,236.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

12020466	Mortgage Sub-Lease Approval Fees		-	4,083,000.00	4,083,000.00	
12020467	Landing Fees			600,000.00	600,000.00	
12020468	Business Premises/ Workshop Fees		-	550,000.00	550,000.00	
12020470	Corn Grinding Mill Licenses		350,000.00	2,929,123.00	2,579,123.00	
12020471	Payments in Lieu of Registration Notices		-	7,123,470.00	7,123,470.00	
12020472	Mortuary, Hears, and Cemetery		-	10,352,900.00	10,352,900.00	
12020473	Local Government Certificate of Origin		6,286,100.00	12,667,000.00	6,380,900.00	
12020475	Registration of Vehicles			2,000,000.00	2,000,000.00	
12020476	Eating House License Fees		950,000.00	2,270,830.00	1,320,830.00	
12020477	Entertainment and Drumming Fees			216,923.00	216,923.00	
12020479	Learning Driving Tests Fees		-	1,100,000.00	1,100,000.00	
12020480	Bus/ Commercial Vehicle/ Taxi Permit Fees		706,200.00	7,487,572.00	6,781,372.00	
12020481	Palm Wine Tappers/ Sellers Fees		600,000.00	500,000.00	(100,000.00)	
12020483	Toll Gate/ Stadium Fees			497,000.00	497,000.00	
12020484	Slaughter Fees		5,732,860.00	8,213,908.00	2,481,048.00	
12020485	Abattoir Fees		2,758,470.00	3,574,238.00	815,768.00	
12020486	Registration for Meat Van Fees		1,450,500.00	4,214,000.00	2,763,500.00	
12020487	Naming of Street Registration Fees		-	342,500.00	342,500.00	
12020488	Mobile Sales Promotion Fees		20,000.00	10,875,000.00	10,855,000.00	
12020489	Dislodging of Septic Tank Charges			457,000.00	457,000.00	
12020490	Registration of Septic Tank Dislodging Fees		200,000.00	200,000.00	-	
12020491	Pest Control and Disinfectant Fees		300,000.00	920,000.00	620,000.00	
12020492	Vault Fees		600,000.00	480,000.00	(120,000.00)	
12020493	Dispensary and Maternity Fees		100,000.00	2,149,423.00	2,049,423.00	
12020494	Laboratory Test Fees		2,560,000.00	1,158,000.00	(1,402,000.00)	
12020495	Environmental Sanitation Fees		3,903,000.00	6,129,829.00	2,226,829.00	
12020496	Sand Dredging Fees		3,118,285.00	8,348,648.00	5,230,363.00	
12020497	Sand, Granite, Iron Rod Sellers Fees			746,908.00	746,908.00	
12020498	Irrigation Scheme Fees/ Charges			7,850,000.00	7,850,000.00	
12020499	Other Fees not elsewhere defined			3,000,000.00	3,000,000.00	
	<b>Sub-Total</b>		<b>64,119,625.51</b>	<b>222,155,354.00</b>	<b>158,035,728.49</b>	
	<b>Fines - General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12020502	Towing of Vehicles		200,000.00	5,602,423.00	5,402,423.00	
12020503	Fine on Overdue and Lost Library Books		308,200.00	486,923.00	178,723.00	
12020504	Impounding of Animal Fines		3,471,736.50	4,605,000.00	1,133,263.50	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

	<b>Sub-Total</b>		<b>3,979,936.50</b>	<b>10,694,346.00</b>	<b>6,714,409.50</b>	
	<b>Sales - General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	
12020602	Proceeds from Sales of Consumer Goods/ Haulage		500,000.00	7,159,023.00	6,659,023.00	
12020603	Sales of ID Cards		-	800,000.00	800,000.00	
12020604	Sales of Unserviceable Stores/ Scraps/ Unserviceable Items		213,000.00	3,310,000.00	3,097,000.00	
12020609	Proceeds from Sales of Farm Produce		297,130.00	6,080,757.00	5,783,627.00	
12020610	Proceeds from Sales of Goods by Public Auctions		-	2,547,000.00	2,547,000.00	
12020617	Sales of Stores		-	1,000,000.00	1,000,000.00	
	<b>Sub-Total</b>		<b>1,010,130.00</b>	<b>20,896,780.00</b>	<b>19,886,650.00</b>	
	<b>Earnings - General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12020703	Earnings from Hire of Plants and Equipment		3,550,000.00	5,800,000.00	2,250,000.00	
12020707	Earnings from Medical Services		150,000.00	200,000.00	50,000.00	
12020708	Earnings from Agricultural Produce		5,830,331.00	1,160,650.00	- 4,669,681.00	
12020711	Earnings from Commercial/ Industrial Activities		14,791,114.00	31,813,345.00	17,022,231.00	
12020712	Earnings from Markets		61,899,194.65	62,610,659.00	711,464.35	
12020713	Earnings from Motor Parks		33,417,440.81	53,939,546.00	20,522,105.19	
12020714	Earnings from Shops and Shopping Centers		91,884,560.00	55,319,321.00	- 36,565,239.00	
12020715	Earnings from Transport Services (Mass Transits)		95,985,445.80	92,003,795.00	- 3,981,650.80	
12020716	Earnings from Tipper and Tractors		12,004,247.15	30,163,741.00	18,159,493.85	
12020717	Earnings from Sign Posts		-	100,000.00	100,000.00	
12020722	Earnings Slaughter House		5,333,100.00	4,304,148.00	- 1,028,952.00	
12020723	Earnings from Cattle Markets		70,162,725.42	51,692,611.00	- 18,470,114.42	
12020724	Earnings from Goats and Sheeps Markets		13,371,622.50	21,609,000.00	8,237,377.50	
	<b>Sub-Total</b>		<b>408,379,781.33</b>	<b>410,716,816.00</b>	<b>2,337,034.67</b>	
	<b>Rent on Government Buildings - Generals</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12020801	Rent on Government Quarters		8,753,266.78	46,872,037.00	38,118,770.22	
12020802	Rent on Government Offices		2,186,393.75	15,082,298.00	12,895,904.25	
12020803	Rent on Government Buildings		779,082.28	33,260,000.00	32,480,917.72	
12020806	Rent on Local Government Guest House		6,310,693.00	5,664,232.00	- 646,461.00	
	<b>Sub-Total</b>		<b>18,029,435.81</b>	<b>100,878,567.00</b>	<b>82,849,131.19</b>	
	<b>Land &amp; Others - General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

