



Report of the
Accountant-General
Yobe State

with Financial Statement for the Year Ended December 2021

Report of the
Accountant-General
Yobe State

with Financial Statement for the Year Ended December 2021

2021



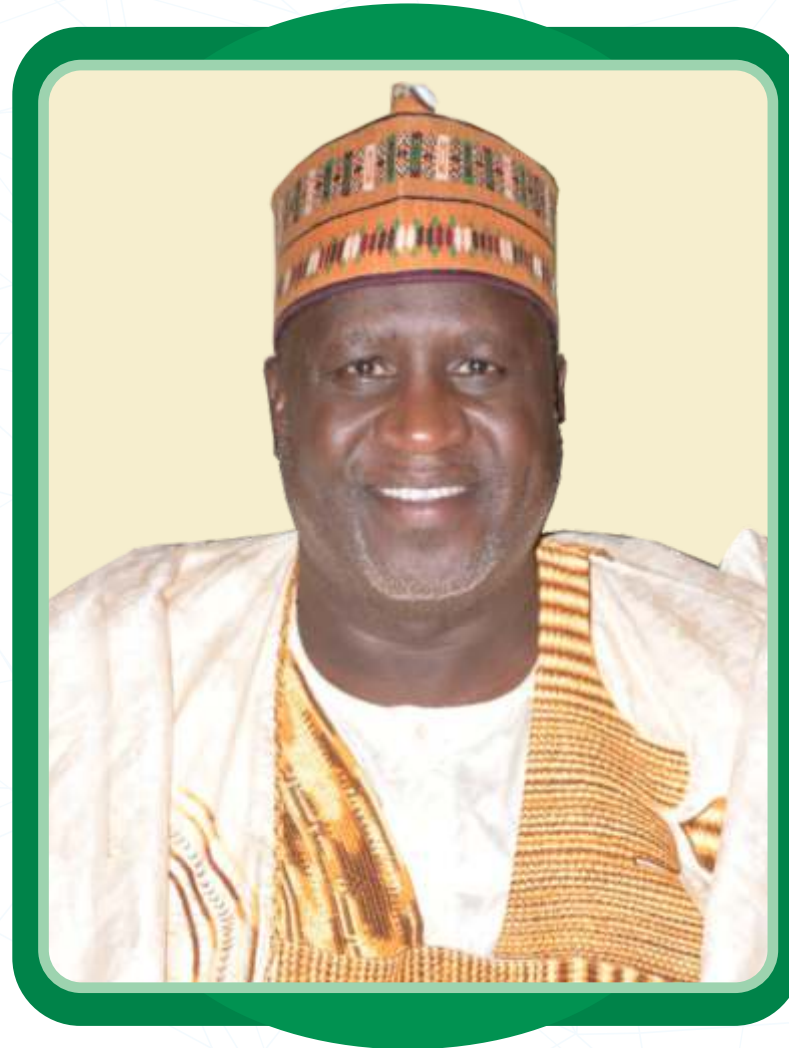
Scan to download
e-report

Table of Contents

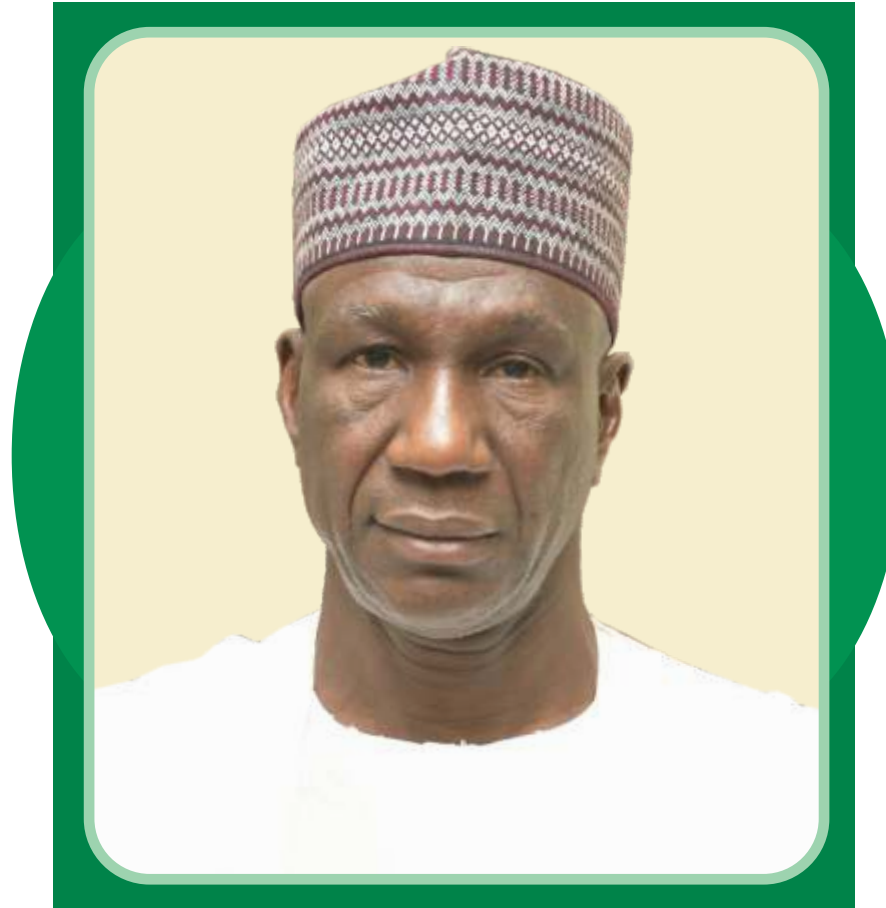
1.	Profile	ii - ix
2.	Financial Highlights for the Year 2021	1
3.	Responsibility of Financial Statement	6
4.	Audit Certificate	7
5.	Special Opinion	8
6.	General Purpose of Financial Statement	9
7.	Accounting Policies	9 - 15
8.	Statement No. 1 - Cash Flow Statement	16 - 17
9.	Statement No. 2 - Assets and Liabilities	18 - 19
10.	Statement No. 3 - Consolidated Revenue Fund	20 - 21
11.	Statement No. 4 - Capital Development Fund	22
12.	Notes to the Financial Statements	23 - 76
13.	Reference Notes	77 - 83
14.	Report on Functional Segment (Summary)	84
15.	Report on Functional Segment	85 - 86
16.	Report on Revenue Performance	87 - 93
17.	Report on Recurrent Expenditure (Budget) Performance	94 - 98
18.	Report on Capital Expenditure (Budget) Performance	99 - 102
19.	SFTAS Disclosure Note in State Audited Financial Statement	103
20.	Monthly Covid-19 Budget Implementation	104 - 106



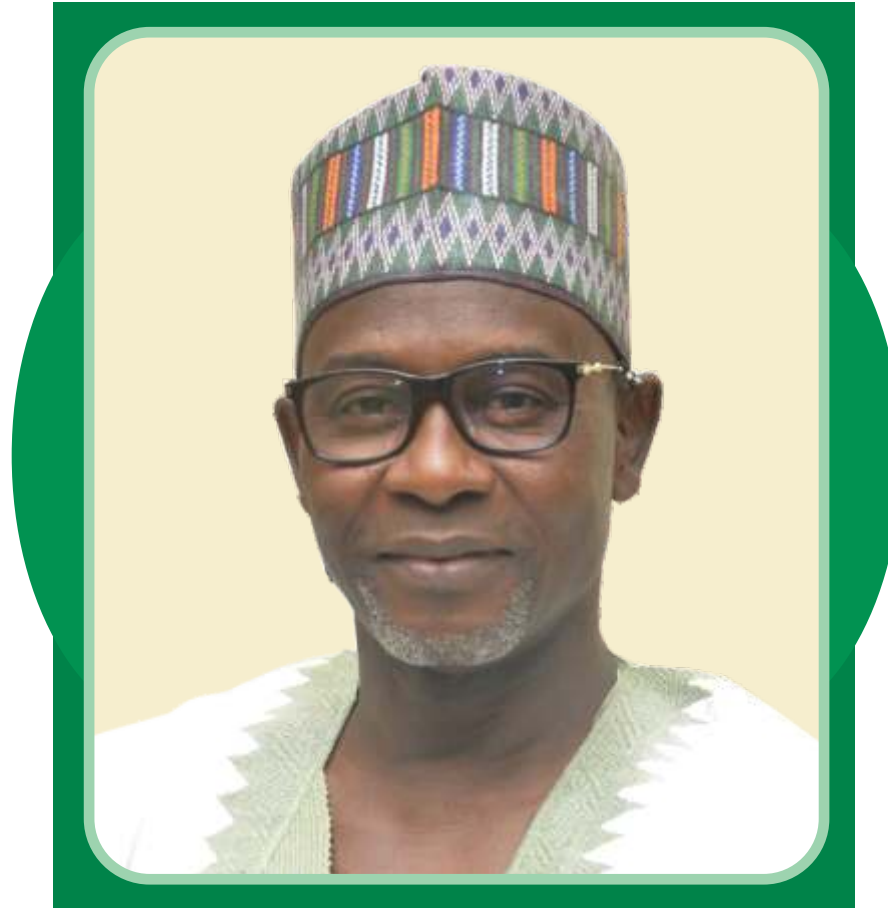
His Excellency
HON. MAI MALA BUNI
Executive Governor, Yobe Stat



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



Baba Mallam Wali mni
Secretary to the State Government,
Yobe State



Muhammed B. Nura

Head of Civil Service,
Yobe State



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



Usman M. Bura FCNA
Permanent Secretary,
Ministry of Finance & Economic Development,
Yobe State



Musa Audu Farafara FCNA

Accountant General

Yobe State



Mohammed Gana Ibrahim FCNA

Director, Internal Audit,
Yobe State



Fushuwa Goroma Jajere FCNA

Director, Final Account,
Yobe State



Muhammed Alkali Dinkiri FCNA

Ag. Director, Treasury Operations,
Yobe State

FINANCIAL HIGHLIGHT FOR THE YEAR 2021

The Yobe State Government budgeted a total expenditure of ₦139,874,499,776 for the year 2021. This made up of Recurrent Expenditure of ₦77,628,011,767 and Capital expenditure of ₦62,246,488,009. The expenditure is expected to be financed by Recurrent Revenue of ₦65,498,499,776 and Capital Receipts of ₦59,476,000,000.

During the year under review, the State Government's actual Recurrent Revenue was ₦66,426,640,876 while actual Capital Receipts was ₦44,876,489,633 representing 60% and 40% performance respectively.

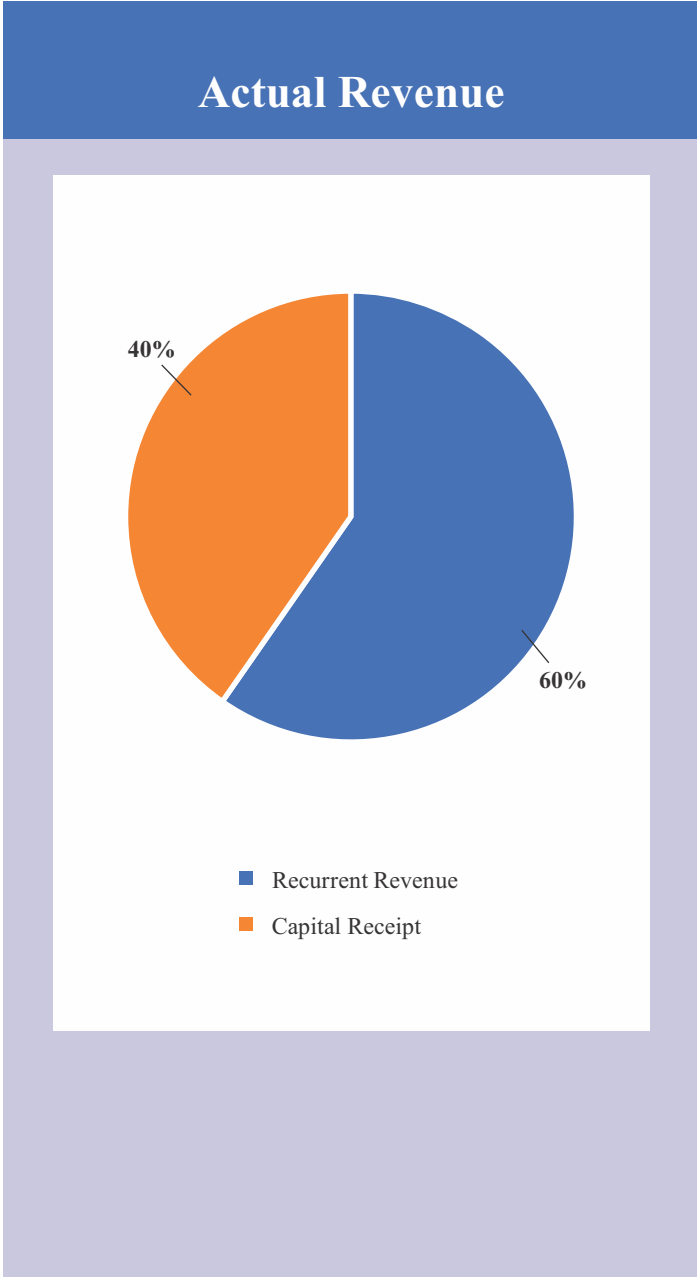
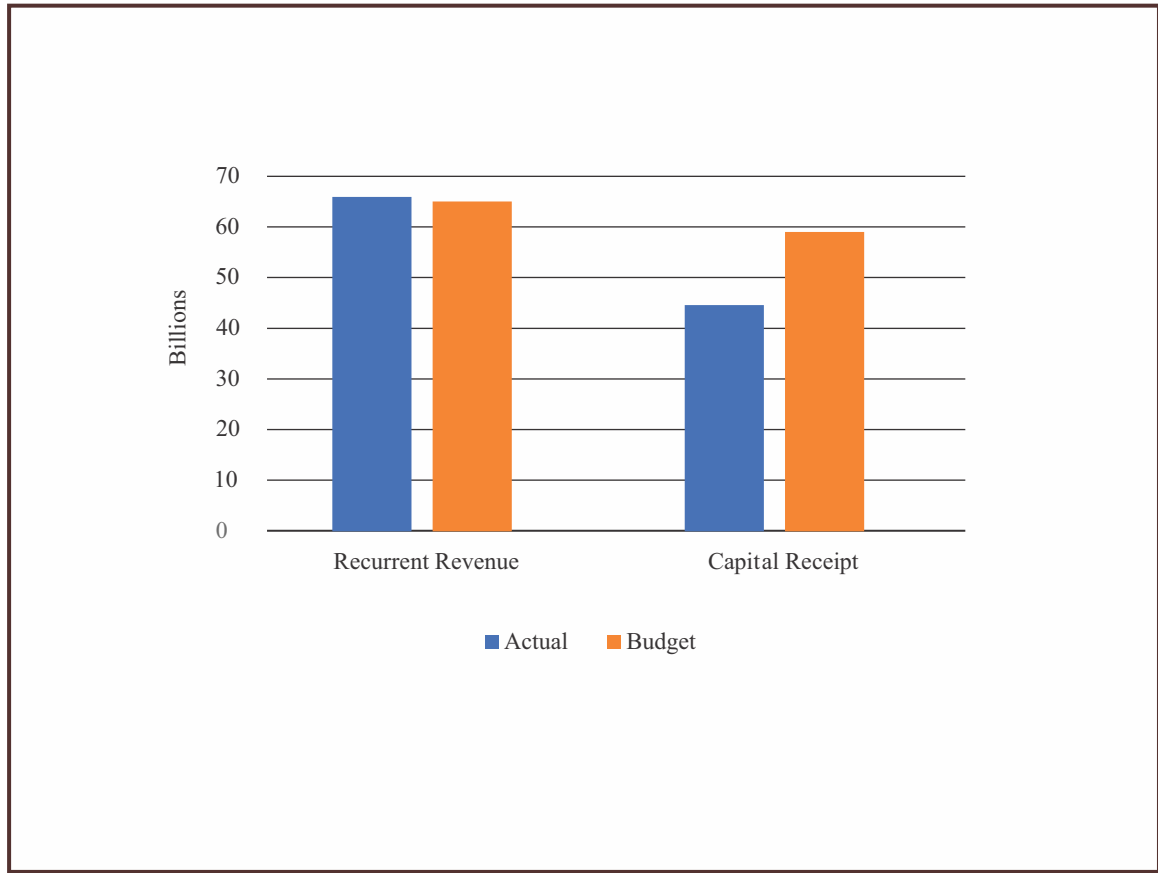
Actual Recurrent Expenditure during the year was ₦73,036,037,222 while actual Capital Expenditure was ₦44,420,842,619 representing 62% and 38% Performance, respectively.

Details contained in figure on the page 2:

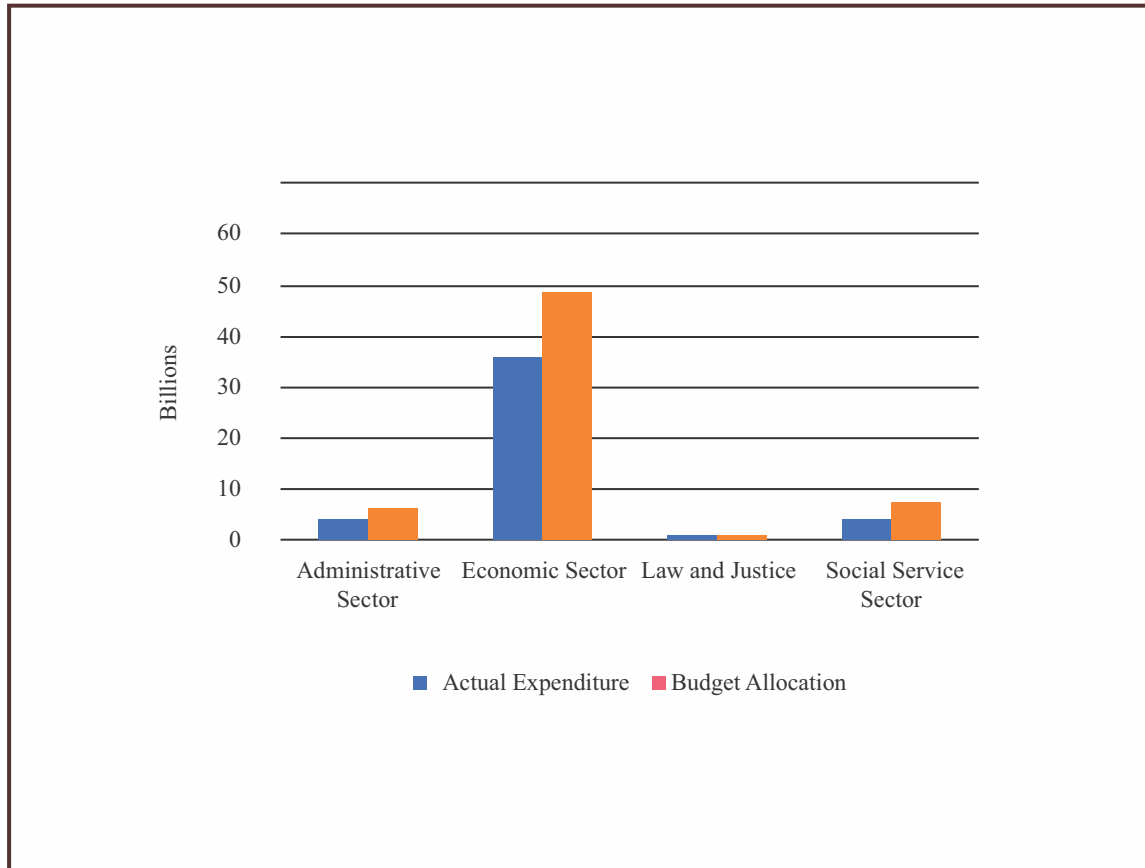
FINANCIAL HIGHLIGHT FOR THE YEAR 2021

S/No	DESCRIPTIONS	ACTUAL 2021	FINAL BUDGET 2021	ACTUAL 2020
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	37,783,384,564	38,182,273,429	36,963,663,894
2	EXCESS CRUDE OIL/EXCHANGE RATE DIFF.	184,148,158	2,201,000,000	1,030,284,808
3	VALUE ADDED TAX	19,967,530,237	15,914,739,818	13,396,267,944
4	INTERNAL REVENUE IGR	8,460,647,980	9,200,486,529	6,810,915,628
5	OTHER SOURCE OF GOVERNMENT REVENUE	30,929,937	-	21,769,180
	SUB TOTAL	66,426,640,876	65,498,499,776	58,222,901,454
	CAPITAL RECIEPTS			
1	GRANTS	9,917,320,000	16,476,000,000	9,997,939,608
2	MISCELLANEOUS	-	11,600,000,000	6,500,000,000
3	INTERNAL LOANS (BSF)	34,959,169,633	31,400,000,000	27,008,985,002
	SUB TOTAL	44,876,489,633	59,476,000,000	43,506,924,610
	TOTAL RECEIPTS	111,303,130,509	124,974,499,776	101,729,826,064
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	28,880,217,969	29,084,107,733	26,273,945,690
2	OVERHEAD COSTS	21,771,230,708	24,291,360,534	13,926,586,909
3	CONSOLIDATED FUND CHARGES (including Pension & Gratuity)	4,521,795,057	4,911,900,000	4,464,696,483
4	SUBVENTIONS TO BOARD and PARASTATALS	4,015,426,674	5,066,043,500	3,111,883,863
5	PUBLIC DEBTS CHARGES	13,532,275,854	13,814,500,000	3,479,466,753
6	OTHER OPERATING ACTIVITIES (Advances)	315,090,960	460,100,000	-
	TOTAL RECURRENT EXPENDITURE	73,036,037,222	77,628,011,767	51,256,579,698
	CAPITAL EXPENDITURE	44,420,842,619	62,246,488,009	37,165,206,542
	TOTAL EXPENDITURE	117,456,879,842	139,874,499,776	88,421,786,240
1	NET CASH BALANCE	(6,153,749,332)	(14,900,000,000)	13,308,039,824
2	OPENING BALANCE	15,531,272,122	14,900,000,000	2,223,232,298
3	CLOSING BALANCE	9,377,522,789	-	15,531,272,122

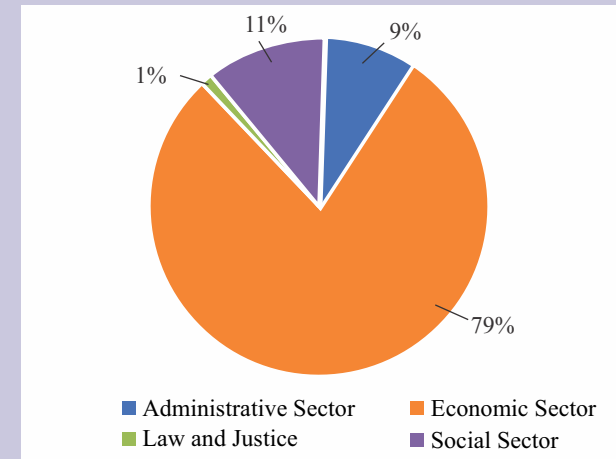
Analysis on Budget and Actual Revenue



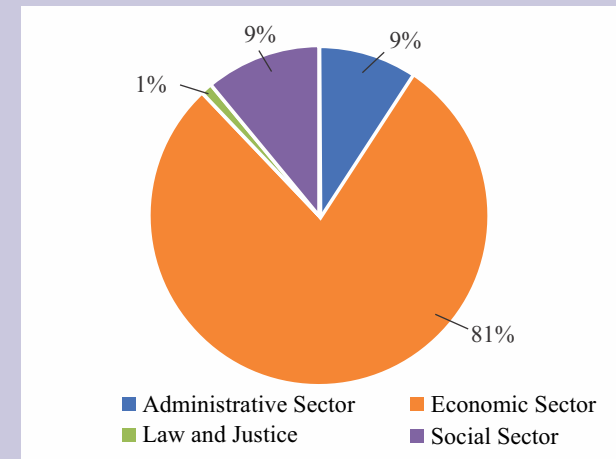
Analysis on Budget and Actual Capital Expenditure by Sector



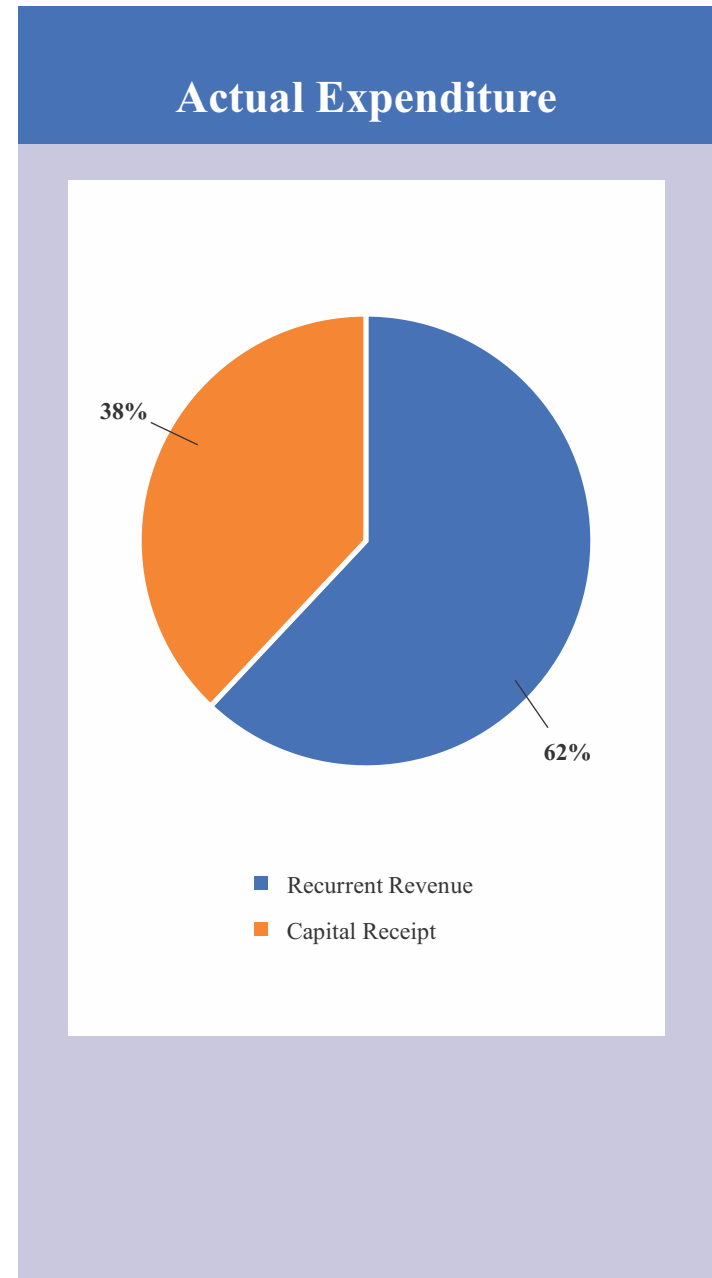
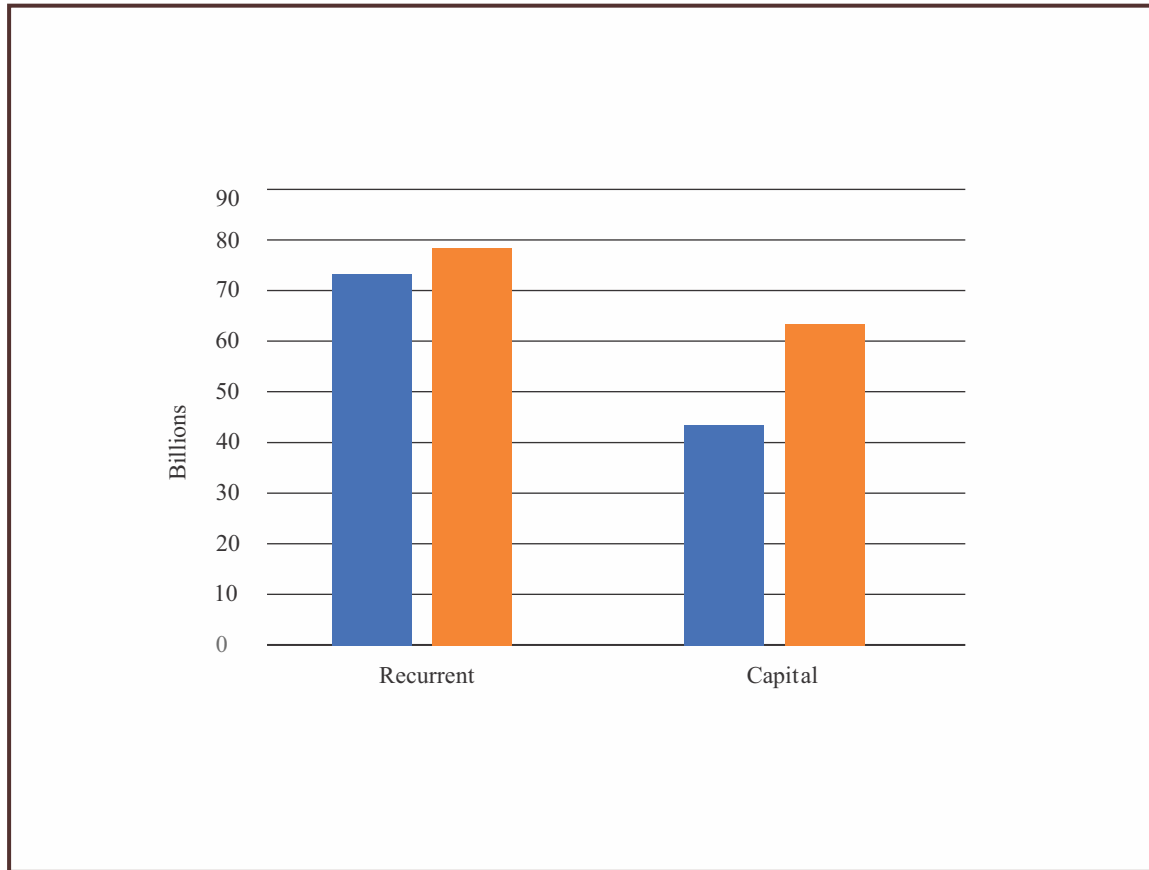
Sectoral Budget Allocation



Sectoral Actual Expenditure



Analysis on Budget and Actual Expenditure





MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

P.M.B 1045 DAMATURU YOBE STATE

074-52225,522724

Our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

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

In my opinion, these financial statements fairly reflect the financial position of the Government of Yobe State of Nigeria as at 31st December 2021 and its operations for the year ended on that date.

