

Adamawa State Government

2023 Citizens' Accountability Report

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit Office) on behalf of the government (WAZOBIA State) to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2023 and reports on state budget revenue and expenditure for the 2023 fiscal year.

Explanation of Key Terms Used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget/revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

The originally approved Adamawa State 2023 **“Budget of Sustainable Development”** was assented to by the Governor on the 24th of December 2022. This budget, with an originally approved size of **N214.7 billion**, was revised in September 2023, with an additional **N3.6 billion**, making the final budget size to be **N207.9 billion**.

The total revenue performance by the state in 2023 was **N174.9 billion**, indicating an 84% performance of the final budget amount, while the actual expenditure was **N173.1 billion**, representing 83% performance against the final budget.

The performance of ‘Other Recurrent Costs’ was 82%, personnel emoluments – 96% while capital expenditure recorded a 77% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2023 was 67.6% while 32.4% was spent on capital expenditure (mainly projects).

The Government prioritised the expenditure in key sectors including Education, Health, and Works as well as the completion of key projects. The huge spending on the Education, Health and Works reflects the priorities of the Government in educating the citizens, and nurturing healthy citizens while providing the relevant infrastructure that will aid development.

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%) *
Revenue	175,019,054,060	214,280,968,768	141,199,528,292	66%
Expenditure	175,019,054,060	214,280,968,768	134,679,318,916	63%
Personnel	44,202,901,540	49,053,706,140	40,842,888,450	83%
Other Recurrent	60,808,530,897	55,957,726,297	43,014,703,479	77%
Capital	70,007,621,623	109,269,536,331	50,821,726,987	47%

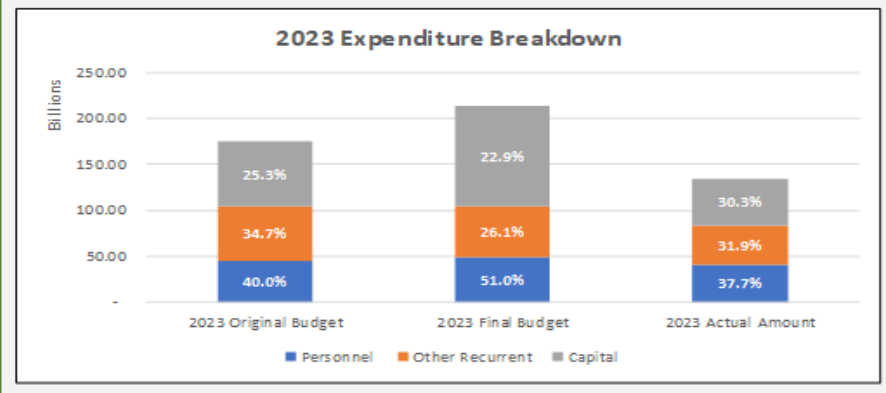
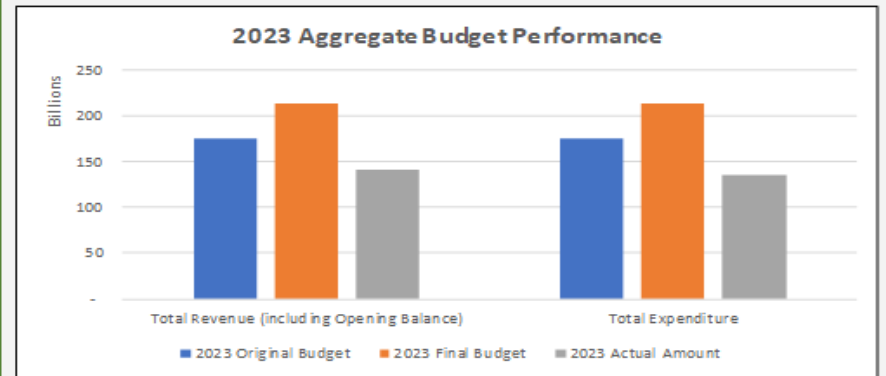


Figure 1 Summary of Revenue Performance














What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N0 Billion	N10.277 Billion		 58%
Federation Account 	N131.578 Billion	N86.02 Billion	65%	 28%
Internal Revenue 	N22.975 Billion	N17.066 Billion	74%	 30%
Aids and Grants 	N19.529 Billion	N27.836 Billion	143%	 202%
Loans 	N40.199 Billion	N0 Billion	0%	
Other Sources 	N0 Billion	N0 Billion		
Total Revenues	N214.281 Billion	N141.2 Billion	66%	 47%

Figure 2 Summary of Expenditure Performance












What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N49.054 Billion	N40.843 Billion	83%	 6%
Overheads 	N36.46 Billion	N25.103 Billion	69%	 120%
Debt Service 	N19.498 Billion	N17.369 Billion	89%	 70%
Other Recurrent 	N0 Billion	N0.543 Billion	70%	 23%
Capital 	N109.27 Billion	N50.822 Billion	47%	 34%
Total Expenditure	N214.281 Billion	N134.679 Billion	63%	 25%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N0.54 Billion	N0.207 Billion	N24.612 Billion	N0.478 Billion	N26.156 Billion	N36.696 Billion
Actual	N0.27 Billion	N0.169 Billion	N0.28 Billion	N0.424 Billion	N1.234 Billion	N29.567 Billion
Perf.	50%	82%	1%	89%	5%	81%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N6.295 Billion	N0.087 Billion	N5.988 Billion	N0.724 Billion	N0.661 Billion	N2.567 Billion
Actual	N0.288 Billion	N0 Billion	N4.034 Billion	N0 Billion	N0 Billion	N47.591 Billion
Perf.	5%	0%	67%	0%	0%	1854%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N5.153 Billion	N1 Billion	N12.27 Billion	N3.276 Billion	N10.614 Billion	N10.329 Billion
Actual	N0 Billion	N0 Billion	N0 Billion	N0 Billion	N0 Billion	N0 Billion
Perf.	0%	0%	0%	0%	0%	0%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N7.818 Billion	N4.905 Billion	N0.624 Billion	N3.589 Billion	N1.127 Billion	N48.565 Billion
Actual	N0 Billion	N0 Billion	N0 Billion	N0 Billion	N0 Billion	N50.822 Billion
Perf.	0%	0%	0%	0%	0%	105%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N5.693 Billion	N1.207 Billion	N36.882 Billion	N3.754 Billion	N36.77 Billion	N47.025 Billion
Actual	N0.27 Billion	N0.169 Billion	N0.28 Billion	N0.424 Billion	N1.234 Billion	N29.567 Billion
Perf.	5%	14%	1%	11%	3%	63%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N14.113 Billion	N4.992 Billion	N6.612 Billion	N4.312 Billion	N1.787 Billion	N51.132 Billion
Actual	N0.288 Billion	N0 Billion	N4.034 Billion	N0 Billion	N0 Billion	N98.412 Billion
Perf.	2%	0%	61%	0%	0%	192%

Section 1 Budget Outturn

The total funds that accrued to WAZOBIA State for the 2023 financial year stood at **N174.92** billion out of the final approved estimate of **N207.97** billion representing **84%** performance. The total revenue consists of FAAC allocation and IGR amounting to **N76.5** billion and **N17.0** billion with the IGR exceeding the original budget estimates of **N16.21** billion. This achievement in the State's IGR inflows above the original budgetary estimates is connected to the strategic efforts put in place towards improving IGR collection by the state government which is beginning to materialize. However, capital receipts from Aids and Grants contributed **N55.86** billion which is equivalent to 67% relative to the final budget of **N83.18** billion.

Also, the total actual expenditure was **N173.16** billion (83%) which is less than the estimated budget of **N207.97** billion. The total expenditure is made up of actual capital expenditure of **N88.79** billion, which is equivalent to 77% as against the estimated figure of **N109.51** billion and actual recurrent expenditure (Personnel and overhead cost). The actual personnel cost stood at **N56.15** billion (96%) when compared with final approved estimate of **N58.20** billion, while other recurrent cost stood at **N23.08** billion (79%) as against final approved estimate of **N29.05** billion. The state's actual public debt charges was **N5.12** billion (95%) as against the final approved estimate of circa **N5.39** billion. See the Table 1 below the details of the State's Budget outturn:

Table 1 Budget Outturn

Overview of the Implementation of the Adamawa State State 2023 Budget of Sustainable Hope							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	-	-	10,276,825,186.52	10,276,825,186.52		6,489,973,144.28	58%
Federation Account (FAAC) Revenues	111,873,449,915	131,577,843,718	86,020,124,485	- 45,557,719,234	65%	67,284,139,642	28%
Internally Generated Revenues	22,417,778,074	22,975,298,978	17,066,189,976	- 5,909,109,002	74%	13,175,774,970	30%
Aids and Grants	14,529,071,071	19,529,071,071	27,836,388,645	8,307,317,574	143%	9,217,608,266	202%
Loans	26,198,755,000	40,198,755,000	-	- 40,198,755,000	0%	-	
Other Receipts	-	-	-	-		-	
Total Revenue (including Opening Balance)	175,019,054,060	214,280,968,768	141,199,528,292	- 73,081,440,475	66%	96,167,496,022	47%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	44,202,901,540	49,053,706,140	40,842,888,450	- 8,210,817,690	83%	38,570,033,090	6%
Public Debt Charges	19,740,000,000	19,497,582,100	17,368,534,264	- 2,129,047,836	89%	10,239,974,430	70%
Other Recurrent	41,068,530,897	36,460,144,197	25,646,169,215	- 10,813,974,982	70%	20,881,915,073	23%
Capital	70,007,621,623	109,269,536,331	50,821,726,987	- 58,447,809,344	47%	38,003,857,615	34%
Total Expenditure	175,019,054,060	214,280,968,768	134,679,318,916	- 79,601,649,852	63%	107,695,780,209	25%

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting ‘what revenue WAZOBIA State government received from FAAC, and how those receipts compare with the budgeted amount. In 2023, while WAZOBIA State could not achieve the desired receipt from Statutory Allocation and VAT, the state’s receipt from other federation account was higher than the approved budget estimate by 15%. The state received **N43.7 billion (95%)** as statutory allocation, **N26.7 billion (93%)** as VAT and **N5.9 billion** for other federation receipt amounting to an overall receipt of **N76.5 billion (96%)** compared to approved final estimates of **N80.1 billion**.

Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	54,311,270,167	74,573,184,874	31,031,254,691	- 43,541,930,183	42%	36,797,278,428	-16%
VAT	30,641,989,004	35,082,211,605	35,082,211,605	- 0	100%	25,253,618,244	39%
Other Federation Account	26,920,190,744	21,922,447,239	19,906,658,189	- 2,015,789,051	91%	5,233,242,970	280%
Total Federation Account Revenues	111,873,449,915	131,577,843,718	86,020,124,485	- 45,557,719,234	65%	67,284,139,642	28%

* Variance and Performance measured against 2023 Final Budget

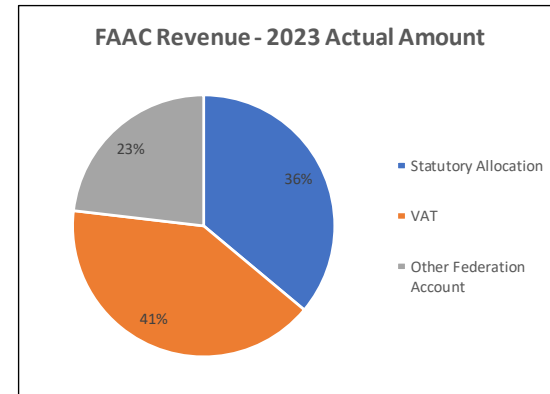
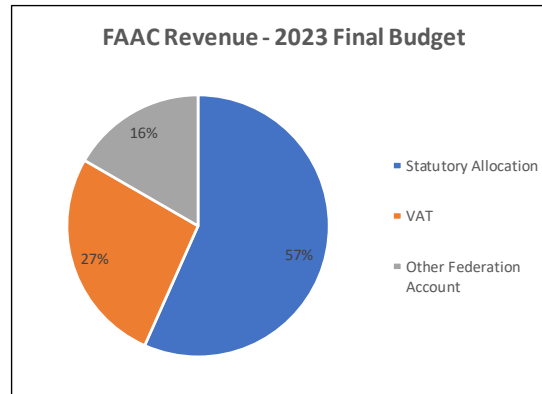
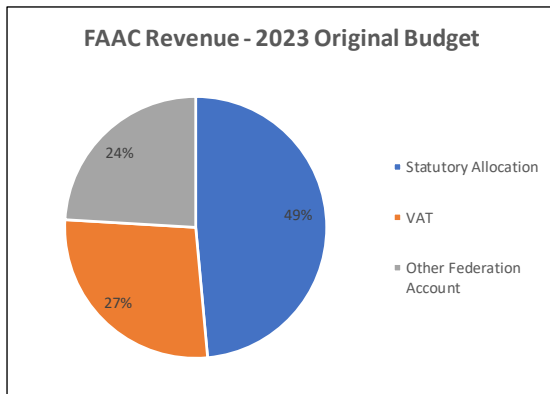


Table 3 and 4 below indicate the actual and budgeted Internally Generated Revenue (IGR) by the state as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N6.04** billion while the total non-tax revenue budget was **N14.25** billion, making a total final approved IGR budget of **N20.29** billion. The actual tax revenue collected amounted to **N5.57** billion representing 92% of the budgeted amount and **N11.42** billion was generated from non-tax revenue equivalent to 80%. However, the State Government has continued to put in place strategic effort such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems in both Tax revenue and non-tax revenue to improve their collections.*

*The aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **N17.00** billion – an 84% performance when compared with the total budgeted IGR.*

*WAZOBIA State Internal Revenue Service generated the highest revenue of **N7.99** billion representing (98%) as against the final estimated budget of **N8.16** billion while Ministry of Agriculture recorded the least of the top 10 with a collection of **N188** million against the final budget of **N238** million representing 69%.*

The state government has over the last three years invested heavily towards revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that WAZOBIA State will continue to vigorously pursue IGR drive initiatives and plug any loophole capable of undermining the needed growth in revenue generation capacity.

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	12,136,469,000	14,718,084,542	13,169,653,386	- 1,548,431,156	89%	8,858,797,974	49%
Tax Revenues - Personal	8,244,869,000	9,856,931,345	9,236,788,192	- 620,143,153	94%	8,390,493,046	10%
Tax Revenue - Other	3,891,600,000	4,861,153,196	3,932,865,194	- 928,288,003	81%	468,304,929	740%
Non-Tax Revenues	10,281,309,074	8,257,214,436	3,896,536,590	- 4,360,677,846	47%	4,316,976,995	-10%
Licenses	94,547,700	180,587,484	98,177,224	- 82,410,260	54%	151,390,712	-35%
Mining Rent	-	2,100,000	2,100,000	-	100%	510,000	312%
Fees	8,194,408,460	5,045,166,265	2,404,864,719	- 2,640,301,546	48%	2,161,858,492	11%
Fines	31,400,000	50,250,975	23,630,475	- 26,620,500	47%	31,683,514	-25%
Sales	247,988,486	317,564,328	151,464,367	- 166,099,961	48%	170,790,611	-11%
Earnings	1,179,000,429	2,009,723,577	955,198,052	- 1,054,525,525	48%	1,657,183,914	-42%
Rent On Government Buildings	145,464,000	230,503,046	185,039,046	- 45,464,000	80%	118,502,859	56%
Rent on Land and Others	72,000,000	72,794,606	44,033,992	- 28,760,615	60%	23,918,237	84%
Repayments	202,000,000	234,024,156	32,024,156	- 202,000,000	14%	355,782	8901%
Investment Income	110,200,000	110,200,000	4,560	- 110,195,440	0%	-	-
Interest Earned	2,300,000	2,300,000	-	- 2,300,000	0%	782,875	-100%
Reimbursement	2,000,000	2,000,000	-	- 2,000,000	0%	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	22,417,778,074	22,975,298,978	17,066,189,976	- 5,909,109,002	74%	13,175,774,970	30%

* Variance and Performance measured against 2023 Final Budget

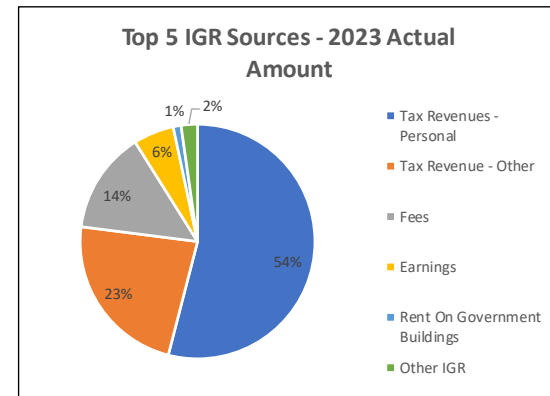
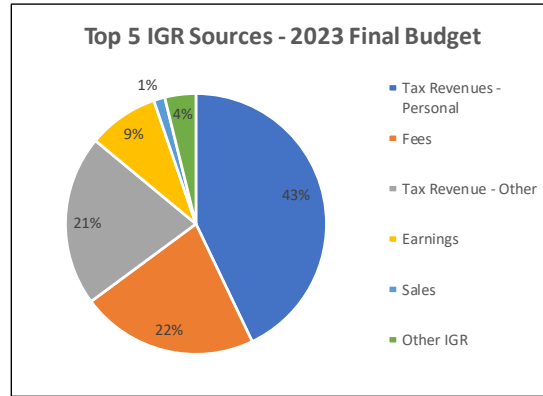
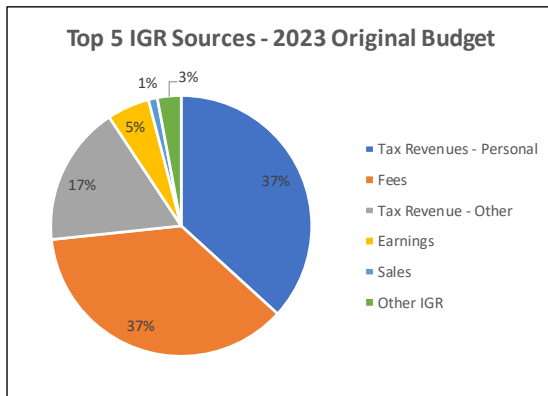
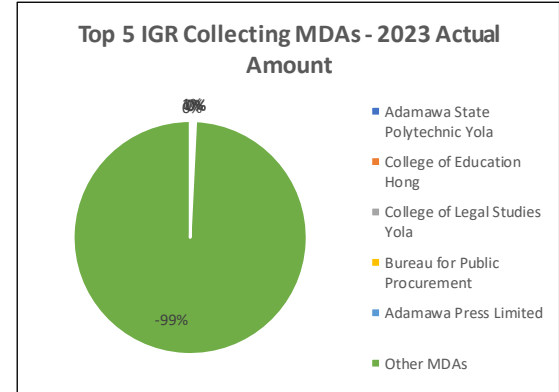
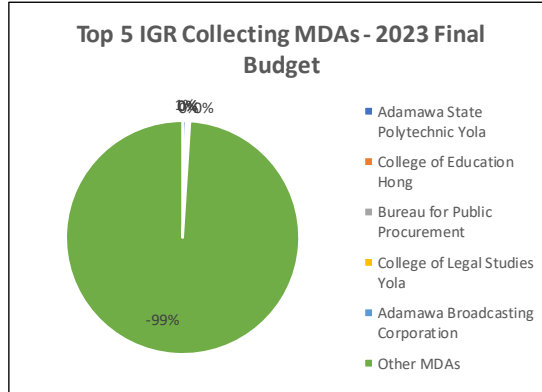
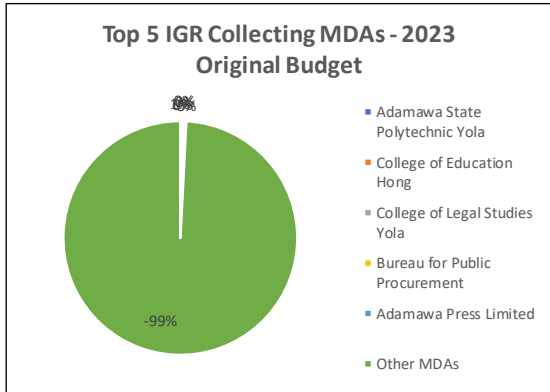


Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Bureau for Public Procurement	70,000,000	181,496,365	55,794,739	- 125,701,627	31%	70,953,736	-21%
Internal Affairs and Special Services	3,200,000	3,200,000	2,104,850	- 1,095,150	66%	2,080,400	1%
Adamawa Television Corporation	5,828,857	13,262,202	10,933,345	- 2,328,857	82%	9,745,150	12%
Adamawa Broadcasting Corporation	25,000,000	29,772,984	8,370,684	- 21,402,300	28%	10,199,712	-18%
Government Printing Press	11,000,000	11,000,000	2,831,930	- 8,168,070	26%	1,233,810	130%
Adamawa Press Limited	26,763,857	26,763,857	17,578,500	- 9,185,357	66%	24,425,350	-28%
Establishment and Training Department	600,000	1,257,700	729,700	- 528,000	58%	707,500	3%
College of Legal Studies Yola	87,482,200	160,817,700	88,900,600	- 71,917,100	55%	160,848,247	-45%
Adamawa State Polytechnic Yola	405,406,000	631,629,191	294,387,861	- 337,241,330	47%	420,773,548	-30%
College of Education Hong	317,353,000	323,494,300	206,621,300	- 116,873,000	64%	200,676,700	3%
Other Revenue Collecting Agencies	- 111,873,449,915	- 131,577,843,718	- 85,950,217,597	45,627,626,122	65%	- 67,284,139,642	28%
Total Internally Generated Revenue	22,417,778,074	22,975,298,978	17,066,189,976	5,909,109,002	74%	13,175,774,970	30%

* Variance and Performance measured against 2023 Final Budget



Section 3 Expenditure Outturn

Table 5 below shows the expenditure outturn, which indicates a total sum of **N207.97** billion as the final approved budget estimate for the year 2023 with actual spending of **N173.16** billion equivalent to 83%.

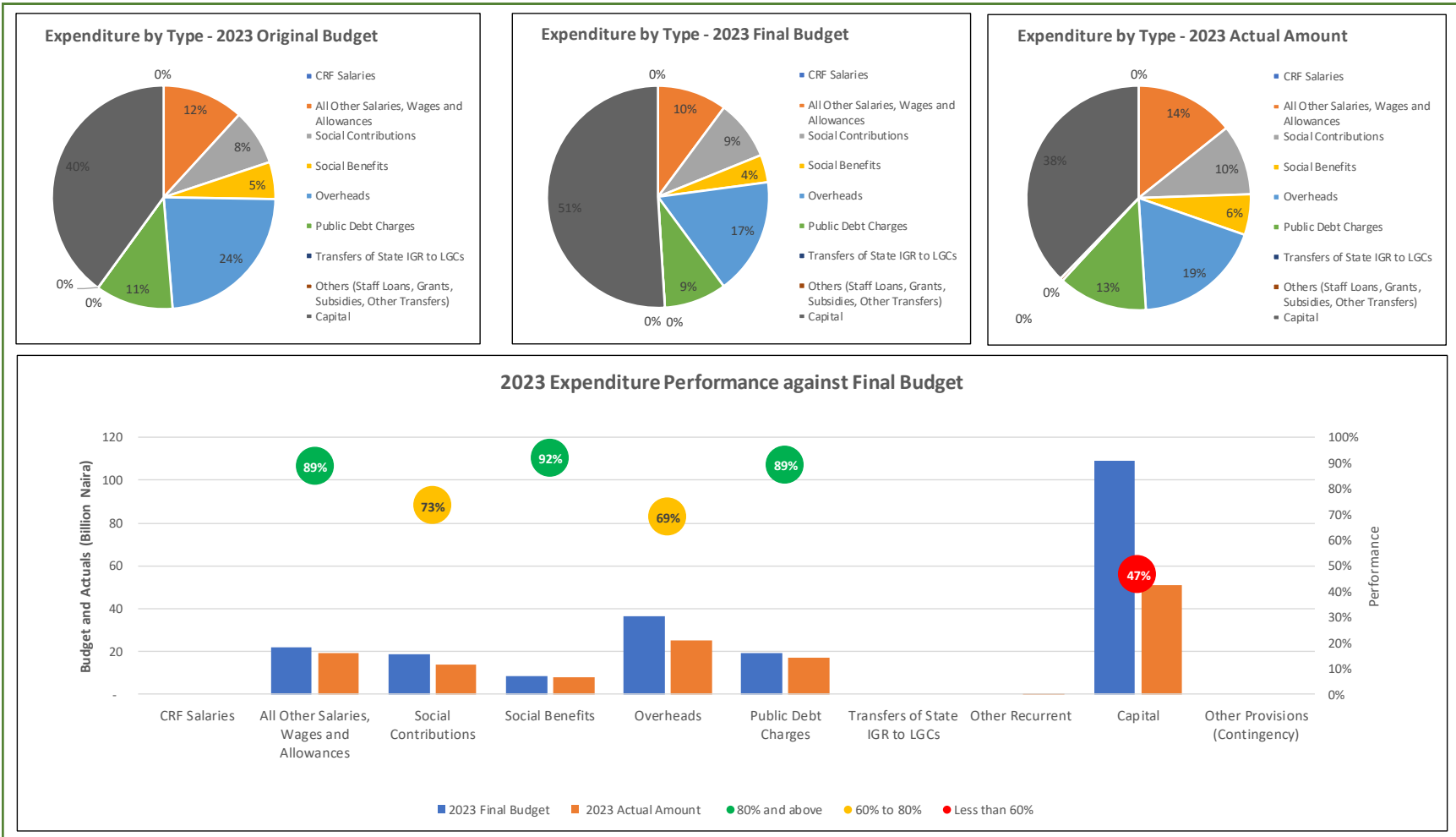
Accordingly, **N88.79** billion was spent on capital expenditure, equivalent to 77% as against the estimated **N115.31** billion. Whereas **N84.37** billion (Personnel **N56.15** and Other Recurrent **N28.21**) was spent on recurrent expenditure against the budget estimate of **N92.66** billion, equivalent to 91%.

It should be noted that 49% of the total actual expenditure was incurred on recurrent expenditure while the remaining 51% was expended on capital expenditure. This is in line with the state government's resolve to increase the share of capital expenditure in the total expenditure outlay of WAZOBIA State.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	44,202,901,540	49,053,706,140	40,842,888,450	8,210,817,690	83%	38,570,033,090	6%
CRF Salaries	-	-	-	-	-	-	-
All Other Salaries, Wages and Allowances	20,634,693,250	21,743,029,050	19,249,674,936	2,493,354,114	89%	30,366,980,051	-37%
Social Contributions	14,185,529,690	18,712,534,890	13,707,536,694	5,004,998,196	73%	-	-
Social Benefits	9,382,678,600	8,598,142,200	7,885,676,820	712,465,380	92%	8,203,053,039	-4%
Other Recurrent	60,808,530,897	55,957,726,297	43,014,703,479	12,943,022,818	77%	31,121,889,504	38%
Overheads	41,068,530,897	36,460,144,197	25,102,812,433	11,357,331,764	69%	20,881,915,073	20%
Public Debt Charges	19,740,000,000	19,497,582,100	17,368,534,264	2,129,047,836	89%	10,239,974,430	70%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfer)	-	-	543,356,782	- 543,356,782	-	-	-
Capital	70,007,621,623	109,269,536,331	50,821,726,987	58,447,809,344	47%	38,003,857,615	34%
Total Expenditure	175,019,054,060	214,280,968,768	134,679,318,916	79,601,649,852	63%	107,695,780,209	25%

Figure 7 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

The Ministry of Health had the highest queries on recurrent expenditure relating to overhead cost. The queries were for the sum of **N3.53** million paid for supplies for which the necessary particulars required to validate them were missing.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

The State University had about 18 queries on capital expenditure amounting to about **N79.21** million representing 40% of the total contract amount of **N199.21** million paid for which the contract was not executed.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

There was a total of 50 queries for transactions amounting to **N164** million representing 0.10% of the expenditure payment of **N173.16** billion issued to Ministry of Health, WAZOBIA State University, among others.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS

No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

No findings

I: PERFORMANCE GUARANTEES

No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES

No findings

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Payment without supporting Documents	7	payments made but necessary supporting documents were not attached	297,940,300	297,940,300	100%
payment voilating Regulations	2	Non compliance to Extant Law	27,763,000	27,763,000	100%
Payments not Receipted	1	payments that required receipted but not provided	1,875,000	1,875,000	100%
Payment to officers not retired	1	Payment made but were not supported with evidence of carrying out activities	7,320,000	7,320,000	100%
Others	3	sunddry voilations	1,374,000	1,374,000	100%
Total for All Audit Findings	14	-	336,272,300	336,272,300	100%

Section 5 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The table below elucidates the revenue and expenditure for the year 2023.