12020901	Rent on Government Land		-	1,100,000.00	1,100,000.00	
12020903	Rents and Premium on Allocations of Land		-	1,000,000.00	1,000,000.00	
12020906	Rents on Government Property (Quarters)		2,570,000.00	8,382,098.00	5,812,098.00	
12020907	Rents on Government Property (Buildings other than Quarters)			2,366,781.00	2,366,781.00	
12020908	Rents from Landed Property		2,800,300.00	35,655,239.00	32,854,939.00	
	<b>Sub-Total</b>		<b>5,370,300.00</b>	<b>48,504,118.00</b>	<b>43,133,818.00</b>	
	<b>Repayment- General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12021002	Motor Vehicle Advances		-	500,000.00	500,000.00	
12021003	Bicycle Advances (Principal)		-	500,000.00	500,000.00	
12021103	Dividend Received		-	5,300,000.00	5,300,000.00	
	<b>Sub-Total</b>		-	<b>6,300,000.00</b>	<b>6,300,000.00</b>	
	<b>Interest- General</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12021201	Motor Vehicle Advances		-	3,000,000.00	3,000,000.00	
12021202	Bicycle Advances (Interests)		-	10,715,712.00	10,715,712.00	
12021205	Interests on Staff Housing Loan		-	22,959,217.00	22,959,217.00	
12021207	Interests on Loans to LGAs		-	1,050,000.00	1,050,000.00	
12021208	Interests on Loans to Government Owned Companies		-	1,000,998.00	1,000,998.00	
12021210	Bank Interests		-	1,300,000.00	1,300,000.00	
12021212	Interests on Loans to Limited Liability Companies			11,731,377.00	11,731,377.00	
12021213	Dividends/ Interests on Fixed Deposits		-	32,126,110.00	32,126,110.00	
12021214	Others			20,000,000.00	20,000,000.00	
12021217	Interest on Loans to LGAs			8,735,694.00	8,735,694.00	
	<b>Sub-Total</b>		-	<b>112,619,108.00</b>	<b>112,619,108.00</b>	
	<b>Other Revenues</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
12021401	Recovery of Losses of Overpayments		-	30,212,589.00	30,212,589.00	
12021402	Unclaimed Deposits		-	249,118,248.00	249,118,248.00	
12021403	Payments in Lieu of Resigns		-	4,382,020.00	4,382,020.00	
12021404	Other Revenues not elsewhere defined			20,388,801.00	20,388,801.00	
	<b>Sub-Total</b>		-	<b>304,101,658.00</b>	<b>304,101,658.00</b>	
	<b>Total Independent Revenue</b>		<b>731,701,905.15</b>	<b>2,056,678,664.00</b>	<b>1,324,976,758.85</b>	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

<b>3</b>	<b>PERSONNEL COST</b>					
	<b>Description</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
21010101	Basic Salary		6,919,834,466.46	11,647,925,958.20	4,728,091,491.74	
21020101	Non-Regular Allowances		3,433,302,484.95	5,366,444,398.06	1,933,141,913.11	
21020201	Employers NHIS Contributions		292,762,227.45	447,625,379.45	154,863,152.00	
	<b>Total</b>		<b><u>10,645,899,178.86</u></b>	<b><u>17,461,995,735.71</u></b>	<b><u>6,816,096,556.85</u></b>	

<b>4</b>	<b>OVERHEAD COST</b>					
	<b>Description</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
	Overhead Cost		2,040,000,000.00	2,040,000,000.00	-	
	<b>Total</b>		<b><u>2,040,000,000.00</u></b>	<b><u>2,040,000,000.00</u></b>	<b><u>-</u></b>	

<b>5</b>	<b>Subventions to Parastatals (According to Sectors-List)</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
	1% Admin charge		236,644,437.92	-	236,644,437.92	
	Emirate Councils		1,020,000,000.00	-	1,020,000,000.00	
	Local Govt. Pension Board		3,981,316,185.14	-	3,981,316,185.14	
	PHCMB		4,838,744,539.99	-	4,838,744,539.99	
	SUBEB		8,245,948,369.22	-	8,245,948,369.22	
	Training Fund		75,355,560.64	-	75,355,560.64	
	Yobe State University		512,999,999.60	-	512,999,999.60	
	<b>Total Subventions to Parastatals</b>		<b>18,911,009,092.51</b>	<b>-</b>	<b>(18,911,009,092.51)</b>	

<b>6</b>	<b>Other Operating Activities</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
	Other Operating Activities		15,794,826,914.34	14,606,727,102.61	(1,188,099,811.73)	
	<b>Total</b>		<b>15,794,826,914.34</b>	<b>14,606,727,102.61</b>	<b>(1,188,099,811.73)</b>	

<b>7</b>	<b>Details of Capital Expenditures (According to Sector)</b>					
	<b>Administrative Sector</b>					
	<b>Description</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	<b>Remarks</b>
23010104	Purchase of Motor Cycles		89,533,909.70	190,000,000.00	100,466,090.30	
23010105	Purchase of Motor Vehicles		222,076,675.69	414,693,710.34	192,617,034.65	
23010112	Purchase of Office Furniture and Fittings		660,036,020.50	760,151,500.25	100,115,479.75	
23010113	Purchase of Computers and Accessories		243,999,803.00	253,956,209.73	9,956,406.73	
23010119	Purchase of Power Generator Sets		30,961,289.32	71,350,110.00	40,388,820.68	
23010128	Purchase of Security Equipment		49,500,000.00	80,000,000.00	30,500,000.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