Musa Audu Farafara fca,
Accountant-General - Yobe State
03/02/2022



YOBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL

Website: www.osag.yb.gov.ng
E-mail: oagyobestate@yahoo.com
auditybsg@gmail.com

GSM No: +2347088824193

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

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Yobe State of Nigeria for the year ended December 31st, 2021 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and section 10 (a)-(e) of the Yobe State Public Sector Audit and Other Related Matters Law, 2021 in line with International Public Sector Accounting Standards (IPSAS) Cash.

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) "Modified Cash Basis" as described in Note 1-20 schedules. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Yobe State for the year ended December 31st, 2021 and the transactions for the fiscal year ended on that date.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.
07/04/2022



Ibrahim Adamu Jajere fcna,
Auditor-General,
Yobe State.



YOBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL

Website: www.osag.yb.gov.ng
E-mail: oagyobestate@yahoo.com
auditybsg@gmail.com

GSM No: +2347088824193

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

Special Opinion:

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The expenditure framework [and receipts] are detailed in Disclosure Note in the attached General Purpose Financial Statements of Yobe State Government.

In my opinion, Disclosure Note presents fairly, in all material respects, the expenditures incurred [and funds received] against the SFTAS Program by the State for the year ended December 31st, 2021 in accordance with IPSAS 'Cash' as described in Disclosure Note in Yobe State Audited Financial Statements for the year 2021 as schedules.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.
07/04/2022

Ibrahim Adamu Jajere fca,
Auditor-General,
Yobe State.

GENERAL PURPOSE OF THE FINANCIAL STATEMENT

The General Purpose Financial Statements (GPFS) is to give an overview of the Financial position and Cash resources of the Yobe State Government of Nigeria as at 31st December, 2021 as well as give a summary of purpose to which the resources received during the year was put into.

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



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

P.M.B 1045 DAMATURU YOBE STATE

074-52225,522724

Our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	- Central Bank of Nigeria
COA	- Chart of Account
FAAC	- Federation Accounts Allocation Committee
FGN	- Federal Government of Nigeria
FRC	- Financial Reporting Council
GAAP	- Generally Accepted Accounting Principles
GPFS	- General Purpose Financial Statement
IPSAS	- International Public Sector Accounting Standards

LFN	-	Law of the Federal Republic of Nigeria
MDA	-	Ministries, Departments and Agencies
NCOA	-	National Chart of Account
GBE	-	Government Business Enterprises
FRCoN	-	Financial Reporting Council of Nigeria
OAG	-	Office of the Accountant General
PPE	-	Properties, Plants and Equipment

INTRODUCTION

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

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

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Yobe State.

These policies shall form part of the universally agreed framework for financial reporting in Yobe State.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Yobe State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Yobe State.

ACCOUNTING POLICIES:

1. ACCOUNTING TERMINOLOGIES/DEFINITIONS

- I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Yobe State Government in preparing and

presenting Financial Statements.

- II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. **Cash receipts** are cash inflows.
- VII. **Cash payments** are cash outflows.
- VIII. **Cash Controlled by Yobe State Government:** Cash is deemed to be controlled by Yobe State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- IX. **Government Business Enterprise** means a department or agency that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business.
 - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery.
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector management or the government.
- X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Yobe State Government, and Accounting Policies and Notes to the Financial Statements. In Yobe State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
 - separately identifies payments made by third parties on behalf of the State government.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
- VI. Accounting Policies and Explanatory Notes.

3. BASIS OF PREPARATION AND LEGAL PROVISIONS

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.

4. FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Yobe State:

- Cash Basis of Accounting.
- Understandability.
- Materiality,
- Relevance.
- Going Concern Concept.
- Consistency Concept
- Prudence
- Completeness, etc.

5. ACCOUNTING PERIOD

The accounting year (fiscal year) is from 1st January to 31st December 2021. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. REPORTING CURRENCY

The General Purpose GPFS are prepared in Nigerian Naira.

7. MDA FOR CONSOLIDATION

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Yobe State Government except Government Business Enterprises (GBEs).

8. COMPARATIVE INFORMATION

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

9. BUDGET FIGURES

These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2021 Appropriation Law of Yobe State.

10. RECEIPTS

- These are Cash inflows within the Financial Year 2021. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.
- These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

11. EXTERNAL ASSISTANCE

- Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

12. OTHER BORROWINGS / GRANTS & AID RECEIVED

These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

13. INTEREST RECEIVED

Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

14. GOVERNMENT BUSINESS ACTIVITIES

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.

Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

15. PAYMENTS

- These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment.
- Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

16. LOANS GRANTED:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

17. LOAN REPAYMENTS

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

18. INTEREST ON LOANS:

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

19. FOREIGN CURRENCY TRANSACTIONS:

- Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments as Receipts/Payments respectively.

20. PREPAYMENTS

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

21. INVESTMENTS:

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

22. LEASES

- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments

- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

23. CASH BALANCES

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.

24. ADVANCES

All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.



MUSA AUDU FARAFARA FCNA
Accountant-General - Yobe State
03/02/2022

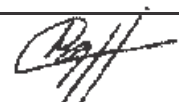
STATEMENT NO. 1
YOBE STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL		NOTES	ACTUAL YEAR	
			2021	2020
BUDGET 2021				
	Cash Flows from Operating Activities			
	Receipts:			
40,383,273,429	Statutory Allocations: FAAC	1	37,967,532,722	37,993,948,701
15,914,739,818	Value Added Tax Allocation	1	19,967,530,237	13,396,267,944
56,298,013,247	<i>Sub-total : Statutory Allocation</i>		57,935,062,959	51,390,216,645
3,955,875,000	Direct taxes	2	6,095,865,382	5,090,607,182
80,438,154	Licenses	2	100,316,290	82,936,304
803,230,000	Fees	2	1,179,383,603	599,519,972
64,050,000	Fines	2	22,865,398	2,622,441
1,008,350,000	Sales	2	226,394,852	710,299,489
389,293,000	Earnings	2	334,598,534	24,298,951
57,000,000	Rent on Government Buildings	2	5,210,000	91,721,535
2,436,030,375	Rent on Land and Others	2	134,096,010	1,287,790
403,220,000	Repayments - General	2	361,917,911	207,621,965
3,000,000	Investment Income	2	-	-
	Reimbursements		-	-
9,200,486,529	<i>Subtotal: Independent Revenue</i>		8,460,647,980	6,810,915,628
-	Other Revenue Sources of the State Government	3	30,929,937	21,769,180
65,498,499,776	Total Receipts		66,426,640,876	58,222,901,454
	Payments:			
29,084,107,733	Personnel Costs (including Salaries on CRF charges)	4	28,880,217,969	26,273,945,690
-	State Contribution to Pension	5	-	-
24,291,360,534	Overhead Charges	6	21,771,230,708	13,926,586,909
4,911,900,000	Consolidated Revenue Fund Charges	7	4,521,795,057	4,464,696,483
5,066,043,500	Subvention to Parastatals	8	4,015,426,674	3,111,883,863
460,100,000	Other Operating Activities	16	315,090,960	-

ANNUAL BUDGET 2021		NOTES	ACTUAL YEAR	
			2021	2020
-	Other Transfers		-	-
63,813,511,767	Total Payments		59,503,761,368	47,777,112,945
1,684,988,009	Net Cash Flow from Operating Activities		6,922,879,508	10,445,788,509
	Cash Flows from Investment Activities:			
(5,826,878,000)	Capital Expenditure: Administrative Sector	11	(3,975,188,622)	(2,634,736,842)
(48,893,610,009)	Capital Expenditure: Economic Sector	11	(36,057,994,765)	(31,420,604,337)
(713,000,000)	Capital Expenditure: Law and Justice	11	(446,266,500)	(394,000,000)
-	Capital Expenditure: Regional Development	11	0	0
(6,813,000,000)	Capital Expenditure: Social Service Sector	11	(3,941,392,733)	(2,715,865,363)
(62,246,488,009)	Total Capital Expenditure		(44,420,842,619)	(37,165,206,542)
(62,246,488,009)	Net Cash Flow from Investment Activities		(44,420,842,619)	(37,165,206,542)
	Cash Flows from Financing Activities:			
16,476,000,000	Proceeds from Aid and Grants	10	9,917,320,000	9,997,939,608
-	Proceeds from external Loans		-	-
31,400,000,000	Proceeds from Internal Loans	18	34,959,169,633	27,008,985,002
11,600,000,000	Proceeds from Other Capital Receipt	19	-	6,500,000,000
(13,814,500,000)	Repayment of External & Internal Loans (Including Servicing)	17&18	(13,532,275,854)	(3,479,466,753)
45,661,500,000	Net Cash Flow from Financing Activities		31,344,213,779	40,027,457,857
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(14,900,000,000)	Net (Increase)/Decrease in Other Cash Equivalents		(6,153,749,332)	13,308,039,824
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
14,900,000,000	Cash and its Equivalent as at 1 January 2020		15,531,272,122	2,223,232,298
-	Cash and its Equivalent as at 31 December 2021		9,377,522,789	15,531,272,122

The Accompanying Notes form part of these Statements

Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2



MUSA AUDU FARAFARA FCNA
Accountant-General - Yobe State

2021

STATEMENT NO. 2
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021

	ASSETS	NOTES	2021	2020
	LIQUID ASSETS:			
	Cash held by Accountant General			
	- CRF Cash Balance	13	-	445,834,237
	- CDF Cash Balance	13	9,377,522,788	15,085,437,884
			-	0
	- Cash Balances with Treasury	13	9,377,444,283	15,531,087,913
	Cash held by Ministries Departments and Agencies	14	78,505	184,208
	Total Assets.		9,377,522,788	15,531,272,121
	INVESTMENTS AND OTHER CASH ASSETS:			
	State Investments	15	887,783,633	472,210,606
	Revolving Loans Granted	16	934,046,993	885,863,519
	Intangible Assets		-	-
	Total Investment and other Cash Assets.		1,821,830,625	1,358,074,125
	Operating Liabilities Over Assets		90,864,275,035	63,598,566,967
	Total Assets.		102,063,628,448	80,487,913,213
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		-	445,834,237
	Capital Development Fund		9,377,522,788	15,085,437,884
	Total Public Funds.		9,377,522,788	15,531,272,121
	EXTERNAL AND INTERNAL LOANS			
	External loans	17	10,224,756,167	10,090,443,369
	Internal Loans	18	79,237,799,282	52,166,403,937
	Total External and Internal Loans.		89,462,555,449	62,256,847,306

	ASSETS	NOTES	2021	2020
	OTHER LIABILITIES			
	CONTINGENT LIABILITES	20	3,223,550,211	2,699,793,786
	Total Public Funds and Liabilities.		102,063,628,448	80,487,913,213


The Accompanying Notes form part of these Statements



MUSA AUDU FARAFARA FCNA
Accountant-General - Yobe State

STATEMENT NO. 3
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET %
479,512,481	Opening Balance		445,834,237				
	ADD: REVENUE						
37,993,948,701	Statutory Allocation: FAAC	1	37,967,532,722	40,383,273,429	40,383,273,429	-	94
13,396,267,944	Value Added Tax Alloc.	1	19,967,530,237	15,914,739,818	15,914,739,818.00	-	125
51,869,729,126	Sub-Total - Statutory Allocation		58,380,897,196	56,298,013,247	56,298,013,247	-	104
						-	
5,090,607,182	Direct Taxes	2	6,095,865,382	3,955,875,000	3,955,875,000	-	154
82,936,304	Licenses	2	100,316,290	80,438,154	80,438,154	-	125
599,519,972	Fees	2	1,179,383,603	803,230,000	803,230,000	-	147
2,622,441	Fines	2	22,865,398	64,050,000	64,050,000	-	36
710,299,489	Sales	2	226,394,852	1,008,350,000	1,008,350,000	-	22
24,298,951	Earnings	2	334,598,534	389,293,000	389,293,000	-	86
91,721,535	Rent of Government Buildings	2	5,210,000	57,000,000	57,000,000	-	9
1,287,790	Rent on Lands and Others	2	134,096,010	2,436,030,375	2,436,030,375	-	-
207,621,965	Repayment General	2	361,917,911	403,220,000	403,220,000	-	90
-	Investment Income	2	-	3,000,000	3,000,000	-	-
-	Reimbursements	2	-	-	-	-	-
6,810,915,628	Sub-Total-Independent Revenue		8,460,647,980	9,200,486,529	9,200,486,529	-	92
21,769,180	Other Revenue Sources of the State Government	3	30,929,937			-	
58,702,413,935	TOTAL REVENUE		66,872,475,113	65,498,499,776	65,498,499,776	-	102
58,702,413,935	TOTAL FUNDS AVAILABLE		66,872,475,113	65,498,499,776	65,498,499,776	-	102
	LESS: EXPENDITURE					-	
26,273,945,690	Personnel Costs(including Salaries on CRF charges)	4	28,880,217,969	29,084,107,733	30,330,107,733.00	1,246,000,000	99

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET %
13,926,586,909	Overhead Charges	6	21,771,230,708	24,291,360,534	14,626,620,534	(9,664,740,000)	90
4,464,696,483	Consolidated Rev Fund Charges including Pension & Gratuity	7	4,521,795,057	4,911,900,000	4,550,000,000	(361,900,000)	92
3,111,883,863	Subvention to Parastatals	8	4,015,426,674	5,066,043,500	4,293,843,500	(772,200,000)	79
-	Other Operating Activities		315,090,960	460,100,000	245,000,000	(215,100,000)	
	OTHER RECURRENT PAYMENTS/ EXPENDITURE						
3,479,466,753	Repayments: External & Internal Loans (including servicing)	17&18	13,532,275,854	13,814,500,000	9,915,000,000	(3,899,500,000)	98
51,256,579,698	TOTAL EXPENDITURE		73,036,037,222	77,628,011,767	63,960,571,767	(13,667,440,000)	94
7,445,834,237	OPERATING BALANCE		(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
	APPROPRIATIONS/ TRANSFERS						
7,000,000,000	Receipt from Capital Dev. Fund		(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
						-	
7,000,000,000	Total transfers		(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
445,834,237	Closing Balance			-		-	
The Accompanying Notes form part of these Statements							
 MUSA AUDU FARAFARA FCNA Accountant-General - Yobe State							



STATEMENT NO. 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	%
1,743,719,816	Opening Balance		15,085,437,884	14,900,000,000	14,900,000,000	-	
	ADD: CAPITAL RECEIPTS						
9,997,939,608	Aids and Grants	10	9,917,320,000	16,476,000,000	10,000,000,000	(6,476,000,000)	
-	External Loans	17		-	-	-	
27,008,985,002	Internal Loans	18	34,959,169,633	31,400,000,000	11,400,000,000	(20,000,000,000)	111
6,500,000,000	Other Capital Receipts	19		11,600,000,000	5,100,000,000	(6,500,000,000)	-
43,506,924,610	Total Receipts		44,876,489,633	59,476,000,000	26,500,000,000	(32,976,000,000)	75
45,250,644,426	Total Capital Funds Available		59,961,927,517	74,376,000,000	41,400,000,000	(32,976,000,000)	81
	LESS: CAPITAL EXPENDITURE						
2,634,736,842	Administrative Sector	11	3,975,188,622	5,826,878,000	4,869,978,000	(956,900,000)	68
31,420,604,337	Economic Sector	11	36,057,994,765	48,893,610,009	29,030,950,009	(19,862,660,000)	74
394,000,000	Law and Justice	11	446,266,500	713,000,000	896,000,000	183,000,000	63
-	Regional Development	11		-		-	-
2,715,865,363	Social Service Sector	11	3,941,392,733	6,813,000,000	8,141,000,000	1,328,000,000	58
	Funded from Aids and Grants	10				-	
37,165,206,542	TOTAL CAPITAL EXPENDITURE		44,420,842,619	62,246,488,009	42,937,928,009	(19,308,560,000)	71
7,000,000,000	Transfer to Consolidated Revenue Fund	9	(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
15,085,437,884	Closing Balance		9,377,522,788	-	-	-	

The Accompanying Notes form part of these Statements


MUSA AUDU FARAFARA FCNA
 Accountant-General - Yobe State

YOBE STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2021				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	29,486,021,979.82		
	Add :Deduction at source for Loan Repayment	B	4,870,162,002.76	34,356,183,982.58	
	Share of Statutory Allocation - Other Agencies	C	3,611,348,739.55	3,611,348,739.55	
	Share of Federal Accounts Allocation- Excess Crude Oil	D	-	-	
	Total(GROSS) FAAC Allocation			37,967,532,722.13	

B: Value Added Tax 2021					
1	Share of Value Added Tax (VAT)	E		19,967,530,237.04	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2020				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	32,644,398,061.48		
	Add :Deduction at source for Loan Repayment	B	1,194,468,535.88	33,838,866,597.36	
	Share of Statutory Allocation - Other Agencies	C		4,155,082,104.08	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			37,993,948,701.44	

B. Value Added Tax 2020					
1	Share of Value Added Tax (VAT)	E		13,396,267,944.04	

2021

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
	Direct Taxes					
022000800100	BOARD OF INTERNAL REVENUE		6,095,550,382.16	3,955,275,000.00	2,140,275,382.16	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		315,000.00	600,000.00	(285,000.00)	
	Total - Direct Taxes		6,095,865,382.16	3,955,875,000.00	2,139,990,382.16	
	Licences				-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		15,977,480.00	9,000,000.00	6,977,480.00	
021510200100	AGRICULTURAL DEV. PROGRAMME		545,000.00	-	545,000.00	
022000800100	BOARD OF INTERNAL REVENUE		74,062,790.20	64,200,000.00	9,862,790.20	
022900100100	MINISTRY OF TRANSPORT & ENERGY		8,586,800.00	-	8,586,800.00	
023400100100	MINISTRY OF WORKS		1,135,200.00	5,238,154.00	(4,102,954.00)	
052100100100	MINISTRY OF HEALTH		9,020.00	2,000,000.00	(1,990,980.00)	
	Total Licences		100,316,290.20	80,438,154.00	19,878,136.20	
	Fees				-	
011101000100	PUBLIC PROCUREMENT BUREAU		52,605,000.00	100,000,000.00	(47,395,000.00)	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		-	300,000.00	(300,000.00)	
012300100100	MINISTRY OF INFORMATION		-	150,000.00	(150,000.00)	
012300300100	YOBE TELEVISION (YTV)		460,000.00	3,500,000.00	(3,040,000.00)	
012301300100	PRINTING CORPORATION		332,820.00	4,000,000.00	(3,667,180.00)	
012500100100	HEAD OF SERVICE		104,000.00	150,000.00	(46,000.00)	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		-	2,000,000.00	(2,000,000.00)	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		200,000.00	500,000.00	(300,000.00)	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		4,160.00	20,000,000.00	(19,995,840.00)	
021500100200	MODERN ABATTOIR		444,750.00	1,000,000.00	(555,250.00)	
022000800100	BOARD OF INTERNAL REVENUE		24,319,478.90	1,100,000.00	23,219,478.90	
022200100100	MINISTRY OF COMMERCE		6,269,690.00	49,930,000.00	(43,660,310.00)	
023400100100	MINISTRY OF WORKS		-	29,900,000.00	(29,900,000.00)	
025210200100	WATER CORPORATION		11,618,800.00	20,000,000.00	(8,381,200.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		500.00	-	500.00	
025300700100	FIRE SERVICE		89,000.00	500,000.00	(411,000.00)	
025301000100	HOUSING & PROPERTY DEV.		-	2,000,000.00	(2,000,000.00)	
026000100100	MINISTRY OF LAND & SURVEY		6,493,704.00	29,100,000.00	(22,606,296.00)	
031801100100	JUDICIAL SERVICE COMMISSION		10,000.00	500,000.00	(490,000.00)	
032600100100	MINISTRY OF JUSTICE		402,019,047.78	446,300,000.00	(44,280,952.22)	
032605100100	HIGH COURT		3,954,806.58	15,250,000.00	(11,295,193.42)	
032605200100	SHARIA COURT DIVISION		1,876,795.00	1,000,000.00	876,795.00	
032605300100	SHARIA COURT OF APPEAL		58,600.00	500,000.00	(441,400.00)	
051300100200	SPORT COUNCIL		-	2,000,000.00	(2,000,000.00)	
051300100300	YOBE STATE DESERT STAR		500,000.00	1,100,000.00	(600,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD		3,045,756.10	3,000,000.00	45,756.10	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		18,676,000.00	5,000,000.00	13,676,000.00	
053500100100	MINISTRY OF ENVIRONMENT		25,000.00	1,600,000.00	(1,575,000.00)	
053501600100	ENVIRONMENT PROTECTION AGENCY		-	-	-	
056301800100	STATE POLYTECHNIC GEIDAM		37,790,000.00	3,000,000.00	34,790,000.00	
056302100100	YOBE STATE UNIVERSITY		436,672,945.50	45,000,000.00	391,672,945.50	
056306500100	COLLEGE OF EDUCATION GASHUA		148,600,000.00	3,000,000.00	145,600,000.00	
056306600100	CABS POTISKUM		9,812,749.63	5,850,000.00	3,962,749.63	
056306700100	COLLEGE OF AGRIC GUJBA		8,400,000.00	6,000,000.00	2,400,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		5,000,000.00	-	5,000,000.00	
	Total Fees		1,179,383,603.49	803,230,000.00	376,153,603.49	
	Fines					
022000800100	BOARD OF INTERNAL REVENUE		600.00	250,000.00	(249,400.00)	
052110200100	HOSPITAL MANAGEMENT BOARD		579,947.96	200,000.00	379,947.96	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		21,683,100.00	50,000,000.00	(28,316,900.00)	
023400100100	MINISTRY OF WORKS		-	400,000.00	(400,000.00)	
032600100100	MINISTRY OF JUSTICE		-	3,700,000.00	(3,700,000.00)	
032605100100	HIGH COURT		368,500.00	2,000,000.00	(1,631,500.00)	
032605300100	SHARIA COURT OF APPEAL		-	500,000.00	(500,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		203,250.00	300,000.00	(96,750.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
053501600100	ENVIRONMENT PROTECTION AGENCY		30,000.00	6,700,000.00	(6,670,000.00)	
	Total Fines		22,865,397.96	64,050,000.00	(41,184,602.04)	
	Sales				-	
012500100100	HEAD OF SERVICE		468,005.00	600,000.00	(131,995.00)	
014700100100	CIVIL SERVICE COMMISSION		2,318,320.00	2,500,000.00	(181,680.00)	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		25,800.00	500,000.00	(474,200.00)	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,038,350.00	771,000,000.00	(769,961,650.00)	
021510200100	AGRICULTURAL DEV. PROGRAMME		-	1,000,000.00	(1,000,000.00)	
021511000100	FERTILIZER BLENDING PLANT		-	250,000.00	(250,000.00)	
022000100100	MINISTRY OF FINANCE		114,541,000.00	15,000,000.00	99,541,000.00	
025210200100	WATER CORPORATION		1,500.00	-	1,500.00	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		54,566,990.37	45,000,000.00	9,566,990.37	
025301000100	HOUSING & PROPERTY DEV.		5,333,750.00	48,000,000.00	(42,666,250.00)	
026000100100	MINISTRY OF LAND & SURVEY		-	5,100,000.00	(5,100,000.00)	
032605100100	HIGH COURT		-	100,000.00	(100,000.00)	
051705600100	SCHOLARSHIP BOARD		-	4,000,000.00	(4,000,000.00)	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		211,536.46	20,000,000.00	(19,788,463.54)	
052110400100	SCHOOL OF NURSING DAMATURU		1,600,000.00	800,000.00	800,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	1,600,000.00	(1,600,000.00)	
056301800100	STATE POLYTECHNIC GEIDAM		-	2,000,000.00	(2,000,000.00)	
056302100100	YOBE STATE UNIVERSITY		42,985,300.00	40,000,000.00	2,985,300.00	
056306500100	COLLEGE OF EDUCATION GASHUA		-	42,500,000.00	(42,500,000.00)	
056306700100	COLLEGE OF AGRIC GUJBA		-	8,400,000.00	(8,400,000.00)	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		3,304,300.00	-	3,304,300.00	
	Total Sales		226,394,851.83	1,008,350,000.00	(781,955,148.17)	
	Earnings					
012300100100	MINISTRY OF INFORMATION		-	350,000.00	(350,000.00)	
012300300100	YOBE TELEVISION (YTV)		-	500,000.00	(500,000.00)	
012300400100	YOBE BROADCASTING CORPORATION		11,067,000.00	12,000,000.00	(933,000.00)	
012500100100	HEAD OF SERVICE		290,000.00	200,000.00	90,000.00	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
021510200100	AGRICULTURAL DEV. PROGRAMME		455,000.00	14,000,000.00	(13,545,000.00)	
022200100100	MINISTRY OF COMMERCE		-	15,000,000.00	(15,000,000.00)	
022205200100	STATE HOTELS		-	25,000,000.00	(25,000,000.00)	
022900100100	MINISTRY OF TRANSPORT & ENERGY		-	12,700,000.00	(12,700,000.00)	
022905300100	YOBE LINE		4,387,200.00	5,000,000.00	(612,800.00)	
022905600100	CARGO AIRPORT AGENCY		-	30,000,000.00	(30,000,000.00)	
023400100100	MINISTRY OF WORKS		4,094,700.00	24,770,000.00	(20,675,300.00)	
025200100100	MINISTRY OF WATER RESOURCES		-	5,000,000.00	(5,000,000.00)	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		309,889,099.21	230,000,000.00	79,889,099.21	
052110200100	HOSPITAL MANAGEMENT BOARD		4,415,534.47	7,273,000.00	(2,857,465.53)	
056306500100	COLLEGE OF EDUCATION GASHUA		-	2,000,000.00	(2,000,000.00)	
056306600100	CABS POTISKUM		-	5,500,000.00	(5,500,000.00)	
	Total Earnings		334,598,533.68	389,293,000.00	(54,694,466.32)	
	Rent on Government Buildings				-	
012305700100	COUNCIL FOR ARTS & CULTURE		210,000.00	1,000,000.00	(790,000.00)	
022000100100	MINISTRY OF FINANCE		5,000,000.00	51,000,000.00	46,000,000.00	
051700100100	MINISTRY OF BASIC EDUCATION		-	5,000,000.00	(5,000,000.00)	
	Total Rent on Building		5,210,000.00	57,000,000.00	(51,790,000.00)	
	Rent on Land and Others General					
022000100100	MINISTRY OF FINANCE		-	100,000,000.00	(100,000,000.00)	
022200100100	MINISTRY OF COMMERCE		97,900.00	35,000,000.00	(34,902,100.00)	
022201800100	YOBE INVESTMENT COMPANY		130,715,016.75	50,000,000.00	80,715,016.75	
025301000100	HOUSING & PROPERTY DEV.		800.00		800.00	
026000100100	MINISTRY OF LAND & SURVEY		3,282,293.00	2,251,030,375.00	2,247,748,082.00	
	Total Rent on Land and Others		134,096,009.75	2,436,030,375.00	2,301,934,365.25	
	Repayments					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		351,000.00		351,000.00	
022000100100	MINISTRY OF FINANCE		361,566,910.67	400,000,000.00	(38,433,089.33)	
022200100100	MINISTRY OF COMMERCE		-	70,000.00	(70,000.00)	
022205100100	SMALL SCALE INDUSTRIES		-	500,000.00	(500,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
032605100100	HIGH COURT		-	2,650,000.00	(2,650,000.00)	
	Total Repayments		361,917,910.67	403,220,000.00	(41,302,089.33)	
	Investment Income		-	-	-	
056306500100	COLLEGE OF EDUCATION GASHUA		-	3,000,000.00	(3,000,000.00)	
	Total Investment Income		-	3,000,000.00	(3,000,000.00)	
	Interest Earned		-	-	-	
	Re-imburement		-	-	-	
	Total		-	-	-	
	Total IGR (Independent Revenue)		8,460,647,979.74	9,200,486,529.00	(739,838,549.26)	

