


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

with Financial Statement for the Year Ended December 2022



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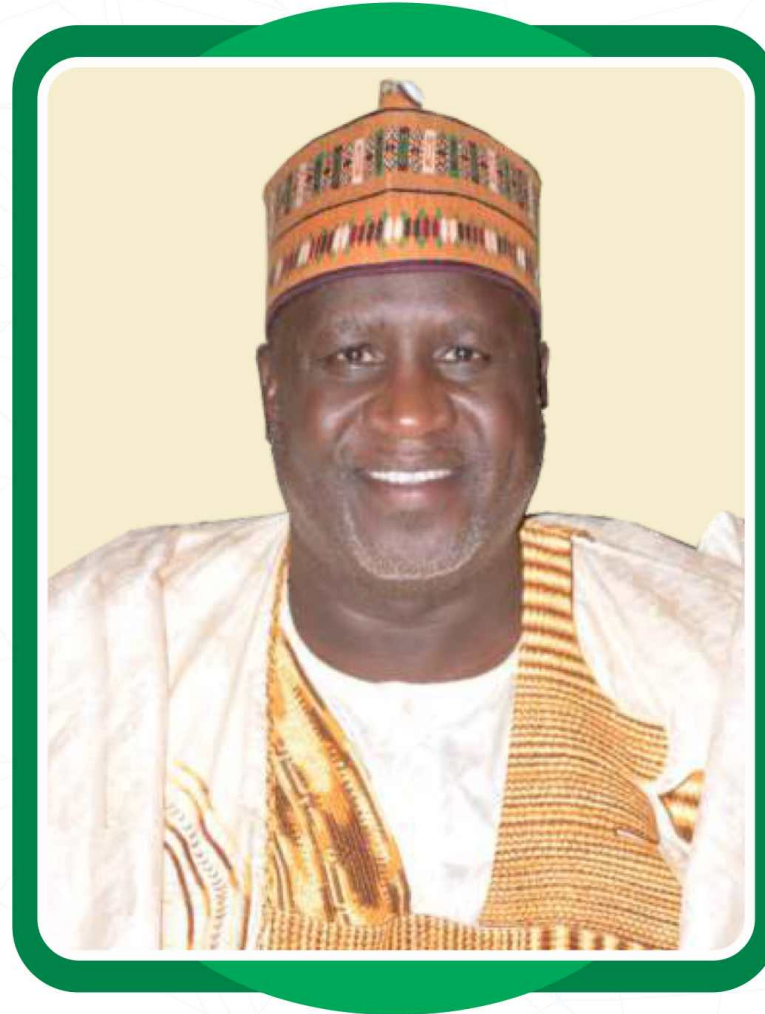


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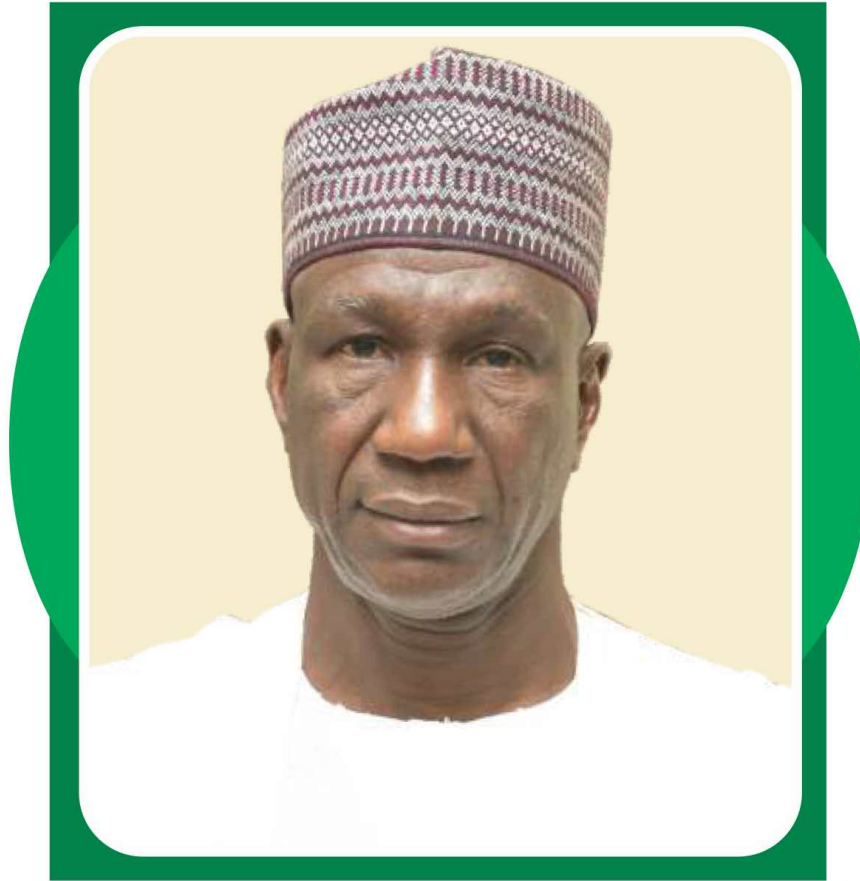
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His Excellency
HON. MAI MALA BUNI
Executive Governor, Yobe State



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



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



Alh. Garba Bilal

Head of Service,
Yobe State



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



Alh. Ibrahim Adamu Jajere FCNA
Permanent Secretary,
Ministry of Finance & Economic Development,
Yobe State