- *The State Statutory Allocation for the year was less than the projected figure with the sum of **N2.30** billion. While other Federation Account Distribution surpasses the budgeted estimate by **N781** million because of the rise in the price of crude oil and exchange rate. However, there was a deficit of **N2.01** billion **in value-added tax compared with the projected figure.***
- *There was a decrease in Independent non-Tax Revenue by **N3.29** billion **against the final budget**, because of elections that slow the pace of automation upgrade done on Tax Database.*
- *The total actual expenditure was **N173.16** billion which represents 83% of the final budget of **N207.97** billion. However, 49% of the total expenditure was on recurrent while the remaining 51% was on capital.*

The table below illustrates the breakdown of revenue and expenditure for the year 2023.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2022 Actual Amount	2023 Original Budget	2023 Budget Amendments	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	6,489,973,144	-	-	-	10,276,825,187	10,276,825,187	
Statutory Allocation	36,797,278,428	54,311,270,167	20,261,914,708	74,573,184,874	31,031,254,691	- 43,541,930,183	42%
VAT	25,253,618,244	30,641,989,004	4,440,222,601	35,082,211,605	35,082,211,605	- 0	100%
Other FAAC Receipts	5,233,242,970	26,920,190,744	4,997,743,505	21,922,447,239	19,906,658,189	- 2,015,789,051	91%
Tax Revenue	8,858,797,974	12,136,469,000	2,581,615,542	14,718,084,542	13,169,653,386	- 1,548,431,156	89%
Non-Tax Revenue	4,316,976,995	10,281,309,074	2,024,094,638	8,257,214,436	3,896,536,590	- 4,360,677,846	47%
Domestic Aids and Grants	9,217,608,266	211,000,000	-	211,000,000	21,363,175,022	21,152,175,022	10125%
Foreign Aids and Grants	-	14,318,071,071	5,000,000,000	19,318,071,071	6,473,213,624	- 12,844,857,448	34%
Domestic Loans	-	22,699,280,000	14,000,000,000	36,699,280,000	-	- 36,699,280,000	0%
Foreign Loans	-	3,499,475,000	-	3,499,475,000	-	- 3,499,475,000	0%
Other Receipts	-	-	-	-	-	-	
Total Revenue (including opening balance) (a)	96,167,496,022	175,019,054,060	39,261,914,708	214,280,968,768	141,199,528,292	- 73,081,440,475	66%
Expenditures							
CRF Salaries	-	-	-	-	-	-	
All Other Salaries, Wages and Allowances	30,366,980,051	20,634,693,250	1,108,335,800	21,743,029,050	19,249,674,936	2,493,354,114	89%
Social Contributions	-	14,185,529,690	4,527,005,200	18,712,534,890	13,707,536,694	5,004,998,196	73%
Overheads	20,881,915,073	41,068,530,897	4,608,386,700	36,460,144,197	25,102,812,433	11,357,331,764	69%
Public Debt Charges	10,239,974,430	19,740,000,000	242,417,900	19,497,582,100	17,368,534,264	2,129,047,836	89%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	543,356,782	543,356,782	
Capital	38,003,857,615	70,007,621,623	39,261,914,708	109,269,536,331	50,821,726,987	58,447,809,344	47%
Total Expenditure (including contingency) (b)	107,695,780,209	175,019,054,060	39,261,914,708	214,280,968,768	134,679,318,916	79,601,649,852	63%

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	266,716,061,002	181,197,759,155	85,518,301,846
Plants, Properties and Investments	-	-	-
Unclassified Assets	266,716,061,002	181,197,759,155	85,518,301,846
Securities	-	-	-
Investment Property	-	-	-
Cash and Cash Equivalents	-	-	-
Receivables	-	-	-
Inventories (Stocks)	-	-	-
Liabilities	266,716,061,002	181,197,759,155	85,518,301,846
Debt (Long and Short Term)	229,074,722,849	170,920,933,969	58,153,788,881
Payables and Other Liabilities	37,641,338,152	10,276,825,187	27,364,512,966

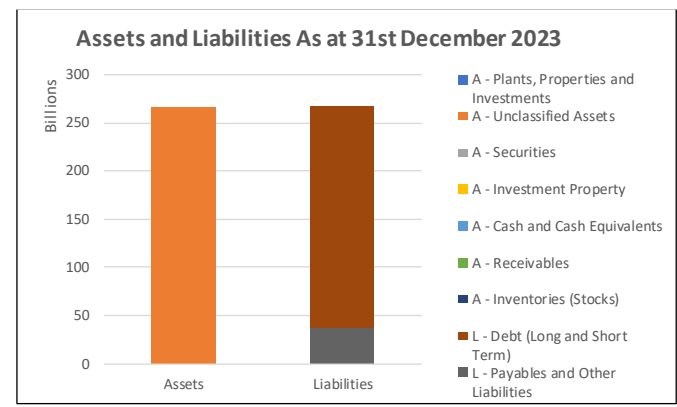
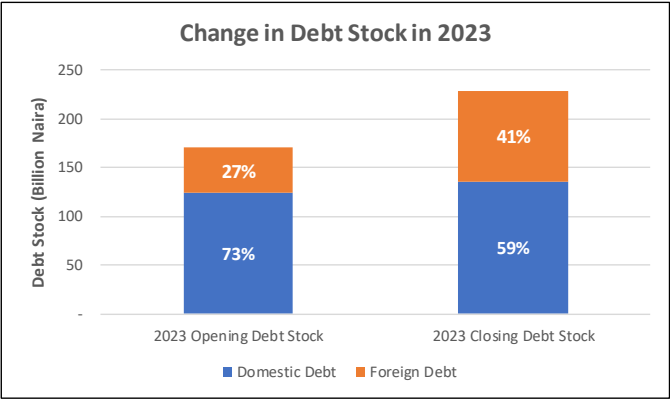


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	124,000,573,917	46,920,360,052	170,920,933,969
2023 New Loans Taken	-	-	-
2023 Principal Repayment	13,680,825,113	3,687,709,151	17,368,534,264
Adjustments (Positive means increase)	25,940,420,854	49,581,902,290	75,522,323,145
2023 Closing Debt Stock	136,260,169,658	92,814,553,191	229,074,722,849
Net Increase in Debt Stock	12,259,595,741	45,894,193,139	58,153,788,881
Cost of Servicing Debt			
Interest Payments in 2023	-	-	-
Approximate Interest Rate	0.0%	0.0%	0.0%



Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department, Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

Table 13 highlights the recurrent expenditure data of the existing main organization in WAZOBIA State. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure'. Therefore, the level of performance stocked between the ranges of 35% to 134%. It gladdens our heart to state that the budget was to a reasonable extent implemented as intended given that the share for each sector as a percentage of the budget and actual expenditure percentage share were relatively matched. As usual, the Education Sector got the highest share of both estimated and actual amounts of 44.92% and 42.94% respectively followed by the health with an estimate of 18.15% and an actual of 16.01% while the Budget and Economic Planning got the lowest share of estimate and actual of 0.09% and 0.10% respectively.