3	Other Revenue Sources of the Yobe State Government:	Ref.Note	Actual	Total Budget	Variance	Remarks
	Other Deposit(Unclaim Salary)		30,929,937.43	-	30,929,937.43	
	Total Other Revenue Sources		30,929,937.43	-	30,929,937.43	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100100100	GOVERNMENT HOUSE		337,365,829.68	337,455,492.00	89,662.32	
011101000100	PUBLIC PROCUREMENT BUREAU		20,187,170.80	20,688,717.00	501,546.20	
011103500100	LOCAL GOVERNMENT PENSION BOARD		20,792,593.56	22,687,277.00	1,894,683.44	
011200300100	HOUSE OF ASSEMBLY		302,488,987.13	302,500,000.00	11,012.87	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		53,489,093.03	53,544,074.00	54,980.97	
012300100100	MINISTRY OF INFORMATION		108,840,147.53	108,866,965.00	26,817.47	
012300300100	YOBE TELEVISION (YTV)		117,386,124.19	117,440,134.00	54,009.81	
012300400100	YOBE BROADCASTING CORPORATION		117,261,549.03	117,307,840.00	46,290.97	
012301300100	PRINTING CORPORATION		28,001,861.27	28,032,810.00	30,948.73	
012305700100	COUNCIL FOR ARTS & CULTURE		59,987,585.75	60,318,381.00	330,795.25	
012500100100	OFFICE OF THE HEAD OF SERVICE		305,549,465.17	305,623,082.00	73,616.83	
056306600100	COLLEGE ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTECH), POTISKUM		748,848,785.80	763,734,443.00	14,885,657.20	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		73,375,216.79	73,431,441.00	56,224.21	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		75,890,845.29	75,934,930.00	44,084.71	
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS		18,203,982.07	18,292,286.00	88,303.93	
014700100100	CIVIL SERVICE COMMISSION		43,578,181.00	43,600,000.00	21,819.00	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		52,740,683.85	53,692,593.00	951,909.15	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		11,143,982.96	13,506,520.00	2,362,537.04	
016100100100	FFICE OF THE SECRETARY TO THE STATE GOVERNMENT		958,191,142.67	958,206,476.00	15,333.33	
016103700100	PILGRIMS WELFARE COMMISSION		37,914,347.09	37,932,266.00	17,918.91	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		84,847,683.83	84,896,850.00	49,166.17	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		54,000,000.00	54,020,000.00	20,000.00	
2000100400	Consolidated Revenue Fund Charges - Salary		130,958,099.01	135,000,000.00	4,041,900.99	
	Total Administrative Sector		3,761,043,357.50	3,786,712,577.00	25,669,219.50	
	List of MDA: Economic Sector					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,600,195,015.48	1,604,792,650.00	4,597,634.52	
021510200100	AGRICULTURAL DEV. PROGRAMME		177,277,768.83	177,341,765.00	63,996.17	
022000100100	MINISTRY OF FINANCE		575,480,003.81	575,568,027.00	88,023.19	
022000100400	CONSOLIDATED REVENUE FUND CHARGES		0.00	20,000,000.00	20,000,000.00	
022000800100	BOARD OF INTERNAL REVENUE		111,966,683.01	111,999,770.00	33,086.99	
022200100100	MINISTRY OF COMMERCE		135,617,303.33	135,623,982.00	6,678.67	
022205100100	SMALL SCALE INDUSTRIES		17,228,250.89	19,293,073.00	2,064,822.11	
022205200100	STATE HOTELS		21,436,155.33	22,906,483.00	1,470,327.67	
022205900100	YOBE MICRO FINANCE BANK		458,111.76	962,035.00	503,923.24	
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	3,879,000.00	3,879,000.00	
056306700100	COLLEGE OF AGRIC GUJBA		485,729,126.22	501,075,767.00	15,346,640.78	
022900100100	MINISTRY OF TRANSPORT & ENERGY		99,266,754.95	104,158,842.00	4,892,087.05	
022900300100	RURAL ELECTRIFICATION BOARD		190,216,670.78	190,219,462.00	2,791.22	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		750,000.00	800,000.00	50,000.00	
023400100100	MINISTRY OF WORKS		328,525,061.46	328,598,673.00	73,611.54	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		90,286,866.82	90,290,929.00	4,062.18	
025000100100	FISCAL RESPONSIBILITY BOARD		36,701,873.55	36,743,190.00	41,316.45	
025200100100	MINISTRY OF WATER RESOURCES		68,025,109.06	68,114,300.00	89,190.94	
025210200100	WATER CORPORATION		333,672,492.71	333,711,932.00	39,439.29	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		117,829,218.43	121,276,001.00	3,446,782.57	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		137,515,295.21	137,541,773.00	26,477.79	
025300700100	FIRE SERVICE		174,979,489.15	175,061,767.00	82,277.85	
025301000100	HOUSING & PROPERTY DEV.		34,908,465.62	34,938,631.00	30,165.38	
026000100100	MINISTRY OF LAND & SURVEY		249,418,239.46	249,419,045.00	805.54	
	Total Economic Sector		4,987,483,955.86	5,044,317,097.00	56,833,141.14	
	List of MDA: Law and Justice Sector					
031801100100	JUDICIAL SERVICE COMMISSION		34,049,585.34	36,458,721.00	2,409,135.66	
032600100100	MINISTRY OF JUSTICE		240,646,219.79	240,742,520.00	96,300.21	
032600100200	PERORAGATIVE OF MERCY		5,015,349.48	10,000,000.00	4,984,650.52	
032605100100	HIGH COURT		474,198,579.97	474,292,356.00	93,776.03	
032605200100	SHARIA COURT DIVISION		278,950,187.69	279,001,011.00	50,823.31	
032605300100	SHARIA COURT OF APPEAL		157,823,887.58	157,896,515.00	72,627.42	
036306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		582,996,306.43	583,389,231.00	392,924.57	
	Total Law and Justice Sector		1,773,680,116.28	1,781,780,354.00	8,100,237.72	
	Lis of MDA: Regional Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	Total Regional Sector				-	
	List of MDA: Social Sector					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		283,537,528.87	283,617,459.00	79,930.13	
051300100200	SPORT COUNCIL		126,655,809.45	129,516,625.00	2,860,815.55	
051300100300	YOBE STATE DESERT STAR		87,840,000.00	87,925,000.00	85,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS		84,347,084.53	88,365,060.00	4,017,975.47	
051700100100	MINISTRY OF EDUCATION		135,319,087.81	135,398,397.00	79,309.19	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		956,501,537.88	956,539,212.00	37,674.12	
051700800100	LIBRARY BOARD		83,374,168.42	83,466,192.00	92,023.58	
051701000100	AGENCY FOR MASS EDUCATION		296,965,050.65	297,031,690.00	66,639.35	
051703100100	ARABIC AND ISLAMIC BOARD		29,577,193.87	29,655,040.00	77,846.13	
051705400100	TEACHING SERVICE BOARD		2,801,999,331.32	2,802,002,083.00	2,751.68	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		1,193,235,331.46	1,193,241,354.00	6,022.54	
051705600100	SCHOLARSHIP BOARD		30,657,285.16	30,676,875.00	19,589.84	
052100100100	MINISTRY OF HEALTH		923,631,233.45	923,707,662.00	76,428.55	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		617,454,497.91	617,519,000.00	64,502.09	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		1,112,784,684.72	1,112,818,515.00	33,830.28	
052110200100	HOSPITAL MANAGEMENT BOARD		3,868,886,858.94	3,868,924,423.00	37,564.06	
052110400100	SHEHU SULE COLLEGE OF NURSING & MIDWIFERY, DAMATURU		250,394,963.19	250,416,433.00	21,469.81	
052110600100	COLLEGE OF HEALTH SCIENCES & TECHNOLOGY, NGURU		160,407,630.69	160,465,194.00	57,563.31	
053500100100	MINISTRY OF ENVIRONMENT		610,144,193.25	610,215,577.00	71,383.75	
053501600100	ENVIRONMENT PROTECTION AGENCY		431,895,266.23	431,942,904.00	47,637.77	
053505600100	NORTH EAST ARID ZONE DEVELOPMENT PROGRAMME (NEAZDP)		63,284,604.00	65,661,334.00	2,376,730.00	
055100100100	MINISTRY FOR LOCAL GOVERNMENT		54,786,920.03	54,795,392.00	8,471.97	
055100200100	EMIRATE COUNCIL		222,435,149.52	222,456,908.00	21,758.48	
056300100100	MINISTRY OF HIGHER EDUCATION		13,625,438.17	13,691,438.00	65,999.83	
056301800100	STATE POLYTECHNIC GEIDAM		439,087,754.91	442,827,824.00	3,740,069.09	
056302100100	YOBE STATE UNIVERSITY		2,350,318,387.43	2,449,514,482.00	99,196,094.57	
056306500100	COLLEGE OF EDUCATION GASHUA		1,128,863,547.46	1,128,905,632.00	42,084.54	
	Sub Total		18,358,010,539.32	18,471,297,705.00	113,287,165.68	
	Total Personnel Cost		28,880,217,968.96	29,084,107,733.00	203,889,764.04	

5	Contributory Pension	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
	Total		0.00	0.00	-	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100100100	GOVERNMENT HOUSE		3,204,995,511.41	3,334,800,000.00	129,804,488.59	
011100100200	OFFICE OF THE DEPUTY GOVERNOR		531,662,000.00	533,900,000.00	2,238,000.00	
011100300100	SPECIAL ADVISER ON BUDGET		2,019,592.00	6,000,000.00	3,980,408.00	
011100300200	SPECIAL ADVISER ON EDUCATION		-	6,000,000.00	6,000,000.00	
011100300300	SPECIAL ADVISER ON FINANCE		1,995,576.31	6,000,000.00	4,004,423.69	
011100300400	SPECIAL ADVISER ON JUSTICE		2,000,167.50	6,000,000.00	3,999,832.50	
011100300500	SPECIAL ADVISER ON LOCAL GOVERNMENT		2,000,558.85	6,000,000.00	3,999,441.15	
011100300600	SPECIAL ADVISER ON HOUSING		2,000,801.19	6,000,000.00	3,999,198.81	
011100300700	SPECIAL ADVISER ON POLITICAL		2,002,788.02	6,000,000.00	3,997,211.98	
011100300800	SPECIAL ADVISER ON SECURITY		2,000,100.00	6,000,000.00	3,999,900.00	
011100300900	SPECIAL ADVISER ON WORKS		2,001,573.68	6,000,000.00	3,998,426.32	
011100301000	SPECIAL ADVISER ON HEALTH		2,001,624.69	6,000,000.00	3,998,375.31	
011100301100	SPECIAL ADVISER ON AGRIC		2,001,693.26	6,000,000.00	3,998,306.74	
011100301200	SPECIAL ADVISER ON RELIGIOUS AFFIARS		2,001,596.00	6,000,000.00	3,998,404.00	
011100301300	SPECIAL ADVISER ON COMMERCE		2,000,773.00	6,000,000.00	3,999,227.00	
011100301400	SPECIAL ADVISER ON WATER RESOURCES		2,000,080.00	6,000,000.00	3,999,920.00	
011100301500	SPECIAL ADVISER ON TRANSPORT AND ENERGY		2,000,835.15	6,000,000.00	3,999,164.85	
011100301600	SPECIAL ADVISER ON HUMANITARIAN		2,000,598.69	6,000,000.00	3,999,401.31	
011100301700	SPECIAL ADVISER ON ENVIROMENT		2,000,684.72	6,000,000.00	3,999,315.28	
011100301800	SPECIAL ADVISER ON YOUTH AND SPORT		2,000,287.15	6,000,000.00	3,999,712.85	
011100301900	SPECIAL ADVISER ON WOMEN AFFAIRS		1,999,822.46	6,000,000.00	4,000,177.54	
011100302000	SPECIAL ADVISER ON ECONOMIC DEVELOPMENT		2,001,617.10	6,000,000.00	3,998,382.90	
011100302100	SPECIAL ADVISER ON LAND & SOLID MINIRAL		2,000,116.72	6,000,000.00	3,999,883.28	
011200300100	HOUSE OF ASSEMBLY		1,210,109,675.45	1,348,500,000.00	138,390,324.55	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		22,638,592.75	68,200,000.00	45,561,407.25	
012300100100	MINISTRY OF INFORMATION		87,432,131.46	88,400,000.00	967,868.54	
012500100100	HEAD OF SERVICE		1,734,657,886.89	1,740,700,000.00	6,042,113.11	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		122,796,789.26	189,250,000.00	66,453,210.74	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		4,346,310.68	13,763,000.00	9,416,689.32	
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS		57,000,000.00	177,500,000.00	120,500,000.00	
014700100100	CIVIL SERVICE COMMISSION		12,283,554.50	16,750,000.00	4,466,445.50	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		2,000,206.23	9,050,000.00	7,049,793.77	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		1,502,759.00	1,750,000.00	247,241.00	
015100100100	MINISTRY FOR LOCAL GOVERNMENT		6,000,000.00	12,000,000.00	6,000,000.00	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		3,113,420,373.45	3,144,400,000.00	30,979,626.55	
016100200100	UNICEF COORDINATOR		300,000.00	310,000.00	10,000.00	
016100300100	LANDSCAPE UNIT		150,000.00	155,000.00	5,000.00	
016100400100	NATIONAL VOLUNTEER SERVICE		60,000.00	70,000.00	10,000.00	
016100500100	MAINTENANCE UNIT		150,000.00	155,000.00	5,000.00	
016100600100	LAISION OFFICE LAGOS		1,200,000.00	4,800,000.00	3,600,000.00	
016100700100	LAISION OFFICE KADUNA		1,200,000.00	6,612,000.00	5,412,000.00	
016100800100	LIAISON OFFICE ABUJA		40,550,000.00	40,600,000.00	50,000.00	
016100900100	LAISION OFFICE MAIDUGURI		600,000.00	2,400,000.00	1,800,000.00	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		103,344,000.00	140,700,000.00	37,356,000.00	
	Total Administrative Sector		10,298,430,677.57	11,000,765,000.00	702,334,322.43	
	List of MDA: Economic Sector					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		123,679,098.38	461,200,000.00	337,520,901.62	
022000100100	MINISTRY OF FINANCE		243,577,808.90	261,700,000.00	18,122,191.10	
022000100300	MISCELLANEOUS EXPENCES		8,104,134,386.14	8,364,600,000.00	260,465,613.86	
022000200100	DEBT MANAGEMENT OFFICE		150,311.38	300,000.00	149,688.62	
022000700100	ACCOUNTANT GENERAL OFFICE		14,100,000.00	14,220,000.00	120,000.00	
022000700200	PROJECT FINANCIAL MANAGEMENT UNIT		137,000.00	300,000.00	163,000.00	
022000700400	EFFICIENCY UNIT		-	300,000.00	300,000.00	
022200100100	MINISTRY OF COMMERCE		9,634,578.33	26,500,000.00	16,865,421.67	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
022900100100	MINISTRY OF TRANSPORT & ENERGY		67,055,095.00	71,800,000.00	4,744,905.00	
023400100100	MINISTRY OF WORKS		11,000,179.00	26,173,000.00	15,172,821.00	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		111,448,761.25	127,900,000.00	16,451,238.75	
023800100200	BUDGET MONITORING & INSPECTION		900,000.00	2,400,000.00	1,500,000.00	
023800100300	STATISTIC DEPT.		750,000.00	1,800,000.00	1,050,000.00	
023800100400	DONOR CORDINATION UNIT		-	6,000,000.00	6,000,000.00	
023800100400	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT		6,000,000.00	6,000,000.00	-	
023800100600	STATE DEVELOPMENT PLAN		-	12,000,000.00	12,000,000.00	
023800100500	YOBE STATE BUREAU OF STATISTICS		-	24,000,000.00	24,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES		11,009,321.25	21,000,000.00	9,990,678.75	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		8,390,000.00	15,000,000.00	6,610,000.00	
026000100100	MINISTRY OF LAND AND SURVEY		9,990,000.00	15,925,000.00	5,935,000.00	
	Total Economic Sector		8,721,956,539.63	9,459,118,000.00	737,161,460.37	
	List of MDA: Law and Justice Sector					
031801100100	JUDICIAL SERVICE COMMISSION		2,705,386.00	25,600,000.00	22,894,614.00	
032600100100	MINISTRY OF JUSTICE		43,928,000.00	54,488,000.00	10,560,000.00	
032600100200	PERORAGATIVE OF MERCY		8,450,000.00	13,900,000.00	5,450,000.00	
032600100300	RENT TRIBUNAL		600,000.00	1,200,000.00	600,000.00	
032600100400	SANITATION COURT		900,000.00	1,800,000.00	900,000.00	
032600100500	REVENUE COURT		120,000.00	480,000.00	360,000.00	
	Total Law and Justice Sector		56,703,386.00	97,468,000.00	40,764,614.00	
	Lis of MDA: Regional Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	Total Regional Sector		-	-	-	
	List of MDA: Sector Sector					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		81,299,470.00	94,100,000.00	12,800,530.00	
051305200100	NYSC FIKA		150,000.00	600,000.00	450,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS		17,560,265.57	33,700,000.00	16,139,734.43	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
051700100100	MINISTRY OF BASIC EDUCATION		1,784,365,676.06	2,711,009,534.00	926,643,857.94	
051700100200	FRENCH AND KANURI CENTRE		150,451.45	300,000.00	149,548.55	
051703000100	ZONAL INSPECTORATE		450,000.00	900,000.00	450,000.00	
051706400100	EDUCATION RESOURCE CENTRE		747,135.49	1,800,000.00	1,052,864.51	
051710100100	MINISTRY OF HIGER EDUCATION		6,001,642.58	16,000,000.00	9,998,357.42	
051710100300	REMEDIAL PROGRAMME		230,838.46	1,200,000.00	969,161.54	
052100100100	MINISTRY OF HEALTH		731,623,124.69	759,200,000.00	27,576,875.31	
052100100200	EPIDEMOLOGICAL UNIT EPI		300,000.00	600,000.00	300,000.00	
052100100300	NPI UNIT		300,000.00	600,000.00	300,000.00	
052110700100	FAMILY SUPPORT MCHC		750,000.00	1,500,000.00	750,000.00	
053500100100	MINISTRY OF ENVIRONMENT		70,211,500.00	112,500,000.00	42,288,500.00	
	Total Social Sector		2,694,140,104.30	3,734,009,534.00	1,039,869,429.70	
	Total Overhead Cost		21,771,230,707.50	24,291,360,534.00	2,520,129,826.50	

7	Consolidated Revenue Fund Charges (Incl. Pension and Gratuity)	Ref.Note	Actual	Total Budget	Variance	Remarks
22010101	Gratuities		910,876,534.42	1,200,000,000.00	289,123,465.58	
22010102	Pension		3,361,829,298.65	3,361,900,000.00	70,701.35	
22010103	Death Benefits		249,089,224.28	308,000,000.00	58,910,775.72	
22040103	Grand to Local Government - Current		-	42,000,000.00	42,000,000.00	
22030106	Motor Vehicle Advance				-	
22030107	Furnishing Advances				-	
	Total Consolidated Revenue Fund Charges		4,521,795,057.35	4,911,900,000.00	390,104,942.65	

8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)		19,600,000.00	27,380,000.00	7,780,000.00	
011101000100	PUBLIC PROCUREMENT BUREAU		41,800,000.00	47,000,000.00	5,200,000.00	
011103300100	YOSACA		300,000.00	11,445,000.00	11,145,000.00	
011103500100	LOCAL GOVERNMENT PENSION BOARD		450,000.00	525,000.00	75,000.00	
012300300100	YOBE TELEVISION (YTV)		4,500,000.00	12,197,000.00	7,697,000.00	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
012300400100	YOBE BROADCASTING CORPORATION		1,350,000.00	12,000,000.00	10,650,000.00	
012301300100	PRINTING CORPORATION		1,050,000.00	7,125,000.00	6,075,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE		1,125,000.00	3,975,000.00	2,850,000.00	
014600800100	STATE EMERGENCY RELIEF AGENCY		941,397,121.45	1,380,500,000.00	439,102,878.55	
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)		11,312,749.63	25,800,000.00	14,487,250.37	
011103700100	PILGRIMS WELFARE COMMISSION		45,430,850.00	50,100,000.00	4,669,150.00	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		300,000.00	350,000.00	50,000.00	
	Total Administrative Sector		1,068,615,721.08	1,578,397,000.00	509,781,278.92	
	List of MDA: Economic Sector					
021500100200	MODERN ABATTOIR		150,000.00	23,485,000.00	23,335,000.00	
021500100300	PILOT LIVESTOCK		6,000,000.00	23,250,000.00	17,250,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME		6,000,000.00	7,000,000.00	1,000,000.00	
021511000100	FERTILIZER BLENDING PLANT		1,050,000.00	11,975,000.00	10,925,000.00	
022000800100	BOARD OF INTERNAL REVENUE		213,622,126.01	245,300,000.00	31,677,873.99	
022205100100	SMALL SCALE INDUSTRIES		1,050,000.00	6,675,000.00	5,625,000.00	
022900300100	RURAL ELECTRIFICATION BOARD		303,966,000.00	341,850,000.00	37,884,000.00	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		74,035,116.00	74,950,000.00	914,884.00	
022905600100	CARGO AIRPORT AGENCY		2,500,000.00	3,000,000.00	500,000.00	
023400400100	ROAD MAINTENANCE AGENCY		3,000,000.00	3,000,000.00	-	
025000100100	FISCAL RESPONSIBILITY BOARD		23,865,000.00	44,340,000.00	20,475,000.00	
025210200100	WATER CORPORATION		134,820,043.41	134,866,000.00	45,956.59	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		1,350,000.00	15,200,000.00	13,850,000.00	
025300700100	FIRE SERVICE BOARD		15,266,661.75	19,450,000.00	4,183,338.25	
056306700100	COLLEGE OF AGRIC GUJBA		17,949,000.00	35,255,000.00	17,306,000.00	
025301000100	HOUSING & PROPERTY DEV.		1,050,000.00	12,100,000.00	11,050,000.00	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		4,400,000.00	5,000,000.00	600,000.00	
	Total Economic Sector		810,073,947.17	1,006,696,000.00	196,622,052.83	
	List of MDA: Law and Justice Sector					
036306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		36,645,800.00	39,300,000.00	2,654,200.00	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
032605100100	HIGH COURT		138,985,000.00	160,000,000.00	21,015,000.00	
032605100200	ADMINSTRATIVE OF JUSTICE COMMITTEE		40,000,000.00	54,000,000.00	14,000,000.00	
032605200100	SHARIA COURT DIVISION		2,700,000.00	6,000,000.00	3,300,000.00	
032605300100	SHARIA COURT OF APPEAL		94,000,000.00	128,000,000.00	34,000,000.00	
	Total Law and Justice Sector		312,330,800.00	387,300,000.00	74,969,200.00	
	List of MDA: Sector Sector					
051300100200	SPORT COUNCIL		26,168,000.00	32,000,500.00	5,832,500.00	
051300100300	YOBE STATE DESERT STAR		69,700,000.00	80,000,000.00	10,300,000.00	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		22,895,000.00	41,400,000.00	18,505,000.00	
051700800100	LIBRARY BOARD		1,500,000.00	6,900,000.00	5,400,000.00	
051701000100	AGENCY FOR MASS EDUCATION		1,200,000.00	25,400,000.00	24,200,000.00	
051703100100	ARABIC AND ISLAMIC BOARD		78,251,170.36	78,300,000.00	48,829.64	
051705400100	TEACHING SERVICE BOARD		95,518,394.82	98,600,000.00	3,081,605.18	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		64,347,430.00	81,400,000.00	17,052,570.00	
051705600100	SCHOLARSHIP BOARD		1,500,000.00	10,000,000.00	8,500,000.00	
052100200100	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		-	17,000,000.00	17,000,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		37,235,650.00	46,800,000.00	9,564,350.00	
052110200100	HOSPITAL MANAGEMENT BOARD		183,660,493.10	199,740,000.00	16,079,506.90	
052110200200	YOB STATE UNIVERSITY TEACHING HOSPITAL		384,185,822.39	434,500,000.00	50,314,177.61	
052110400100	SCHOOL OF NURSING DAMATURU		35,744,000.00	51,900,000.00	16,156,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		36,302,000.00	37,940,000.00	1,638,000.00	
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		-	12,000,000.00	12,000,000.00	
053501600100	ENVIRONMENT PROTECTION AGENCY		55,350,000.00	64,250,000.00	8,900,000.00	
053505600100	NEAZADP		1,200,000.00	7,370,000.00	6,170,000.00	
053505700100	AFFORESTATION PROJECT		600,000.00	6,200,000.00	5,600,000.00	
056301800100	STATE POLYTECHNIC GEIDAM		39,290,000.00	52,800,000.00	13,510,000.00	
056306500100	YOBE STATE UNIVERSITY		539,658,245.50	540,000,000.00	341,754.50	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
056306500100	COLLEGE OF EDUCATION GASHUA		150,100,000.00	169,150,000.00	19,050,000.00	
	Total Social Sector		1,824,406,206.17	2,093,650,500.00	269,244,293.83	
	Total Subventions to Parastatals		4,015,426,674.42	5,066,043,500.00	1,050,616,825.58	

CAPITAL DEVELOPMENT FUND						
9	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual	Total Budget	Variance	Remarks
	Transfer to Consolidated Revenue Fund		-6,163,562,109.05	-12,129,511,991.00	-5,965,949,881.95	
	TOTAL		-6,163,562,109.05	-12,129,511,991.00	-5,965,949,881.95	

10	Aids and Grants		Actual	Total Budget	Variance	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)		6,476,000,000.00	9,476,000,000.00	3,000,000,000.00	
13020301	Domestic Grant - (SDG)		-	250,000,000.00	250,000,000.00	
13020401	Foreign Grant - (SFTAS)		3,441,320,000.00	6,750,000,000.00	3,308,680,000.00	
	TOTAL		9,917,320,000.00	16,476,000,000.00	6,558,680,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
List of MDA: Administrative Sector						
		Ref.Note	Actual	Total Budget	Variance	Remarks
011101000100	PUBLIC PROCUREMENT BUREAU					
32030111	Monitoring and Evaluation		14,000,000.00	14,000,000.00	-	
32030112	Computer Software Acquisition		14,475,000.00	50,000,000.00	35,525,000.00	
	Sub total		28,475,000.00	64,000,000.00	35,525,000.00	
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)					
32010106	Construction/Provision of Hospitals/Health Centres		12,000,000.00	12,000,000.00	-	
32010109	Rehabilitation/Repairs of School Building		14,615,000.00	50,000,000.00	35,385,000.00	
32010110	Rehabilitation/Repairs of Hospital Building		0.00	50,000,000.00	50,000,000.00	
32030111	Monitoring and Evaluation		1,500,000.00	1,500,000.00	-	
	Sub total		28,115,000.00	113,500,000.00	85,385,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
011103500100	LOCAL GOVERNMENT PENSION BOARD					
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	2,500,000.00	2,500,000.00	
32010602	Tables		0.00	2,500,000.00	2,500,000.00	
	Sub total		-	8,000,000.00	8,000,000.00	
011200300100	HOUSE OF ASSEMBLY					
32010207	Electricity Transmission Network		0.00	600,000.00	600,000.00	
32010214	Boreholes and other Water Facilities		0.00	600,000.00	600,000.00	
32010302	Purchahse of Industrial Equipment		0.00	1,000,000.00	1,000,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	2,000,000.00	2,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	600,000.00	600,000.00	
32010315	Purchase of Sanitary Equipment		0.00	1,000,000.00	1,000,000.00	
32010319	Library Books/Equipment		0.00	11,000,000.00	11,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	60,000,000.00	60,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	50,000,000.00	50,000,000.00	
32010602	Tables		0.00	45,200,000.00	45,200,000.00	
	Sub total		-	175,000,000.00	175,000,000.00	
012300100100	MINISTRY OF INFORMATION					
32010199	Construction/Provision of Other Buildings		13,805,419.85	300,000,000.00	286,194,580.15	
32010306	Purchase of Broadcast & Communication Equipments		108,518,801.95	250,000,000.00	141,481,198.05	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030114	Anniversaries/Celebration		21,651,000.00	50,000,000.00	28,349,000.00	
	Sub total		143,975,221.80	610,000,000.00	466,024,778.20	
012300300100	YOBE TELEVISION (YTV)					
32010107	Rehabilitation/Repairs of Office Building		22,693,840.61	22,700,000.00	6,159.39	
32010306	Purchase of Broadcast & Communication Equipments		1,435,000.00	6,900,000.00	5,465,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,550,000.00	15,550,000.00	