23010157	Purchase of Hand Craft Materials		155,075,500.00	300,000,000.00	144,924,500.00	
23020101	Construction/ Provision of Office Buildings		152,365,250.00	217,876,400.00	65,511,150.00	
23020102	Construction/ Provision of Residential Buildings/ Quarters		340,000,000.00	350,000,000.00	10,000,000.00	
23020104	Construction/ Provision of Housing		50,000,000.00	173,590,600.00	123,590,600.00	
23020111	Construction/ Provision of Libraries		52,000,000.00	350,000,447.00	298,000,447.00	
23020116	Construction/ Provision of Waterways		55,340,112.00	67,200,000.00	11,859,888.00	
23020117	Construction/ Provision of Airport/ Aerodromes		43,000,000.00	50,000,000.00	7,000,000.00	
23020126	Construction/ Provision of Cemeteries		95,780,400.00	155,860,116.00	60,079,716.00	
23020131	Provision of Extension Services		510,946,295.83	879,497,958.02	368,551,662.19	
23020153	Construction of Drainage Channels		160,000,000.00	200,000,000.00	40,000,000.00	
23020169	Construction/ Maintenance of Guest Houses, Town Halls, Staff Canteen, Etc.		165,988,561.68	221,279,681.00	55,291,119.32	
23020171	Construction/ Completion of Council Secretariat		260,353,259.47	200,155,000.25	(60,198,259.22)	
23020174	Provision of Solar Powered Street Lights		261,139,896.77	500,000,000.00	238,860,103.23	
23020180	Construction of Traditional Rulers Chambers		392,968,029.64	773,940,164.00	380,972,134.36	
23020191	Infrastructure Development (Staff, Chairman & Vice Chairman Lodge/ Quarters)		72,819,989.00	150,730,209.00	77,910,220.00	
23020192	Construction of Lock Up Stores		17,000,000.00	30,000,000.00	13,000,000.00	
23020503	Workshops and Seminars		276,046,408.01	370,517,585.88	94,471,177.87	
23030101	Rehabilitation/ Repairs of Residential Building		270,400,000.00	508,862,000.00	238,462,000.00	
23030109	Rehabilitation/ Repairs of Fire Fighting Stations		115,977,760.98	300,000,000.00	184,022,239.02	
23030112	Rehabilitation/ Repairs of Agricultural Facilities		150,000,000.00	430,000,000.00	280,000,000.00	
23030121	Rehabilitation/ Repairs of Office Buildings		413,500,161.90	404,951,343.00	(8,548,818.90)	
23030126	Rehabilitation/ Repairs of Cemeteries		80,499,800.00	50,000,000.00	(30,499,800.00)	
23030131	Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc.		1,538,657,068.95	1,885,341,053.00	346,683,984.05	
23030140	Repairs/ Renovation of Local Government Education Authority (LGEA)		239,000,000.00	250,000,000.00	11,000,000.00	
23030151	Maintenance/ Repairs of Office/ Residential Quarters		210,122,214.91	350,000,000.00	139,877,785.09	
23050061	Training and Retraining on ICT		2,500,000.00	4,000,000.00	1,500,000.00	
23050140	Award of Scholarship/ Bursary		52,329,400.96	72,340,000.00	20,010,599.04	
23050197	Welfare Service to Handicaps, Less Privileged, Orphans, Aged, Vulnerable Children, Etc.		40,000,000.00	45,077,396.38	5,077,396.38	
23050244	Special Security		76,179,800.00	83,000,000.00	6,820,200.00	
23050261	Training & Retraining on ICT		82,000,000.00	135,804,033.00	53,804,033.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

23050287	Contribution to Yobe Islamic Center (YMIC)		95,000,000.00	65,000,000.00	(30,000,000.00)	
23050288	Contribution to District House		45,000,000.00	45,000,000.00	-	
	<b>Total Administrative Sector</b>		<b><u>7,768,097,608.31</u></b>	<b><u>11,390,175,516.85</u></b>	<b><u>3,622,077,908.54</u></b>	
	<b>Economic Sector</b>					<b>Remarks</b>
	<b>Description</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	
23010102	Purchase of Office Buildings		19,905,210.95	47,111,003.82	27,205,792.87	
23010105	Purchase of Motor Vehicles		72,762,992.15	101,350,678.00	28,587,685.85	
23010107	Purchase of Trucks		250,000,000.00	315,000,000.00	65,000,000.00	
23010108	Purchase of Mass Transits/ Buses		192,220,410.00	212,265,000.00	20,044,590.00	
23010112	Purchase of Office Furniture and Fittings		119,351,850.00	220,000,000.00	100,648,150.00	
23010113	Purchase of Computers and Accessories		40,000,000.00	80,000,000.00	40,000,000.00	
23010126	Purchase of Sporting/ Gaming Equipment		17,305,133.00	55,100,000.00	37,794,867.00	
23010127	Purchase of Farm Tools and Agricultural Equipment		161,500,000.00	204,000,000.00	42,500,000.00	
23010139	Purchase of Tractors and Other Equipment		217,059,890.00	261,254,344.00	44,194,454.00	
23010144	Purchase/ Installation of Groundnuts Deshler		70,500,000.00	83,000,000.00	12,500,000.00	
23010156	Purchase of Veterinary Equipment		147,092,522.00	270,700,000.00	123,607,478.00	
23010159	Purchase of Vaccines		50,000,000.00	55,000,000.00	5,000,000.00	
23020101	Construction/ Provision of Office Buildings		145,500,000.00	100,500,000.00	(45,000,000.00)	
23020103	Construction/ Provision of Electricity		35,000,000.00	55,000,000.00	20,000,000.00	
23020113	Construction/ Provision of Agricultural Facilities		150,678,824.60	338,359,241.21	187,680,416.61	
23020114	Construction/ Provision of Roads		168,169,365.17	270,500,000.00	102,330,634.83	
23020124	Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops		956,041,270.95	1,434,347,446.64	478,306,175.69	
23020129	Provision of Fertilizer to Farmers		225,780,000.00	382,710,000.00	156,930,000.00	
23020130	Provision of Agro Chemicals to Farmers		142,000,200.00	149,979,620.61	7,979,420.61	
23020132	Provision of Fishing Equipment to Fish Farmers		78,000,000.00	108,359,241.21	30,359,241.21	
23020134	Construction of Shopping Centre		125,340,000.00	164,895,704.25	39,555,704.25	
23020161	Construction of Abattoirs		21,000,000.00	22,000,000.00	1,000,000.00	
23020164	Construction/ Maintenance of Motor Parks		373,800,000.00	504,249,926.12	130,449,926.12	
23020173	Construction/ Establishment of Motor Parks		80,538,792.22	76,348,798.59	(4,189,993.63)	
23020175	Construction of Open Market Sheds		205,691,722.38	309,700,900.26	104,009,177.88	
23020194	Construction/ Extension of Power Grid		289,389,140.00	445,000,000.00	155,610,860.00	
23030124	Rehabilitation/ Repairs of Markets/ Parks		125,000,000.00	262,161,723.62	137,161,723.62	
23030128	Rehabilitation/ Repairs of Mass Transits/ Busses		120,000,000.00	142,000,000.00	22,000,000.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