Capital Expenditure

*Table 14 represents the capital expenditure of the top 20 main organisations. The capital expenditure performance shows that some of the sectors listed had actual capital expenditure less than their respective budget size. The Education Sector got the highest actual expenditure which is about **N19.80** billion equivalent to 22.31% of the total actual capital expenditure of **N88.79** billion, followed by the Works Sector with **N18.09** billion, equivalent to 20.38%, while the Health Sector spent **N12.62** billion equivalent to 14.22%.*

Total Expenditure

*Table 15 indicates top highest spending sectors, the Education Sector received the highest total actual expenditure which is about **N56.03** billion (32.36%) of the state's total actual expenditure of **N173.16** billion, followed by the Health Sector which got **N26.13** billion (15.09%). The Works Sector received **N22.72billion** (13.13%) while Justice Sectors got the least actual expenditure to the tune of **N322** million (0.19%). The performance shows that House of Assembly, Judiciary, Women Affairs, Head of Service, Land, Housing and Urban Development, and Information, incurred expenditure higher than their budgetary provision of between 103% and 378% respectively. All other sectors performed within the range of 42% to 99%.*

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	38,934,654,397	36,679,859,897	29,567,205,102	7,112,654,795	81%	35%	35%
Economic Sector	33,508,764,100	29,948,743,200	24,091,287,912	5,857,455,288	80%	29%	29%
Law and Justice Sector	4,813,940,940	5,987,996,040	4,034,308,510	1,953,687,530	67%	6%	5%
Social Services Sector	27,704,541,000	32,329,559,000	26,124,149,573	6,205,409,427	81%	31%	31%
Total Expenditure	105,011,432,437	105,011,432,437	83,857,591,929	21,153,840,508	80%		

* Variance and Performance measured against 2023 Final Budget

Recurrent Expenditure by NCOA Sector - 2023 Original Budget

Sector	Percentage
Administration Sector	37%
Economic Sector	32%
Social Services Sector	26%
Law and Justice Sector	5%

Recurrent Expenditure by NCOA Sector - 2023 Final Budget

Sector	Percentage
Administration Sector	35%
Economic Sector	28%
Social Services Sector	31%
Law and Justice Sector	6%

Recurrent Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Percentage	Amount
Administration Sector	35%	29,567,205,102
Economic Sector	29%	24,091,287,912
Social Services Sector	31%	26,124,149,573
Law and Justice Sector	5%	4,034,308,510

Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	8,290,156,534	10,248,633,234	2,469,468,525	7,779,164,709	24%	9%	5%
Economic Sector	36,286,834,044	68,459,444,229	38,172,767,231	30,286,676,998	56%	63%	75%
Law and Justice Sector	624,037,860	624,037,860	100,000	623,937,860	0%	1%	0%
Social Services Sector	24,299,981,193	29,430,537,616	10,146,914,367	19,283,623,249	34%	27%	20%
Total Expenditure	70,007,621,623	109,269,536,331	50,821,726,987	58,447,809,344	47%		

* Variance and Performance measured against 2023 Final Budget

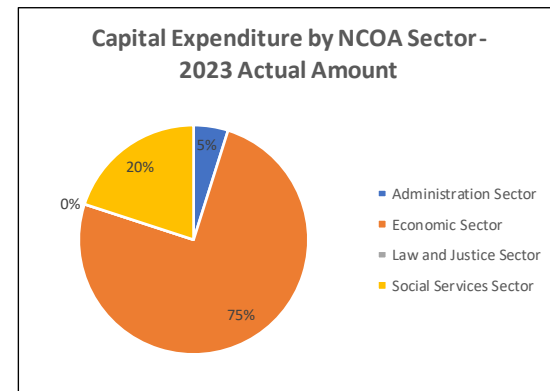
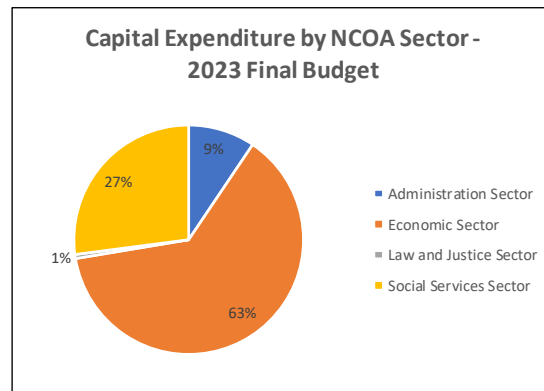
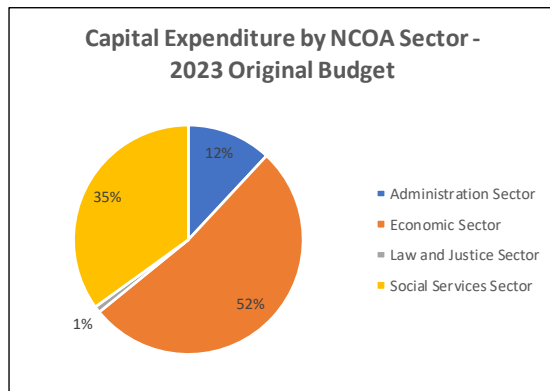


Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	47,224,810,931	46,928,493,131	32,036,673,627	14,891,819,504	68%	22%	24%
Economic Sector	69,795,598,144	98,408,187,429	62,264,055,143	36,144,132,286	63%	46%	46%
Law and Justice Sector	5,437,978,800	6,612,033,900	4,034,408,510	2,577,625,390	61%	3%	3%
Social Services Sector	52,004,522,193	61,760,096,616	36,271,063,940	25,489,032,676	59%	29%	27%
Total Expenditure	175,019,054,060	214,280,968,768	134,679,318,916	79,601,649,852	63%		

* Variance and Performance measured against 2023 Final Budget

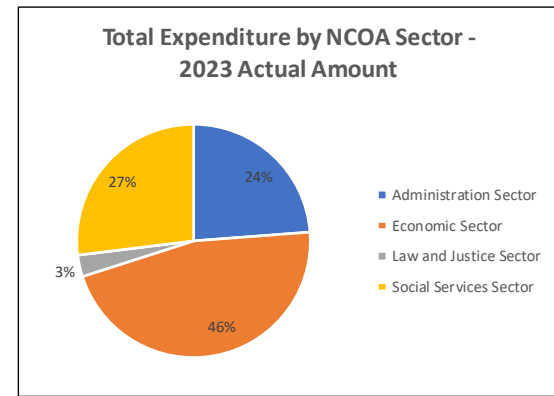
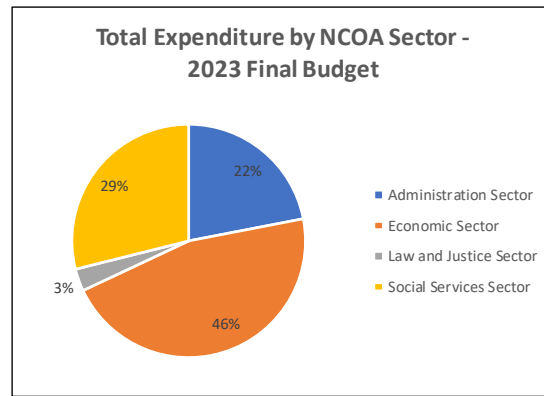
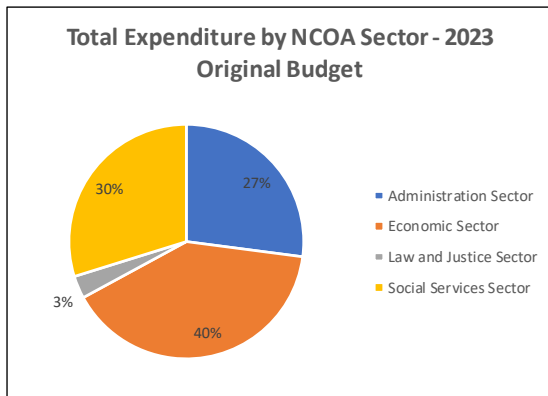


Table 13 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works and Energy Development	132,761,000	132,761,000	85,652,850	47,108,150	65%	0.13%	0.10%
Office of the Accountant General	23,254,523,100	23,254,523,100	986,228,527	22,268,294,573	4%	22.14%	1.18%
Ministry of Education and Human Capital Development	179,983,000	179,983,000	221,526,029	41,543,029	123%	0.17%	0.26%
Security and Special Services Department	12,408,045,797	12,408,045,797	5,354,326,105	7,053,719,692	43%	11.82%	6.39%
Ministry of Finance	4,344,272,000	4,344,272,000	834,404,522	3,509,867,478	19%	4.14%	1.00%
Post Primary Schools Mgt Board	10,338,259,000	10,338,259,000	502,089,810	9,836,169,190	5%	9.84%	0.60%
Adamawa State Staff Pension Board	9,205,872,600	9,205,872,600	5,566,523,307	3,639,349,293	60%	8.77%	6.64%
Adamawa State University Mubi	4,830,662,000	4,830,662,000	-	4,830,662,000	0%	4.60%	0.00%
Ministry of Health and Human Services	303,503,000	303,503,000	217,299,725	86,203,275	72%	0.29%	0.26%
Adamawa State House of Assembly (Legislature)	6,458,915,000	6,458,915,000	1,383,181,337	5,075,733,663	21%	6.15%	1.65%
Ministry of Housing and Urban Development	226,342,000	226,342,000	58,201,044	168,140,956	26%	0.22%	0.07%
Office of the Secretary to the State Government	2,432,650,000	2,432,650,000	605,923,555	1,826,726,445	25%	2.32%	0.72%
Ministry of Rural Infrastructure & Community Development	74,178,000	74,178,000	49,053,797	25,124,203	66%	0.07%	0.06%
Ministry of Agriculture	263,221,000	263,221,000	189,934,511	73,286,489	72%	0.25%	0.23%
Adamawa State Hospital Services Management Board	3,862,908,000	3,862,908,000	3,571,909,542	290,998,458	92%	3.68%	4.26%
Office of the Governor	3,050,803,000	3,050,803,000	2,956,427,343	94,375,657	97%	2.91%	3.53%
Ministry of Youth and Sports Development	47,934,000	1,067,889,186	62,980,430	1,004,908,756	6%	1.02%	0.08%
Poverty Alleviation Agency	68,724,000	68,724,000	13,784,115	54,939,885	20%	0.07%	0.02%
Area Courts	2,467,532,000	2,467,532,000	1,519,948,926	947,583,074	62%	2.35%	1.81%
Ministry of Water Resources	69,029,000	69,029,000	46,948,000	22,081,000	68%	0.07%	0.06%
Other Main Orgs	20,991,314,940	19,971,359,754	17,691,103,987	2,280,255,767	89%	19.02%	21.10%
Total Expenditure	105,011,432,437	105,011,432,437	83,857,591,929	21,153,840,508	80%		