Musa Audu Farafara FCNA
Accountant General
Yobe State



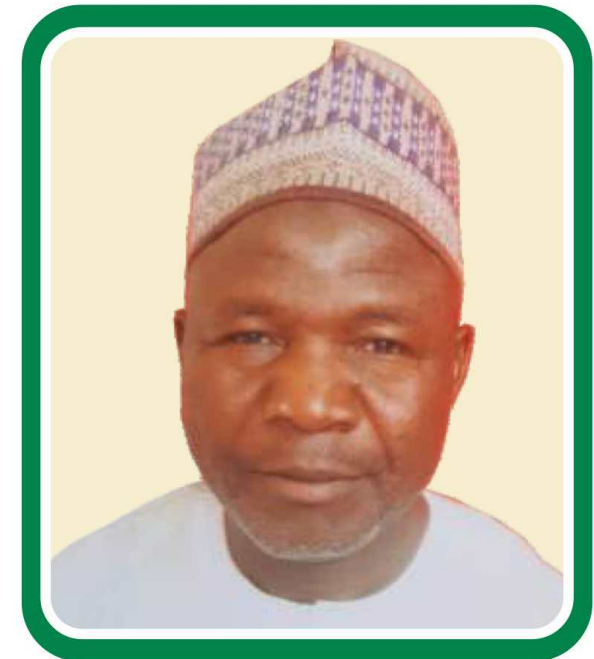
Mohammed Gana Ibrahim FCNA

Director, Internal Audit,
Yobe State



Fushuwa Goroma Jajere FCNA

Director, Final Account,
Yobe State



Muhammed Alkali Dinkiri FCNA

Director, Treasury Operations,
Yobe State

FINANCIAL HIGHLIGHT FOR THE YEAR 2022

The Yobe State Government budgeted a total expenditure of ₦163,953,384,000 for the year 2022. This made up of Recurrent Expenditure of ₦106,859,643,000 and Capital expenditure of ₦57,093,741,000. The expenditure is expected to be financed by Recurrent Revenue of ₦83,354,384,000 and Capital Receipts of ₦71,399,608,627.

During the year under review, the State Government's actual Recurrent Revenue was ₦82,906,333,770 while actual Capital Receipts was ₦44,100,434,231 representing 65% and 35% performance respectively.

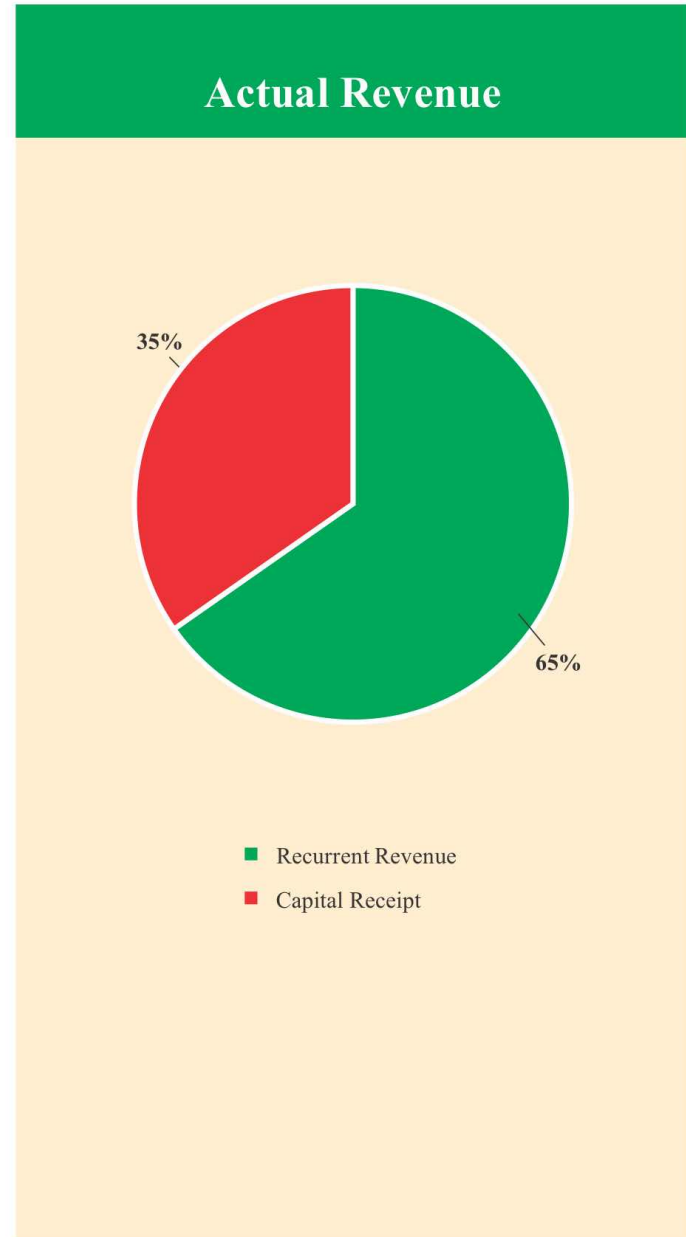
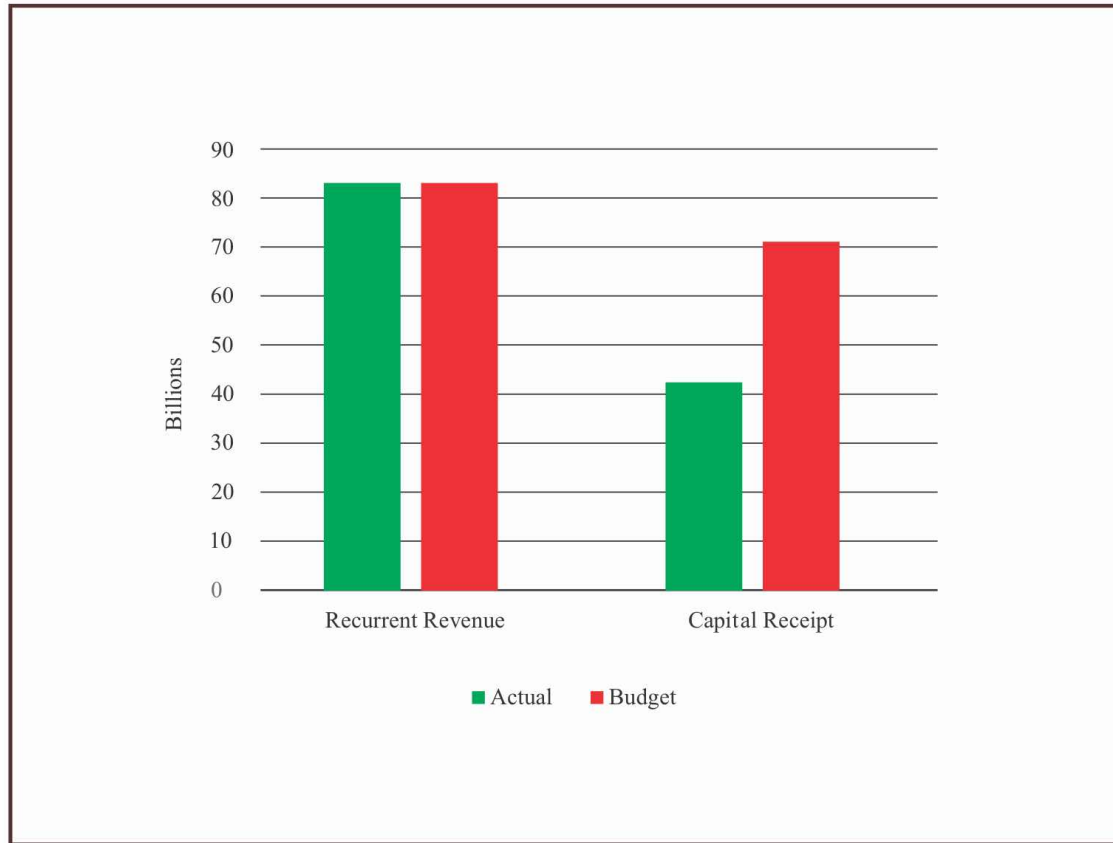
Actual Recurrent Expenditure during the year was ₦100,437,588,969 while actual Capital Expenditure was ₦32,929,639,103 representing 75% and 25% Performance, respectively.