11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010602	Tables		0.00	4,450,000.00	4,450,000.00	
	Sub total		24,128,840.61	59,600,000.00	35,471,159.39	
012300400100	YOBE BROADCASTING CORPORATION					
32010199	Construction/Provision of Other Buildings		0.00	6,000,000.00	6,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	7,000,000.00	7,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		0.00	18,000,000.00	18,000,000.00	
012301300100	PRINTING CORPORATION					
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010302	Purchahse of Industrial Equipment		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
	Sub total		-	10,500,000.00	10,500,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE					
32030114	Anniversaries/Celebration		13,351,500.00	14,000,000.00	648,500.00	
	Sub total		13,351,500.00	14,000,000.00	648,500.00	
012500100100	OFFICE OF THE HEAD OF SERVICE					
32010101	Construction/Provision of Office Building		86,381,176.54	86,400,000.00	18,823.46	
32010107	Rehabilitation/Repairs of Office Building		100,362,549.63	100,400,000.00	37,450.37	
32010601	Chairs		35,641,000.00	60,000,000.00	24,359,000.00	
32010602	Tables		27,781,425.00	40,000,000.00	12,218,575.00	
	Sub total		250,166,151.17	286,800,000.00	36,633,848.83	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL					
32010206	Purchase of Security Equipments		5,965,500.00	10,000,000.00	4,034,500.00	
32010312	Purchase of Fire fighting Equipments		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		5,000,000.00	10,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		23,944,000.00	24,000,000.00	56,000.00	
32030112	Computer Software Acquisition		8,000,000.00	13,000,000.00	5,000,000.00	
	Sub total		42,909,500.00	58,000,000.00	15,090,500.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
014000200100	LOCAL GOVERNMENT AUDIT					
32010129	Tree Planting/Landscaping		0.00	750,000.00	750,000.00	
32010209	Sewage/Drainages and Culverts		0.00	18,250,000.00	18,250,000.00	
	Sub total		-	19,000,000.00	19,000,000.00	
014700100100	CIVIL SERVICE COMMISSION					
32010305	Purchase of Power Generating Set		0.00	4,500,000.00	4,500,000.00	
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	12,000,000.00	12,000,000.00	
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS					
32010104	Other Storage Facilities		0.00	84,357,500.00	84,357,500.00	
32010305	Purchase of Power Generating Set		0.00	10,000.00	10,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	13,500,000.00	13,500,000.00	
32010320	Building Materials/Equipment		0.00	80,000,000.00	80,000,000.00	
32010501	Purchase of Computers		0.00	3,430,000.00	3,430,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,750,000.00	2,750,000.00	
32030109	Research and Development		0.00	3,500,000.00	3,500,000.00	
32030112	Computer Software Acquisition		0.00	12,500,000.00	12,500,000.00	
32030119	Maps, Survey and Design		0.00	52,500.00	52,500.00	
	Sub total		-	210,100,000.00	210,100,000.00	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION					
32010107	Rehabilitation/Repairs of Office Building		0.00	2,294,000.00	2,294,000.00	
32010405	Purchase of Motor Vehicle		0.00	14,165,000.00	14,165,000.00	
32010501	Purchase of Computers		0.00	4,041,000.00	4,041,000.00	
32010505	Purchase of Photocopying Machines		0.00	500,000.00	500,000.00	
32010601	Chairs		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	24,000,000.00	24,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
014800100100	STATE INDEPENDENT ELECTION COMMISSION					
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
32030116	Margin for increases in cost (Election Activities)		15,200,000.00	53,000,000.00	37,800,000.00	
	Sub total		15,200,000.00	60,000,000.00	44,800,000.00	
6306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101	Construction/Provision of Office Building		8,403,967.99	8,500,000.00	96,032.01	
32010105	Construction/Provision of School Building		0.00	60,000,000.00	60,000,000.00	
32010125	Construction/Provision of Libraries		0.00	100,000,000.00	100,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		8,000,000.00	10,000,000.00	2,000,000.00	
	Sub total		16,403,967.99	192,500,000.00	176,096,032.01	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					
32010102	Construction/Provision of Residential Buildings		68,297,047.61	68,300,000.00	2,952.39	
32010108	Rehabilitation/Repairs of Residential Building		129,950,000.00	130,000,000.00	50,000.00	
32010218	Rehabilitation/Repairs of Elecricity		0.00	10,000,000.00	10,000,000.00	
32010305	Purchase of Power Generating Set		15,285,000.00	15,300,000.00	15,000.00	
32010405	Purchase of Motor Vehicle		2,446,748,593.11	2,500,000,000.00	53,251,406.89	
32010501	Purchase of Computers		13,878,800.00	15,000,000.00	1,121,200.00	
32010601	Chairs		11,529,000.00	15,000,000.00	3,471,000.00	
32010602	Tables		0.00	15,000,000.00	15,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		606,730,000.00	606,800,000.00	70,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		113,745,000.00	400,000,000.00	286,255,000.00	
	Sub total		3,406,163,440.72	3,777,400,000.00	371,236,559.28	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/Provision of Office Building		0.00	68,000.00	68,000.00	
32010119	Wall Fencing		0.00	12,000,000.00	12,000,000.00	
32010129	Tree Planting/Landscaping		0.00	4,110,000.00	4,110,000.00	
32010202	Construction of Roads		0.00	13,300,000.00	13,300,000.00	
	Sub total		-	29,478,000.00	29,478,000.00	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS					
32010117	Construction of Mosque		0.00	61,405,571.00	61,405,571.00	
32030109	Research and Development		6,300,000.00	20,594,429.00	14,294,429.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	Sub total		6,300,000.00	85,000,000.00	78,700,000.00	
	Total Administration Sector		3,975,188,622.29	5,826,878,000.00	1,851,689,377.71	
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
021500100100	MINISTRY OF AGRICULTURE					
32010101	Construction/Provision of Office Building		13,979,450.47	14,000,000.00	20,549.53	
32010102	Construction/Provision of Residential Buildings		114,599,375.25	114,600,000.00	624.75	
32010104	Other Storage Facilities		0.00	150,000,000.00	150,000,000.00	
32010105	Construction/Provision of School Building		41,914,183.10	60,875,302.70	18,961,119.60	
32010106	Construction/Provision of Hospitals/Health Centres		46,102,839.63	46,117,250.75	14,411.12	
32010119	Wall Fencing		0.00	58,083,872.48	58,083,872.48	
32010130	Dairy and Artificial Insemination		20,499,856.04	77,508,734.17	57,008,878.13	
32010133	Construction of Warehouse and Shops		6,270,686.45	402,058,011.30	395,787,324.85	
32010134	Fish Pond and Acquaculture		0.00	230,000,000.00	230,000,000.00	
32010199	Construction/Provision of Other Buildings		46,025,776.44	373,997,569.40	327,971,792.96	
32010202	Construction of Roads		81,000,000.00	200,000,000.00	119,000,000.00	
32010206	Purchase of Security Equipments		15,575,742.25	41,551,246.40	25,975,504.15	
32010210	Construction of Dams		44,130,212.43	90,000,000.00	45,869,787.57	
32010214	Boreholes and other Water Facilities		81,275,012.40	443,250,000.00	361,974,987.60	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010227	Construction / Provision of Agricultural Facility		40,277,647.33	50,000,000.00	9,722,352.67	
32010307	Purchase of Agricultural Equipment		63,770,000.00	90,300,000.00	26,530,000.00	
32010309	Water Supply Equipment		0.00	50,000,000.00	50,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32010405	Purchase of Motor Vehicle		96,000,000.00	120,000,000.00	24,000,000.00	
32010501	Purchase of Computers		20,000,000.00	20,000,000.00	-	
32010610	Refrigerators		0.00	3,000,000.00	3,000,000.00	
32030111	Monitoring and Evaluation		78,800,000.00	78,800,000.00	-	
32030114	Anniversaries/Celebration		0.00	10,000,000.00	10,000,000.00	
32030115	Counterpart Fund		9,000,000.00	9,000,000.00	-	
32030119	Maps, Survey and Design		53,889,699.17	53,958,012.80	68,313.63	
32030120	Advocacy, Enlightenment & Campaign		0.00	10,000,000.00	10,000,000.00	
	Sub total		873,110,480.96	2,807,100,000.00	1,933,989,519.04	
021500100200	MODERN ABATTOIR					
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	5,000,000.00	5,000,000.00	
021500100300	PILOT LIVESTOCK					
32010214	Boreholes and other Water Facilities		0.00	48,000,000.00	48,000,000.00	
32010903	Wildlife Conservation		0.00	2,000,000.00	2,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	55,000,000.00	55,000,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME					
32010226	Industrial Pollution control		0.00	8,000,000.00	8,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010316	Purchase of Diving Equipment		0.00	3,000,000.00	3,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	35,000,000.00	35,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
021511000100	FERTILIZER BLENDING PLANT					
32010226	Industrial Pollution control		0.00	10,000,000.00	10,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
021716700100	COLLEGE OF AGRIC GUJBA					
32010307	Purchase of Agricultural Equipment		0.00	12,000,000.00	12,000,000.00	
32010319	Library Books/Equipment		0.00	8,000,000.00	8,000,000.00	
32010601	Chairs		0.00	7,000,000.00	7,000,000.00	
32010602	Tables		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		9,995,000.00	10,000,000.00	5,000.00	
	Sub total		9,995,000.00	45,000,000.00	35,005,000.00	
022000100100	MINISTRY OF FINANCE					
32010107	Rehabilitation/Repairs of Office Building		78,195,288.30	78,200,000.00	4,711.70	
32010206	Purchase of Security Equipments		6,680,000.00	10,000,000.00	3,320,000.00	
32010222	Construction/Provision of ICT Infrastructures		0.00	45,000,000.00	45,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	30,000,000.00	30,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32010606	Air-Conditioners		0.00	5,000,000.00	5,000,000.00	
	Sub total		84,875,288.30	178,200,000.00	93,324,711.70	
022000800100	BOARD OF INTERNAL REVENUE					
32010505	Purchase of Photocopying Machines		0.00	4,000,000.00	4,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32010610	Refrigerators		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	38,000,000.00	38,000,000.00	
022200100100	MINISTRY OF COMMERCE					
32010116	Construction of Car Porch/Shed		0.00	20,000,000.00	20,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010132	Construction of Markets/Parks		7,814,434,456.78	7,814,500,000.00	65,543.22	
32010205	Zoos, Parks & Reserves		0.00	20,000,000.00	20,000,000.00	
32010302	Purchahse of Industrial Equipment		53,311,161.13	200,000,000.00	146,688,838.87	
32010405	Purchase of Motor Vehicle		0.00	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030114	Anniversaries/Celebration		0.00	3,000,000.00	3,000,000.00	
	Sub total		7,867,745,617.91	8,078,500,000.00	210,754,382.09	
022205100100	SMALL SCALE INDUSTRIES					
32010302	Purchahse of Industrial Equipment		0.00	200,500,000.00	200,500,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	2,000,000.00	2,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	2,000,000.00	2,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		4,652,000.00	4,700,000.00	48,000.00	
	Sub total		4,652,000.00	213,200,000.00	208,548,000.00	
022205200100	STATE HOTELS					
32010108	Rehabilitation/Repairs of Residential Building		6,000,000.00	6,000,000.00	-	
32010114	Construction of Toilet		0.00	2,000,000.00	2,000,000.00	
32010119	Wall Fencing		0.00	1,500,000.00	1,500,000.00	
32010129	Tree Planting/Landscaping		0.00	1,000,000.00	1,000,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	500,000.00	500,000.00	
32010399	Alternative Energy		0.00	1,000,000.00	1,000,000.00	
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00	
	Sub total		6,000,000.00	14,000,000.00	8,000,000.00	
022205900100	YOBE MICRO FINANCE BANK					
32030121	Capitalisation and Sustainability		0.00	50,000,000.00	50,000,000.00	
	Sub total		-	50,000,000.00	50,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
022900100100	MINISTRY OF TRANSPORT & ENERGY					
32010203	Construction of Airport		4,695,003,209.28	4,695,100,000.00	96,790.72	
32010207	Electricity Transmission Network		257,383,755.38	1,430,350,000.00	1,172,966,244.62	
32010218	Rehabilitation/Repairs of Electricity		41,890,000.00	200,000,000.00	158,110,000.00	
32010223	Construction/Provision of ICT Infrastructure		0.00	88,000,000.00	88,000,000.00	
32010299	Construction/Provision of other Infrastructures		469,749,100.28	469,800,000.00	50,899.72	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		934,067,200.00	934,100,000.00	32,800.00	
32010312	Purchase of Fire fighting Equipments		0.00	600,000,000.00	600,000,000.00	
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	
	Sub total		6,398,093,264.94	8,419,850,000.00	2,021,756,735.06	
022900300100	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		3,261,606,025.00	4,732,000,000.00	1,470,393,975.00	
32010305	Purchase of Power Generating Set		155,211,500.00	155,300,000.00	88,500.00	
	Sub total		3,416,817,525.00	4,887,300,000.00	1,470,482,475.00	
022905500100	YOBE ROAD TRAFFIC MANAGEMENT AGENCY (YOROTA)					
32010116	Construction of Car Porch/Shed		0.00	8,000,000.00	8,000,000.00	
32010119	Wall Fencing		0.00	7,000,000.00	7,000,000.00	
32010223	Construction/Provision of ICT Infrastructure		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32010499	Purchase of Other Transport Equipment		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		6,385,000.00	6,400,000.00	15,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030112	Computer Software Acquisition		1,200,000.00	2,000,000.00	800,000.00	
	Sub total		7,585,000.00	51,400,000.00	43,815,000.00	
023400100100	MINISTRY OF WORKS					
32010202	Construction of Roads		8,613,823,546.71	11,217,000,000.00	2,603,176,453.29	
32010209	Sewage/Drainages and Culverts		115,120,668.65	600,000,000.00	484,879,331.35	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010221	Rehabilitation/Repairs of Roads		861,153,457.14	861,200,000.00	46,542.86	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		18,000,000.00	18,000,000.00	-	
32010322	Spare Parts and Tools		0.00	50,000,000.00	50,000,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
	Sub total		9,608,097,672.50	12,749,200,000.00	3,141,102,327.50	
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)					
32010221	Rehabilitation/Repairs of Roads		96,071,830.00	96,100,000.00	28,170.00	
	Sub total		96,071,830.00	96,100,000.00	28,170.00	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING					
32010107	Rehabilitation/Repairs of Office Building		7,000,000.00	7,000,000.00	-	
32010501	Purchase of Computers		7,572,720.00	10,000,000.00	2,427,280.00	
32010604	Television Sets		0.00	400,000.00	400,000.00	
32010606	Air-Conditioners		0.00	600,000.00	600,000.00	
32030109	Research and Development		8,000,000.00	20,000,000.00	12,000,000.00	
32030112	Computer Software Acquisition		0.00	15,000,000.00	15,000,000.00	
32030115	Counterpart Fund		10,000,000.00	10,000,000.00	-	
32030122	Grant to Communities/Private Institutions/Vulnerables		10,000,000.00	775,000,000.00	765,000,000.00	
	Sub total		42,572,720.00	838,000,000.00	795,427,280.00	
025000000000	FISCAL RESPONSIBILITY BOARD					
32010308	Surveying Equipment		0.00	2,000,000.00	2,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	30,000,000.00	30,000,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32030109	Research and Development		0.00	15,800,000.00	15,800,000.00	
32030111	Monitoring and Evaluation		14,000,000.00	14,000,000.00	-	
32030112	Computer Software Acquisition		0.00	2,000,000.00	2,000,000.00	
	Sub total		14,000,000.00	65,800,000.00	51,800,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
025200100100	MINISTRY OF WATER RESOURCES					
32010209	Sewage/Drainages and Culverts		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		153,787,960.00	888,000,000.00	734,212,040.00	
32010220	Rehabilitation/Repairs of Water Facilities		9,076,500.00	9,100,000.00	23,500.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
	Sub total		162,864,460.00	909,100,000.00	746,235,540.00	
025210200100	YOBE STATE WATER CORPORATION					
32010214	Boreholes and other Water Facilities		417,252,200.00	1,665,000,000.00	1,247,747,800.00	
32010220	Rehabilitation/Repairs of Water Facilities		1,083,821,820.00	1,083,860,000.00	38,180.00	
32010305	Purchase of Power Generating Set		152,600,000.00	152,600,000.00	-	
32010309	Water Supply Equipment		139,121,330.00	270,000,000.00	130,878,670.00	
32010314	Purchase of Electrical Equipment		4,700,000.00	30,000,000.00	25,300,000.00	
32010322	Spare Parts and Tools		0.00	25,000,000.00	25,000,000.00	
	Sub total		1,797,495,350.00	3,226,460,000.00	1,428,964,650.00	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		44,105,311.00	65,000,000.00	20,894,689.00	
32010220	Rehabilitation/Repairs of Water Facilities		25,273,500.00	25,300,000.00	26,500.00	
32010299	Construction/Provision of other Infrastructures		2,910,000.00	3,000,000.00	90,000.00	
32010309	Water Supply Equipment		58,262,940.50	100,000,000.00	41,737,059.50	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
32010601	Chairs		0.00	1,000,000.00	1,000,000.00	
32010602	Tables		0.00	1,500,000.00	1,500,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	500,000.00	500,000.00	
32030115	Counterpart Fund		40,345,845.05	40,400,000.00	54,154.95	
	Sub total		170,897,596.55	238,700,000.00	67,802,403.45	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
32010102	Construction/Provision of Residential Buildings		47,430,000.00	50,000,000.00	2,570,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030109	Research and Development		3,255,000.00	70,000,000.00	66,745,000.00	
32030111	Monitoring and Evaluation		57,984,063.00	58,000,000.00	15,937.00	
	Sub total		108,669,063.00	178,000,000.00	69,330,937.00	
025300700100	FIRE SERVICE					
32010312	Purchase of Fire fighting Equipments		0.00	50,000,000.00	50,000,000.00	
	Sub total		-	50,000,000.00	50,000,000.00	
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/Provision of Residential Buildings		4,946,189,542.83	4,994,600,000.00	48,410,457.17	
	Sub total		4,946,189,542.83	4,994,600,000.00	48,410,457.17	
026000100100	MINISTRY OF LAND AND SOLID MINERALS					
32010112	Acquisition of Office Building		182,828,285.00	385,800,009.00	202,971,724.00	
32010308	Surveying Equipment		74,835,000.00	74,900,000.00	65,000.00	
	Sub total		257,663,285.00	460,700,009.00	203,036,724.00	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSYEM (YOGIS)					
32010112	Acquisition of Office Building		45,248,500.00	50,000,000.00	4,751,500.00	
32010308	Surveying Equipment		139,350,567.61	139,400,000.00	49,432.39	
	Sub total		184,599,067.61	189,400,000.00	4,800,932.39	
	Total Economic Sector		36,057,994,764.60	48,893,610,009.00	12,835,615,224.40	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
031801100100	JUDICIAL SERVICE COMMISSION					
32010199	Construction/Provision of Other Buildings		0.00	7,000,000.00	7,000,000.00	
32010209	Sewage/Drainages and Culverts		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	70,000,000.00	70,000,000.00	
	Sub total		-	80,000,000.00	80,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
032600100100	MINISTRY OF JUSTICE					
32010101	Construction/Provision of Office Building		0.00	3,000,000.00	3,000,000.00	
32010319	Library Books/Equipment		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	6,000,000.00	6,000,000.00	
32010501	Purchase of Computers		0.00	1,800,000.00	1,800,000.00	
32030113	Tuition, Registration & Exam fees		1,266,500.00	3,000,000.00	1,733,500.00	
32030115	Counterpart Fund		0.00	1,200,000.00	1,200,000.00	
	Sub total		1,266,500.00	18,000,000.00	16,733,500.00	
032600100200	PERORAGATIVE OF MERCY					
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
032605100100	HIGH COURT					
32010101	Construction/Provision of Office Building		80,000,000.00	80,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		50,000,000.00	50,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		50,000,000.00	50,000,000.00	-	
32010119	Wall Fencing		20,000,000.00	60,000,000.00	40,000,000.00	
32010129	Tree Planting/Landscaping		0.00	2,000,000.00	2,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	8,000,000.00	8,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	14,000,000.00	14,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
32010606	Air-Conditioners		0.00	3,000,000.00	3,000,000.00	
32010608	Shelves		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	Sub total		200,000,000.00	290,000,000.00	90,000,000.00	
032605300100	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		60,000,000.00	60,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		50,000,000.00	50,000,000.00	-	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010107	Rehabilitation/Repairs of Office Building		55,000,000.00	55,000,000.00	-	
32010112	Acquisition of Office Building		0.00	10,000,000.00	10,000,000.00	
32010113	Acquisition of Residential Building		0.00	10,000,000.00	10,000,000.00	
32010114	Construction of Toilet		0.00	3,000,000.00	3,000,000.00	
32010116	Construction of Car Porch/Shed		0.00	4,200,000.00	4,200,000.00	
32010117	Construction of Mosque		2,500,000.00	6,000,000.00	3,500,000.00	
32010118	Construction of Gate House		0.00	5,000,000.00	5,000,000.00	
32010129	Tree Planting/Landscaping		0.00	3,000,000.00	3,000,000.00	
32010218	Rehabilitation/Repairs of Electricity		0.00	4,000,000.00	4,000,000.00	
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00	3,000,000.00	3,000,000.00	
32010305	Purchase of Power Generating Set		5,000,000.00	5,000,000.00	-	
32010314	Purchase of Electrical Equipment		0.00	1,800,000.00	1,800,000.00	
32010405	Purchase of Motor Vehicle		15,000,000.00	15,000,000.00	-	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32010502	Purchase of Printers		0.00	1,000,000.00	1,000,000.00	
32010503	Purchase of Scanners		0.00	1,000,000.00	1,000,000.00	
32010504	Purchase of Fax Machines		0.00	1,800,000.00	1,800,000.00	
32010601	Chairs		5,000,000.00	5,000,000.00	-	
32010602	Tables		5,000,000.00	5,000,000.00	-	
32010603	Safes/File Cabinets/CupBoards		0.00	3,500,000.00	3,500,000.00	
32010604	Television Sets		0.00	1,200,000.00	1,200,000.00	
32010606	Air-Conditioners		0.00	2,500,000.00	2,500,000.00	
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00	
32010612	Rugs and Carpets		2,500,000.00	2,500,000.00	-	
32030111	Monitoring and Evaluation		0.00	2,500,000.00	2,500,000.00	
	Sub total		200,000,000.00	265,000,000.00	65,000,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES					
32010311	Health/Medical/Laboratory Equipment		5,000,000.00	5,000,000.00	-	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		40,000,000.00	40,000,000.00	-	
	Sub total		45,000,000.00	50,000,000.00	5,000,000.00	
	Total Law and Justice Sector		446,266,500.00	713,000,000.00	266,733,500.00	
	Lis of MDA: Regional Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
			-	-	-	
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051300100100	MINISTRY OF YOUTH SPORT & SOCIAL DEVELOPMENT					
32010101	Construction/Provision of Office Building		6,038,807.15	6,100,000.00	61,192.85	
32010107	Rehabilitation/Repairs of Office Building		25,600,348.43	25,700,000.00	99,651.57	
32010121	Construction/Provision Sporting & Gaming Facilities		5,598,167.67	80,000,000.00	74,401,832.33	
32010122	Rehabilitation/Repairs of Sporting Facilities		1,700,000.00	20,000,000.00	18,300,000.00	
32010310	Purchase of Sporting & Gaming Equipment		5,100,000.00	16,000,000.00	10,900,000.00	
32010502	Purchase of Printers		0.00	1,000,000.00	1,000,000.00	
	Sub total		44,037,323.25	148,800,000.00	104,762,676.75	
051400100100	MINISTRY OF WOMEN AFFAIRS					
32010107	Rehabilitation/Repairs of Office Building		1,450,000.00	1,500,000.00	50,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32010503	Purchase of Scanners		0.00	500,000.00	500,000.00	
32010504	Purchase of Fax Machines		0.00	500,000.00	500,000.00	
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00	
32010509	Purchase of Binding Equipment		0.00	9,000,000.00	9,000,000.00	
32010601	Chairs		0.00	1,500,000.00	1,500,000.00	
32010602	Tables		0.00	1,500,000.00	1,500,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030114	Anniversaries/Celebration		5,380,000.00	50,000,000.00	44,620,000.00	
	Sub total		6,830,000.00	70,500,000.00	63,670,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION					
32010105	Construction/Provision of School Building		14,209,574.34	600,000,000.00	585,790,425.66	
32010109	Rehabilitation/Repairs of School Building		74,441,514.11	550,000,000.00	475,558,485.89	
32010122	Rehabilitation/Repairs of Sporting Facilities		0.00	30,000,000.00	30,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		29,183,910.00	40,000,000.00	10,816,090.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	60,000,000.00	60,000,000.00	
32010611	Beds & Beddings		0.00	110,000,000.00	110,000,000.00	
32010613	Desks		41,697,250.00	85,000,000.00	43,302,750.00	
32010699	Purchase of Other Furniture & Fittings		0.00	20,000,000.00	20,000,000.00	
32030109	Research and Development		0.00	8,000,000.00	8,000,000.00	
32030113	Tuition, Registration & Exam fees		718,560,017.00	828,100,000.00	109,539,983.00	
32030120	Advocacy, Enlightenment & Campaign		0.00	30,000,000.00	30,000,000.00	
	Sub total		878,092,265.45	2,366,100,000.00	1,488,007,734.55	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD					
32030115	Counterpart Fund		715,074,135.14	715,100,000.00	25,864.86	
	Sub total		715,074,135.14	715,100,000.00	25,864.86	
051700800100	LIBRARY BOARD					
32010305	Purchase of Power Generating Set		0.00	4,450,000.00	4,450,000.00	
32010319	Library Books/Equipment		0.00	12,850,000.00	12,850,000.00	
32030111	Monitoring and Evaluation		0.00	2,700,000.00	2,700,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
051701000100	AGENCY FOR MASS EDUCATION					
32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010215	Waste Disposal Equipment		0.00	4,000,000.00	4,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	
051703100100	ARABIC AND ISLAMIC BOARD					
32010107	Rehabilitation/Repairs of Office Building		0.00	1,000,000.00	1,000,000.00	
32010199	Construction/Provision of Other Buildings		68,400,000.00	100,000,000.00	31,600,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
32030111	Monitoring and Evaluation		0.00	1,000,000.00	1,000,000.00	
	Sub total		68,400,000.00	106,000,000.00	37,600,000.00	
051705400100	TEACHING SERVICE BOARD					
32010317	Teaching & Learning Equipment		13,240,000.00	17,000,000.00	3,760,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,000,000.00	15,000,000.00	
	Sub total		13,240,000.00	32,000,000.00	18,760,000.00	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD					
32010109	Rehabilitation/Repairs of School Building		0.00	50,000,000.00	50,000,000.00	
32010317	Teaching & Learning Equipment		5,000,000.00	10,000,000.00	5,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
32030113	Tuition, Registration & Exam fees		70,313,340.00	70,400,000.00	86,660.00	
	Sub total		75,313,340.00	135,400,000.00	60,086,660.00	
051705600100	SCHOLARSHIP BOARD					
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	1,000,000.00	1,000,000.00	
32030112	Computer Software Acquisition		0.00	25,000,000.00	25,000,000.00	
32030113	Tuition, Registration & Exam fees		416,663,168.00	596,000,000.00	179,336,832.00	
	Sub total		416,663,168.00	623,000,000.00	206,336,832.00	
056300100100	MINISTRY OF HIGER EDUCATION					
32030109	Research and Development		0.00	47,000,000.00	47,000,000.00	
32030111	Monitoring and Evaluation		3,950,000.00	5,000,000.00	1,050,000.00	
	Sub total		3,950,000.00	52,000,000.00	48,050,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
056302100100	YOBE STATE UNIVERSITY					
32010101	Construction/Provision of Office Building		83,577,389.00	83,600,000.00	22,611.00	
32010105	Construction/Provision of School Building		99,399,943.23	140,000,000.00	40,600,056.77	
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	25,000,000.00	25,000,000.00	
32010207	Electricity Transmission Network		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010311	Health/Medical/Laboratory Equipment		2,899,273.00	2,900,000.00	727.00	
32010405	Purchase of Motor Vehicle		0.00	50,000,000.00	50,000,000.00	
32010601	Chairs		36,097,853.72	45,000,000.00	8,902,146.28	
32030109	Research and Development		30,000,000.00	30,000,000.00	-	
	Sub total		251,974,458.95	406,500,000.00	154,525,541.05	
056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA					
32010105	Construction/Provision of School Building		10,000,000.00	10,000,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		5,000,000.00	5,000,000.00	-	
32010317	Teaching & Learning Equipment		2,903,840.00	5,000,000.00	2,096,160.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		10,000,000.00	10,000,000.00	-	
32030112	Computer Software Acquisition		0.00	5,000,000.00	5,000,000.00	
	Sub total		27,903,840.00	50,000,000.00	22,096,160.00	
052100100100	MINISTRY OF HEALTH					
32010101	Construction/Provision of Office Building		233,824,579.98	233,900,000.00	75,420.02	
32010105	Construction/Provision of School Building		0.00	50,000,000.00	50,000,000.00	
32010106	Construction/Provision of Hospitals/Health Centres		288,657,829.87	288,700,000.00	42,170.13	
32010110	Rehabilitation/Repairs of Hospital Building		87,847,841.26	180,000,000.00	92,152,158.74	
32010311	Health/Medical/Laboratory Equipment		538,483,215.68	538,500,000.00	16,784.32	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	2,000,000.00	2,000,000.00	
32010602	Tables		0.00	2,000,000.00	2,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
32010604	Television Sets		0.00	1,000,000.00	1,000,000.00	
32010606	Air-Conditioners		0.00	1,500,000.00	1,500,000.00	
32010608	Shelves		0.00	2,000,000.00	2,000,000.00	
32010610	Refrigerators		0.00	1,000,000.00	1,000,000.00	
32010611	Beds & Beddings		9,890,000.00	10,500,000.00	610,000.00	
32010615	Purchase of Cushions		0.00	1,000,000.00	1,000,000.00	
32010616	Cushions		0.00	2,000,000.00	2,000,000.00	
32010699	Purchase of Other Furniture & Fittings		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		24,000,000.00	24,000,000.00	-	
32030118	NGOs/Development Partners' Coordination		0.00	5,000,000.00	5,000,000.00	
32030120	Advocacy, Enlightenment & Campaign		0.00	1,000,000.00	1,000,000.00	
	Sub total		1,182,703,466.79	1,358,100,000.00	175,396,533.21	
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32010206	Purchase of Security Equipments		0.00	2,000,000.00	2,000,000.00	
32010601	Chairs		0.00	3,000,000.00	3,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	7,000,000.00	7,000,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD					
32010611	Beds & Beddings		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		2,000,000.00	2,000,000.00	-	
32030115	Counterpart Fund		108,918,323.00	109,000,000.00	81,677.00	
	Sub total		110,918,323.00	116,000,000.00	5,081,677.00	