Table 14 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works and Energy Development	33,437,565,136	33,437,565,136	11,499,139,154	21,938,425,982	34%	30.60%	18.63%
Office of the Accountant General	60,000,000	60,000,000	-	60,000,000	0%	0.05%	0.00%
Ministry of Education and Human Capital Development	15,402,151,776	15,402,151,776	1,803,012,524	13,599,139,252	12%	14.10%	2.92%
Security and Special Services Department	400,000,000	400,000,000	-	400,000,000	0%	0.37%	0.00%
Ministry of Finance	9,038,980,079	9,038,980,079	2,152,111,152	6,886,868,927	24%	8.27%	3.49%
Post Primary Schools Mgt Board	50,000,000	50,000,000	-	50,000,000	0%	0.05%	0.00%
Adamawa State Staff Pension Board	10,704,314	10,704,314	-	10,704,314	0%	0.01%	0.00%
Adamawa State University Mubi	1,077,818,911	1,077,818,911	-	1,077,818,911	0%	0.99%	0.00%
Ministry of Health and Human Services	7,369,973,890	7,369,973,890	911,974,770	6,457,999,120	12%	6.74%	1.48%
Adamawa State House of Assembly (Legislature)	1,459,742,592	1,459,742,592	-	1,459,742,592	0%	1.34%	0.00%
Ministry of Housing and Urban Development	5,167,798,787	5,167,798,787	87,506,358	5,080,292,429	2%	4.73%	0.14%
Office of the Secretary to the State Government	675,000,000	675,000,000	52,973,133	622,026,867	8%	0.62%	0.09%
Ministry of Rural Infrastructure & Community Development	4,588,750,888	4,588,750,888	685,272,680	3,903,478,208	15%	4.20%	1.11%
Ministry of Agriculture	5,953,250,811	5,953,250,811	58,855,033	5,894,395,778	1%	5.45%	0.10%
Adamawa State Hospital Services Management Board	-	-	-	-	#DIV/0!	0.00%	0.00%
Office of the Governor	-	-	-	-	#DIV/0!	0.00%	0.00%
Ministry of Youth and Sports Development	1,019,955,186	1,067,889,186	576,987,368	490,901,818	54%	0.98%	0.93%
Poverty Alleviation Agency	2,226,444,380	2,226,444,380	556,631,463	1,669,812,917	25%	2.04%	0.90%
Area Courts	97,575,000	97,575,000	-	97,575,000	0%	0.09%	0.00%
Ministry of Water Resources	3,088,504,860	3,088,504,860	57,082,866	3,031,421,994	2%	2.83%	0.09%
Other Main Orgs	21,116,594,987	18,097,385,721	1,372,354,274	16,725,031,447	8%	16.56%	2.22%
Total Expenditure	70,007,621,623	109,269,536,331	50,821,726,987	58,447,809,344	47%		

Table 15 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works and Energy Development	33,570,326,136	33,570,326,136	11,584,792,004	21,985,534,132	35%	15.67%	18.77%
Office of the Accountant General	23,314,523,100	23,314,523,100	986,228,527	22,328,294,573	4%	10.88%	1.60%
Ministry of Education and Human Capital Development	15,582,134,776	15,582,134,776	2,024,538,553	13,557,596,223	13%	7.27%	3.28%
Security and Special Services Department	12,808,045,797	12,808,045,797	5,354,326,105	7,453,719,692	42%	5.98%	8.67%
Ministry of Finance	13,383,252,079	13,383,252,079	2,986,515,674	10,396,736,405	22%	6.25%	4.84%
Post Primary Schools Mgt Board	10,388,259,000	10,388,259,000	502,089,810	9,886,169,190	5%	4.85%	0.81%
Adamawa State Staff Pension Board	9,216,576,914	9,216,576,914	5,566,523,307	3,650,053,607	60%	4.30%	9.02%
Adamawa State University Mubi	5,908,480,911	5,908,480,911	-	5,908,480,911	0%	2.76%	0.00%
Ministry of Health and Human Services	7,673,476,890	7,673,476,890	1,129,274,495	6,544,202,395	15%	3.58%	1.83%
Adamawa State House of Assembly (Legislature)	7,918,657,592	7,918,657,592	1,383,181,337	6,535,476,255	17%	3.70%	2.24%
Ministry of Housing and Urban Development	5,394,140,787	5,394,140,787	145,707,402	5,248,433,385	3%	2.52%	0.24%
Office of the Secretary to the State Government	3,107,650,000	3,107,650,000	658,896,689	2,448,753,311	21%	1.45%	1.07%
Ministry of Rural Infrastructure & Community Development	4,662,928,888	4,662,928,888	734,326,476	3,928,602,412	16%	2.18%	1.19%
Ministry of Agriculture	6,216,471,811	6,216,471,811	248,789,544	5,967,682,267	4%	2.90%	0.40%
Adamawa State Hospital Services Management Board	3,862,908,000	3,862,908,000	3,571,909,542	290,998,458	92%	1.80%	5.79%
Office of the Governor	3,050,803,000	3,050,803,000	2,956,427,343	94,375,657	97%	1.42%	4.79%
Ministry of Youth and Sports Development	1,067,889,186	2,135,778,372	639,967,798	1,495,810,574	30%	1.00%	1.04%
Poverty Alleviation Agency	2,295,168,380	2,295,168,380	570,415,578	1,724,752,802	25%	1.07%	0.92%
Area Courts	2,565,107,000	2,565,107,000	1,519,948,926	1,045,158,074	59%	1.20%	2.46%
Ministry of Water Resources	3,157,533,860	3,157,533,860	104,030,865	3,053,502,995	3%	1.47%	0.17%
Other Main Orgs	- 125,280,047	38,068,745,475	19,063,458,261	19,005,287,214	50%	17.77%	30.88%
Total Expenditure	175,019,054,060	214,280,968,768	61,731,348,236	152,549,620,532	29%		

Section 7 Top Value Capital Projects

This section outlines information on the largest 20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget.

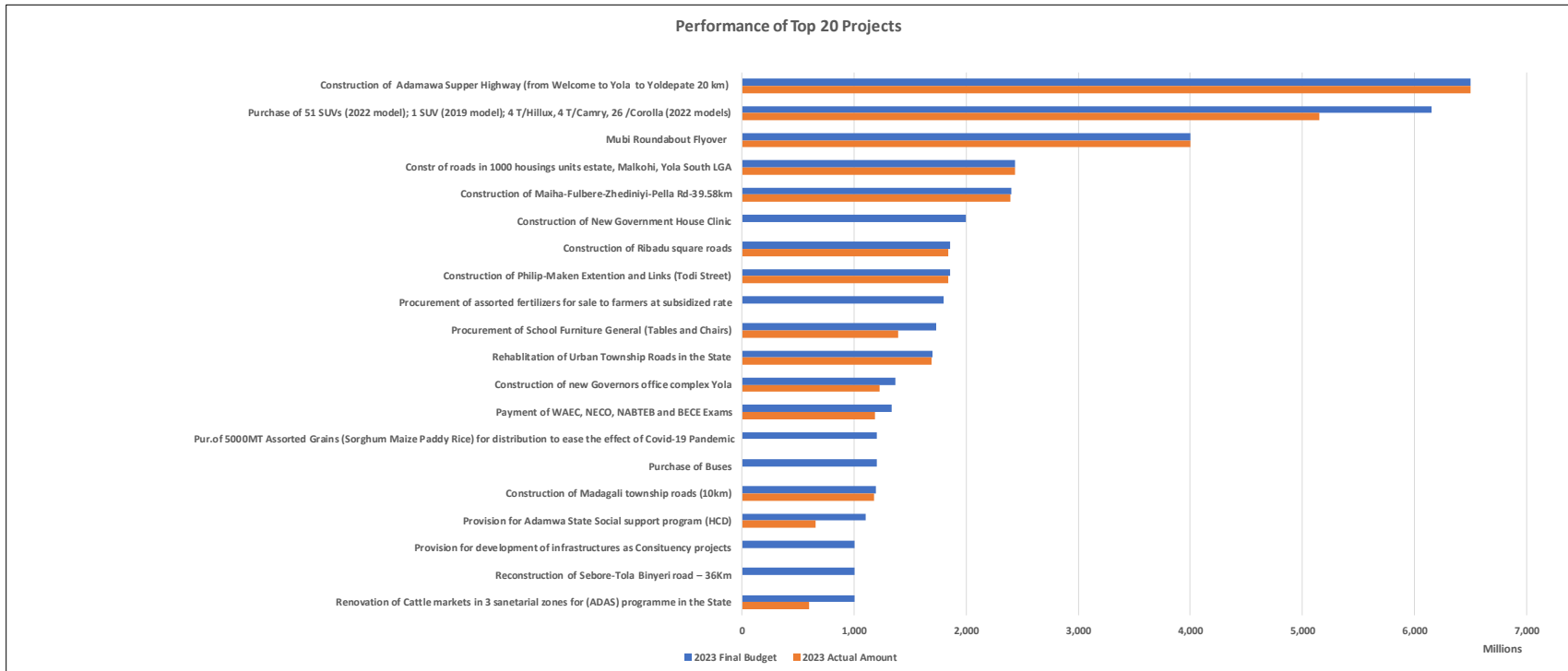
The table shows some top value projects implemented in the 2023 fiscal year at various stages. Out of the 19 projects listed, 9 were completed, which represents 47%, while 10 representing 53% are still ongoing.