23030138	Establishment/ Development/ Maintenance of Motor Parks		136,000,000.00	150,000,000.00	14,000,000.00	
23030144	Grading/ Rehabilitation/ Repairs of Rural or Feeder Roads		100,586,800.00	104,179,620.61	3,592,820.61	
23030154	Maintenance/ Repairs of Tractors and Services		32,370,338.39	74,000,000.00	41,629,661.61	
23030155	Maintenance/ Rehabilitation of Abattoir		27,429,250.00	40,130,000.00	12,700,750.00	
23030159	Purchase of Veterinal Drugs		100,000,000.00	110,447,000.00	10,447,000.00	
23040101	Tree Planting		47,065,717.44	116,041,200.00	68,975,482.56	
23040102	Erosion & Flood Control		50,000,000.00	160,000,000.00	110,000,000.00	
23050119	Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc.		55,600,000.00	90,000,000.00	34,400,000.00	
23050133	Support to Cooperative Societies		50,000,000.00	68,728,332.00	18,728,332.00	
23050139	Cultural Development and Exhibition		89,200,000.00	200,000,000.00	110,800,000.00	
23050154	Fumigation of Health Centers		59,000,000.00	60,000,000.00	1,000,000.00	
23050182	Provision of Youth Empowerment Scheme		50,000,000.00	250,000,000.00	200,000,000.00	
23050236	Animal Disease Control		61,500,000.00	71,000,000.00	9,500,000.00	
23050256	Other Livestock/ Veterinary Services		80,000,000.00	102,000,000.00	22,000,000.00	
23511606	Extension of National Grid		100,000,000.00	200,000,000.00	100,000,000.00	
	<b>Total Economic</b>		<b><u>5,638,379,429.25</u></b>	<b><u>8,467,419,780.94</u></b>	<b><u>2,829,040,351.69</u></b>	
						<b>Remarks</b>
	<b>Regional Development Sector</b>					
	<b>Description</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	
23010101	Purchase/ Acquisition of Land		30,000,011.00	44,234,002.50	14,233,991.50	
23010105	Purchase of Motor Vehicles		80,000,000.00	140,000,000.00	60,000,000.00	
23010132	Purchase of Surveying Equipment		21,066,887.00	75,000,000.00	53,933,113.00	
23010146	Purchase/ Installation of Safe		16,017,875.00	21,350,400.00	5,332,525.00	
23010151	Acquisition of Land and Payment of Compensation		15,000,000.00	59,749,372.87	44,749,372.87	
23020101	Construction/ Provision of Office Buildings		289,000,000.00	637,557,300.00	348,557,300.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

23020103	Construction/ Provision of Electricity		39,763,000.00	50,000,000.00	10,237,000.00
23020105	Construction/ Provision of Water Facilities		496,460,494.00	1,255,620,100.00	759,159,606.00
23020114	Construction/ Provision of Roads		1,355,733,907.96	2,126,602,070.00	770,868,162.04
23020116	Construction/ Provision of Waterways		100,000,000.00	200,000,447.25	100,000,447.25
23020122	Construction of Boundary Pillars/ Right of Ways		210,000,000.00	412,000,000.00	202,000,000.00
23020130	Provision of Agro Chemicals to Farmers		85,000,000.00	97,000,000.00	12,000,000.00
23020138	Construction of New Roads		545,259,524.64	718,940,600.00	173,681,075.36
23020139	Construction/ Completion of Culverts/ Bridges		186,082,125.00	244,000,000.00	57,917,875.00
23020152	Construction/ Provision of Boreholes		299,500,000.00	564,200,000.00	264,700,000.00
23020153	Construction of Drainage Channels		449,130,883.48	684,391,352.50	235,260,469.02
23020156	Construction/ Completion of Perimeter Fence		95,160,000.03	111,000,000.00	15,839,999.97
23020173	Construction/ Establishment of Motor Parks		282,130,084.08	500,000,000.00	217,869,915.92
23020177	Drilling of Boreholes with Solar and Overhead Tank		908,217,612.88	2,402,705,100.00	1,494,487,487.12
23020196	Construction/ Provision of Hand Pumps		80,000,000.00	100,000,000.00	20,000,000.00
23030101	Rehabilitation/ Repairs of Residential Building		29,000,000.00	100,000,000.00	71,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities		364,640,942.36	444,661,000.59	80,020,058.23
23030130	Rehabilitation/ Repairs of Boreholes		516,520,000.00	650,579,747.00	134,059,747.00
23030141	Rehabilitation/ Repairs of Motorized Borehole		150,610,375.00	293,748,652.00	143,138,277.00
23030154	Maintenance/ Repairs of Tractors and Services		9,755,000.00	75,611,200.00	65,856,200.00
23040102	Erosion & Flood Control		210,000,000.00	575,877,659.00	365,877,659.00
23050133	Support to Cooperative Societies		150,000,000.00	158,000,000.00	8,000,000.00
23050215	Provide Public Enlightenment on the use of Public Toilets		35,114,390.00	225,407,802.00	190,293,412.00
23050284	Area Development Programmes		62,105,116.00	102,555,610.00	40,450,494.00
23050285	Contribution to Developer Projects		72,115,000.00	150,332,700.00	78,217,700.00
23050286	Emergency Relief to Disaster Victims		54,642,884.27	180,549,372.87	125,906,488.60
23511601	Drilling of Borehole at Bultuwa		30,225,715.55	130,000,000.00	
23530100	Purchases of Public Address System		6,389,735.20	10,000,000.00	
	<b>Total Regional Sector</b>		<b><u>7,274,641,563.45</u></b>	<b><u>13,541,674,488.58</u></b>	<b><u>6,267,032,925.13</u></b>
	<b>Social Sector</b>				
	<b>Description</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>
23010112	Purchase of Office Furniture and Fittings		195,700,500.00	250,995,650.00	55,295,150.00
23010113	Purchase of Computers and Accessories		55,509,228.35	50,214,078.35	(5,295,150.00)
23010122	Purchase of Health/ Medical Equipment		147,300,000.00	265,913,131.00	118,613,131.00
23010123	Purchase of Fire Fighting Equipment		72,116,058.56	141,530,442.62	69,414,384.06
23010124	Purchase of Teaching/ Learning Aid Equipment		140,000,000.00	313,000,000.00	173,000,000.00