11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
052110200100	HOSPITAL MANAGEMENT BOARD					
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	
32010601	Chairs		0.00	2,500,000.00	2,500,000.00	
32010611	Beds & Beddings		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		14,092,412.00	14,100,000.00	7,588.00	
	Sub total		14,092,412.00	34,100,000.00	20,007,588.00	
052110400100	SHEHU SULE COLLAGE OF NURSING & MIDWIFERY DAMATURU					
32010105	Construction/Provision of School Building		0.00	155,000,000.00	155,000,000.00	
32010109	Rehabilitation/Repairs of School Building		0.00	25,000,000.00	25,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		9,000,000.00	10,000,000.00	1,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	20,000,000.00	20,000,000.00	
	Sub total		9,000,000.00	223,000,000.00	214,000,000.00	
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU					
32010310	Purchase of Sporting & Gaming Equipment		0.00	2,000,000.00	2,000,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	3,000,000.00	3,000,000.00	
32010699	Purchase of Other Furniture & Fittings		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
053500100100	MINISTRY OF ENVIRONMENT					
32010129	Tree Planting/Landscaping		62,400,000.00	62,400,000.00	-	
32010219	Water Pollution Control		15,000,000.00	20,000,000.00	5,000,000.00	
32010228	Rehabilitation/Repairs of Agricultural Facilities		5,000,000.00	20,000,000.00	15,000,000.00	
32010399	Alternative Energy		22,000,000.00	50,000,000.00	28,000,000.00	
32010903	Wildlife Conservation		0.00	10,000,000.00	10,000,000.00	
32030114	Anniversaries/Celebration		0.00	15,000,000.00	15,000,000.00	
	Sub total		104,400,000.00	177,400,000.00	73,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
053501600100	ENVIRONMENT PROTECTION AGENCY					
32010209	Sewage/Drainages and Culverts		0.00	20,000,000.00	20,000,000.00	
32010315	Purchase of Sanitary Equipment		0.00	50,000,000.00	50,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	75,000,000.00	75,000,000.00	
053505600100	NEAZADP					
32010129	Tree Planting/Landscaping		0.00	1,500,000.00	1,500,000.00	
32010226	Industrial Pollution control		18,800,000.00	46,500,000.00	27,700,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	Sub total		18,800,000.00	50,000,000.00	31,200,000.00	
053505700100	AFFORESTATION PROJECT					
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
	Sub total		-	2,000,000.00	2,000,000.00	
055100100100	MINISTRY FOR LOCAL GOVERNMENT					
32010119	Wall Fencing		0.00	7,000,000.00	7,000,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	14,000,000.00	14,000,000.00	
	Total Social Sector		3,941,392,732.58	6,813,000,000.00	2,871,607,267.42	
	Total Details of Capital Expenditures		44,420,842,619.47	62,246,488,009.00	17,825,645,389.53	
11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
011101000100	PUBLIC PROCUREMENT BUREAU					
32030111	Monitoring and Evaluation		14,000,000.00	14,000,000.00	-	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030112	Computer Software Acquisition		14,475,000.00	50,000,000.00	35,525,000.00	
	Sub total		28,475,000.00	64,000,000.00	35,525,000.00	
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)					
32010106	Construction/Provision of Hospitals/Health Centres		12,000,000.00	12,000,000.00	-	
32010109	Rehabilitation/Repairs of School Building		14,615,000.00	50,000,000.00	35,385,000.00	
32010110	Rehabilitation/Repairs of Hospital Building		0.00	50,000,000.00	50,000,000.00	
32030111	Monitoring and Evaluation		1,500,000.00	1,500,000.00	-	
	Sub total		28,115,000.00	113,500,000.00	85,385,000.00	
011103500100	LOCAL GOVERNMENT PENSION BOARD					
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	2,500,000.00	2,500,000.00	
32010602	Tables		0.00	2,500,000.00	2,500,000.00	
	Sub total		-	8,000,000.00	8,000,000.00	
012300300100	YOBE TELEVISION (YTV)					
32010107	Rehabilitation/Repairs of Office Building		22,693,840.61	22,700,000.00	6,159.39	
32010306	Purchase of Broadcast & Communication Equipments		1,435,000.00	6,900,000.00	5,465,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,550,000.00	15,550,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010602	Tables		0.00	4,450,000.00	4,450,000.00	
	Sub total		24,128,840.61	59,600,000.00	35,471,159.39	
012300400100	YOBE BROADCASTING CORPORATION					
32010199	Construction/Provision of Other Buildings		0.00	6,000,000.00	6,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	7,000,000.00	7,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		0.00	18,000,000.00	18,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
012301300100	PRINTING CORPORATION					
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010302	Purchahse of Industrial Equipment		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
	Sub total		-	10,500,000.00	10,500,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE					
32030114	Anniversaries/Celebration		13,351,500.00	14,000,000.00	648,500.00	
	Sub total		13,351,500.00	14,000,000.00	648,500.00	
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101	Construction/Provision of Office Building		8,403,967.99	8,500,000.00	96,032.01	
32010105	Construction/Provision of School Building		0.00	60,000,000.00	60,000,000.00	
32010125	Construction/Provision of Libraries		0.00	100,000,000.00	100,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		8,000,000.00	10,000,000.00	2,000,000.00	
	Sub total		16,403,967.99	192,500,000.00	176,096,032.01	
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/Provision of Office Building		0.00	68,000.00	68,000.00	
32010119	Wall Fencing		0.00	12,000,000.00	12,000,000.00	
32010129	Tree Planting/Landscaping		0.00	4,110,000.00	4,110,000.00	
32010202	Construction of Roads		0.00	13,300,000.00	13,300,000.00	
	Sub total		-	29,478,000.00	29,478,000.00	
021500100200	MODERN ABATTOIR					
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	5,000,000.00	5,000,000.00	
021500100300	PILOT LIVESTOCK					
32010214	Boreholes and other Water Facilities		0.00	48,000,000.00	48,000,000.00	
32010903	Wildlife Conservation		0.00	2,000,000.00	2,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	55,000,000.00	55,000,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME					
32010226	Industrial Pollution control		0.00	8,000,000.00	8,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010316	Purchase of Diving Equipment		0.00	3,000,000.00	3,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	35,000,000.00	35,000,000.00	
021511000100	FERTILIZER BLENDING PLANT					
32010226	Industrial Pollution control		0.00	10,000,000.00	10,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
17167001	COLLEGE OF AGRIC GUJBA					
32010307	Purchase of Agricultural Equipment		0.00	12,000,000.00	12,000,000.00	
32010319	Library Books/Equipment		0.00	8,000,000.00	8,000,000.00	
32010601	Chairs		0.00	7,000,000.00	7,000,000.00	
32010602	Tables		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		9,995,000.00	10,000,000.00	5,000.00	
	Sub total		9,995,000.00	45,000,000.00	35,005,000.00	
022000800100	BOARD OF INTERNAL REVENUE					
32010505	Purchase of Photocopying Machines		0.00	4,000,000.00	4,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32010610	Refrigerators		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	38,000,000.00	38,000,000.00	
022205100100	SMALL SCALE INDUSTRIES					
32010302	Purchase of Industrial Equipment		0.00	200,500,000.00	200,500,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010312	Purchase of Fire fighting Equipments		0.00	2,000,000.00	2,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	2,000,000.00	2,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		4,652,000.00	4,700,000.00	48,000.00	
	Sub total		4,652,000.00	213,200,000.00	208,548,000.00	
022205200100	STATE HOTELS					
32010108	Rehabilitation/Repairs of Residential Building		6,000,000.00	6,000,000.00	-	
32010114	Construction of Toilet		0.00	2,000,000.00	2,000,000.00	
32010119	Wall Fencing		0.00	1,500,000.00	1,500,000.00	
32010129	Tree Planting/Landscaping		0.00	1,000,000.00	1,000,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	500,000.00	500,000.00	
32010399	Alternative Energy		0.00	1,000,000.00	1,000,000.00	
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00	
	Sub total		6,000,000.00	14,000,000.00	8,000,000.00	
022205900100	YOBE MICRO FINANCE BANK					
32030121	Capitalisation and Sustainability		0.00	50,000,000.00	50,000,000.00	
	Sub total		-	50,000,000.00	50,000,000.00	
022900300100	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		3,261,606,025.00	4,732,000,000.00	1,470,393,975.00	
32010305	Purchase of Power Generating Set		155,211,500.00	155,300,000.00	88,500.00	
	Sub total		3,416,817,525.00	4,887,300,000.00	1,470,482,475.00	
022905500100	YOBE ROAD TRAFFIC MANAGEMENT AGENCY (YOROTA)					
32010116	Construction of Car Porch/Shed		0.00	8,000,000.00	8,000,000.00	
32010119	Wall Fencing		0.00	7,000,000.00	7,000,000.00	
32010223	Construction/Provision of ICT Infrastructure		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32010499	Purchase of Other Transport Equipment		0.00	8,000,000.00	8,000,000.00	



11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010501	Purchase of Computers		6,385,000.00	6,400,000.00	15,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030112	Computer Software Acquisition		1,200,000.00	2,000,000.00	800,000.00	
	Sub total		7,585,000.00	51,400,000.00	43,815,000.00	
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)					
32010221	Rehabilitation/Repairs of Roads		96,071,830.00	96,100,000.00	28,170.00	
	Sub total		96,071,830.00	96,100,000.00	28,170.00	
025000000000	FISCAL RESPONSIBILITY BOARD					
32010308	Surveying Equipment		0.00	2,000,000.00	2,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	30,000,000.00	30,000,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32030109	Research and Development		0.00	15,800,000.00	15,800,000.00	
32030111	Monitoring and Evaluation		14,000,000.00	14,000,000.00	-	
32030112	Computer Software Acquisition		0.00	2,000,000.00	2,000,000.00	
	Sub total		14,000,000.00	65,800,000.00	51,800,000.00	
025210200100	YOBE STATE WATER CORPORATION					
32010214	Boreholes and other Water Facilities		417,252,200.00	1,665,000,000.00	1,247,747,800.00	
32010220	Rehabilitation/Repairs of Water Facilities		1,083,821,820.00	1,083,860,000.00	38,180.00	
32010305	Purchase of Power Generating Set		152,600,000.00	152,600,000.00	-	
32010309	Water Supply Equipment		139,121,330.00	270,000,000.00	130,878,670.00	
32010314	Purchase of Electrical Equipment		4,700,000.00	30,000,000.00	25,300,000.00	
32010322	Spare Parts and Tools		0.00	25,000,000.00	25,000,000.00	
	Sub total		1,797,495,350.00	3,226,460,000.00	1,428,964,650.00	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		44,105,311.00	65,000,000.00	20,894,689.00	
32010220	Rehabilitation/Repairs of Water Facilities		25,273,500.00	25,300,000.00	26,500.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010299	Construction/Provision of other Infrastructures		2,910,000.00	3,000,000.00	90,000.00	
32010309	Water Supply Equipment		58,262,940.50	100,000,000.00	41,737,059.50	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
32010601	Chairs		0.00	1,000,000.00	1,000,000.00	
32010602	Tables		0.00	1,500,000.00	1,500,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	500,000.00	500,000.00	
32030115	Counterpart Fund		40,345,845.05	40,400,000.00	54,154.95	
	Sub total		170,897,596.55	238,700,000.00	67,802,403.45	
025300700100	FIRE SERVICE					
32010312	Purchase of Fire fighting Equipments		0.00	50,000,000.00	50,000,000.00	
	Sub total		-	50,000,000.00	50,000,000.00	
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/Provision of Residential Buildings		4,946,189,542.83	4,994,600,000.00	48,410,457.17	
	Sub total		4,946,189,542.83	4,994,600,000.00	48,410,457.17	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSYEM (YOGIS)					
32010112	Acquisition of Office Building		45,248,500.00	50,000,000.00	4,751,500.00	
32010308	Surveying Equipment		139,350,567.61	139,400,000.00	49,432.39	
	Sub total		184,599,067.61	189,400,000.00	4,800,932.39	
	Total Economic Sector		10,764,777,220.59	14,784,538,000.00	4,019,760,779.41	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
032605100100	HIGH COURT					
32010101	Construction/Provision of Office Building		80,000,000.00	80,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		50,000,000.00	50,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		50,000,000.00	50,000,000.00	-	
32010119	Wall Fencing		20,000,000.00	60,000,000.00	40,000,000.00	
32010129	Tree Planting/Landscaping		0.00	2,000,000.00	2,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010214	Boreholes and other Water Facilities		0.00	8,000,000.00	8,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	14,000,000.00	14,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
32010606	Air-Conditioners		0.00	3,000,000.00	3,000,000.00	
32010608	Shelves		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	Sub total		200,000,000.00	290,000,000.00	90,000,000.00	
032605300100	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		60,000,000.00	60,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		50,000,000.00	50,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		55,000,000.00	55,000,000.00	-	
32010112	Acquisition of Office Building		0.00	10,000,000.00	10,000,000.00	
32010113	Acquisition of Residential Building		0.00	10,000,000.00	10,000,000.00	
32010114	Construction of Toilet		0.00	3,000,000.00	3,000,000.00	
32010116	Construction of Car Porch/Shed		0.00	4,200,000.00	4,200,000.00	
32010117	Construction of Mosque		2,500,000.00	6,000,000.00	3,500,000.00	
32010118	Construction of Gate House		0.00	5,000,000.00	5,000,000.00	
32010129	Tree Planting/Landscaping		0.00	3,000,000.00	3,000,000.00	
32010218	Rehabilitation/Repairs of Elecricity		0.00	4,000,000.00	4,000,000.00	
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00	3,000,000.00	3,000,000.00	
32010305	Purchase of Power Generating Set		5,000,000.00	5,000,000.00	-	
32010314	Purchase of Electrical Equipment		0.00	1,800,000.00	1,800,000.00	
32010405	Purchase of Motor Vehicle		15,000,000.00	15,000,000.00	-	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32010502	Purchase of Printers		0.00	1,000,000.00	1,000,000.00	
32010503	Purchase of Scanners		0.00	1,000,000.00	1,000,000.00	
32010504	Purchase of Fax Machines		0.00	1,800,000.00	1,800,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010601	Chairs		5,000,000.00	5,000,000.00	-	
32010602	Tables		5,000,000.00	5,000,000.00	-	
32010603	Safes/File Cabinets/CupBoards		0.00	3,500,000.00	3,500,000.00	
32010604	Television Sets		0.00	1,200,000.00	1,200,000.00	
32010606	Air-Conditioners		0.00	2,500,000.00	2,500,000.00	
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00	
32010612	Rugs and Carpets		2,500,000.00	2,500,000.00	-	
32030111	Monitoring and Evaluation		0.00	2,500,000.00	2,500,000.00	
	Sub total		200,000,000.00	265,000,000.00	65,000,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES					
32010311	Health/Medical/Laboratory Equipment		5,000,000.00	5,000,000.00	-	
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		40,000,000.00	40,000,000.00	-	
	Sub total		45,000,000.00	50,000,000.00	5,000,000.00	
	Total Law and Justice Sector		445,000,000.00	605,000,000.00	160,000,000.00	
	Lis of MDA: Regional Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
			-	-	-	
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD					
32030115	Counterpart Fund		715,074,135.14	715,100,000.00	25,864.86	
	Sub total		715,074,135.14	715,100,000.00	25,864.86	
051700800100	LIBRARY BOARD					
32010305	Purchase of Power Generating Set		0.00	4,450,000.00	4,450,000.00	
32010319	Library Books/Equipment		0.00	12,850,000.00	12,850,000.00	
32030111	Monitoring and Evaluation		0.00	2,700,000.00	2,700,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	



11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051701000100	AGENCY FOR MASS EDUCATION					
32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010215	Waste Disposal Equipment		0.00	4,000,000.00	4,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	
051703100100	ARABIC AND ISLAMIC BOARD					
32010107	Rehabilitation/Repairs of Office Building		0.00	1,000,000.00	1,000,000.00	
32010199	Construction/Provision of Other Buildings		68,400,000.00	100,000,000.00	31,600,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
32030111	Monitoring and Evaluation		0.00	1,000,000.00	1,000,000.00	
	Sub total		68,400,000.00	106,000,000.00	37,600,000.00	
051705400100	TEACHING SERVICE BOARD					
32010317	Teaching & Learning Equipment		13,240,000.00	17,000,000.00	3,760,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,000,000.00	15,000,000.00	
	Sub total		13,240,000.00	32,000,000.00	18,760,000.00	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD					
32010109	Rehabilitation/Repairs of School Building		0.00	50,000,000.00	50,000,000.00	
32010317	Teaching & Learning Equipment		5,000,000.00	10,000,000.00	5,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
32030113	Tuition, Registration & Exam fees		70,313,340.00	70,400,000.00	86,660.00	
	Sub total		75,313,340.00	135,400,000.00	60,086,660.00	
051705600100	SCHOLARSHIP BOARD					
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	1,000,000.00	1,000,000.00	
32030112	Computer Software Acquisition		0.00	25,000,000.00	25,000,000.00	
32030113	Tuition, Registration & Exam fees		416,663,168.00	596,000,000.00	179,336,832.00	
	Sub total		416,663,168.00	623,000,000.00	206,336,832.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
056302100100	YOBE STATE UNIVERSITY					
32010101	Construction/Provision of Office Building		83,577,389.00	83,600,000.00	22,611.00	
32010105	Construction/Provision of School Building		99,399,943.23	140,000,000.00	40,600,056.77	
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	25,000,000.00	25,000,000.00	
32010207	Electricity Transmission Network		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010311	Health/Medical/Laboratory Equipment		2,899,273.00	2,900,000.00	727.00	
32010405	Purchase of Motor Vehicle		0.00	50,000,000.00	50,000,000.00	
32010601	Chairs		36,097,853.72	45,000,000.00	8,902,146.28	
32030109	Research and Development		30,000,000.00	30,000,000.00	-	
	Sub total		251,974,458.95	406,500,000.00	154,525,541.05	
056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA					
32010105	Construction/Provision of School Building		10,000,000.00	10,000,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		5,000,000.00	5,000,000.00	-	
32010317	Teaching & Learning Equipment		2,903,840.00	5,000,000.00	2,096,160.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		10,000,000.00	10,000,000.00	-	
32030112	Computer Software Acquisition		0.00	5,000,000.00	5,000,000.00	
	Sub total		27,903,840.00	50,000,000.00	22,096,160.00	
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32010206	Purchase of Security Equipments		0.00	2,000,000.00	2,000,000.00	
32010601	Chairs		0.00	3,000,000.00	3,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	7,000,000.00	7,000,000.00	



11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD					
32010611	Beds & Beddings		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		2,000,000.00	2,000,000.00	-	
32030115	Counterpart Fund		108,918,323.00	109,000,000.00	81,677.00	
	Sub total		110,918,323.00	116,000,000.00	5,081,677.00	
052110200100	HOSPITAL MANAGEMENT BOARD					
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	
32010601	Chairs		0.00	2,500,000.00	2,500,000.00	
32010611	Beds & Beddings		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		14,092,412.00	14,100,000.00	7,588.00	
	Sub total		14,092,412.00	34,100,000.00	20,007,588.00	
052110400100	SHEHU SULE COLLAGE OF NURSING & MIDWIFERY DAMATURU					
32010105	Construction/Provision of School Building		0.00	155,000,000.00	155,000,000.00	
32010109	Rehabilitation/Repairs of School Building		0.00	25,000,000.00	25,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		9,000,000.00	10,000,000.00	1,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	20,000,000.00	20,000,000.00	
	Sub total		9,000,000.00	223,000,000.00	214,000,000.00	
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU					
32010310	Purchase of Sporting & Gaming Equipment		0.00	2,000,000.00	2,000,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	3,000,000.00	3,000,000.00	
32010699	Purchase of Other Furniture & Fittings		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A` above)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
053501600100	ENVIRONMENT PROTECTION AGENCY					
32010209	Sewage/Drainages and Culverts		0.00	20,000,000.00	20,000,000.00	
32010315	Purchase of Sanitary Equipment		0.00	50,000,000.00	50,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	75,000,000.00	75,000,000.00	
053505600100	NEAZADP					
32010129	Tree Planting/Landscaping		0.00	1,500,000.00	1,500,000.00	
32010226	Industrial Pollution control		18,800,000.00	46,500,000.00	27,700,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	Sub total		18,800,000.00	50,000,000.00	31,200,000.00	
053505700100	AFFORESTATION PROJECT					
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
	Sub total		-	2,000,000.00	2,000,000.00	
	Total Social Sector		1,721,379,677.09	2,626,100,000.00	904,720,322.91	
	Total Details of Capital Expenditures of Parastatals		12,931,156,897.68	18,015,638,000.00	5,084,481,102.32	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2021	2020	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
005	KEYSTONE BANK YBSG ACCT		1,220,089.46	1,220,089.46	
007	UNITY BANK (IGR ACCT)		1,383,753.94	1,383,753.94	
009	ACCESS BANK VAT ACCT		6,956,329.72	21,420,697.24	
010	ACCESS BANK YOBE STATE IGR		167,698,269.88	247,895,922.98	
011	FIDILITY BANK EXPENDITURE		19,357,392.89	38,255,003.23	
013	UBA BANK SALARY ACCT (OAG)		136,780,222.53	65,789,219.23	
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		11,900,283.48	1,004,354,831.48	
028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81	
035	FCMB (PENSION & GRATUITY)		11,062,623.92	5,506,351.65	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2021	2020	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
036	FIDILITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10	
038	UBA VAT ACCOUNT		5,990,342.11	494,589.03	
040	FIDELITY BANK (STABILIZATION ACCT)		650,987.59	650,987.59	
041	FIDELITY BANK (STATUTORY ACCT)		227,307.40	227,307.40	
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)		69,620,955.13	13,935,264.67	
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		125,504,387.61	57,383,355.50	
046	KEYSTONE BANK (SURE-P ACCOUNT)		5,463.42	5,463.42	
047	ECO BANK FUNE LOCAL GOVT COUNCIL		664,747.40	664,747.40	
048	SKYE BANK KARASUWA LOCAL GOVT COUNCIL		19,622.01	19,622.01	
049	SKYE BANK YUNUSARI LOCAL GOVT COUNCIL		187,544.73	187,544.73	
051	FIDELITY BANK C G S 2009 PROJECT (CONDITIONAL GRANT)		48,805.03	48,805.03	
052	FIDELITY BANK YOBE STATE CGS 2011 PROJECT A/C		25,607.22	25,607.22	
053	SKYE BANK NANGERE GCS LG SPECIAL PROJEC		14,578.91	14,578.91	
054	SKYE BANK GEIDAM GCS LG SPECIAL PROJECT		80,798.24	80,798.24	
055	SKYE BANK Bank YUSUFARI GCS LG SPECIAL PROJE		28,366.73	28,366.73	
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJEC		19,355.93	19,355.93	
057	GTB Plc YBSG Stabilisation Account		19,594,637.92	2,643,324.08	
058	Manager Access Bank Plc YBSG Special ECA Account		461,432,871.88	386,087,278.20	
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	2,523.35	
060	UBA Plc Yobe State Government TSA Account		6,460,689,769.35	3,221,990,793.23	
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		369,050.10	523,327,477.66	
062	FIDELITY BANK PLC BUDGET SUPPORT FACILITY		6,593,636.01	6,593,636.01	
063	FIDELITY BANK PLC SPECIAL AIRPORT ACCOUNT		9,656,257.44	9,656,257.44	
064	ACCESS BANK CACs ACCOUNT (FERTILIZER)		250,976,562.75	665,977,596.00	
065	ACCESS BANK TSA ACCOUNT		9,642,742.76	101,234.04	
068	UBA PLC Covid-19 Support Account		43,167.20	44,870.12	
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		460,677,441.65	6,156,869,198.98	
071	Access Bank PLC Covid-19 Support Account		200,000.00	200,000.00	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2021	2020	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
073	Heritage Bank PLC Yobe State Government Account		3,386,241.27	3,096,935,739.52	
081	UBA PLC COVID-19 Facility Account		857,035,770.96	-	
082	GTBank plc Ecological Fund Account		276,650,054.40	-	
	Cash Book Balances held by AG		9,377,444,283.23	15,531,087,912.56	
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	NOTE	2021	2020	REMARKS
	Administrative Sector				
011100100100	Government House		-	184.00	
011100100200	Deputy Governor's Office		-	197.31	
011100300100	Special Adviser on Budget		4,811.50	24,403.50	
011100300200	Special Adviser on Education		-	54,000.00	
011100300300	Special Adviser on Finance		5,417.67	993.98	
011100300400	Special Adviser on Justice		441.50	609.00	
011100300500	Special Adviser on Local Government		1,677.50	2,236.35	
011100300600	Special Adviser on Housing		264.14	1,065.33	
011100300700	Special Adviser on Politics		2,030.41	4,818.43	
011100300800	Special Adviser on Security		646.50	746.50	
011100300900	Special Adviser on Works		2,423.01	3,996.69	
011100301000	Special Adviser on Health		2,408.07	4,032.76	
011100301100	Special Adviser on Agric		2,396.08	4,089.34	
011100301200	Special Adviser on Religious Affairs		19.00	1,615.00	
011100301300	Special Adviser on Commerce		89.08	862.08	
011100301400	Special Adviser on Water Resources		734.50	814.50	
011100301500	Special Adviser on Transport and Energy		472.68	1,307.83	
011100301600	Special Adviser on Humanitarian Affairs		317.30	915.99	
011100301700	Special Adviser on Environment		436.20	1,120.92	
011100301800	Special Adviser on Youth and Sport		366.91	654.06	
011100301900	Special Adviser on Women Affairs		258.32	80.78	
011100302000	Special Adviser on Economic Development		2,479.86	4,096.96	
011100302100	Special Adviser on Land and Solid Minerals		2,432.86	2,596.58	
011101300100	Secretary to the State Government		-	10,049.25	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	NOTE	2021	2020	REMARKS
	Administrative Sector				
011200300100	House of Assembly		-	914.45	
011200400100	House of Assembly Service Commission		6,616.11	208.86	
012300100100	Ministry of Home Affairs. Information & Culture		-	2,131.46	
012500100100	Office of the Head of Service		-	782.01	
014000100100	State Audit		774.49	10,392.75	
014000200100	Local Government Audit Department		4,310.50	621.18	
014700100100	Civil Service Commission		2,173.50	2,728.00	
014700200100	Local Government Service Commission		110.27	316.50	
014800100100	State Independent Electoral Comm.		1,609.00	4,368.00	
016200100100	Ministry of Religious Affairs		-	-	
015000100100	Ministry of Humanitarian Affairs		-	-	
	SUB TOTAL		45,716.96	147,950.35	
	Economic Sector				
021500100100	Ministry of Agriculture & Natural Resources		790.40	617.66	
022000100100	Ministry of Finance		79.57	966.59	
022000700200	Project Financial Management Unit		13,575.53	575.53	
022000200100	Debt Management Office		449.37	760.75	
022000100100	Office of the Accountant General		-	-	
022000700100	Ministry of Commerce		(578.33)	-	
023400100100	Ministry of Works		4,691.00	4,870.00	
022900100100	Ministry of Transport and Energy		-	-	
023800100100	Ministry of Budget & Economic Development		6,238.75	3,955.17	
025200100100	Ministry of Water Resources		-	9,321.25	
026000100100	Ministry of Land		-	-	
025300100100	Ministry of Housing		-	-	
	SUB TOTAL		25,246.29	21,066.95	
	Law and Justice sector				
032600100100	Ministry of Justice		2,000.00	-	
031801100100	Judicial Service Commission		-	5,386.00	
	SUB TOTAL		2,000.00	5,386.00	
	Regional Development sector				
	SUB TOTAL		-	-	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	NOTE	2021	2020	REMARKS
	Social Service Sector				
051300100100	Ministry of Youths Sports & Social Development		530.00	-	
051400100100	Ministry of Women Affairs		149.93	415.50	
051700100100	Ministry of Education		21.50	-	
051700100200	French and Kanuri Center		21.50	-	
051710100100	Ministry of Higher Education		-	1,642.58	
051710100300	Remidial Program		516.54	6,355.00	
052100100100	Ministry of Health & Human Services		4,302.15	1,391.60	
053500100100	Ministry of Environment		-	-	
055100100100	Ministry for Local Govt. & Chieftaincy Affairs		-	-	
	SUB-TOTAL		5,541.62	9,804.68	
	Total Details of Cash Book Balances of MDAs		78,504.87	184,207.98	