Details contained in figure on the page 2:

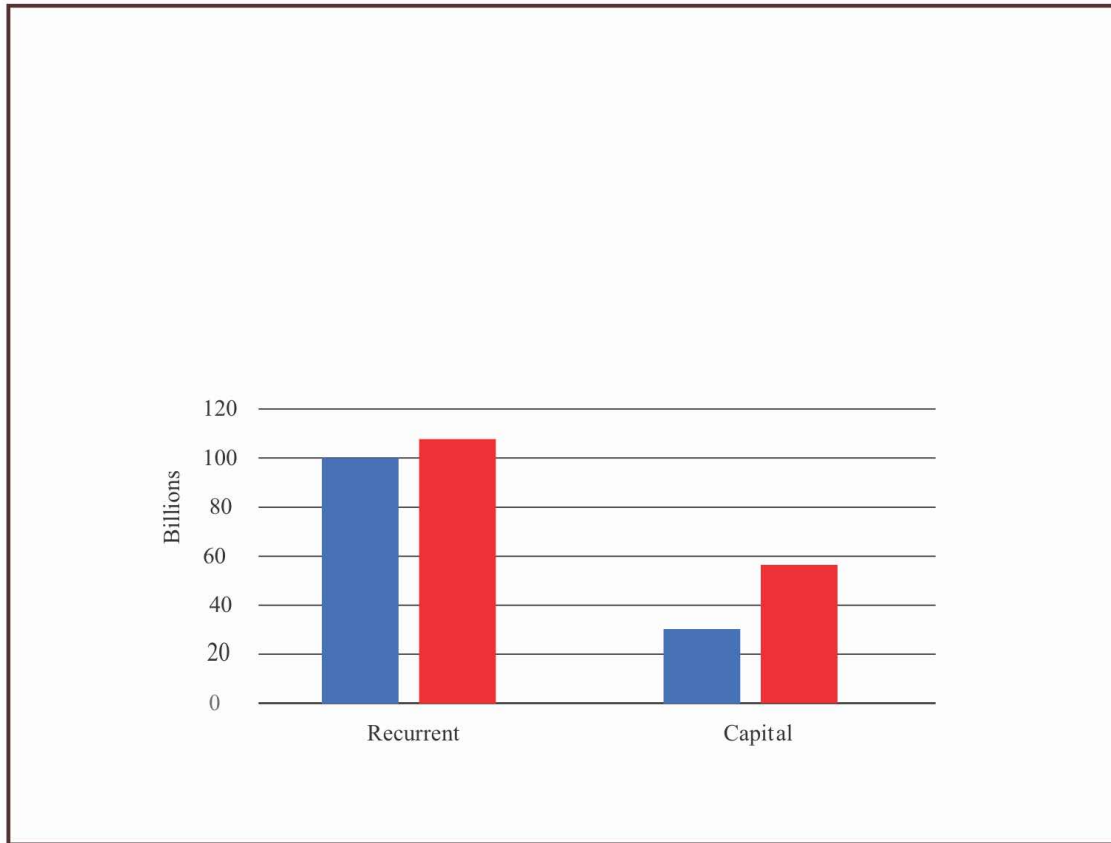
FINANCIAL HIGHLIGHT FOR THE YEAR 2022

S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	36,681,175,222	38,643,642,465	37,783,384,564
2	EXCESS CRUDE OIL/EXCHANGE RATE DIFF./OTHER FAAC	12,424,762,539	2,982,338,710	184,148,158
3	VALUE ADDED TAX	23,683,852,697	20,525,503,792	19,967,530,237
4	INTERNAL REVENUE IGR	9,940,554,642	21,202,899,033	8,460,647,980
5	OTHER SOURCE OF GOVERNMENT REVENUE	175,988,670	-	30,929,937
	SUB TOTAL	82,906,333,770	83,354,384,000	66,426,640,876
	CAPITAL RECIEPTS			
1	GRANTS	4,565,985,000	9,500,000,000	9,917,320,000
2	CAPITAL RECIEPTS	-	23,049,608,627	-
3	INTERNAL/EXTERNAL LOANS	39,534,449,231	38,850,000,000	34,959,169,633
	SUB TOTAL	44,100,434,231	71,399,608,627	44,876,489,633
	TOTAL RECEIPTS	127,006,768,001	154,753,992,627	111,303,130,509
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	29,714,222,620	30,745,318,000	28,880,217,969
2	OVERHEAD COSTS	20,504,009,676	23,201,247,000	21,771,230,708
3	CONSOLIDATED FUND CHARGES (including Pension & Gratuity)	4,667,034,643	4,780,000,000	4,521,795,057
4	SUBVENTIONS TO BOARD and PARASTATALS	5,448,856,619	7,697,078,000	4,015,426,674
5	PUBLIC DEBTS CHARGES	39,931,573,931	40,191,000,000	13,532,275,854
6	OTHER OPERATING ACTIVITIES (Advances)	171,891,480	245,000,000	315,090,960
	TOTAL RECURRENT EXPENDITURE	100,437,588,969	106,859,643,000	73,036,037,222
	CAPITAL EXPENDITURE	32,929,639,103	57,093,741,000	44,420,842,619
	TOTAL EXPENDITURE	133,367,228,072	163,953,384,000	117,456,879,842
1	NET CASH BALANCE	(6,360,460,072)	(9,199,391,373)	(6,153,749,332)
2	OPENING BALANCE	9,377,522,789	9,199,391,373	15,531,272,122
3	CLOSING BALANCE	3,017,062,717	0	9,377,522,789