*The construction of schools as part of ongoing constituency project, construction of township roads across the state, completion and equipping of Orthopaedic Hospital across the state were completed among others. The construction of drainages, reclamations of eroded areas and washed away roads embankment, erosion control of various borrow pit across the state is still ongoing while a total of **N4.40 billion** has been expended representing 98% of the approved budgeted amount.*

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction of Adamawa Supper Highway (from Welcome to Yola to Yoldeplate 20 km)	6,500,000,000	6,500,000,000	6,500,000,000	-	100%	Yola North LGA	0
Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)	6,151,045,925	6,151,045,925	5,151,632,940	999,412,985	84%	State Wide	0
Mubi Roundabout Flyover	4,000,000,000	4,000,000,000	4,000,000,000	-	100%	Yola North LGA	0
Constr of roads in 1000 housings units estate, Malkohi, Yola South LGA	2,260,000,000	2,439,296,100	2,435,780,485	3,515,615	100%	Yola South LGA	0
Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km	2,081,288,006	2,403,628,906	2,397,308,422	6,320,484	100%	Hong LGA	0
Construction of New Government House Clinic	2,000,000,000	2,000,000,000	-	2,000,000,000	0%	Yola North LGA	0
Construction of Ribadu square roads	1,100,000,000	1,857,661,800	1,842,805,593	14,856,207	99%	Yola North LGA	0
Construction of Philip-Maken Extention and Links (Todi Street)	900,000,000	1,854,879,300	1,836,156,117	18,723,183	99%	Yola South LGA	0
Procurement of assorted fertilizers for sale to farmers at subsidized rate	1,800,000,000	1,800,000,000	-	1,800,000,000	0%	State Wide	0
Procurement of School Furniture General (Tables and Chairs)	2,550,000,000	1,730,355,700	1,394,543,746	335,811,954	81%	State Wide	0
Rehabilitation of Urban Township Roads in the State	1,150,000,000	1,698,637,300	1,687,879,679	10,757,621	99%	State Wide	0
Construction of new Governors office complex Yola	1,370,455,198	1,370,455,198	1,228,718,747	141,736,451	90%	Yola North LGA	0
Payment of WAEC, NECO, NABTEB and BECE Exams	2,357,860,154	1,337,860,154	1,185,057,733	152,802,421	89%	State Wide	0
Pur.of 5000MT Assorted Grains (Sorghum Maize Paddy Rice) for distribution to ease the effect of Covid-19 Pandemic	1,200,000,000	1,200,000,000	-	1,200,000,000	0%	State Wide	0
Purchase of Buses	1,200,000,000	1,200,000,000	-	1,200,000,000	0%	State Wide	0
Construction of Madagali township roads (10km)	550,000,000	1,191,950,500	1,179,363,145	12,587,355	99%	Madagali LGA	0
Provision for Adamwa State Social support program (HCD)	1,100,000,000	1,100,000,000	656,168,758	443,831,242	60%	State Wide	0
Provision for development of infrastructures as Consituency projects	1,000,000,000	1,000,000,000	-	1,000,000,000	0%	State Wide	0
Reconstruction of Sebore-Tola Binyeri road – 36Km	1,000,000,000	1,000,000,000	-	1,000,000,000	0%	Mayo Belwa LGA	0
Renovation of Cattle markets in 3 sanetarial zones for (ADAS) programme in the	1,000,000,000	1,000,000,000	601,757,337	398,242,663	60%	State Wide	0
Others Capital Expenditure	28,736,972,340	66,433,765,448	18,724,554,285	47,709,211,163	28%		
Total Capital Expenditure	70,007,621,623	109,269,536,331	50,821,726,987	58,447,809,344	47%		

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

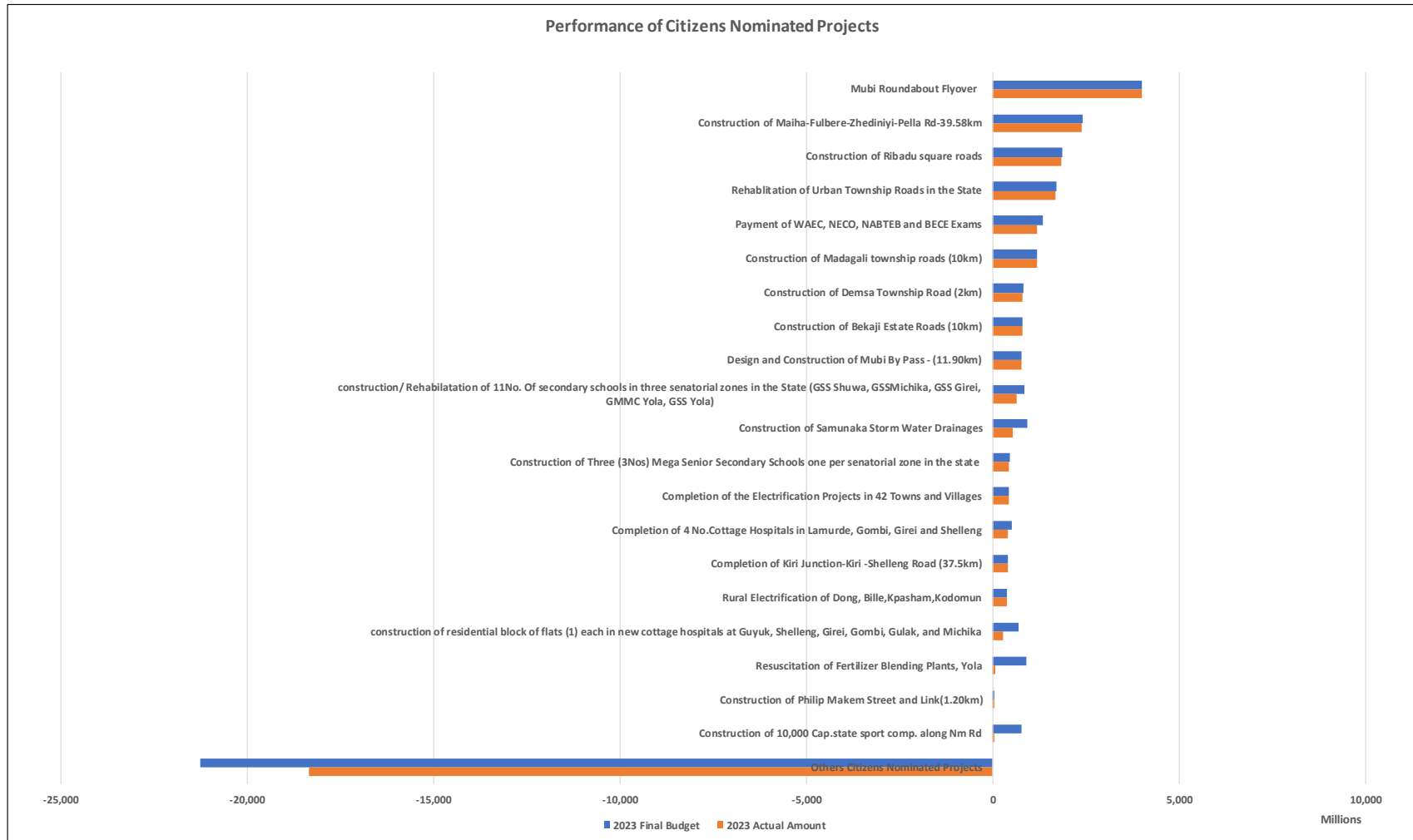
This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