15	Investment	H	2021	2020	REMARK
	Investments in Quoted Companies		392,412,509.68	242,010,533.59	
	Investments in unquoted Companies		495,371,123.00	152,670,812.00	
	Realizable unquoted Companies Value		-	77,529,260.00	
	Total Investments		887,783,632.68	472,210,605.59	

16	Revolving Loan Account		(Other Operating Activities)			
	List the Loans	I	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
a	Car Loan		740,981,670.44	315,090,960.00	198,786,402.22	624,677,112.66
b	Furniture Loan		193,065,322.28	-	68,121,084.11	261,186,406.39
	Total Revolving Loan		934,046,992.72	315,090,960.00	266,907,486.33	885,863,519.05

17 External Loans

a	List of External Loans	J	Balance as at 31/12/2021	Additional Loan	Loan Paid Back 31/12/2021	Balance as at 31/12/2020
	Public Debt Services		10,224,756,167.37		563,740,515.36	10,090,443,369.44

Source: DMO Abuja & CBN 31/12/2021

18	Internal Loans	G	2021			2020
			Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
	List of Internal Loans					
a	Bailout Facility Principal		8,881,873,828.77		165,372,580.62	9,047,246,409.39
b	Bailout Facility Interest				299,117,087.24	-
c	Budget Support Facility BSF	K	20,408,848,912.93	3,007,180,457.14	118,623,139.39	17,520,291,595.18
d	Budget Support Facility BSF Interest				810,825,566.99	-
e	Family Home Finance Principal		15,957,202,315.50		-	15,957,202,315.50
d	Family Home Finance Interest				1,736,060,501.15	-
f	Contract Financing Principal		12,710,386,640.78	9,951,989,175.76	6,883,266,151.96	9,641,663,616.98
g	Contract Financing Interest				1,988,289,935.04	-
h	CBN Covid 19 Facility - Principal		1,868,415,668.83	2,000,000,000.00	131,584,331.17	-
i	CBN Covid 19 Facility - Interest				80,546,699.33	-
j	UBA/CBN - Principal		19,411,071,915.20	20,000,000,000.00	588,928,084.80	-
K	UBA/CBN - Interest				165,921,260.96	-
	Total Loans		79,237,799,282.01	34,959,169,632.90	12,968,535,338.65	52,166,403,937.05

19	Other Capital Receipt		Actual	Total Budget	Variance	Remarks
14020201	Other Capital Receipts		-	11,600,000,000.00	11,600,000,000.00	Refund from FGN
	TOTAL		-	11,600,000,000.00	11,600,000,000.00	

20	CONTINGENT LIABILITES AS AT YEAR END 2021		Amount 2021	Amount 2020
a	Pension and Gratuity Due		3,220,755,328.74	2,696,998,903.62
b	Outstanding Contractors Liabilities		2,794,882.00	2,794,882.00
	Total Contigent Liabilities		3,223,550,210.74	2,699,793,785.62

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

CODE	MONTH	2021			2020					
		NOTE A	NOTE B i		NOTE A	NOTE B				
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	FOREIGN LOAN DEDUCTED AT SOURCE	BAILOUT LOAN	BUDGET SUPPORT FACILITY (BSF)	FAMILY HOME FACILITY	TOTAL
	N	N	N	N	N	N	N	N	N	
11010101	JANUARY	2,362,622,277.07	153,706,341.88	2,516,328,618.95	3,327,735,129.89	33,986,777.19	89,972,595.59	152,567,179.41	-	3,604,261,682.08
11010101	FEBRUARY	2,557,613,198.41	165,860,532.40	2,723,473,730.81	2,955,783,559.96	33,986,777.19	89,972,595.59	152,567,179.41	-	3,232,310,112.15
11010101	MARCH	2,147,293,611.40	165,860,532.40	2,313,154,143.80	2,587,399,732.49	24,590,154.68	89,972,595.59	152,567,179.41	-	2,854,529,662.17
11010101	APRIL	2,229,849,542.12	165,860,532.40	2,395,710,074.52	2,867,893,634.43	24,590,154.68	-	-	-	2,892,483,789.11
11010101	MAY	2,593,322,129.31	88,158,924.92	2,681,481,054.23	2,259,969,955.25	24,590,154.68	-	-	-	2,284,560,109.93
11010101	JUNE	2,044,730,818.86	224,011,231.73	2,268,742,050.59	2,520,007,983.22	24,590,154.68	-	-	-	2,544,598,137.90
11010101	JULY	3,112,131,490.76	527,640,259.47	3,639,771,750.23	2,799,475,603.90	24,590,154.68	-	-	-	2,824,065,758.58
11010101	AUGUST	3,336,763,584.98	527,640,259.47	3,864,403,844.45	3,358,225,805.61	24,590,154.68	-	-	-	3,382,815,960.29
11010101	SEPTEMBER	2,519,016,403.82	536,746,178.24	3,055,762,582.06	3,313,610,835.26	32,801,728.71	-	-	-	3,346,412,563.97
11010101	OCTOBER	3,030,458,598.36	536,746,178.24	3,567,204,776.60	2,107,358,931.45	32,801,728.71	-	-	-	2,140,160,660.16
11010101	NOVEMBER	1,444,522,020.22	888,965,515.81	2,333,487,536.03	2,174,630,761.97	32,801,728.71	-	-	-	2,207,432,490.68
11010101	DECEMBER	2,107,698,304.51	888,965,515.80	2,996,663,820.31	2,372,306,128.05	32,801,728.71	-	-	120,127,813.58	2,525,235,670.34
	TOTAL	29,486,021,979.82	4,870,162,002.76	34,356,183,982.58	32,644,398,061.48	346,721,397.30	269,917,786.77	457,701,538.23	120,127,813.58	33,838,866,597.36

NOTE: B I 2021

DETAILED DEDUCTION AT SOURCE

MONTH	FOREIGN LOAN	BAILOUT LOAN	BSF	FAMILY HOME LOAN(INTEREST)	COVID 19	SOFTWARE	CBN TERM LOAN (UBA)	TOTAL
JANUARY	32,801,728.71	-	-	120,127,813.58	-	776,799.59	-	153,706,341.88
FEBRUARY	44,955,919.23	-	-	120,127,813.58	-	776,799.59	-	165,860,532.40
MARCH	44,955,919.23	-	-	120,127,813.58	-	776,799.59	-	165,860,532.40
APRIL	44,955,919.23	-	-	120,127,813.58	-	776,799.59	-	165,860,532.40
MAY	44,955,919.23	-	-	-	42,426,206.10	776,799.59	-	88,158,924.92
JUNE	44,955,919.23	-	-	135,852,306.81	42,426,206.10	776,799.59	-	224,011,231.73
JULY	44,955,919.23	89,972,595.59	154,908,117.75	186,616,156.67	50,410,670.64	776,799.59	-	527,640,259.47
AUGUST	44,955,919.23	89,972,595.59	154,908,117.75	186,616,156.67	50,410,670.64	776,799.59	-	527,640,259.47
SEPTEMBER	54,061,838.01	89,972,595.59	154,908,117.74	186,616,156.67	50,410,670.64	776,799.59	-	536,746,178.24
OCTOBER	54,061,838.01	89,972,595.59	154,908,117.74	186,616,156.67	50,410,670.64	776,799.59	-	536,746,178.24
NOVEMBER	54,061,838.01	89,972,595.59	154,908,117.75	186,616,156.67	25,205,335.32	776,799.59	377,424,672.88	888,965,515.81
DECEMBER	54,061,838.01	89,972,595.59	154,908,117.74	186,616,156.67	25,205,335.32	776,799.59	377,424,672.88	888,965,515.80
TOTAL	563,740,515.36	539,835,573.54	929,448,706.47	1,736,060,501.15	336,905,765.40	9,321,595.08	754,849,345.76	4,870,162,002.76

NOTE: B 2020
DETAILED DEDUCTION AT SOURCE

MONTH	FOREIGN LOAN	BAILOUT LOAN PRINCIPAL	BAILOUT LOAN INTEREST	BSF PRINCIPAL	BSF INTEREST	FAMILY HOME LOAN(INTEREST)	TOTAL
JANUARY	33,986,777.19	23,667,335.48	66,305,260.11	9,814,195.62	142,752,983.79	-	276,526,552.19
FEBRUARY	33,986,777.19	23,838,923.67	66,133,671.92	9,887,802.09	142,679,377.32	-	276,526,552.19
MARCH	24,590,154.68	50,800,449.39	39,172,146.20	9,961,960.61	142,605,218.80	-	267,129,929.68
APRIL	24,590,154.68	-	-	-	-	-	24,590,154.68
MAY	24,590,154.68	-	-	-	-	-	24,590,154.68
JUNE	24,590,154.68	-	-	-	-	-	24,590,154.68
JULY	24,590,154.68	-	-	-	-	-	24,590,154.68
AUGUST	24,590,154.68	-	-	-	-	-	24,590,154.68
SEPTEMBER	32,801,728.71	-	-	-	-	-	32,801,728.71
OCTOBER	32,801,728.71	-	-	-	-	-	32,801,728.71
NOVEMBER	32,801,728.71	-	-	-	-	-	32,801,728.71
DECEMBER	32,801,728.71	-	-	-	-	120,127,813.58	152,929,542.29
TOTAL	346,721,397.30	98,306,708.54	171,611,078.23	29,663,958.32	428,037,579.91	120,127,813.58	1,194,468,535.88

NOTE: B ii 2020
PUBLIC DEBT SERVICE

NOTE: B ii 2021
CONTRACT FINANCING

MONTH	PRINCIPAL	INTEREST	TOTAL
JANUARY	-	-	-
FEBRUARY	-	93,297,182.00	93,297,182.00
MARCH	76,111,005.83	56,317,707.85	132,428,713.68
APRIL	58,228,507.30	42,279,733.92	100,508,241.22
MAY	68,387,991.11	47,017,013.06	115,405,004.17
JUNE	65,979,032.57	44,288,991.74	110,268,024.31
JULY	106,880,104.19	67,040,553.08	173,920,657.27
AUGUST	157,729,602.38	109,096,526.77	266,826,129.15
SEPTEMBER	185,662,640.83	97,169,304.56	282,831,945.39
OCTOBER	209,821,795.62	97,638,813.85	307,460,609.47
NOVEMBER	221,759,243.57	97,341,072.88	319,100,316.45
DECEMBER	259,559,145.99	123,392,248.20	382,951,394.19
TOTAL	1,410,119,069.39	874,879,147.91	2,284,998,217.30

MONTH	PRINCIPAL	INTEREST	TOTAL
JANUARY	404,437,400.21	160,914,120.82	565,351,521.03
FEBRUARY	408,931,857.97	155,733,348.24	564,665,206.21
MARCH	412,509,044.77	150,062,859.98	562,571,904.75
APRIL	521,718,437.90	173,370,002.86	695,088,440.76
MAY	476,548,678.42	156,477,174.80	633,025,853.22
JUNE	477,667,121.84	146,602,513.00	624,269,634.84
JULY	563,802,650.89	162,110,694.73	725,913,345.62
AUGUST	671,299,327.21	188,459,691.29	859,759,018.50
SEPTEMBER	680,441,092.79	185,197,747.80	865,638,840.59
OCTOBER	707,969,175.12	174,756,451.47	882,725,626.59
NOVEMBER	710,358,875.48	170,381,819.65	880,740,695.13
DECEMBER	847,582,489.36	164,223,510.40	1,011,805,999.76
TOTAL	6,883,266,151.96	1,988,289,935.04	8,871,556,087.00

NOTE C

Share of Statutory Allocation - Other Agencies

MONTH	2021						2020				
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	ECOLOGICAL FUND	TOTAL	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	TOTAL
JANUARY	23,643,852.11	-	-	41,986,544.08	-	65,630,396.19	7,347,247.52	-	-	91,311,545.05	98,658,792.57
FEBRUARY	-	-	-	19,116,461.35	-	19,116,461.35	6,451,989.46	-	4,611,596.56	114,037,974.03	125,101,560.05
MARCH	-	-	3,522,818.05	92,766,937.29	65,572,238.06	161,861,993.40	4,655,763.51	-	-	92,521,617.13	97,177,380.64
APRIL	18,506,096.35	-	-	245,812,821.94	72,511,517.58	336,830,435.87	395,551,796.04	-	-	-	395,551,796.04
MAY	13,585,495.55	-	-	181,558,993.37	78,509,575.89	273,654,064.81	167,727,616.82	58,055,978.62	7,851,422.75	727,448,642.19	961,083,660.38
JUNE	10,380,697.41	47,032,076.52	-	521,687,879.60	77,614,629.73	656,715,283.26	175,255,939.48	-	7,094,082.23	-	182,350,021.71
JULY	23,020,011.75	-	-	41,557,524.67	101,431,156.49	166,008,692.91	273,294,455.01	-	-	349,852,663.01	623,147,118.02
AUGUST	14,718,594.19	-	-	-	107,421,852.15	122,140,446.34	-	-	-	-	-
SEPTEMBER	17,243,217.19	-	2,741,123.32	340,425,495.44	85,174,530.17	445,584,366.12	-	-	-	-	-
OCTOBER	18,584,902.27	-	-	-	99,298,791.10	117,883,693.37	-	-	-	993,872,461.25	993,872,461.25
NOVEMBER	19,320,057.80	-	-	1,021,276,486.33	93,436,174.53	1,134,032,718.66	-	-	7,006,372.86	623,239,776.52	630,246,149.38
DECEMBER	25,145,233.40	-	2,981,522.53	-	83,763,431.34	111,890,187.27	-	-	-	47,893,164.04	47,893,164.04
TOTAL	184,148,158.02	47,032,076.52	9,245,463.90	2,506,189,144.07	864,733,897.04	3,611,348,739.55	1,030,284,807.84	58,055,978.62	26,563,474.40	3,040,177,843.22	4,155,082,104.08

NOTE: E

11010201 - Value Added Tax Allocation (VAT)

CODE	MONTH	2021 AMOUNT	2020 AMOUNT
11010201	JANUARY	1,593,434,877.66	1,044,253,047.44
11010201	FEBRUARY	1,700,740,387.68	955,769,480.28
11010201	MARCH	1,522,912,248.82	896,005,052.43
11010201	APRIL	1,964,044,516.02	1,074,574,542.97
11010201	MAY	1,642,530,410.89	855,406,397.82
11010201	JUNE	1,839,089,454.68	952,619,190.96
11010201	JULY	1,563,950,575.53	1,160,963,879.89
11010201	AUGUST	1,393,734,649.55	1,213,661,337.95
11010201	SEPTEMBER	1,651,407,598.85	1,388,725,410.85
11010201	OCTOBER	1,566,810,562.66	1,293,066,416.93
11010201	NOVEMBER	1,592,234,143.72	1,147,427,556.01
11010201	DECEMBER	1,936,640,810.98	1,413,795,630.51
	TOTAL	19,967,530,237.04	13,396,267,944.04

NOTE: F

20001003 - MISCELLANEOUS EXPENSES

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED BUDGET	VARIANCE
21020101	Non Regular Allowances	20,800,000.00	30,000,000.00	9,200,000.00
22020102	Local Transport And Traveling (Others)	88,305,000.00	88,400,000.00	95,000.00
22020104	International Transport And Traveling(Others)	229,326,244.00	229,400,000.00	73,756.00
22020201	Electricity Charges	104,169,058.96	104,200,000.00	30,941.04
22020203	Internet Access Charges	1,200,000.00	5,000,000.00	3,800,000.00
22020406	Other Maintenance Services	30,555,000.00	30,600,000.00	45,000.00
22020602	Office Rent	78,109,122.08	78,200,000.00	90,877.92
22020701	Financial Consulting	6,442,477,191.94	6,443,300,000.00	822,808.06
22020702	Information Technology Consulting	1,500,000.00	50,000,000.00	48,500,000.00
22020901	Bank Charges (Other Than Interest)	209,263,370.37	387,100,000.00	177,836,629.63
22021002	Honorarium & Sitting Allowance	756,325,254.15	756,400,000.00	74,745.85
22021004	Medical Expenses-Local	74,350,000.00	74,400,000.00	50,000.00
22021007	Welfare Packages	67,754,144.64	77,600,000.00	9,845,855.36
22021023	Souvenir / Gift	-	10,000,000.00	10,000,000.00
	TOTAL	8,104,134,386.14	8,364,600,000.00	260,465,613.86

NOTE: G

PUBLIC DEBT SERVICES 2021

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED	VARIANCE	REMARKS
22020905	Interest/Discount on Foreign Loan	563,740,515.36	563,800,000.00	59,484.64	
22020908	Interest on loans	5,080,761,050.71	5,254,900,000.00	174,138,949.29	
22060301	Public Debt Services	7,887,774,287.94	7,995,800,000.00	108,025,712.06	
	TOTAL	13,532,275,854.01	13,814,500,000.00	282,224,145.99	

NOTE: H
INVESTMENT
SCHEDULE OF QUOTED INVESTMENT AS AT 31st DECEMBER 2020 and 2021

CODE	NAME OF COMPANY	2020		2021	
		NO. OF SHARES	VALUE (N)	NO. OF SHARES	VALUE (N)
31090101	Union Bank Plc	3,091,329.00	16,538,610.15	3,091,329.00	18,702,540.45
31090101	Sterling Bank	3,473,246.00	8,335,790.40	3,473,246.00	5,209,869.00
31090101	FLOURMILLS	600.00	15,600.00	600.00	5,010.00
31090101	SCOA	70,447.00	206,409.71	70,447.00	73,264.88
31090101	GTBank	567,927.00	18,372,438.45	567,927.00	14,084,589.60
31090101	NAHCO	315,219.00	725,003.70	315,219.00	1,087,505.55
31090101	Royal Exchange	70,731.00	18,390.06	70,731.00	14,146.20
31090101	Niger Insurance	218,781.00	43,756.20	281,781.00	56,356.20
31090101	AIICO Insurance	5,553,425.00	6,275,370.25	5,553,425.00	3,831,863.25
31090101	First Bank Plc	7,777,164.00	55,606,722.60	7,777,164.00	87,881,953.20
31090101	Unity Bank	46,625,828.00	30,032,529.92	46,925,828.00	23,462,914.00
31090101	R. T Briscoe	6,791.00	1,358.20	6,791.00	1,358.20
31090101	CONOIL	18,000.00	375,300.00	18,000.00	383,400.00
31090101	FIDELITY BANK	100,000.00	252,000.00	100,000.00	230,000.00
31090101	GLAXOSMITHKLINE	12,500.00	86,250.00	12,500.00	74,375.00
31090101	UBA	50,000.00	432,500.00	50,000.00	400,000.00
31090101	CADBURY PLC	250,000.00	2,250,000.00	250,000.00	2,125,000.00
31090101	NASCON	750,000.00	10,875,000.00	750,000.00	9,900,000.00
31090101	UNILEVEL	126,380.00	1,756,682.00	126,380.00	1,693,492.00
31090101	LAFARGE AFRICA (WAPCO)	143,009.00	3,010,339.45	143,009.00	3,539,472.75
31090101	VITAFORM	3,009.00	23,470.20	3,009.00	63,189.00
31090101	FORT OIL	5,184.00	70,243.20	5,184.00	69,724.80
31090101	SUNU ASUARANCE	118,000.00	118,000.00	118,000.00	53,100.00
31090101	Dunlop Nig Plc	750,000.00	150,000.00	750,000.00	150,000.00
31090101	Aso Saving Nig Ltd	120,000.00	60,000.00	120,000.00	60,000.00
31090101	Universal Insurance	300,000.00	60,000.00	300,000.00	60,000.00
31090101	Multverse	270,213.00	54,042.60	270,213.00	54,042.60
31090101	Staco	239,940.00	115,171.20	239,940.00	115,171.20
31090101	Access Bank of Nig. Plc	158,370.00	1,338,226.50	158,370.00	1,441,167.00
31090101	Dangote Sugar	4,814,888.00	84,742,028.80	4,814,888.00	82,334,584.80
31090101	Nigerian Exchange group	-	-	6,759,326.00	135,186,520.00
31090101	SFS Real Est. Inv. Trust Fund	1,000.00	69,300.00	1,000.00	67,900.00
	SUB TOTAL	-	242,010,533.59	-	392,412,509.68

NOTE: H
INVESTMENT
SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2020 and 2021

CODE	NAME OF COMPANY	2020			2021		
		NO. OF SHARES	VALUE (N)	REALIZABLE VALUE (N)	NO. OF SHARES	NOMINAL VALUE (N)	REALIZABLE VALUE (N)
31090102	Lion of African Insurance Ltd	9,493,260.00	9,493,260.00	-	-	-	
31090102	Stirling Civil Engineering Ltd	1,345,027.00	2,690,054.00	-	-	-	
31090102	Kaduna Textiles Ltd	7,075,593.00	3,527,796.00	-	7,075,593.00	3,527,796.00	
31090102	Dorman Long Amalgamated Eng	3,304,134.00	1,653,063.00	-	3,304,134.00	1,653,063.00	
31090102	Steyre Nig Ltd	427,545.00	427,545.00	-	427,545.00	427,545.00	
31090102	Savanah Sugar Company Ltd	5,335,417.00	5,335,417.00	-	-	-	
31090102	Maiduguri Flour Mills Ltd	12,665,775.00	6,332,887.00	12,665,770.00	12,665,775.00	6,332,887.00	
31090102	Nigerian Technical Company Ltd	226,800.00	226,800.00	-	-	-	
31090102	Epic Industrial Trust Ltd	675,000.00	337,500.00	-	-	-	
31090102	Lake Chad Hotel Company Ltd	783,000.00	783,000.00	-	783,000.00	783,000.00	
31090102	Yobe Bricks and Building Materials Ltd	102,000,000.00	102,000,000.00	45,000,000.00	10,000,000.00	10,000,000.00	
31090102	Yobe Investment ans Sec. Ltd.	-	-	-	102,000.00	102,000,000.00	
31090102	Nguru Oil Mills Ltd, Nguru	-	-	-	128,250.00	128,250.00	
31090102	Nigerian Food Company Ltd.	-	-	-	360,000.00	360,000.00	
31090102	Yobe Flour and Food Mills Ltd.	-	-	-	272,295,092.00	272,295,092.00	
31090102	Polythene and Woven Sack Co. Ltd.	-	-	-	8,000,000.00	8,000,000.00	
31090102	Niger-Delter Power Holding Co. Nig	19,863,490.00	19,863,490.00	19,863,490.00	19,863,490.00	19,863,490.00	
31090102	Sahel Aluminium	-	-	-	70,000,000.00	70,000,000.00	
	SUB TOTAL	-	152,670,812.00	77,529,260.00	-	495,371,123.00	
	SUMMARY	-	-	-	-	-	
	QUOTED INVESTMENT	-	242,010,533.59	-	-	392,412,509.68	
	UNQUOTED INVESTMENT	-	152,670,812.00	-	-	495,371,123.00	
	UNQUOTED INVESTMENT REALIZABLE VALUE	-	77,529,260.00	-	-	-	
	TOTAL	-	472,210,605.59	77,529,260.00	-	887,783,632.68	

Source: Yobe Investment Company Ltd

NOTE: I
REVOLVING LOAN ACCOUNTS

CODE	DESCRIPTION	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYEMNTS	CLOSING BAL.	REMARKS
a	Car Loan	624,677,112.66	315,090,960.00	939,768,072.66	198,786,402.22	740,981,670.44	
b	Furniture Loan	261,186,406.39	-	261,186,406.39	68,121,084.11	193,065,322.28	
	TOTAL	885,863,519.05	315,090,960.00	1,200,954,479.05	266,907,486.33	934,046,992.72	

NOTE: J
FOREIGN LOANS PROFILE 2021

CREDITORS	LOAN TITLE	Agreement Date	Original Currency	Loan Amount in Original Currency	Jan to June 2021 Debt Stock				July to Dec 2021 Debt Stock			
					Total (PR+INT) in Loan Currency	Naira Equivalent of Total Amount Paid	DOD IN USD (\$) Equivalent	DOD IN Naira as at 30/6/2021	Total (PR+INT) in Loan Currency	Equivalent of Debt Service in Naira	DOD in USD	Equivalent of (DOD) as at 31/12/2021
1	Yobe state - National Programme for Food Security - Exp		IDB	1,294,850.00	-	-		-				
2	Yobe State Health System Dev. IV-AFDF	10/13/2003	USD	2,312,546.40	19,475.40	7,988,030.06	2,115,979.91	866,832,329.93	19,562.80	8,079,240.77	2,104,417.17	869,103,247.04
3	Yobe State Health System Dev. IV-AFDF	10/13/2003	EUR	923,010.90	7,776.20	3,793,541.41	1,004,513.66	411,509,066.43	7,808.20	3,654,789.64	950,812.02	392,675,856.13
4	Yobe State Community Based Poverty Reduction-IDA	7/18/2001	XDR	9,791,063.70	266,726.80	156,093,857.90	9,610,680.76	3,937,111,478.77	265,824.70	153,838,229.88	9,090,770.73	3,754,397,403.78
5	Yobe State Health System Development-IDA	02/03/2003	XDR	1,085,000.00	16,222.40	9,493,672.93	992,695.21	406,667,518.55	16,171.60	9,358,838.05	954,788.7	394,318,193.47
6	Yobe State HIV/AIDS Programme-IDA	12/22/2005	XDR	1,456,292.10	20,455.90	11,971,201.80	830,930.23	340,398,876.85	38,591.20	22,333,522.42	764,133.99	315,579,696.53
7	Yobe State Health System Development Project II (Additional Financing) IDA	7/23/2009	XDR	1,651,658.60	22,206.20	12,995,512.36	2,141,209.70	877,167,967.54	22,144.30	12,815,362.58	2,077,273.79	857,893,302.53
8	Yobe State Third National Fadama Development Project IDA	4/16/2009	XDR	4,818,310.00	65,184.60	38,147,331.61	6,347,253.09	2,600,215,702.03	64,728.20	37,459,542.74	6,158,814.12	2,543,528,643.42
9	Yobe State Community Based Agric & Rural Dev. Project - IFAD XDR	9/16/2002	XDR	2,800,000.00	54,884.40	32,119,448.57	2,776,214.29	1,137,303,946.58	54,827.80	31,729,977.31	2,656,867.78	1,097,259,824.47
	Grand Total					272,602,596.64	25,819,476.85	10,577,206,886.68		279,269,503.39	24,757,878.32	10,224,756,167.37

Source: Debt Management Office, Abuja

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2021

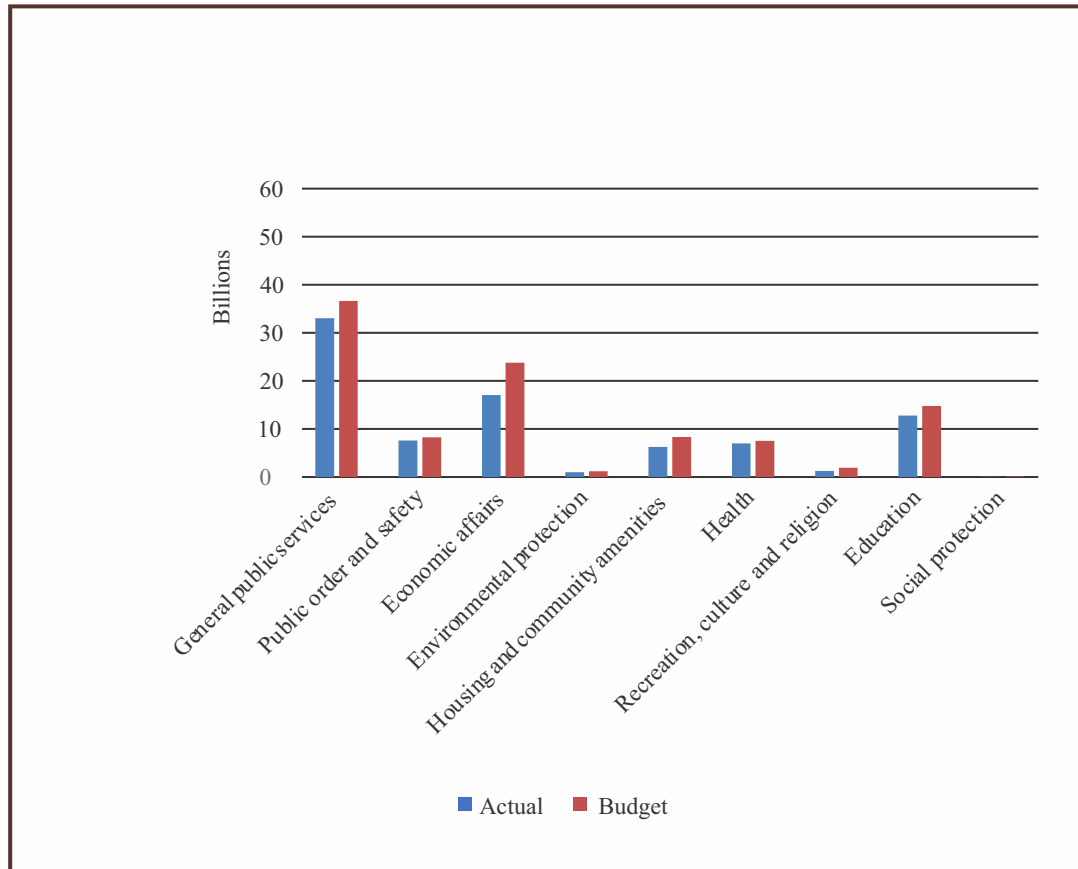
CODE	DESCRIPTION	NOTE	ACTUAL 2021	FINAL BUDGET 2021	INITIAL BUDGET 2021	SUPPLIMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET 2021	ACTUAL 2020
701	General public services	1	45,066,300,973.31	49,992,547,104.00	36,891,007,104.00	1,370,900,160.00	4,926,246,130.69	29,262,117,996.87
703	Public order and safety	2	10,382,347,605.70	11,260,412,945.00	8,238,312,945.00	(1,155,075,000.00)	878,065,339.30	8,721,232,354.86
704	Economic affairs	3	23,240,077,730.85	32,442,041,910.00	17,898,041,910.00	3,412,140,000.00	9,201,964,179.15	16,024,419,237.12
705	Environmental protection	4	1,394,928,688.48	1,602,539,815.00	1,637,639,815.00	206,350,000.00	207,611,126.52	1,225,491,409.82
706	Housing and community amenities	5	8,503,390,385.69	11,361,052,691.00	9,263,792,691.00	(704,440,683.00)	2,857,662,305.31	11,619,367,978.77
707	Health	6	9,541,674,860.51	10,253,776,227.00	10,114,576,227.00	3,870,567,000.00	712,101,366.49	6,006,094,622.84
708	Recreation, culture and religion	7	1,762,691,000.63	2,606,799,830.00	2,959,899,830.00	1,617,847,000.00	844,108,829.37	1,735,703,262.73
709	Education	8	17,440,306,246.44	20,161,264,194.00	19,656,864,194.00	7,679,776,500.00	2,720,957,947.56	13,732,547,366.54
710	Social protection	9	125,162,350.10	194,065,060.00	238,365,060.00	91,925,000.00	68,902,709.90	94,812,010.97
	TOTAL EXPENDITURE		117,456,879,841.71	139,874,499,776.00	106,898,499,776.00	16,389,989,977.00	22,417,619,934.29	88,421,786,240.51