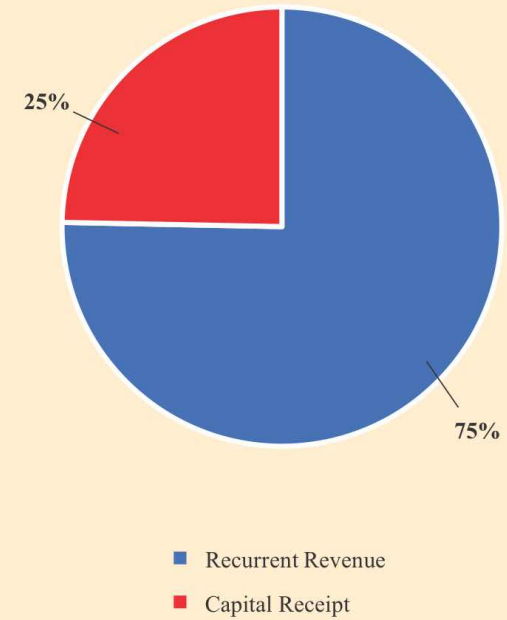
Analysis on Budget and Actual Revenue



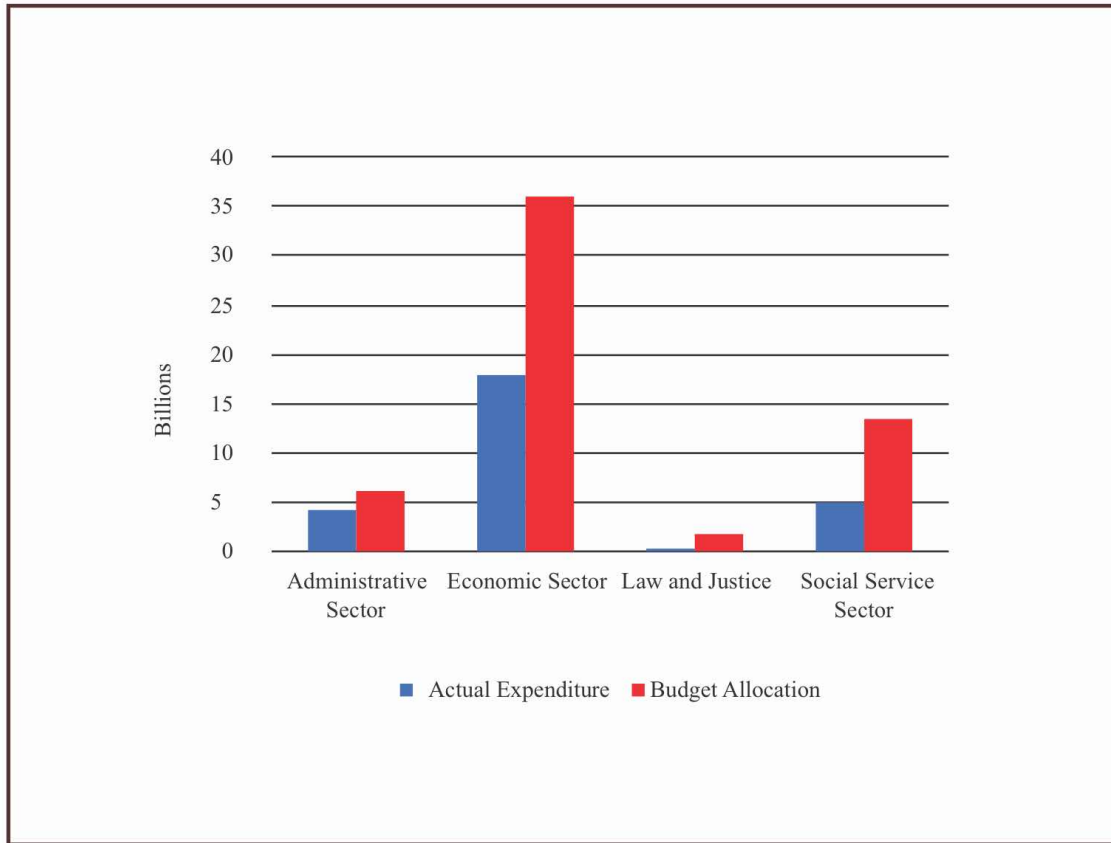
Analysis on Budget and Actual Expenditure



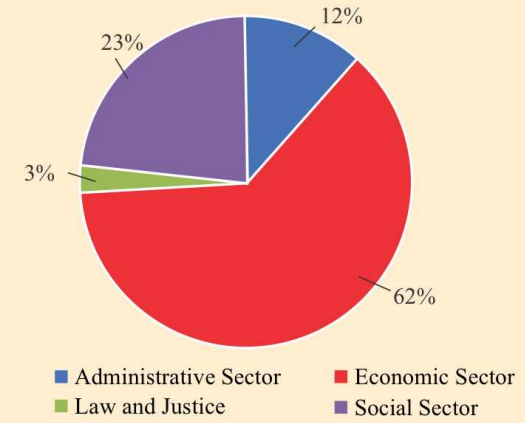
Actual Expenditure



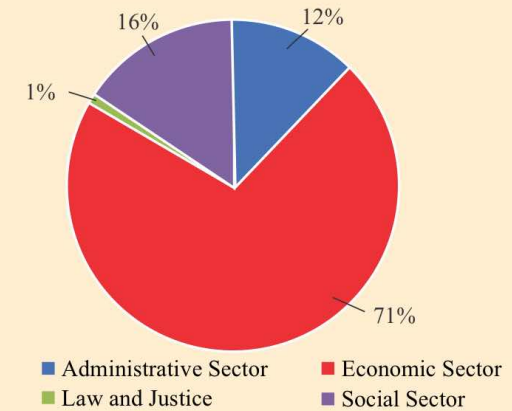
Analysis on Budget and Actual Capital Expenditure by Sector