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

23010125	Purchase of Library Books/ Equipment		95,000,000.00	235,000,000.00	140,000,000.00	
23010126	Purchase of Sporting/ Gaming Equipment		262,510,000.00	468,785,148.11	206,275,148.11	
23010142	Purchase of Electronics/ Electrical Equipment		51,304,475.00	71,378,000.00	20,073,525.00	
23010148	Purchase/ Maintenance of Ambulance		24,500,000.00	74,431,000.00	49,931,000.00	
23010158	Purchase of Classroom Furniture		180,000,000.00	190,759,143.00	10,759,143.00	
23010159	Purchase of Vaccines		143,956,388.00	253,809,120.00	109,852,732.00	
23010164	Purchase of Tricycle (Kekeh)		68,375,200.00	75,375,200.00	7,000,000.00	
23020101	Construction/ Provision of Office Buildings		20,000,000.00	17,000,000.00	(3,000,000.00)	
23020106	Construction/ Provision of Hospitals/ Health Centers		223,570,325.00	379,265,000.00	155,694,675.00	
23020107	Construction/ Provision of Public/ Primary Schools		398,460,586.52	532,409,196.00	133,948,609.48	
23020139	Construction/ Completion of Culverts/ Bridges		68,237,265.00	223,490,000.00	155,252,735.00	
23020145	Construction/ Completion of New Classroom		200,000,000.00	250,000,000.00	50,000,000.00	
23020146	Construction/ Completion of Primary Health Centre		373,702,135.00	919,373,503.60	545,671,368.60	
23020147	Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards		385,186,315.82	476,136,182.00	90,949,866.18	
23020152	Construction/ Provision of Boreholes		240,375,000.00	450,000,000.00	209,625,000.00	
23020153	Construction of Drainage Channels		149,729,713.15	384,749,006.00	235,019,292.85	
23020158	Construction/ Maintenance of Multipurpose Farm		12,453,454.95	80,000,000.00	67,546,545.05	
23020159	Construction, Maintenance and Monitoring of Poultry Farms		220,000,000.00	280,000,000.00	60,000,000.00	
23020164	Construction/ Maintenance of Motor Parks		30,751,869.00	115,636,394.00	84,884,525.00	
23020177	Drilling of Boreholes with Solar and Overhead Tank		70,675,000.00	69,572,000.00	(1,103,000.00)	
23020179	Construction/ Equipping of Mini Fire Service Station		9,000,000.00	10,000,000.00	1,000,000.00	
23020187	Provision of Information/ Communication Equipment		10,232,000.00	40,000,000.00	29,768,000.00	
23020194	Construction/ Extension of Power Grid		100,000,000.00	170,345,973.00	70,345,973.00	
23030104	Rehabilitation/ Repairs of Water Facilities		116,387,735.00	155,000,000.00	38,612,265.00	
23030105	Rehabilitation/ Repairs of Hospitals/ Health Centers		471,985,519.63	677,344,203.18	205,358,683.55	
23030106	Rehabilitation/ Repairs of Public Schools/ Quarters		382,806,324.00	454,999,999.52	72,193,675.52	
23030111	Rehabilitation/ Repairs of Sporting Facilities		39,767,075.00	185,105,447.25	145,338,372.25	
23030121	Rehabilitation/ Repairs of Office Buildings		53,352,404.66	79,315,000.00	25,962,595.34	
23030139	Rehabilitation/ Landscaping of Primary Schools		15,000,000.00	135,000,000.00	120,000,000.00	
23030147	Upgrading/ Rehabilitation of Existing Harbours		28,000,000.00	130,000,000.00	102,000,000.00	
23050133	Support to Cooperative Societies		50,000,000.00	62,000,000.00	12,000,000.00	
23050141	Provision of Exercise Books		49,330,102.00	82,349,000.00	33,018,898.00	
23050143	Provision of School Uniforms, Sandals, Etc. for Primary School Pupils		80,158,200.00	90,000,000.00	9,841,800.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

23050202	Other Social Services		130,000,000.00	122,200,000.00	(7,800,000.00)	
23511603	Rehabilitation repair Hospital/Health Centers		55,000,000.00	163,000,000.00	108,000,000.00	
	<b>Total Social Sector</b>		<b><u>5,420,432,874.64</u></b>	<b><u>9,125,481,817.63</u></b>	<b><u>3,705,048,942.99</u></b>	
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b><u>26,101,551,475.65</u></b>	<b><u>42,524,751,604.00</u></b>	<b><u>16,423,200,128.35</u></b>	
<b>8</b>	<b>Consolidated Revenue Fund Charges ( Incl. Pension and Gratu</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	<b>Total Consolidated Revenue Fund Charges</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
						<b>Remarks</b>

<b>9</b>	<b>CAPITAL DEVELOPMENT FUND</b>					
	<b>Transfer from Consolidated Revenue Fund:</b>	<b>Ref.Note</b>	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	
	Transfer from Consolidated Revenue Fund		25,062,254,190.40	42,524,751,604.00	17,462,497,413.60	<b>Remarks</b>
	<b>TOTAL</b>		<b>25,062,254,190.40</b>	<b>42,524,751,604.00</b>	<b>17,462,497,413.60</b>	