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON FUNCTIONAL SEGMENT

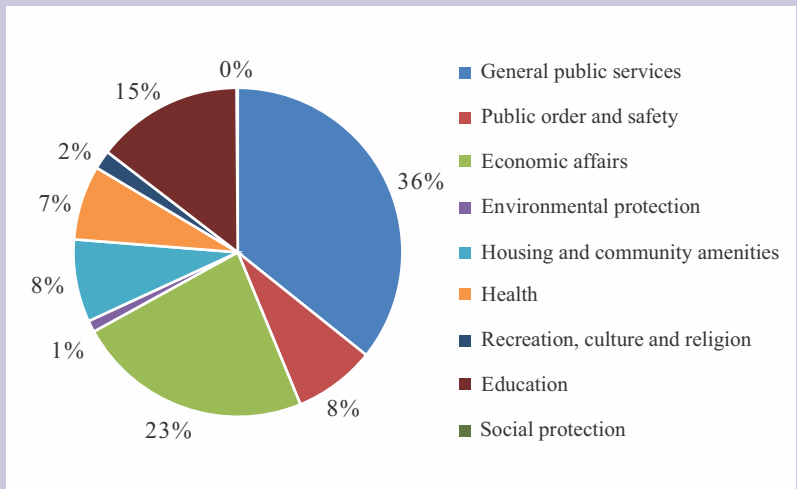
STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2021

CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2021	FINAL BUDGET 2021	INITIAL BUDGET 2021	SUPPLIMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET 2021	ACTUAL 2020
70100	General public services	1					-	
	Recurrent Expenditure		41,153,823,873.12	44,050,747,104.00	31,158,207,104.00	(12,892,540,000.00)	2,896,923,230.88	25,994,980,718.81
	Capital Expenditure		3,912,477,100.19	5,941,800,000.00	5,732,800,000.00	(209,000,000.00)	2,029,322,899.81	3,267,137,278.06
	TOTAL		45,066,300,973.31	49,992,547,104.00	36,891,007,104.00	(13,101,540,000.00)	4,926,246,130.69	29,262,117,996.87
70300	Public order and safety	2					-	
	Recurrent Expenditure		2,005,026,657.79	2,108,212,945.00	2,474,812,945.00	366,600,000.00	103,186,287.21	1,750,314,968.06
	Capital Expenditure		8,377,320,947.91	9,152,200,000.00	5,763,500,000.00	(3,388,700,000.00)	774,879,052.09	6,970,917,386.80
	TOTAL		10,382,347,605.70	11,260,412,945.00	8,238,312,945.00	(3,022,100,000.00)	878,065,339.30	8,721,232,354.86
70400	Economic affairs	3					-	
	Recurrent Expenditure		2,937,958,787.46	3,399,591,910.00	3,324,191,910.00	(75,400,000.00)	461,633,122.55	2,486,818,214.38
	Capital Expenditure		20,302,118,943.40	29,042,450,000.00	14,573,850,000.00	(14,468,600,000.00)	8,740,331,056.61	13,537,601,022.74
	TOTAL		23,240,077,730.85	32,442,041,910.00	17,898,041,910.00	(14,544,000,000.00)	9,201,964,179.15	16,024,419,237.12
70500	Environmental protection	4					-	
	Recurrent Expenditure		1,271,728,688.48	1,298,139,815.00	1,277,639,815.00	(20,500,000.00)	26,411,126.52	1,069,270,909.82
	Capital Expenditure		123,200,000.00	304,400,000.00	360,000,000.00	55,600,000.00	181,200,000.00	156,220,500.00
	TOTAL		1,394,928,688.48	1,602,539,815.00	1,637,639,815.00	35,100,000.00	207,611,126.52	1,225,491,409.82
70600	Housing and community amenities	5					-	
	Recurrent Expenditure		875,012,020.70	1,164,092,682.00	1,305,992,682.00	141,900,000.00	289,080,661.30	1,111,116,898.70
	Capital Expenditure		7,628,378,364.99	10,196,960,009.00	7,957,800,009.00	(2,239,160,000.00)	2,568,581,644.01	10,508,251,080.07
	TOTAL		8,503,390,385.69	11,361,052,691.00	9,263,792,691.00	(2,097,260,000.00)	2,857,662,305.31	11,619,367,978.77
70700	Health	6					-	
	Recurrent Expenditure		8,224,960,658.72	8,505,576,227.00	8,371,576,227.00	(134,000,000.00)	280,615,568.28	5,658,174,067.52
	Capital Expenditure		1,316,714,201.79	1,748,200,000.00	1,743,000,000.00	(5,200,000.00)	431,485,798.21	347,920,555.32
	TOTAL		9,541,674,860.51	10,253,776,227.00	10,114,576,227.00	(139,200,000.00)	712,101,366.49	6,006,094,622.84
70800	Recreation, culture and religion	7					-	
	Recurrent Expenditure		1,530,898,114.97	1,631,421,830.00	1,971,921,830.00	340,500,000.00	100,523,715.03	1,383,294,172.04
	Capital Expenditure		231,792,885.66	975,378,000.00	987,978,000.00	12,600,000.00	743,585,114.34	352,409,090.69
	TOTAL		1,762,691,000.63	2,606,799,830.00	2,959,899,830.00	353,100,000.00	844,108,829.37	1,735,703,262.73
70900	Education	8					-	
	Recurrent Expenditure		14,918,296,070.91	15,346,664,194.00	13,931,864,194.00	(1,414,800,000.00)	428,368,123.09	11,707,797,737.85
	Capital Expenditure		2,522,010,175.53	4,814,600,000.00	5,725,000,000.00	910,400,000.00	2,292,589,824.47	2,024,749,628.69
	TOTAL		17,440,306,246.44	20,161,264,194.00	19,656,864,194.00	(504,400,000.00)	2,720,957,947.56	13,732,547,366.54
71000	Social protection	9					-	
	Recurrent Expenditure		118,332,350.10	123,565,060.00	144,365,060.00	20,800,000.00	5,232,709.90	94,812,010.97
	Capital Expenditure		6,830,000.00	70,500,000.00	94,000,000.00	23,500,000.00	63,670,000.00	-
	TOTAL		125,162,350.10	194,065,060.00	238,365,060.00	44,300,000.00	68,902,709.90	94,812,010.97
	GRAND TOTAL		117,456,879,841.71	139,874,499,776.00	106,898,499,776.00	(32,976,000,000.00)	22,417,619,934.29	88,421,786,240.51

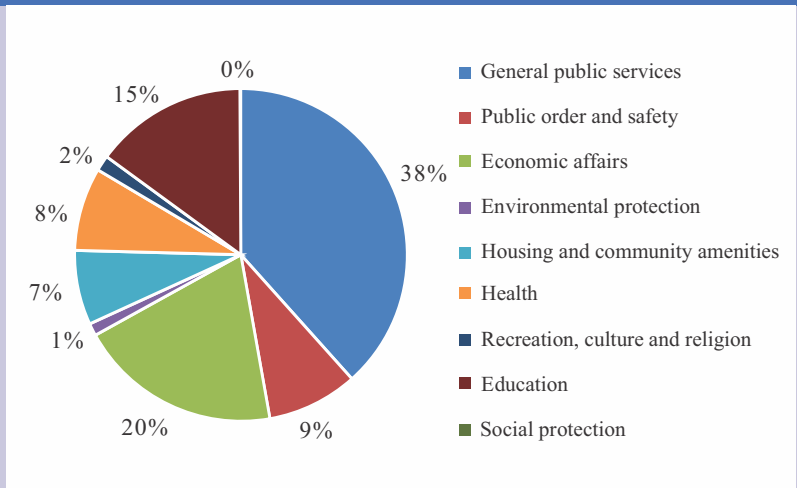
Analysis on Budget and Actual Allocation by Function



Budget Allocation by Function



Actual Allocation by Function



2021

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY REVENUE RETURNS PERFORMANCE FOR THE YEAR 2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
1	REVENUE	124,974,499,776.00	12,159,410,164.37	111,303,130,509.26	89.1	
11	GOVERNMENT SHARE OF FAAC	56,298,013,247.00	5,045,194,818.56	57,935,062,959.19	102.9	
1101	GOVERNMENT SHARE OF FAAC	56,298,013,247.00	5,045,194,818.56	57,935,062,959.19	102.9	
110101	GOVERNMENT SHARE OF FAAC	35,383,273,429.00	2,999,645,342.84	34,365,429,446.50	97.1	
11010101	Statutory Allocation	35,383,273,429.00	2,999,645,342.84	34,365,429,446.50	97.1	
110102	GOVERNMENT SHARE OF VAT	15,914,739,818.00	1,936,640,810.98	19,967,530,237.04	125.5	
11010201	Share Of VAT	15,914,739,818.00	1,936,640,810.98	19,967,530,237.04	125.5	
110103	SHARE OF EXCESS CRUDE ACCOUNT	2,201,000,000.00	-	2,506,189,144.07	113.9	
11010301	Excess Crude	2,201,000,000.00	-	2,506,189,144.07	113.9	
110104	OTHER FAAC	2,799,000,000.00	108,908,664.74	1,095,914,131.58	39.2	
11010401	Ecological Fund	1,000,000,000.00	83,763,431.34	864,733,897.04	86.5	
11010402	Exchange Gain	1,649,000,000.00	25,145,233.40	184,148,158.02	11.2	
11010403	Excess Bank Charges	50,000,000.00	-	-	0.0	
11010404	Mineral Ratio	100,000,000.00	-	47,032,076.52	47.0	
12	INDEPENDENT REVENUE	9,200,486,529.00	1,656,622,862.92	8,460,647,979.74	92.0	
1201	TAX REVENUE	3,955,875,000.00	510,961,213.93	6,096,572,955.06	154.1	
120101	PERSONAL TAXES	3,955,875,000.00	510,961,213.93	6,096,572,955.06	154.1	
12010101	Pay As You Earn	3,485,275,000.00	478,797,424.95	5,756,175,610.47	165.2	
12010104	Direct Assessment Tax	20,000,000.00	10,000.00	12,090,483.75	60.5	
12010105	Stamp Duty Tax	30,000,000.00	120,500.00	5,056,275.45	16.9	
12010106	Withholding Tax	400,000,000.00	31,993,288.98	322,795,585.39	80.7	
12010107	Property Tax	10,000,000.00	-	-	0.0	
12010199	Other Direct Charges Tax	10,600,000.00	40,000.00	455,000.00	4.3	
1202	NON-TAX REVENUE	5,244,611,529.00	1,145,661,648.99	2,364,075,024.68	45.1	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
120201	LICENCES - GENERAL	80,438,154.00	26,304,419.20	100,070,790.20	124.4	
12020114	Cart Licenses	1,000,000.00	-	-	0.0	
12020117	Dried Fish & Meat Licenses	2,000,000.00	730,400.00	2,987,220.00	149.4	
12020118	Pet (Dog) Licenses	1,000,000.00	-	-	0.0	
12020119	Fishing Permits	2,000,000.00	-	-	0.0	
12020121	Hunting Permits	2,000,000.00	-	-	0.0	
12020122	Produce Buying Licenses	1,000,000.00	1,224,040.00	7,000,560.00	700.1	
12020126	Tractor Hiring Services	-	-	545,000.00	0.0	
12020132	Motor Vehicle Licenses	21,000,000.00	-	21,440,800.00	102.1	
12020133	Drivers' Licenses	13,000,000.00	-	4,211,250.00	32.4	
12020134	Patent Medicine & Drug Stores Licenses	500,000.00	-	-	0.0	
12020136	Health Facilities Licenses	2,500,000.00	-	9,020.00	0.4	
12020137	Trade Permit Licenses	100,000.00	-	-	0.0	
12020139	Taxi Registartion (Side Badge) Licenses	500,000.00	-	978,610.00	195.7	
12020140	Conductor's Badge Licenses	500,000.00	-	599,600.00	119.9	
12020141	Driving Test Licenses	100,000.00	-	-	0.0	
12020142	Drivers Badge Licenses	500,000.00	-	842,800.00	168.6	
12020143	Learner's Permit Licenses	500,000.00	-	139,725.00	27.9	
12020145	Vehicle Registration Weighting Licenses	200,000.00	-	-	0.0	
12020146	Vehicle Registration	7,038,154.00	-	3,428,626.00	48.7	
12020147	Vehicle Plate Number	20,000,000.00	19,590,879.20	41,065,879.20	205.3	
12020148	Certificate of Road Worthiness	5,000,000.00	4,564,600.00	9,722,000.00	194.4	
12020149	Animal Import Licenses	-	194,500.00	5,989,700.00	0.0	
12020154	Hackney Permit Licenses	-	-	1,110,000.00	0.0	
120204	FEES - GENERAL	803,230,000.00	721,656,934.20	1,179,383,603.49	146.8	
12020401	Court Fees	1,020,000.00	817,500.00	3,364,743.04	329.9	
12020413	Films Censorship/ Production Fees	5,000,000.00	-	632,820.00	0.0	
12020417	Contractor Registration Fees	6,500,000.00	4,590,000.00	21,560,000.00	331.7	
12020418	Marriage/ Divorce Fees	200,000.00	-	-	0.0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
12020426	Court Summons Fees	200,000.00	-	5,120.00	2.6	
12020427	Tender Fees	93,500,000.00	3,450,000.00	31,045,000.00	33.2	
12020428	Fire Safety Certificate Fees	500,000.00	-	89,000.00	17.8	
12020430	Professional Registration Fees	2,000,000.00	-	-	0.0	
12020437	Deeds Registration Fees	2,000,000.00	-	2,035,000.00	101.8	
12020438	Survey/ Planning/ Building Fees	1,400,000.00	-	880,000.00	62.9	
12020441	Laboratory Fees	3,200,000.00	5,735,756.10	5,735,756.10	179.2	
12020442	Association Fees	2,000,000.00	700.00	3,760.00	0.2	
12020445	Change Of Ownership Fees	1,000,000.00	-	100,600.00	10.1	
12020446	Agricultural/Veterinary Services Fees	2,000,000.00	400.00	400.00	0.0	
12020447	Land Use Fees	2,000,000.00	-	75,000.00	3.8	
12020449	Business/Trade Operating Fees	15,330,000.00	38,500.00	6,269,690.00	40.9	
12020450	Inspection Fees	25,600,000.00	25,000.00	25,000.00	0.1	
12020452	School/ Tuition/ Examination Fees	59,800,000.00	652,448,945.50	652,448,945.50	1091.1	
12020453	Applications Fees	20,650,000.00	9,812,749.63	9,823,249.63	47.6	
12020454	Parking Fees	100,000.00	-	-	0.0	
12020455	Vetting Fees	445,080,000.00	44,100,548.15	402,019,047.78	90.3	
12020456	Water Rate/Fees	20,000,000.00	323,500.00	11,618,800.00	58.1	
12020457	Abattoir/Slaughter House/Meat Fees	1,000,000.00	36,000.00	444,750.00	44.5	
12020460	Change Of Purpose Fees	200,000.00	-	-	0.0	
12020461	Agricultural Show Fees	1,000,000.00	-	-	0.0	
12020462	Document Registration Fees	500,000.00	-	207,500.00	41.5	
12020465	Affidavits Fees	2,000,000.00	20,000.00	165,300.00	8.3	
12020466	Letter Of Administration Fees	3,500,000.00	16,523.82	209,358.47	6.0	
12020467	Probate Fees	2,000,000.00	36,711.00	90,898.00	4.5	
12020468	Signing of Forms Fee	800,000.00	69,500.00	765,167.00	95.6	
12020470	Announcement Fees	1,150,000.00	-	160,000.00	13.9	
12020472	Reg./Renewal Telecom System (Mast) Fees	500,000.00	-	-	0.0	
12020473	News Coverage & Promotions Fees	500,000.00	-	-	0.0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
12020477	C Of O Processing Fees	10,000,000.00	-	3,215,134.00	32.2	
12020480	Road Cut Fees	300,000.00	-	-	0.0	
12020481	Filing Fees	7,900,000.00	123,600.00	1,087,435.00	13.8	
12020486	Gate Fees	1,100,000.00	-	500,000.00	45.5	
12020487	Refuse Collection And Disposal Fees	200,000.00	-	-	0.0	
12020495	Interview Fee	1,000,000.00	-	-	0.0	
12020496	Proof of Ownership Fees	-	-	328,700.00	0.0	
12020499	Other Fees	60,500,000.00	11,000.00	24,477,428.97	40.5	
120205	FINES - GENERAL	64,050,000.00	2,870,633.46	22,865,397.96	35.7	
12020501	Court Order Fines	2,400,000.00	-	363,000.00	15.1	
12020502	Firewood Trafficking Fines	6,900,000.00	-	177,250.00	2.6	
12020504	Certificate Of Judgment Fines	3,300,000.00	-	-	0.0	
12020505	Counter Affidavits Fines	200,000.00	5,500.00	5,500.00	2.8	
12020506	Lost And Replacement Fines	300,000.00	-	-	0.0	
12020507	Lost Of Gate Pass Fines	200,000.00	65,133.46	579,947.96	290.0	
12020508	Road Cut Fines	200,000.00	-	-	0.0	
12020509	Road Traffic Offence Fines	50,200,000.00	2,800,000.00	21,683,100.00	43.2	
12020511	Forest Offence Fines	100,000.00	-	56,000.00	56.0	
12020599	Miscellaneous Fines	250,000.00	-	600.00	0.2	
120206	SALES - GENERAL	1,008,350,000.00	51,454,188.36	226,394,851.83	22.5	
12020601	Sales Of Journal & Publications	250,000.00	-	-	0.0	
12020604	Sales Of Stores/Scraps/Unservicable Items	900,000.00	-	946,000.00	105.1	
12020605	Sales Of Vaccines	-	-	800.00		
12020606	Sales Of Application Forms/Bills Of Entries	61,950,000.00	4,104,300.00	6,916,425.00	11.2	
12020607	Sales Of Consultancy Registration Forms	40,000,000.00	42,985,300.00	42,985,300.00	107.5	
12020608	Sales Of Improved Seeds/Chemical	1,000,000.00	13,000.00	65,500.00	6.6	
12020609	Proceeds From Sales Of Farm Produce	-	-	972,050.00		

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
12020611	Proceeds From Sales Of Govt. Vehicles	14,900,000.00	-	34,395,000.00	230.8	
12020612	Proceeds From Sales Of Drugs And Medications	20,000,000.00	-	211,536.46	1.1	
12020614	Sales Of Govt. Buildings	93,000,000.00	4,351,588.36	139,902,240.37	150.4	
12020616	Sale of Fertilizer	771,250,000.00	-	-	0.0	
12020617	Sales Of Maps	5,000,000.00	-	-	0.0	
12020625	Sales Of Building Plan	100,000.00	-	-	0.0	
120207	EARNINGS -GENERAL	389,293,000.00	309,885,322.39	334,136,460.78	85.8	
12020701	Earnings From Consultancy Services	1,000,000.00	-	-	0.0	
12020702	Earnings From Laboratory Services	100,000,000.00	76,905,786.00	76,905,786.00	76.9	
12020703	Earnings From Hire Of Plants & Equipment	17,000,000.00	-	4,094,700.00	24.1	
12020704	Earnings From The Use Of Govt. Vehicles	19,550,000.00	348,000.00	4,387,200.00	22.4	
12020705	Earnings From The Use Of Govt. Halls	200,000.00	39,000.00	290,000.00	0.0	
12020707	Earnings From Medical Services	138,000,000.00	232,480,036.39	236,741,110.29	171.6	
12020708	Earnings From Agricultural Produce	2,000,000.00	-	-	0.0	
12020710	Earnings From Guest Houses	25,273,000.00	-	195,664.49	0.8	
12020711	Earnings From Commercial Activities	42,070,000.00	112,500.00	11,067,000.00	26.3	
12020712	Earnings From Registration Of Trainees	20,500,000.00	-	-	0.0	
12020714	Earnings From VIO Charges	1,000,000.00	-	-	0.0	
12020719	Earnings From Workshop (Technical)	700,000.00	-	-	0.0	
12020720	Earnings From Hire Of Tractor/Harvester	22,000,000.00	-	455,000.00	2.1	

2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	57,000,000.00	-	5,210,000.00	235.3	
12020803	Rent On Govt Buildings	57,000,000.00	-	5,210,000.00	0.0	
120209	RENT ON LAND AND OTHERS - GENERAL	2,436,030,375.00	-	134,096,009.75	5.5	
12020903	Rents & Premium On The Allocation Of Land	2,241,030,375.00	-	3,283,093.00	0.1	
12020905	Lease Rental	100,000,000.00	-	-	0.0	
12020906	Rents On Govt. Properties	85,000,000.00	-	130,812,916.75	153.9	
12020907	Rent Surface Mining/Laterite	10,000,000.00	-	-	0.0	
120210	REPAYMENTS - GENERAL	403,220,000.00	33,490,151.38	361,917,910.67	89.8	
12021004	Motor Vehicle Refurbishing Loan Repayment	200,000,000.00	19,611,232.09	198,786,402.22	99.4	
12021006	Refunds	103,150,000.00	8,214,709.29	94,659,424.34	0.0	
12021007	Animal Traction Repayment	-	120,000.00	351,000.00		
12021008	Furniture Loan Repayment	100,000,000.00	5,544,210.00	68,121,084.11	68.1	
12021012	Small Scale Loan Repayment	70,000.00	-	-	0.0	
120211	Other Investment Income	3,000,000.00	-	-	0.0	
12021103	Other Investment Income	3,000,000.00			0.0	
	Other Revenue Sources of the State Government	-	3,792,025.75	30,929,937.43	0.0	
	Other Revenue Sources of the State Government	-	3,792,025.75	30,929,937.43	0.0	
13	AID AND GRANTS	16,476,000,000.00	2,446,620,000.00	9,917,320,000.00	60.2	
1301	AIDS	-	-	-	0.0	
130101	DOMESTIC AIDS	-	-	-	0.0	
13010103	Donation/Assistance	-	-	-	0.0	
1302	GRANTS	16,476,000,000.00	2,446,620,000.00	9,917,320,000.00	60.2	
130203	DOMESTIC GRANTS	12,726,000,000.00	-	6,476,000,000.00	50.9	
13020301	Current Domestic Grants	6,000,000,000.00	-	-	0.0	
13020302	Capital Domestic Grants	6,476,000,000.00	-	6,476,000,000.00	100.0	
13020306	ETF Grant	250,000,000.00	-	-	0.0	
130204	FOREIGN GRANTS	3,750,000,000.00	2,446,620,000.00	3,441,320,000.00	91.8	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
13020401	Current Foreign Grants	3,750,000,000.00	2,446,620,000.00	3,441,320,000.00	91.8	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	43,000,000,000.00	3,007,180,457.14	34,959,169,632.90	81.3	
140201	OTHER CAPITAL RECEIPTS	11,600,000,000.00	-	-	0.0	
14020201	Other Capital Receipts To CDF	11,600,000,000.00	-	-	0.0	
1403	LOANS/ BORROWINGS RECEIPT	31,400,000,000.00	3,007,180,457.14	34,959,169,632.90	111.3	
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	31,400,000,000.00	3,007,180,457.14	34,959,169,632.90	111.3	
14030101	Domestic Loans/Borrowings from Financial Institutions	31,400,000,000.00	3,007,180,457.14	34,959,169,632.90	111.3	

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
2	EXPENDITURES	77,628,011,767.00	6,384,700,028.61	73,036,037,222.24	94	
21	PERSONNEL COST	29,114,107,733.00	2,560,396,484.03	28,901,017,968.96	99	
2101	SALARY	29,059,607,733.00	2,556,346,484.03	28,880,217,968.96	99	
210100	SALARIES AND WAGES	29,059,607,733.00	2,556,346,484.03	28,880,217,968.96	99	
21010101	Salary	28,924,607,733.00	2,542,891,481.86	28,749,259,869.95	99	
21010103	Consolidated Revenue Fund Charge - Salary	135,000,000.00	13,455,002.17	130,958,099.01	97	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	54,500,000.00	4,050,000.00	20,800,000.00	38	
210201	ALLOWANCES	54,500,000.00	4,050,000.00	20,800,000.00	38	
2102011	NON REGULAR ALLOWANCES	54,500,000.00	4,050,000.00	20,800,000.00	38	
21020101	Non Regular Allowances	30,000,000.00	4,050,000.00	20,800,000.00	69	
21020116	Administrative Allowance	4,500,000.00	-	-		
21020206	Severance Gratuity	20,000,000.00	-	-		
22	OTHER RECURRENT COSTS	48,513,904,034.00	3,824,303,544.58	44,135,019,253.28	91	
2201	SOCIAL BENEFITS	4,869,900,000.00	455,364,151.54	4,521,795,057.35	93	
220101	SOCIAL BENEFITS	4,869,900,000.00	455,364,151.54	4,521,795,057.35	93	
22010101	Gratuity	1,200,000,000.00	126,035,703.17	910,876,534.42	76	
22010102	Pension	3,361,900,000.00	282,440,506.18	3,361,829,298.65	100	
22010103	Death Benefits	308,000,000.00	46,887,942.19	249,089,224.28	81	
2202	OVERHEAD COST	29,875,835,534.00	2,104,184,519.98	27,494,830,736.07	92	
220201	TRAVEL& TRANSPORT - GENERAL	1,620,675,000.00	175,277,446.66	1,517,702,281.27	94	
22020101	Local Transport And Traveling (Training)	365,743,333.00	49,340,209.16	342,042,114.29	94	
22020102	Local Transport And Traveling (Others)	801,431,667.00	76,602,237.50	755,471,422.98	94	
22020103	International Transport And Traveling(Training)	62,000,000.00	-	30,430,000.00	49	
22020104	International Transport And Traveling(Others)	391,500,000.00	49,335,000.00	389,758,744.00	100	
220202	UTILITIES - GENERAL	137,143,534.00	12,253,088.65	119,212,516.96	87	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
22020201	Electricity Charges	111,061,534.00	12,043,088.65	105,342,891.96	95	
22020202	Telephone Charges	250,000.00	-	240,375.00	96	
22020203	Internet Access Charges	19,012,000.00	100,000.00	13,519,250.00	71	
22020205	Water Rates	6,820,000.00	110,000.00	110,000.00	2	
220203	MATERIALS & SUPPLIES - GENERAL	4,534,172,666.00	95,486,187.53	3,325,482,880.54	73	
22020301	Office Stationaries/Computer Consumables	161,317,000.00	13,907,587.53	111,654,828.30	69	
22020302	Books	5,000,000.00	-	-	0	
22020303	News Papers	4,270,000.00	184,300.00	2,409,075.00	56	
22020304	Magazines And Periodicals	800,000.00	-	15,000.00	2	
22020305	Printing Of Non Security Documents	256,680,000.00	15,436,800.00	247,136,941.88	96	
22020306	Printing Of Security Documents	78,000,000.00	250,000.00	32,728,000.00	42	
22020307	Drugs/Laboratory/Medical Supplies	907,359,000.00	18,750,000.00	903,230,277.24	100	
22020308	Field & Camping Materials Supplies	48,200,000.00	-	47,994,000.00	100	
22020309	Uniforms & Other Clothing	53,838,000.00	12,188,000.00	37,731,100.00	70	
22020310	Teaching Aids / Instruction Materials	8,108,666.00	265,500.00	1,347,502.50	17	
22020311	Food Stuff / Catering Materials Supplies	2,935,600,000.00	34,504,000.00	1,919,270,884.50	65	
22020314	Examination Materials	10,000,000.00	-	-	0	
22020316	Procurement of Seed and Seedlings	63,000,000.00	-	21,965,271.12	35	
22020317	Examination Materials	2,000,000.00	-	-	0	
220204	MAINTENANCE SERVICES - GENERAL	4,210,784,167.00	310,647,869.39	3,966,598,610.81	94	
22020401	Maintenance Of Motor Vehicle	167,247,167.00	14,780,913.72	127,715,429.87	76	
22020402	Maintenance Of Office/Residential Furniture	3,830,000.00	269,700.00	1,020,700.00	27	
22020403	Maintenance Of Office/ Residential Building	61,415,000.00	1,003,805.72	16,852,367.10	27	
22020404	Maintenance Of Office / It Equipments	28,085,000.00	2,447,782.75	11,625,792.75	41	
22020405	Maintenance Of Plants/Generators	135,101,000.00	811,500.00	11,580,900.00	9	
22020406	Other Maintenance Services	3,815,106,000.00	291,334,167.20	3,797,803,421.09	100	



ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
220205	TRAINING - GENERAL	447,920,000.00	27,480,500.00	378,793,957.00	85	
22020501	Training -Local	409,920,000.00	27,330,500.00	364,404,957.00	89	
22020505	Short Term Courses-Local	35,000,000.00	-	11,860,000.00	34	
22020506	Short Term Course International	3,000,000.00	150,000.00	2,529,000.00	84	
220206	OTHER SERVICES - GENERAL	1,922,320,000.00	188,886,432.00	1,907,729,540.53	99	
22020601	Security Services	1,811,900,000.00	161,423,182.00	1,808,726,507.45	100	
22020602	Office Rent	78,300,000.00	27,400,000.00	78,109,122.08	100	
22020603	Residential Rent	30,000,000.00	-	20,593,661.00	69	
22020605	Cleaning And Fumigation Services	1,820,000.00	2,000.00	71,500.00	4	
22020608	Special Services	300,000.00	61,250.00	228,750.00	76	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,583,543,000.00	3,722,202.06	6,503,887,897.28	99	
22020701	Financial Consulting	6,443,905,000.00	2,071,702.06	6,442,526,691.94	100	
22020702	Information Technology Consulting	90,000,000.00	125,000.00	36,897,500.00	41	
22020703	Legal Services	7,000,000.00	608,500.00	2,644,455.34	38	
22020708	Medical Consulting	2,400,000.00	917,000.00	1,375,250.00	57	
22020709	Audit Consultancy	200,000.00	-	40,000.00	20	
22020710	Investigation Reseach and Documentation	21,000,000.00	-	19,600,000.00	93	
22020711	Supervision and Management Expences	9,038,000.00	-	804,000.00	9	
22020714	Capacity Building (Part-Time Services Delivery)	10,000,000.00	-	-	0	
220208	FUEL & LUBRICANTS - GENERAL	774,597,500.00	66,597,611.62	703,492,649.16	91	
22020801	Motor Vehicle Fuel/Lubricant Cost	58,645,000.00	5,181,699.85	15,796,681.40	27	
22020803	Plant / Generator Fuel /Lubricant Cost	708,290,000.00	61,161,911.77	686,374,467.76	97	
22020807	Other Fuel and Lubricant	7,662,500.00	254,000.00	1,321,500.00	17	
220209	FINANCIAL CHARGES - GENERAL	6,236,064,667.00	705,293,945.67	5,854,127,009.56	94	
22020901	Bank Charges (Other Than Interest)	397,037,667.00	6,340,517.68	209,625,443.49	53	
22020902	Insurance Premium	20,000,000.00	-	-	0	
22020904	Other Crf Bank Charges	327,000.00	-	-	0	
22020905	Interest/Discount on Foreign Loan	563,800,000.00	54,061,838.01	563,740,515.36	100	
22020908	Domestic Interest/Discount - Short Term Borrowings	5,254,900,000.00	644,891,589.98	5,080,761,050.71	97	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
220210	MISCELLANEOUS EXPENSES GENERAL	3,408,615,000.00	518,539,236.40	3,217,803,392.96	94	
22021001	Refreshment & Meals	5,035,000.00	225,000.00	1,431,000.00	28	
22021002	Honorarium & Sitting Allowance	1,084,457,000.00	159,826,200.00	1,075,383,054.15	99	
22021003	Publicity And Advertisement	375,400,000.00	48,851,463.00	364,162,744.18	97	
22021004	Medical Expenses-Local	133,550,000.00	73,224,639.75	90,778,978.99	68	
22021006	Postages & Courier Services	100,000.00	30,000.00	55,375.00	55	
22021007	Welfare Packages	628,400,000.00	131,226,933.65	605,869,097.64	96	
22021008	Subscription To Professional Bodies	9,200,000.00	-	-	0	
22021013	Promotion (Service Wide)	50,000,000.00	11,000,000.00	46,750,000.00	94	
22021014	Annual Budget Expenses & Administration	20,000,000.00	125,000.00	19,220,000.00	96	
22021018	Gender	10,500,000.00	30,000.00	6,590,000.00	63	
22021019	Medical Expenses-International	50,000,000.00	-	13,971,500.00	28	
22021022	Outfit/Up keep Allowances	10,000,000.00	-	3,710,535.00	37	
22021023	Souvenir / Gift	260,000,000.00	44,000,000.00	232,200,000.00	89	
22021024	Committee and Commission	675,400,000.00	50,000,000.00	675,400,000.00	100	
22021039	Communicable Diseases Prevention, Treatment & Control	96,573,000.00	-	82,281,108.00	85	
2203	LOANS AND ADVANCES	470,125,000.00	-	315,090,960.00	67	
220301	STAFF LOANS & ADVANCES	470,125,000.00	-	315,090,960.00	67	
22030102	Bicycle Advances	25,000.00	-	-	0	
22030106	Motor Vehicle Advance	315,100,000.00	-	315,090,960.00	100	
22030107	Furnishing Advances	155,000,000.00	-	-	0	
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,022,243,500.00	16,364,537.50	3,915,528,211.92	78	
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,022,243,500.00	16,364,537.50	3,915,528,211.92	78	
22040103	Grants To Local Governments - Current	42,000,000.00	-	-	0	
22040109	Grants To Communities/NGOs	60,300,000.00	16,364,537.50	30,636,537.50	51	
22222222	Subvention to Board & Parastatals	4,919,943,500.00	-	3,884,891,674.42	79	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
2205	SUBSIDIES	280,000,000.00	-	0.00	0	
220501	SUBSIDIES ON FARM INPUTS	280,000,000.00	-	0.00	0	
22050103	Subsidies On Farm Inputs	280,000,000.00	-	-	0	
2206	PUBLIC DEBT CHARGES	7,995,800,000.00	1,248,390,335.56	7,887,774,287.94	99	
220601	FOREIGN INTEREST / DISCOUNT	7,995,800,000.00	1,248,390,335.56	7,887,774,287.94	99	
22060301	Internal Public Debt	7,995,800,000.00	1,248,390,335.56	7,887,774,287.94	99	

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY CAPITAL EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
32	NON-CURRENT ASSETS	62,246,488,009.00	1,597,119,917.10	44,420,842,619.47	71	
3201	PROPERTY PLANT AND EQUIPMENT	56,977,783,067.20	1,224,533,050.10	41,107,606,617.11	72	
320101	LAND & BUILDING GENERAL	19,306,725,820.80	350,891,439.80	15,308,873,237.56	79	
32010101	Construction/Provision of Office Building	575,568,000.00	68,500,186.16	572,205,371.13	99	
32010102	Construction/Provision of Residential	5,327,500,000.00	74,763,025.52	5,276,515,965.69	99	
32010104	Other Storage Facilities	234,357,500.00	-	-	0	
32010105	Construction/Provision of School Building	1,075,875,302.70	69,579,960.26	165,523,700.67	15	
32010106	Construction/Provision of Hospitals/Health	346,817,250.75	-	346,760,669.50	100	
32010107	Rehabilitation/Repairs of Office Building	343,794,000.00	51,082,146.05	340,302,026.97	99	
32010108	Rehabilitation/Repairs of Residential Building	141,000,000.00	10,500,000.00	140,950,000.00	100	
32010109	Rehabilitation/Repairs of School Building	680,000,000.00	15,010,761.83	89,056,514.11	13	
32010110	Rehabilitation/Repairs of Hospital Building	230,000,000.00	25,075,192.31	87,847,841.26	38	
32010112	Acquisition of Office Building	445,800,009.00	894,000.00	228,076,785.00	51	
32010113	Acquisition of Residential Building	10,000,000.00	-	-	0	
32010114	Construction of Toilet	5,000,000.00	-	-	0	
32010116	Construction of Car Porch/Shed	32,200,000.00	-	-	0	
32010117	Construction of Mosque	67,405,571.00	-	2,500,000.00	4	
32010118	Construction of Gate House	5,000,000.00	-	-	0	
32010119	Wall Fencing	145,583,872.48	-	20,000,000.00	14	
32010121	Construction/Provision Sporting & Gaming	105,000,000.00	5,598,167.67	5,598,167.67	5	
32010122	Rehabilitation/Repairs of Sporting Facilities	50,000,000.00	-	1,700,000.00	3	
32010125	Construction/Provision of Libraries	100,000,000.00	-	-	0	
32010129	Tree Planting/Landscaping	74,760,000.00	4,500,000.00	62,400,000.00	83	
32010130	Dairy and Artificial Insemination	77,508,734.17	-	20,499,856.04	26	
32010132	Construction of Markets/Parks	7,814,500,000.00	25,388,000.00	7,814,434,456.78	100	
32010133	Construction of Warehouse and Shops	402,058,011.30	-	6,270,686.45	2	
32010134	Fish Pond and Acquaculture	230,000,000.00	-	-	0	
32010199	Construction/Provision of Other Buildings	786,997,569.40	-	128,231,196.29	16	

2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
320102	INFRASTRUCTURE - GENERAL	30,686,461,246.40	695,054,428.58	21,467,111,358.98	70	
32010202	Construction of Roads	11,430,300,000.00	107,956,419.93	8,694,823,546.71	76	
32010203	Construction of Airport	4,695,100,000.00	50,000,000.00	4,695,003,209.28	100	
32010205	Zoos, Parks & Reserves	20,000,000.00	-	-	0	
32010206	Purchase of Security Equipments	68,551,246.40	-	28,221,242.25	41	
32010207	Electricity Transmission Network	6,172,950,000.00	257,444,000.00	3,518,989,780.38	57	
32010209	Sewage/Drainages and Culverts	651,250,000.00	50,007,248.65	115,120,668.65	18	
32010210	Construction of Dams	90,000,000.00	-	44,130,212.43	49	
32010214	Boreholes and other Water Facilities	3,137,850,000.00	144,230,760.00	696,420,483.40	22	
32010215	Waste Disposal Equipment	4,000,000.00	-	-	0	
32010218	Rehabilitation/Repairs of Electricity	214,000,000.00	19,445,000.00	41,890,000.00	20	
32010219	Water Pollution Control	20,000,000.00	-	15,000,000.00	75	
32010220	Rehabilitation/Repairs of Water Facilities	1,118,260,000.00	65,971,000.00	1,118,171,820.00	100	
32010221	Rehabilitation/Repairs of Roads	957,300,000.00	-	957,225,287.14	100	
32010222	Construction/Provision of ICT Infrastructures	45,000,000.00	-	-	0	
32010223	Construction/Provision of ICT Infrastructure	93,000,000.00	-	-	0	
32010226	Industrial Pollution control	64,500,000.00	-	18,800,000.00	29	
32010227	Construction / Provision of Agricultural Facility	50,000,000.00	-	40,277,647.33	81	
32010228	Rehabilitation/Repairs of Agricultural Facilities	23,000,000.00	-	5,000,000.00	22	
32010299	Construction/Provision of other	472,800,000.00	-	472,659,100.28	100	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.	952,100,000.00	-	952,067,200.00	100	
32010302	Purchase of Industrial Equipment	406,500,000.00	-	53,311,161.13	13	
320103	PLANT AND MACHINERY - GENERAL	3,081,810,000.00	87,398,183.00	1,541,900,378.74	50	
32010305	Purchase of Power Generating Set	338,160,000.00	31,500,000.00	328,096,500.00	97	
32010306	Purchase of Broadcast & Communication Equipments	256,900,000.00	-	109,953,801.95	43	
32010307	Purchase of Agricultural Equipment	127,300,000.00	-	63,770,000.00	50	
32010308	Surveying Equipment	216,300,000.00	11,475,000.00	214,185,567.61	99	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
32010309	Water Supply Equipment	420,000,000.00	-	197,384,270.50	47	
32010310	Purchase of Sporting & Gaming Equipment	58,000,000.00	34,283,910.00	34,283,910.00	59	
32010311	Health/Medical/Laboratory Equipment	551,400,000.00	2,899,273.00	546,382,488.68	99	
32010312	Purchase of Fire fighting Equipments	687,600,000.00	-	-	0	
32010314	Purchase of Electrical Equipment	31,800,000.00	-	4,700,000.00	15	
32010315	Purchase of Sanitary Equipment	51,000,000.00	-	-	0	
32010316	Purchase of Diving Equipment	3,000,000.00	-	-	0	
32010317	Teaching & Learning Equipment	52,000,000.00	7,240,000.00	21,143,840.00	41	
32010318	Rehabilitation/Repairs of Power Generating Plants	500,000.00	-	-	0	
32010319	Library Books/Equipment	39,850,000.00	-	-	0	
32010320	Building Materials/Equipment	80,000,000.00	-	-	0	
32010322	Spare Parts and Tools	117,000,000.00	-	-	0	
32010399	Alternative Energy	51,000,000.00	-	22,000,000.00	43	
320104	TRANSPORTATION EQUIPMENT - GENERAL	2,957,715,000.00	-	2,557,748,593.11	86	
32010405	Purchase of Motor Vehicle	2,949,715,000.00	-	2,557,748,593.11	87	
32010499	Purchase of Other Transport Equipment	8,000,000.00	-	-	0	
320105	OFFICE EQUIPMENT - GENERAL	142,471,000.00	9,157,720.00	56,836,520.00	40	
32010501	Purchase of Computers	108,171,000.00	9,157,720.00	56,836,520.00	53	
32010502	Purchase of Printers	2,000,000.00	-	-	0	
32010503	Purchase of Scanners	1,500,000.00	-	-	0	
32010504	Purchase of Fax Machines	2,300,000.00	-	-	0	
32010505	Purchase of Photocopying Machines	19,500,000.00	-	-	0	
32010509	Purchase of Binding Equipment	9,000,000.00	-	-	0	
320106	FURNITURE & FITTINGS - GENERAL	790,600,000.00	82,031,278.72	175,136,528.72	22	
32010601	Chairs	308,500,000.00	54,249,853.72	88,267,853.72	29	
32010602	Tables	165,150,000.00	27,781,425.00	32,781,425.00	20	
32010603	Safes/File Cabinets/CupBoards	27,750,000.00	-	-	0	
32010604	Television Sets	2,600,000.00	-	-	0	
32010606	Air-Conditioners	12,600,000.00	-	-	0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
32010608	Shelves	10,000,000.00	-	-	0	
32010610	Refrigerators	8,000,000.00	-	-	0	
32010611	Beds & Beddings	139,500,000.00	-	9,890,000.00	7	
32010612	Rugs and Carpets	2,500,000.00	-	2,500,000.00	100	
32010613	Desks	85,000,000.00	-	41,697,250.00	49	
32010615	Purchase of Cushions	1,000,000.00	-	-	0	
32010616	Cushions	2,000,000.00	-	-	0	
32010699	Purchase of Other Furniture & Fittings	26,000,000.00	-	-	0	
320109	SPECIALISED ASSETS - GENERAL	12,000,000.00	-	-	0	
32010903	Wildlife Conservation	12,000,000.00	-	-	0	
32030	INTANGIBLE ASSETS	5,268,704,941.80	372,586,867.00	3,313,236,002.36	63	
320301	INTANGIBLE ASSETS	5,268,704,941.80	372,586,867.00	3,313,236,002.36	63	
32030109	Research and Development	299,894,429.00	-	52,555,000.00	18	
32030111	Monitoring and Evaluation	316,500,000.00	4,000,000.00	288,173,063.00	91	
32030112	Computer Software Acquisition	124,500,000.00	-	23,675,000.00	19	
32030113	Tuition, Registration & Exam fees	1,497,500,000.00	271,159,455.00	1,206,803,025.00	81	
32030114	Anniversaries/Celebration	142,000,000.00	2,500,000.00	40,382,500.00	28	
32030115	Counterpart Fund	1,510,300,000.00	40,177,412.00	1,508,812,715.19	100	
32030116	Margin for increases in cost (Election Activities)	53,000,000.00	-	15,200,000.00	29	
32030118	NGOs/Development Partners' Coordination	5,000,000.00	-	-	0	
32030119	Maps, Survey and Design	54,010,512.80	-	53,889,699.17	100	
32030120	Advocacy, Enlightenment & Campaign	41,000,000.00	-	-	0	
32030121	Capitalisation and Sustainability	50,000,000.00	-	-	0	
32030122	Grant to Communities/Private Institutions/Vulnerables	1,175,000,000.00	54,750,000.00	123,745,000.00	11	

SFTAS DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2021

Yobe State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2019. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

	2021			2020			2019			2018		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Finance	575,480,004	243,577,809	819,057,813	579,885,712	179,227,318	759,113,029	527,320,979	192,580,273	719,901,252	500,589,798	167,506,023	668,095,820
Ministry of Budget and Economic Planning	90,286,867	111,448,761	201,735,628	91,046,344	62,390,020	153,436,364	69,429,541	48,718,324	118,147,865	60,750,147	74,070,000	134,820,147
State Board of Internal Revenue	111,966,683	213,622,126	325,588,809	100,441,652	389,024,476	489,466,128	78,874,537	112,141,900	191,016,437	74,052,732	91,490,239	165,542,971
Office of the Accountant General	-	14,100,000	14,100,000	-	13,600,000	13,600,000	-	15,600,000	15,600,000	-	15,600,000	15,600,000
TOTAL	777,733,554	582,748,696	1,360,482,250	771,373,707	644,241,814	1,415,615,521	675,625,057	369,040,497	1,044,665,554	635,392,676	348,666,262	984,058,938

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2021 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 13.

	2021	2020	2019
Amount earned for 2021 performance (AF)	3,441,320,000	2,268,000,000	-
Amount earned for 2019 performance	-	6,612,000,000	-
TOTAL	3,441,320,000	8,880,000,000	-

YOBE STATE GOVERNMENT OF NIGERIA

MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/12/2021

CODE	MDA	INITIAL BUDGET ₦	AMENDMENT ₦	FINAL BUDGET AMOUNT ₦	DECEMBER ₦	YEAR TO DATE ACTUAL ₦	BUDGET BALANCE ₦	EXECUTION %
		A	B	C =A+B	D	E	F =(C-E)	=E/C*100
01	ADMINISTRATION	521,000,000.00		521,000,000.00	2,862,000.00	352,203,385.45	168,796,614.55	67.60
02	ECONOMIC	920,000,000.00		920,000,000.00	114,000,000.00	808,495,060.00	111,504,940.00	87.88
03	JUDICIARY	-		-	-	-	-	
04	REGIONAL	-		-	-	-	-	
05	SOCIAL SECTOR	4,418,000,000.00		4,418,000,000.00	91,094,954.14	2,631,871,441.58	1,786,128,558.42	59.57
TOTAL	TOTAL FOR ALL SECTORS	5,859,000,000.00	-	5,859,000,000.00	207,956,954.14	3,792,569,887.03	2,066,430,112.97	64.73
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS	74,000,000.00	-	74,000,000.00	-	37,500,000.00	36,500,000.00	50.68
016200100100	MINISTRY OF RELIGIOUS AFFAIRS	43,000,000.00	-	43,000,000.00	1,862,000.00	31,396,000.00	11,604,000.00	73.01
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	50,000,000.00	-	50,000,000.00	-	1,850,000.00	48,150,000.00	3.70
022000100300	MINISTRY OF FINANCE (MISCELLANEOUS)	227,000,000.00	-	227,000,000.00	0.00	225,143,200.00	1,856,800.00	99.18
022200100100	MINISTRY OF COMMERCE	13,000,000.00	-	13,000,000.00	-	-	13,000,000.00	0.00
023400100100	MINISTRY OF WORKS	166,000,000.00	-	166,000,000.00	-	134,889,340.00	31,110,660.00	81.26
025200100100	MINISTRY OF WATER RESOURCES	332,000,000.00	-	332,000,000.00	114,000,000.00	331,066,020.00	933,980.00	99.72
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION	791,000,000.00	-	791,000,000.00	395,761.83	88,651,088.45	702,348,911.55	11.21
052100100100	MINISTRY OF HEALTH	1,028,000,000.00	-	1,028,000,000.00	36,049,192.31	902,496,005.10	125,503,994.90	87.79
053500100100	MINISTRY OF ENVIRONMENT	194,000,000.00	-	194,000,000.00	15,105,000.00	218,241,708.78	(24,241,708.78)	112.50
TOTAL2	TOTAL FOR ALL LINE MINISTRIES	2,918,000,000.00	-	2,918,000,000.00	167,411,954.14	1,971,233,362.33	946,766,637.67	67.55
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)	131,000,000.00	-	131,000,000.00	-	12,000,000.00	119,000,000.00	9.16
011100800100	STATE EMERGENCY RELIEF AGENCY	273,000,000.00	-	273,000,000.00	1,000,000.00	271,307,385.45	1,692,614.55	99.38
022900300100	RURAL ELECTRIFICATION BOARD	132,000,000.00	-	132,000,000.00	0.00	115,546,500.00	16,453,500.00	87.54
052110200100	HOSPITAL MANAGEMENT BOARD	1,499,000,000.00	-	1,499,000,000.00	22,140,000.00	903,020,000.00	595,980,000.00	60.24
052110200200	YOB STATE UNIVERSITY TEACHING HOSPITAL	491,000,000.00	-	491,000,000.00	12,600,000.00	323,516,662.00	167,483,338.00	65.89
052110400100	SCHOOL OF NURSING DAMATURU	130,000,000.00	-	130,000,000.00	4,805,000.00	68,460,776.20	61,539,223.80	52.66
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU	85,000,000.00	-	85,000,000.00	0.00	23,212,169.00	61,787,831.00	27.31
053511600100	ENVIRONMENT PROTECTION AGENCY	200,000,000.00	-	200,000,000.00	0.00	104,273,032.05	95,726,967.95	52.14
TOTAL3	SUB-TOTAL	2,941,000,000.00	-	2,941,000,000.00	40,545,000.00	1,821,336,524.70	1,119,663,475.30	61.93
TOTAL	TOTAL FOR ALL MDA	5,859,000,000.00	-	5,859,000,000.00	207,956,954.14	3,792,569,887.03	2,066,430,112.97	64.73

YOBE STATE GOVERNMENT OF NIGERIA
MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/12/2021

CODE	DESCRIPTION	INITIAL BUDGET ₦	AMENDMENT ₦	FINAL BUDGET AMOUNT ₦	DECEMBER 2021 ₦	YEAR TO DATE ACTUAL ₦	BUDGET BALANCE ₦	EXECUTION %
		A	B	C =A+B	D	E	F =(C-E)	=E/C*100
	CRF - Transfer	5,859,000,000.00	-	5,859,000,000.00	207,956,954.14	3,792,569,887.03	2,066,430,112.97	64.73
		-		-	-	-	-	-
SUB-TOTAL	SUB-TOTAL FOR REVEN	5,859,000,000.00	-	5,859,000,000.00	207,956,954.14	3,792,569,887.03	2,066,430,112.97	64.73
21010101	Consolidated Salary	2,677,000,000.00	-	2,677,000,000.00	65,624,000.00	1,857,946,348.03	819,053,651.97	69.40
22020307	Drugs/Laboratory/Medical Supplies	126,000,000.00	-	126,000,000.00	-	122,089,420.62	3,910,579.38	96.90
22020310	Teaching Aids / Instruction Materials	28,000,000.00	-	28,000,000.00	-	-	28,000,000.00	0.00
22020311	Food Stuff / Catering Materials Supplies	109,000,000.00	-	109,000,000.00	1,500,000.00	67,850,000.00	41,150,000.00	62.25
22020316	Procurement of Seed and Seedlings	17,000,000.00	-	17,000,000.00	-	-	17,000,000.00	0.00
22020406	Other Maintenance Services	21,000,000.00	-	21,000,000.00	-	18,000,000.00	3,000,000.00	85.71
22020608	Special Services	306,000,000.00	-	306,000,000.00	1,000,000.00	281,307,385.45	24,692,614.55	91.93
22021002	Honorarium & Sitting Allowance	227,000,000.00	-	227,000,000.00	-	225,143,200.00	1,856,800.00	99.18
22040109	Grants To Communities/Ngos	8,000,000.00	-	8,000,000.00	362,000.00	2,896,000.00	5,104,000.00	36.20
32010105	Construction/Provison Of Public Schools	523,000,000.00	-	523,000,000.00	-	14,209,574.34	508,790,425.66	2.72
32010106	Construction/Provison Of Hospitals/ Health Centers	265,000,000.00	-	265,000,000.00	-	264,864,534.95	135,465.05	99.95
32010107	Rehabilitation/Repairs Of Office Buildings	26,000,000.00	-	26,000,000.00	-	-	26,000,000.00	0.00
32010109	Rehabilitation/Repairs - Public Schools	381,000,000.00	-	381,000,000.00	395,761.83	74,441,514.11	306,558,485.89	19.54
32010110	Rehabilitation/Repairs - Hospital/ Health Centers	219,000,000.00	-	219,000,000.00	25,075,192.31	87,847,841.26	131,152,158.74	40.11
32010205	Construction/Provison Of Recreational Facilities	13,000,000.00	-	13,000,000.00	-	-	13,000,000.00	0.00
32010214	Boreholes and other Water Facilities	332,000,000.00	-	332,000,000.00	114,000,000.00	331,066,020.00	933,980.00	99.72
32010221	Rehabilitation/Repairs - Roads	166,000,000.00	-	166,000,000.00	-	134,889,340.00	31,110,660.00	81.26
32010305	Purchase Of Power Generating Set	132,000,000.00	-	132,000,000.00	-	115,546,500.00	16,453,500.00	87.54
32010309	Purchase of Water Supply Equipment	33,000,000.00	-	33,000,000.00	-	-	33,000,000.00	0.00
32010311	Purchase Of Health/ Medical Equipment	182,000,000.00	-	182,000,000.00	-	174,420,208.27	7,579,791.73	95.84
32010315	Purchase of Sanitary Equipment	33,000,000.00	-	33,000,000.00	-	-	33,000,000.00	0.00
32010611	Purchase of Hospital Furniture & Fittings	6,000,000.00	-	6,000,000.00	-	6,052,000.00	52,000.00	100.87
32030111	Monitoring And Evaluation	29,000,000.00	-	29,000,000.00	-	14,000,000.00	15,000,000.00	48.28
SUB-TOTAL	SUB-TOTAL FOR EXPENDITURE	5,859,000,000.00	-	5,859,000,000.00	207,956,954.14	3,792,569,887.03	2,066,430,112.97	64.73

2021

YOBE STATE GOVERNMENT OF NIGERIA
MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/12/2021

CODE	DESCRIPTION	INITIAL BUDGET ₦	AMENDMENT ₦	FINAL BUDGET AMOUNT ₦	DECEMBER ₦	PAYMENTS YTD ₦	BUDGET BALANCE ₦	PERCENTAGE
		A	B	C =A+B	D	E	C-E	E/C*100
701	General Public Services	3,382,000,000.00	-	3,382,000,000.00	65,624,000.00	2,181,221,267.48	1,200,778,732.52	64.50
703	Public Order and Safety	-	-	-	-	-	-	
704	Economic Affairs	361,000,000.00	-	361,000,000.00	114,000,000.00	366,285,840.00	(5,285,840.00)	101.46
705	Environmental Protection	54,000,000.00	-	54,000,000.00	0.00	37,440,000.00	16,560,000.00	69.33
706	Housing and Community Amenities	332,000,000.00	-	332,000,000.00	1,000,000.00	218,066,020.00	113,933,980.00	65.68
707	Health	896,000,000.00	-	896,000,000.00	25,075,192.31	869,509,671.10	26,490,328.90	97.04
708	Recreation, Culture and Religion	43,000,000.00	-	43,000,000.00	1,862,000.00	31,396,000.00	11,604,000.00	73.01
709	Education	791,000,000.00	-	791,000,000.00	395,761.83	88,651,088.45	702,348,911.55	11.21
710	Social Protection	-	-	-	-	-	-	0.00
	TOTAL EXPENDITURE	5,859,000,000.00		5,859,000,000.00	207,956,954.14	3,792,569,887.03	2,066,430,112.97	64.73



+234 704 3939 999