Sectoral Budget Allocation



Sectoral Actual Expenditure



SECRET



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

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

Our Ref: C.907/S/GEN/VOL.1

Your Ref: _____

Date: 1/2/2023


STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by the Accountant-General of Yobe State in accordance with the provision of the Public Finance (Control and Management) Act 1958 as amended. The Financial Statements Complies with the generally accepted accounting practice and the new International Public Sector Accounting Standards (IPSAS) 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 2022 and its operations for the year ended on that date.

 01/02/2023

Musa Audu Farafara FCNA
Accountant-General -Yobe State



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

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GSM No: +2347088824193

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

3.2 AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Yobe State of Nigeria for the year ended December 31st, 2022 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and section 17 of the Yobe State Public Sector Audit and Other Related Matters Law, 2021 in line with International Public Sector Accounting Standards (IPSAS) 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, 2022 and the transactions for the fiscal year ended on that date.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.
18/04/2023

Mai Aliyu Umar Gulani cna,
Acting Auditor-General,
Yobe State Government



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

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

3.3 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, 2022 in accordance with IPSAS 'Cash' as described in Disclosure Note in Yobe State Audited Financial Statements for the year 2022 as schedules.

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


Mai Aliyu Umar Gulani cna,
Acting Auditor-General,
Yobe State Government

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, 2022 as well as give a summary of purpose to which the resources received during the year was put into.



STATEMENT OF ACCOUNTING POLICY

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.

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.
- VII. Note to the GPFS were presented in a systematic. The items in the statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statements.

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 2022. 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 2022 Appropriation Law of Yobe State.

10. RECEIPTS

- These are Cash inflows within the Financial Year 2022. 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 Assists, 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
01/02/2023

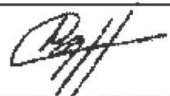
STATEMENT NO. 1
YOBE STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL		NOTES	ACTUAL YEAR	
			2022	2021
BUDGET 2022				
	Cash Flows from Operating Activities			
	Receipts:			
41,625,981,175	Statutory Allocations: FAAC	1	49,105,937,761	37,967,532,722
20,525,503,792	Value Added Tax Allocation	1	23,683,852,697	19,967,530,237
62,151,484,967	<i>Sub-total : Statutory Allocation</i>		72,789,790,458	57,935,062,959
10,157,631,000	Direct taxes	2	7,110,551,528	6,095,865,382
213,582,000	Licenses	2	88,902,136	100,316,290
4,407,220,733	Fees	2	923,764,745	1,179,383,603
221,108,000	Fines	2	33,900,016	22,865,398
1,316,626,000	Sales	2	290,977,295	226,394,852
3,362,481,300	Earnings	2	67,514,203	334,598,534
50,000,000	Rent on Government Buildings	2	-	5,210,000
1,473,750,000	Rent on Land and Others	2	888,850,024	134,096,010
150,000	Repayments - General	2	532,012,695	361,917,911
-	Investment Income	2	3,762,000	-
350,000	Reimbursements		320,000	-
21,202,899,033	<i>Subtotal: Independent Revenue</i>		9,940,554,642	8,460,647,980
-	Other Revenue Sources of the State Government	3	175,988,670	30,929,937
83,354,384,000	Total Receipts		82,906,333,770	66,426,640,876
	Payments:			
30,745,318,000	Personnel Costs (including Salaries on CRF charges)	4	29,714,222,620	28,880,217,969
-	State Contribution to Pension	5	-	-
23,201,247,000	Overhead Charges	6	20,504,009,676	21,771,230,708
4,780,000,000	Consolidated Rev Fund Charges including Pension & Gratuity	7	4,667,034,643	4,521,795,057
7,697,078,000	Subvention to Parastatals	8	5,448,856,619	4,015,426,674
245,000,000	Other Operating Activities	16	171,891,480	315,090,960

ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2022			2022	2021
-	Other Transfers		-	-
66,668,643,000	Total Payments		60,506,015,038	59,503,761,368
16,685,741,000	Net Cash Flow from Operating Activities		22,400,318,732	6,922,879,508
	Cash Flows from Investment Activities:			
(6,594,304,000)	Capital Expenditure: Administrative Sector	11	(4,038,467,483)	(3,975,188,622)
(35,703,924,000)	Capital Expenditure: Economic Sector	11	(23,434,626,975)	(36,057,994,765)
(1,514,000,000)	Capital Expenditure: Law and Justice	11	(318,607,819)	(446,266,500)
-	Capital Expenditure: Regional Development	11	-	-
(13,281,513,000)	Capital Expenditure: Social Service Sector	11	(5,137,936,826)	(3,941,392,733)
(57,093,741,000)	Total Capital Expenditure		(32,929,639,103)	(44,420,842,619)
(57,093,741,000)	Net Cash Flow from Investment Activities		(32,929,639,103)	(44,420,842,619)
	Cash Flows from Financing Activities:			
9,500,000,000	Proceeds from Aid and Grants	10	4,565,985,000	9,917,320,000
-	Proceeds from external Loans	17	700,000,000	-
38,850,000,000	Proceeds from Internal Loans	18	38,834,449,231	34,959,169,633
23,049,608,627	Proceeds from Other Capital Receipt	19	-	-
(40,191,000,000)	Repayment of External & Internal Loans (Including Servicing)	17&18	(39,931,573,931)	(13,532,275,854)
31,208,608,627	Net Cash Flow from Financing Activities		4,168,860,299	31,344,213,779
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(9,199,391,373)	Net (Increase)/Decrease in Other Cash Equivalents		(6,360,460,072)	(6,153,749,332)
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
9,199,391,373	Cash and its Equivalent as at 1 January 2021		9,377,522,789	15,531,272,122
-	Cash and its Equivalent as at 31 December 2022		3,017,062,717	9,377,522,789