<b>10</b>	<b>Aids and Grants</b>		<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Variance 2024</b>	
13020301	Domestic Grants - (STATE)			0.00	-	
	<b>TOTAL</b>		<b>-</b>	<b>0.00</b>	<b>-</b>	

<b>11</b>	<b>CLOSING CASH BOOK BALANCE</b>		<b>2024</b>	<b>2023</b>	<b>REMARKS</b>
		<b>NOTE</b>	<b>N</b>	<b>N</b>	
	First Bank (Account No. 2007075131)		₦60,477,649.77	₦5,004,690.17	BADE
	First Bank (Account No. 2034857703)		₦45,389.08	₦132,316.18	BADE
	Joint Project Account		₦293,200,840.14	₦96,222,362.76	BADE
	Micro Finance		<del>₦557,775.96</del>	₦1,085,601.31	BADE
	First Bank (2008871602)		₦3,055,359.97	₦818,819.97	BURSARI
	Joint Project Account		₦298,344,714.52	₦101,710,217.85	BURSARI
	Keystone Bank (1007032652)		₦75,484,509.35	₦106,279,674.35	BURSARI
	Zenith Bank Plc (1011983243)		-	₦4,499.58	BURSARI
	Joint Project Account		₦267,481,468.19	₦88,007,367.87	DAMATURU
	Keystone Bank Acct. No. 1007037231		₦9,144,490.10	-	DAMATURU
	Keystone Bank Acct. No. 1007037231		₦89,702,115.60	₦56,488,387.98	DAMATURU

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

Keystone Bank Acct. No. 1013185382		₦1,262,679.97	-	DAMATURU
Zenith Bank Acct. No. 1010922474		₦47,578.32	-	DAMATURU
Joint Project Account		₦298,344,714.52	₦98,625,780.64	FIKA
Keystone Bank (1006716296)		₦425,755.65	₦18,065.68	FIKA
Keystone Bank (1007037808)		₦12,467,011.28	₦9,678.13	FIKA
Keystone Bank (1009142371)		₦2,013,215.05	₦1,343,000.93	FIKA
Joint Project Account		₦483,324,192.51	₦137,397,149.51	FUNE
Keystone Bank Plc		₦31,576,168.45	₦13,920,096.97	FUNE
Zenith Bank Plc		₦5,330,942.01	₦1,493,094.79	FUNE
First Bank		₦9,123,203.75	₦0.00	GEIDAM
Joint Project Account		₦329,207,960.96	₦111,484,633.21	GEIDAM
Keystone Bank		₦1,688,400.28	₦94,482,097.33	GEIDAM
Micro finance Bank		₦1,902,214.47	₦1,136,728.86	GEIDAM
Joint project Account		303,488,588.90	-	GUJBA
Keystone Bank Plc		₦3,181,224.00	₦958,078.75	GUJBA
Keystone Bank Plc		₦5,734,228.46	₦103,232,044.94	GUJBA
Keystone Bank Plc		₦9,177,132.60	₦39,302,549.14	GUJBA
Joint Project Account		₦257,193,719.42	₦91,568,923.78	GULANI
Keystone Bank		₦1,790.72	₦293.64	GULANI
Keystone Bank		₦9,000.00	₦11,788.25	GULANI
Zenith Bank		₦880,479.20	₦279,374.33	GULANI
First Bank (Project Acct)		₦42,891.53	₦423,605.13	JAKUSKO
Joint Project Account		₦360,071,207.18	₦120,417,260.44	JAKUSKO
Keystone Bank (Mai Acct)		₦1,956,360.77	₦313,653.53	JAKUSKO
Keystone Bank (Project Acct)		₦5,468,735.62	₦50,464,570.31	JAKUSKO
First Bank		₦2,512,945.28	₦20,039,571.85	KARASUWA
First Bank		₦4,562,380.62	₦22,985.98	KARASUWA
Joint Project Account		₦257,193,719.42	₦87,131,771.50	KARASUWA
Micro finance Bank		₦654,746.32	₦1,782,393.30	KARASUWA
First Bank		₦12,804.60	₦17,241.00	MACHINA
First Bank		₦709,307.78	₦618,585.93	MACHINA

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

	Joint Project Account		₦246,905,970.64	₦81,762,732.60	MACHINA
	Unity Bank		₦103,935.75	₦9,731,034.20	MACHINA
	Joint Project Account		₦257,193,719.42	₦87,633,603.27	NANGERE
	Keystone Bank		₦146,824.50	₦40,735.52	NANGERE
	Keystone Bank		₦7,508,692.29	₦106,771,007.88	NANGERE
	Unity Bank		₦8,899.89	₦1,678,291.02	NANGERE
	First Bank		₦1,570,525.50	₦97,021,293.50	NGURU
	First Bank (CAP)		₦396,104.35	₦18,901,809.81	NGURU
	First Bank (Main)		₦34,751,133.14	₦68,885.05	NGURU
	Joint Project Account		₦298,344,714.52	₦0.00	NGURU
	Unity Bank		₦433,502.52	₦151,408.25	NGURU
	Joint Project Account		₦329,207,960.85	₦107,319,120.84	POTISKUM
	Keystone Bank		₦5,466,750.19	₦48,601,512.61	POTISKUM
	Zenith Bank 1		₦1,542,969.84	₦9,797,194.17	POTISKUM
	Zenith Bank 2		₦715,728.87	₦55,964.34	POTISKUM
	First Bank		₦28,647.21	₦216,935.69	TARMUWA
	First Bank 1		₦0.00	₦25.77	TARMUWA
	Joint Project Account		₦272,625,342.58	₦93,978,891.13	TARMUWA
	Keystone Bank		₦0.00	₦133,521,378.42	TARMUWA
	Polaris Bank		₦0.00	₦19,042.46	TARMUWA
	Union Bank		₦2,457,724.29	₦0.00	TARMUWA
	First Bank		₦28,290,937.56	₦23,878,267.33	YSF
	Joint Project Account		₦293,200,840.14	₦98,835,800.10	YSF
	Microfinance		₦322,646.77	₦695,487.58	YSF
	First Bank		₦8,305,478.51	₦117,204.34	YUNUSARI
	First Bank		₦10,100,099.61	₦7,287,389.87	YUNUSARI
	Joint Project Account		₦298,344,714.52	₦99,910,303.84	YUNUSARI
	Union Bank		₦896,587.60	₦1,390,389.22	YUNUSARI
	<b>Total</b>		<b>₦5,584,814,511.46</b>	<b>₦2,461,634,664.68</b>	