14 citizens' nominated projects were sampled and presented in Table 17 below, including the construction of roads, Conversion of Motorizes water scheme to Solar, construction/Installation of Street Directional Signs in LGAs, and construction of new state capital ultra-modern market among others. Out of the 14 sampled, nine projects are ongoing, equivalent to 88.8%, three projects are completed representing 11%, while two projects are yet to start.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Mubi Roundabout Flyover	4,000,000,000	4,000,000,000	4,000,000,000	-	100%	Yola North LGA	0
Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km	2,081,288,006	2,403,628,906	2,397,308,422	6,320,484	100%	Maiha LGA	0
Construction of Ribadu square roads	1,100,000,000	1,857,661,800	1,842,805,593	14,856,207	99%	Yola North LGA	0
Rehabilitation of Urban Township Roads in the State	1,150,000,000	1,698,637,300	1,687,879,679	10,757,621	99%	State wide	0
Payment of WAEC, NECO, NABTEB and BECE Exams	2,357,860,154	1,337,860,154	1,185,057,733	152,802,421	89%	State wide	0
Construction of Madagali township roads (10km)	550,000,000	1,191,950,500	1,179,363,145	12,587,355	99%	Madagali LGA	0
Construction of Demsa Township Road (2km)	370,000,000	817,688,600	808,910,309	8,778,291	99%	Demsa LGA	0
Construction of Bekaji Estate Roads (10km)	400,000,000	808,000,000	800,000,000	8,000,000	99%	Yola North LGA	0
Design and Construction of Mubi By Pass - (11.90km)	275,000,000	782,282,400	772,335,601	9,946,799	99%	Mubi North LGA	0
construction/ Rehabilitation of 11No. Of secondary schools in three senatorial zones in the State (GSS Shuwa, GSS Michika, GSS Girei, GMMC Yola, GSS Yola)	3,900,000,000	840,000,000	646,712,744	193,287,256	77%	State wide	0
Construction of Samunaka Storm Water Drainages	931,277,130	931,277,130	531,277,130	400,000,000	57%	Yola South LGA	0
Construction of Three (3Nos) Mega Senior Secondary Schools one per senatorial zone in the state	3,508,421,753	448,421,753	446,174,146	2,247,607	99%	State wide	0
Completion of the Electrification Projects in 42 Towns and Villages	307,700,000	443,244,000	440,586,265	2,657,735	99%	State wide	0
Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	500,000,000	500,000,000	407,589,264	92,410,736	82%	State wide	0
Completion of Kiri Junction-Kiri -Shelleng Road (37.5km)	400,000,000	400,000,000	400,000,000	-	100%	Shelleng LGA	0
Rural Electrification of Dong, Bille, Kpasham, Kodomon	300,000,000	377,940,700	376,412,426	1,528,274	100%	Demsa LGA	0
construction of residential block of flats (1) each in new cottage hospitals at Guyuk, Shelleng, Girei, Gombi, Gulak, and Michika	700,000,000	700,000,000	288,095,614	411,904,386	41%	State wide	0
Resuscitation of Fertilizer Blending Plants, Yola	900,000,000	900,000,000	58,855,033	841,144,967	7%	Girei LGA	0
Construction of Philip Makem Street and Link(1.20km)	30,000,000	40,200,000	40,000,000	200,000	100%	Yola South LGA	0
Construction of 10,000 Cap.state sport comp. along Nm Rd	774,955,186	774,955,186	38,740,479	736,214,707	5%	Yola North LGA	0
Others Citizens Nominated Projects	- 24,536,502,229	- 21,253,748,429	- 18,348,103,583	- 2,905,644,846	86%		
Total Value of Citizens Nominated Projects	-	-	-	-			

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

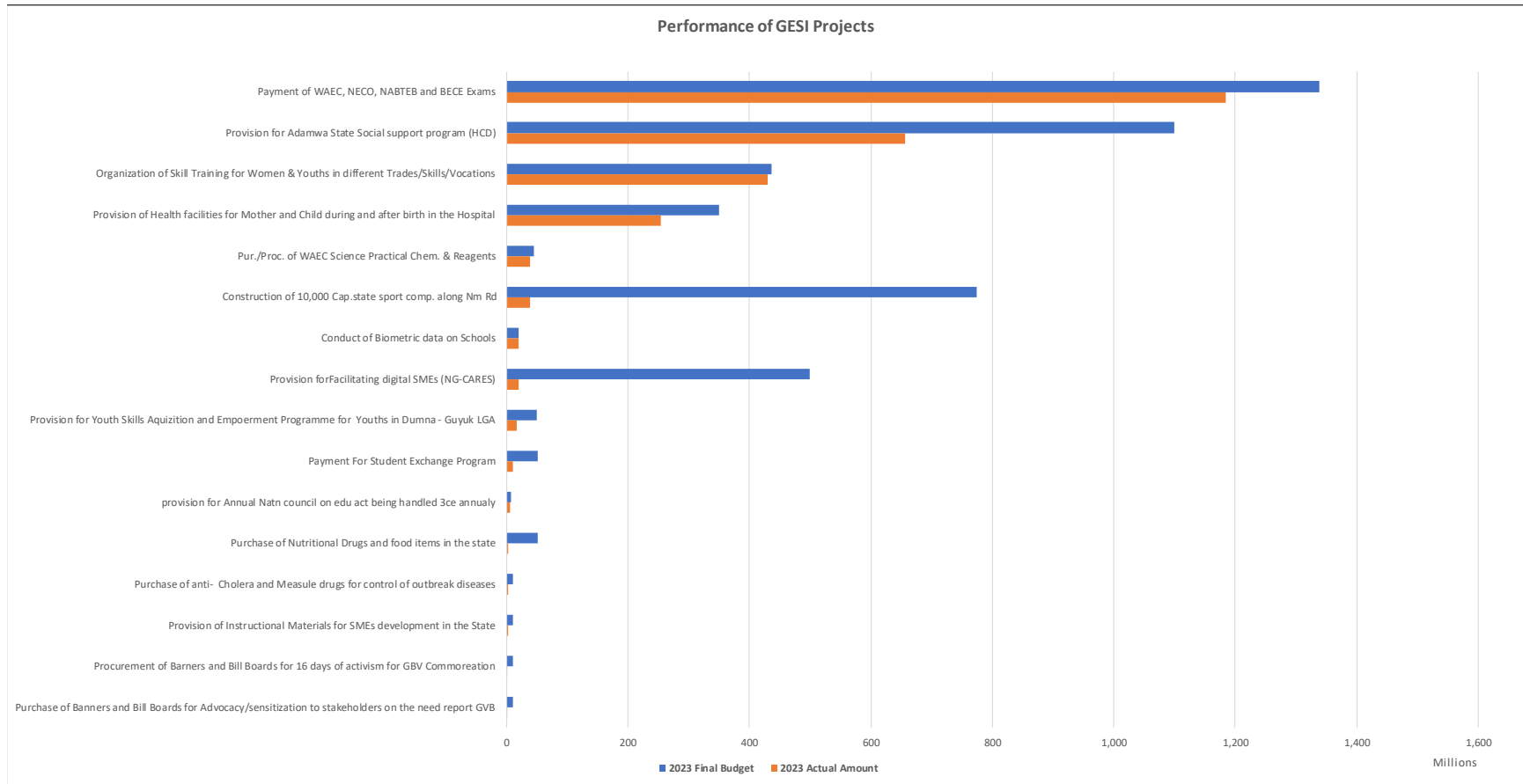
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects that address Gender, Equality and Social Inclusion (GESI) issues and the actual expenditure from the implementation of the fiscal year budget.

WAZOBIA State Government in its 2023 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 14 projects identified as reflecting 'Gender, Equity and Social Inclusion', eight were completed in 2023, with four ongoing and two not yet started.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Payment of WAEC, NECO, NABTEB and BECE Exams	2,357,860,154	1,337,860,154	1,185,057,733	152,802,421	89%	Ministry of Education and	0
Provision for Adamwa State Social support program (HCD)	1,100,000,000	1,100,000,000	656,168,758	443,831,242	60%	Poverty Alleviation Agen	0
Organization of Skill Training for Women & Youths in different Trades/Skills/Vocations	45,000,000	436,995,600	429,309,371	7,686,229	98%	Poverty Alleviation Agen	0
Provision of Health facilities for Mother and Child during and after birth in the Hospital	350,000,000	350,000,000	253,301,484	96,698,516	72%	Primary Health Care Dev	0
Pur./Proc. of WAEC Science Practical Chem. & Reagents	45,000,000	45,000,000	39,326,842	5,673,158	87%	Ministry of Education and	0
Construction of 10,000 Cap.state sport comp. along Nm Rd	774,955,186	774,955,186	38,740,479	736,214,707	5%	Ministry of Youth and Sp	0
Conduct of Biometric data on Schools	20,000,000	20,453,300	20,444,400	8,900	100%	Ministry of Education and	0
Provision forFacilitating digital SMEs (NG-CARES)	500,000,000	500,000,000	19,534,750	480,465,250	4%	Poverty Alleviation Agen	0
Provision for Youth Skills Aquizition and Empoerment Programme for Youths in Dumna - Guyuk LGA	50,000,000	50,000,000	16,649,000	33,351,000	33%	Poverty Alleviation Agen	0
Payment For Student Exchange Program	52,000,000	52,000,000	10,835,000	41,165,000	21%	Ministry of Education and	0
provision for Annual Natn council on edu act being handled 3ce annually	8,000,000	8,000,000	6,033,600	1,966,400	75%	Ministry of Education and	0
Purchase of Nutritional Drugs and food items in the state	50,697,370	50,697,370	2,292,580	48,404,790	5%	Ministry of Education and	0
Purchase of anti- Cholera and Measule drugs for control of outbreak diseases	10,500,000	10,500,000	2,220,000	8,280,000	21%	Primary Health Care Dev	0
Provision of Instructional Materials for SMEs development in the State	10,000,000	10,000,000	2,100,000	7,900,000	21%	Poverty Alleviation Agen	0
Procurement of Barners and Bill Boards for 16 days of activism for GBV Commoreation	10,000,000	10,000,000	1,800,000	8,200,000	18%	Ministry of Women Affai	0
Purchase of Banners and Bill Boards for Advocacy/sensitization to stakeholders on the need report GVB	10,000,000	10,000,000	1,200,000	8,800,000	12%	Ministry of Women Affai	0
Total Value of GESI Projects	-	-	-	-			

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

*The WAZOBIA State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance Websites, specifically at this link address: www.wazobiaaudit.gov.ng as published on **27th September 2024**.*

A town hall meeting/Audit Forum was conducted to present the Financial Statements. Accordingly, the details of the events were published in two national daily newspapers and the contributions of citizens were minuted and made available online.