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

STATEMENT NO. 2
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

ASSETS	NOTES	2022	2021
LIQUID ASSETS:			
Cash held by Accountant General			
- CRF Cash Balance	13	1,230,753,131	-
- CDF Cash Balance	13	1,786,309,586	9,377,522,788
		(0.00)	-
- Cash Balances with Treasury	13	3,016,927,616	9,377,444,283
Cash held by Ministries Departments and Agencies	14	135,101.19	78,505
Total Assets.		3,017,062,717	9,377,522,788
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	15	915,351,858	887,783,633
Revolving Loans Granted	16	767,772,310	885,863,519
Intangible Assets		-	-
Total Investment and other Cash Assets.		1,683,124,168	1,773,647,152
Operating Liabilities Over Assets		100,143,675,153	90,912,458,508
Total Assets.		104,843,862,037	102,063,628,448
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		1,230,753,131	-
Capital Development Fund		1,786,309,586	9,377,522,788
Total Public Funds.		3,017,062,717	9,377,522,788
EXTERNAL AND INTERNAL LOANS			
External loans	17	10,098,743,675	10,224,756,167
Internal Loans	18	87,469,326,487	79,237,799,282
Total External and Internal Loans.		97,568,070,162	89,462,555,449

	ASSETS	NOTES	2022	2021
	OTHER LIABILITIES			
	CONTINGENT LIABILITES	20	4,258,729,158	3,223,550,211
	<i>Total Public Funds and Liabilities.</i>		104,843,862,037	102,063,628,448

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, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
445,834,237	Opening Balance		-	9,199,391,373	9,199,391,373	-	%
	ADD: REVENUE						
37,967,532,722	Statutory Allocation: FAAC	1	49,105,937,761	41,625,981,175	41,625,981,175	-	118
19,967,530,237	Value Added Tax Alloc.	1	23,683,852,697	20,525,503,792	20,525,503,792.00	-	115
57,935,062,959	Sub-Total - Statutory Allocation		72,789,790,458	62,151,484,967	62,151,484,967	-	117
						-	
6,095,865,382	Direct Taxes	2	7,110,551,528	10,157,631,000	10,157,631,000	-	70
100,316,290	Licenses	2	88,902,136	213,582,000	213,582,000	-	42
1,179,383,603	Fees	2	923,764,745	4,407,220,733	4,407,220,733	-	21
22,865,398	Fines	2	33,900,016	221,108,000	221,108,000	-	15
226,394,852	Sales	2	290,977,295	1,316,626,000	1,316,626,000	-	22
334,598,534	Earnings	2	67,514,203	3,362,481,300	3,362,481,300	-	2
5,210,000	Rent of Government Buildings	2	-	50,000,000	50,000,000	-	-
134,096,010	Rent on Lands and Others	2	888,850,024	1,473,750,000	1,473,750,000	-	-
361,917,911	Repayment General	2	532,012,695	150,000	150,000	-	354,675
-	Investment Income	2	3,762,000	-	-	-	-
-	Reimbursements	2	320,000	350,000	350,000	-	-
8,460,647,980	Sub-Total-Independent Revenue		9,940,554,642	21,202,899,033	21,202,899,033	-	47
30,929,937	Other Revenue Sources of the State Government	3	175,988,670			-	
66,872,475,113	TOTAL REVENUE		82,906,333,770	83,354,384,000	83,354,384,000	-	99
66,872,475,113	TOTAL FUNDS AVAILABLE		82,906,333,770	92,553,775,373	92,553,775,373	-	90
	LESS: EXPENDITURE					-	
28,880,217,969	Personnel Costs(including Salaries on CRF charges)	4	29,714,222,620	30,745,318,000	32,200,218,000	1,454,900,000	97

ACTUAL 2021	NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET	
21,771,230,708	Overhead Charges	6	20,504,009,676	23,201,247,000	22,387,447,000	(813,800,000)	88
4,521,795,057	Consolidated Rev Fund Charges including Pension & Gratuity	7	4,667,034,643	4,780,000,000	5,402,000,000	622,000,000	98
4,015,426,674	Subvention to Parastatals	8	5,448,856,619	7,697,078,000	8,611,578,000	914,500,000	71
315,090,960	Other Operating Activities		171,891,480	245,000,000	395,000,000	150,000,000	
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
13,532,275,854	Repayments: External & Internal Loans (including servicing)	17&18	39,931,573,931	40,191,000,000	21,300,000,000	(18,891,000,000)	99
73,036,037,222	TOTAL EXPENDITURE		100,437,588,969	106,859,643,000	90,296,243,000	(16,563,400,000)	94
(6,163,562,109)	OPERATING BALANCE		(17,531,255,199)	(14,305,867,627)	2,257,532,373	16,563,400,000	123
	APPROPRIATIONS/ TRANSFERS						
6,163,562,109	Receipt from Capital Dev. Fund		18,762,008,330	(14,305,867,627)	2,257,532,373	16,563,400,000	-131
					-	-	
6,163,562,109	Total transfers		18,762,008,330	(14,305,867,627)	2,257,532,373	16,563,400,000	-131
0	Closing Balance		1,230,753,131	-	-	-	