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

CODE	MONTH	2024			2023		
		NOTE A	NOTE B i		NOTE A	NOTE B	TOTAL
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	
		N	N	N	N	N	
11010101	JANUARY	1,501,678,862.31		1,501,678,862.31	2,810,139,329.10		2,810,139,329.10
11010101	FEBRUARY	1,873,609,134.60		1,873,609,134.60	1,622,826,907.80		1,622,826,907.80
11010101	MARCH	63,544,140.59		63,544,140.59	1,544,504,798.70		1,544,504,798.70
11010101	APRIL	1,157,922,046.69		1,157,922,046.69	2,105,314,453.60		2,105,314,453.60
11010101	MAY	969,388,954.23		969,388,954.23	1,495,500,186.73		1,495,500,186.73
11010101	JUNE	527,355,379.55		527,355,379.55	2,261,957,666.19		2,261,957,666.19
11010101	JULY	423,126,011.47		423,126,011.47	1,268,128,414.90		1,268,128,414.90
11010101	AUGUST	506,054,549.03		506,054,549.03	1,646,553,844.74		1,646,553,844.74
11010101	SEPTEMBER	619,106,413.00		619,106,413.00	1,359,421,745.95		1,359,421,745.95
11010101	OCTOBER	372,002,841.06		372,002,841.06	1,649,650,776.16		1,649,650,776.16
11010101	NOVEMBER	215,076,405.02		215,076,405.02	1,275,599,670.20		1,275,599,670.20
11010101	DECEMBER	1,518,634,259.14		1,518,634,259.14	1,511,871,619.23		1,511,871,619.23
	<b>TOTAL</b>	<b>9,747,498,996.69</b>	<b>-</b>	<b>9,747,498,996.69</b>	<b>20,551,469,413.30</b>	<b>-</b>	<b>20,551,469,413.30</b>

**NOTE: C**  
**Share of Statutory Allocation - Other Agencies**

MONTH	2024									
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	ECOLOGICAL FUND	Additional Statutory	Good and Valuable	Sure-P	Electronic Money Transfer Levy	TOTAL
JANUARY	1,198,649,546.45	-			90,948,038.61	-			109,987,301.12	1,399,584,886.18
FEBRUARY	1,118,106,832.94	-			81,009,852.26	-			95,480,968.47	1,294,597,653.67
MARCH	2,406,980,010.55	-			89,751,479.03	-	2,699,249,047.29		90,949,773.65	5,286,930,310.52
APRIL	1,149,058,811.00	-			74,115,724.54	-			88,375,004.11	1,311,549,539.65
MAY	1,777,085,914.00	-			151,603,671.74	-			108,481,993.34	2,037,171,579.08
JUNE	2,014,147,484.02	-			76,245,085.93	-			90,857,197.95	2,181,249,767.90
JULY	1,940,654,874.12	-			910,710,020.00	-			94,646,156.93	2,946,011,051.05
AUGUST	2,386,640,420.55	54,064,104.98			98,234,727.16	-			112,651,108.27	2,651,590,360.96
SEPTEMBER	1,909,968,030.27	-			149,093,369.07	520,908,347.95			89,610,250.25	2,669,579,997.54
OCTOBER	1,888,797,589.19	683,032,514.77			88,314,988.34	-			110,638,131.52	2,770,783,223.82
NOVEMBER	2,243,454,886.96	455,355,009.85			87,416,589.05	-			102,743,574.05	2,888,970,059.91
DECEMBER	2,731,903,995.18	-			127,516,147.63	-			90,834,853.75	2,950,254,996.56
<b>TOTAL</b>	<b>22,765,448,395.23</b>	<b>1,192,451,629.60</b>	<b>0.00</b>	<b>0.00</b>	<b>2,024,959,693.36</b>	<b>520,908,347.95</b>	<b>2,699,249,047.29</b>	<b>0.00</b>	<b>1,185,256,313.41</b>	<b>30,388,273,426.84</b>

**NOTE: C**  
Share of Statutory Allocation - Other Agencies

MONTH	2023									TOTAL
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	ECOLOGICAL FUND	Additional Statutory	Solid Mineral	Sure-P	Electronic Money Transfer Levy	
JANUARY	128,881,107.24	-			87,302,267.46	-			145,095,060.65	361,278,435.35
FEBRUARY	-	455,355,009.86			64,395,365.08	-			147,827,519.53	667,577,894.47
MARCH	-	-			70,516,134.73	475,390,630.28			-	545,906,765.01
APRIL	-	-			123,756,296.48	2,823,787,439.17			88,254,368.97	3,035,798,104.62
MAY	-	109,285,202.00	450,582,248.60	277,311,200.99	73,328,927.03	504,169,283.53	66,083,223.51	3137277451	88,181,136.37	4,706,218,673.42
JUNE	-	-			67,938,257.04	2,650,901.60			86,278,368.20	156,867,526.84
JULY	1,349,771,453.42	-			95,940,350.01	580,111,799.14			68,798,711.58	2,094,622,314.15
AUGUST	1,221,179,681.38	-			90,555,727.73	150,790,731.56			77,237,379.15	1,539,763,519.82
SEPTEMBER	989,237,211.39	-			98,756,790.92	-			84,895,968.29	1,172,889,970.60
OCTOBER	740,315,956.56	806,397,846.92			71,699,001.97	-			65,844,509.24	1,684,257,314.69
NOVEMBER	806,663,027.91	273,213,005.91			70,664,271.13	-			93,676,316.11	1,244,216,621.06
DECEMBER	1,519,729,667.80	-			-	-			71,782,952.82	1,591,512,620.62
<b>TOTAL</b>	<b>6,755,778,105.70</b>	<b>1,644,251,064.69</b>	<b>450,582,248.60</b>	<b>277,311,200.99</b>	<b>914,853,389.58</b>	<b>4,536,900,785.28</b>	<b>66,083,223.51</b>	<b>3,137,277,451.39</b>	<b>1,017,872,290.91</b>	<b>18,800,909,760.65</b>