The Accompanying Notes form part of these Statements


MUSA AUDU FARAFARA FCNA
 Accountant-General - Yobe State

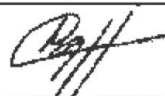
STATEMENT NO. 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	%
15,085,437,884	Opening Balance		9,377,522,788			-	
	ADD: CAPITAL RECEIPTS					-	
9,917,320,000	Aids and Grants	10	4,565,985,000	9,500,000,000	28,000,000,000	18,500,000,000	48
	External Loans	17	700,000,000				
34,959,169,633	Internal Loans	17&18	38,834,449,231	38,850,000,000	17,500,000,000	(21,350,000,000)	100
0	Other Capital Receipts	19	-	23,049,608,627	25,899,608,627	2,850,000,000	-
44,876,489,633	Total Receipts		44,100,434,231	71,399,608,627	71,399,608,627	-	62
59,961,927,517	Total Capital Funds Available		53,477,957,019	71,399,608,627	71,399,608,627	-	75
	LESS: CAPITAL EXPENDITURE					-	
3,975,188,622	Administrative Sector	11	4,038,467,483	6,594,304,000	5,317,304,000	(1,277,000,000)	61
36,057,994,765	Economic Sector	11	23,434,626,975	35,703,924,000	47,112,924,000	11,409,000,000	66
446,266,500	Law and Justice	11	318,607,819	1,514,000,000	1,526,000,000	12,000,000	21
-	Regional Development	11	-	-		-	-
3,941,392,733	Social Service Sector	11	5,137,936,826	13,281,513,000	19,700,913,000	6,419,400,000	39
44,420,842,619	TOTAL CAPITAL EXPENDITURE		32,929,639,103	57,093,741,000	73,657,141,000	16,563,400,000	58
(6,163,562,109)	Transfer to Consolidated Revenue Fund	9	(18,762,008,330)	14,305,867,627	2,257,532,373	(12,048,335,254)	-131
9,377,522,788	Closing Balance		1,786,309,586	-	-	-	

The Accompanying Notes form part of these Statements



MUSAAUDU FARAFARA FCNA
Accountant-General - Yobe State

YOBE STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2022				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	26,693,814,238.75		
	Add :Deduction at source for Loan Repayment	B	9,987,360,983.17	36,681,175,221.92	
	Share of Statutory Allocation - Other Agencies	C		4,179,294,441.63	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		8,245,468,097.72	
	Total(GROSS) FAAC Allocation			49,105,937,761.27	

B: Value Added Tax 2022					
1	Share of Value Added Tax (VAT)	E		23,683,852,696.86	

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	
	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	

2	Internally Generated Revenue (Independent Revenue)	Ref. Note	Actual	Total Budget	Variance	Remarks
	Direct Taxes					
022000100100	MINISTRY OF FINANCE		0	4,700,000,000.00		
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		7,096,968,391.35	5,457,631,000.00	1,639,337,391.35	
025210200100	WATER CORPORATION		13,583,136.61	-	13,583,136.61	
	Total - Direct Taxes		7,110,551,527.96	10,157,631,000.00	(3,047,079,472.04)	
	Licences				-	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		301,000.00	125,000.00	176,000.00	
012300100100	MINISTRY OF INFORMATION		-	325,000.00	(325,000.00)	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,433,300.00	9,567,000.00	(8,133,700.00)	
021510200100	AGRICULTURAL DEV. PROGRAMME		823,368.00	3,200,000.00	(2,376,632.00)	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		48,379,943.31	181,150,000.00	(132,770,056.69)	
022900100100	MINISTRY OF TRANSPORT & ENERGY		37,714,525.00	7,370,000.00	30,344,525.00	
025200100100	MINISTRY OF WATER RESOURCES		-	625,000.00	(625,000.00)	
051700100100	MINISTRY OF EDUCATION		250,000.00	1,270,000.00	(1,020,000.00)	
052100100100	MINISTRY OF HEALTH		-	5,000,000.00	(5,000,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		-	4,950,000.00	(4,950,000.00)	
	Total Licences		88,902,136.31	213,582,000.00	(124,679,863.69)	
	Fees				-	
011101000100	PUBLIC PROCUREMENT BUREAU		51,065,000.00	96,980,000.00	(45,915,000.00)	
012300300100	YOBE TELEVISION (YTV)		50,000.00	7,500,000.00	(7,450,000.00)	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		100,000.00	350,000.00	(250,000.00)	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		100,000.00	250,000.00	(150,000.00)	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		6,924,879.77	1,186,057,000.00	(1,179,132,120.23)	
021500100200	MODERN ABATTOIR		221,000.00	-	221,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME		10,000.00	1,000,000.00	(990,000.00)	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		5,000.00	2,812,500.00	(2,807,500.00)	
022200100100	MINISTRY OF COMMERCE		7,313,832.47	60,485,000.00	(53,171,167.53)	
022900100100	MINISTRY OF TRANSPORT & ENERGY		2,273,750.00	21,897,533.00	(19,623,783.00)	
023400100100	MINISTRY OF WORKS		1,000,000.00	3,260,000.00	(2,260,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref. Note	Actual	Total Budget	Variance	Remarks
025200100100	MINISTRY OF WATER RESOURCES		-	2,500,000.00	(2,500,000.00)	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		-	49,850,000.00	(49,850,000.00)	
025300700100	FIRE SERVICE		857,000.00	5,142,500.00	(4,285,500.00)	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		48,938,850.63	136,859,000.00	(87,920,149.37)	
031805100100	HIGH COURT		6,242,272.50	10,005,000.00	(3,762,727.50)	
031805200100	SHARIA COURT DIVISION		4,141,813.06	70,400,000.00	(66,258,186.94)	
031805300100	SHARIA COURT OF APPEAL		107,200.00	119,100.00	(11,900.00)	
032600100100	MINISTRY OF JUSTICE		232,368,620.22	964,868,100.00	(732,499,479.78)	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		105,000.00	200,000.00	(95,000.00)	
051300100200	SPORT COUNCIL		305,000.00	2,000,000.00	(1,695,000.00)	
051300100300	YOBE STATE DESERT STAR		230,000.00		230,000.00	
051700800100	LIBRARY BOARD		-	100,000.00	(100,000.00)	
051701000100	AGENCY FOR MASS EDUCATION		1,362,000.00	1,000,000.00	362,000.00	
052100100100	MINISTRY OF HEALTH		-	3,775,000.00	(3,775,000.00)	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		-	305,890,000.00	(305,890,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD		67,073.85	55,403,000.00	(55,335,926.15)	
052110400100	SCHOOL OF NURSING DAMATURU		65,699,640.00	134,300,000.00	(68,600,360.00)	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	161,500,000.00	(161,500,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		2,103,339.38	23,440,000.00	(21,336,660.62)	
053501600100	ENVIRONMENT PROTECTION AGENCY		180,000.00		180,000.00	
056301800100	STATE POLYTECHNIC GEIDAM		8,571,480.00	65,010,000.00	(56,438,520.00)	
056302100100	YOBE STATE UNIVERSITY		372,343,769.58	751,448,000.00	(379,104,230.42)	
056306500100	COLLEGE OF EDUCATION GASHUA		-	129,740,000.00	(129,740,000.00)	
056306600100	CABS POTISKUM		54,087,230.61	122,800,000.00	(68,712,769.39)	
056306700100	COLLEGE OF AGRIC GUJBA		12,684,760.00	9,874,000.00	2,810,760.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		44,306,232.50	20,405,000.00	23,901,232.50	
	Total Fees		923,764,744.57	4,407,220,733.00	(3,483,455,988.43)	