**NOTE: E**  
11010201 - Value Added Tax Allocation (VAT)

CODE	MONTH	2024	2023
		AMOUNT	AMOUNT
11010201	JANUARY	2,631,028,529.95	1,325,509,160.61
11010201	FEBRUARY	2,268,430,965.35	1,318,852,626.48
11010201	MARCH	2,532,743,334.21	1,260,209,749.00
11010201	APRIL	2,995,724,833.06	1,210,659,796.54
11010201	MAY	2,713,069,680.82	1,168,160,242.39
11010201	JUNE	2,746,995,555.46	1,467,346,164.89
11010201	JULY	3,004,473,559.48	1,565,573,365.28
11010201	AUGUST	3,410,911,593.21	1,594,345,693.87
11010201	SEPTEMBER	3,125,516,530.00	1,896,146,997.05
11010201	OCTOBER	3,196,693,461.05	1,658,498,468.10
11010201	NOVEMBER	3,742,116,483.30	1,852,126,908.55
11010201	DECEMBER	3,381,287,556.35	1,945,761,758.48
	<b>TOTAL</b>	<b>35,748,992,082.23</b>	<b>18,263,190,931.24</b>

**SUMMARY OF FAAC ALLOCATION FOR THE YEAR 2024**

S/N	LGA	STATUTORY ALLOCATION	VAT	EMTL	EXCHANGE GAIN	NON-OIL REVENUE	GOODS AND VALUABLES	ADDITIONAL FAAC	ECOLOGICAL	TOTAL ALLOCATION
		N	N	N	N	N	N	N	N	N
1	BADE	541,162,838.83	2,117,812,315.09	69,431,936.16	1,272,743,820.52	66,202,675.12	149,857,238.09	28,919,853.22	112,421,959.30	<b>4,358,552,636.34</b>
2	BURSARI	598,850,258.25	1,975,561,798.08	66,914,275.56	1,384,202,185.76	73,259,814.32	165,831,870.32	32,002,680.76	124,406,028.28	<b>4,421,028,911.32</b>
3	DAMATURU	501,411,274.66	1,877,613,190.27	62,280,330.66	1,174,191,075.88	61,339,702.83	138,849,350.63	26,795,521.47	104,163,911.35	<b>3,946,644,357.75</b>
4	FIKA	561,397,822.83	2,104,416,880.24	69,507,868.49	1,314,187,146.78	68,678,103.86	155,460,650.81	30,001,214.96	116,625,604.54	<b>4,420,275,292.50</b>
5	FUNE	787,403,393.06	2,864,736,567.72	94,263,692.10	1,835,580,516.16	96,326,294.55	218,045,455.57	42,078,999.00	163,576,332.32	<b>6,102,011,250.48</b>
6	GEIDAM	652,554,044.63	2,199,071,148.22	73,922,403.15	1,510,851,239.40	79,829,619.27	180,703,366.40	34,872,622.17	135,562,531.23	<b>4,867,366,974.45</b>
7	GUJBA	600,787,047.70	2,072,832,978.10	69,510,947.14	1,394,506,232.19	73,496,749.72	166,368,200.39	32,106,183.20	124,808,379.82	<b>4,534,416,718.25</b>
8	GULANI	521,960,714.80	1,949,513,314.66	64,603,979.77	1,221,776,516.80	63,853,600.34	144,539,841.80	27,893,687.76	108,432,882.13	<b>4,102,574,538.06</b>
9	JAKUSKO	688,382,664.97	2,532,161,373.27	83,431,688.36	1,607,175,500.63	84,212,681.72	190,624,923.69	36,787,310.99	143,005,621.24	<b>5,365,781,764.86</b>
10	KARASUWA	485,485,035.15	1,965,669,492.41	64,257,160.52	1,146,556,768.62	59,391,380.44	134,439,102.66	25,944,419.99	100,855,371.13	<b>3,982,598,730.92</b>
11	MACHINA	465,017,474.52	1,755,082,312.45	58,291,359.72	1,090,224,632.78	56,887,499.63	128,771,285.45	24,850,629.31	96,603,410.20	<b>3,675,728,604.06</b>
12	NANGERE	498,569,846.17	1,876,726,966.57	62,196,961.46	1,168,193,599.41	60,992,099.21	138,062,510.55	26,643,674.94	103,573,628.90	<b>3,934,959,287.21</b>
13	NGURU	542,253,675.57	2,168,155,393.94	70,777,723.89	1,278,261,569.03	66,336,121.62	150,159,309.33	28,978,147.78	112,648,571.44	<b>4,417,570,512.59</b>
14	POTISKUM	596,688,483.73	2,424,482,863.58	78,663,577.36	1,408,549,225.52	72,995,355.54	165,233,237.98	31,887,155.10	123,956,938.09	<b>4,902,456,836.91</b>
15	TARMUWA	553,422,601.09	1,827,455,708.12	62,062,309.41	1,279,704,382.62	67,702,462.20	153,252,175.64	29,575,017.47	114,968,820.30	<b>4,088,143,476.84</b>
16	YUNUSARI	576,761,203.02	2,053,034,460.43	68,482,711.30	1,343,002,910.83	70,557,569.35	159,715,033.40	30,822,237.13	119,817,215.57	<b>4,422,193,341.03</b>
17	YUSUFARI	575,390,617.71	1,984,665,319.09	66,657,388.36	1,335,741,072.31	70,389,899.88	159,335,494.61	30,748,992.71	119,532,487.51	<b>4,342,461,272.19</b>
	<b>TOTAL</b>	<b>9,747,498,996.69</b>	<b>35,748,992,082.23</b>	<b>1,185,256,313.41</b>	<b>22,765,448,395.23</b>	<b>1,192,451,629.60</b>	<b>2,699,249,047.29</b>	<b>520,908,347.95</b>	<b>2,024,959,693.36</b>	<b>75,884,764,505.77</b>