2	Internally Generated Revenue (Independent Revenue)	Ref. Note	Actual	Total Budget	Variance	Remarks
	Fines					
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		1,400.00	-	1,400.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY		-	50,000.00	(50,000.00)	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		32,044,111.37	94,955,000.00	(62,910,888.63)	
025210200100	WATER CORPORATION		1,790,560.00	110,400,000.00	(108,609,440.00)	
031805100100	HIGH COURT		63,945.00	3,200,000.00	(3,136,055.00)	
031805200100	SHARIA COURT DIVISION		-	4,000,000.00	(4,000,000.00)	
031805300100	SHARIA COURT OF APPEAL		-	3,000.00	(3,000.00)	
051700100100	MINISTRY OF EDUCATION		-	5,000,000.00	(5,000,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		-	3,500,000.00	(3,500,000.00)	
	Total Fines		33,900,016.37	221,108,000.00	(187,207,983.63)	
	Sales				-	
011101000100	PUBLIC PROCUREMENT BUREAU		4,405,000.00	2,000,000.00	2,405,000.00	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		30,000.00	99,000.00	(69,000.00)	
012300100100	MINISTRY OF INFORMATION		-	2,000,000.00	(2,000,000.00)	
012500100100	HEAD OF SERVICE		952,000.00	-	952,000.00	
014700100100	CIVIL SERVICE COMMISSION		1,552,100.00	3,940,000.00	(2,387,900.00)	
014700200100	LOCAL GOVERNMENT SERVICE		100,000.00	-	100,000.00	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		-	4,000,000.00	(4,000,000.00)	
014900100100	LOCAL GOVERNMENT SERVICE		335,200.00	6,440,000.00	(6,104,800.00)	
015300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		56,112,770.42	150,000.00	55,962,770.42	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		207,061,831.90	800,140,000.00	(593,078,168.10)	
021510200100	AGRICULTURAL DEV. PROGRAMME		-	2,500,000.00	(2,500,000.00)	
022000100100	MINISTRY OF FINANCE		18,470,000.00	215,100,000.00	(196,630,000.00)	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		-	25,000,000.00	(25,000,000.00)	
022200100100	MINISTRY OF COMMERCE		264,520.00	100,000,000.00	(99,735,480.00)	
022301300100	PRINTING CORPORATION		609,885.00	3,000,000.00	(2,390,115.00)	
025301000100	HOUSING & PROPERTY DEV.		944,887.50	54,000,000.00	(53,055,112.50)	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		-	3,297,000.00	(3,297,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref. Note	Actual	Total Budget	Variance	Remarks
031801100100	JUDICIAL SERVICE COMMISSION		139,100.00	2,220,000.00	(2,080,900.00)	
031805100100	HIGH COURT		-	10,000.00	(10,000.00)	
051705600100	SCHOLARSHIP BOARD		-	20,000,000.00	(20,000,000.00)	
056301800100	STATE POLYTECHNIC GEIDAM		-	1,000,000.00	(1,000,000.00)	
056302100100	YOBE STATE UNIVERSITY		-	32,150,000.00	(32,150,000.00)	
056306500100	COLLEGE OF EDUCATION GASHUA		-	18,440,000.00	(18,440,000.00)	
056306600100	CABS POTISKUM		-	18,300,000.00	(18,300,000.00)	
056306700100	COLLEGE OF AGRIC GUJBA		-	1,340,000.00	(1,340,000.00)	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		-	1,500,000.00	(1,500,000.00)	
	Total Sales		290,977,294.82	1,316,626,000.00	(1,025,648,705.18)	
	Earnings					
011101000100	PUBLIC PROCUREMENT BUREAU		260,000.00	1,000,000.00	(740,000.00)	
012300100100	MINISTRY OF INFORMATION		41,000.00	1,760,000.00	(1,719,000.00)	
012300300100	YOBE TELEVISION (YTV)		680,000.00	44,150,000.00	(43,470,000.00)	
012300400100	YOBE BROADCASTING CORPORATION		7,000,000.00	4,450,000.00	2,550,000.00	
012500100100	HEAD OF SERVICE		258,010.00	1,000,000.00	(741,990.00)	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		-	10,000,000.00	(10,000,000.00)	
022200100100	MINISTRY OF COMMERCE		147,619.40	1,501,000,000.00	(1,500,852,380.60)	
022205200100	STATE HOTELS		290,000.00	-	290,000.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY		-	803,040,000.00	(803,040,000.00)	
022905300100	YOBE LINE		29,366,263.14	-	29,366,263.14	
023400100100	MINISTRY OF WORKS		1,936,986.65	120,540,000.00	(118,603,013.35)	
025200100100	MINISTRY OF WATER RESOURCES		-	13,100,000.00	(13,100,000.00)	
025210200100	WATER CORPORATION		19,036,745.02	327,852,000.00	(308,815,254.98)	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		215,000.00	2,300,000.00	(2,085,000.00)	
051300100200	SPORT COUNCIL		20,000.00	1,000,000.00	(980,000.00)	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		88.50	388,961,300.00	(388,961,211.50)	
052110200100	HOSPITAL MANAGEMENT BOARD		8,262,490.11	142,328,000.00	(134,065,509.89)	
	Total Earnings		67,514,202.82	3,362,481,300.00	(3,294,967,097.18)	

2	Internally Generated Revenue (Independent Revenue)	Ref. Note	Actual	Total Budget	Variance	Remarks
	Rent on Government Buildings				-	
022000100100	MINISTRY OF FINANCE		-	50,000,000.00	(50,000,000.00)	
	Total Rent on Building		-	50,000,000.00	(50,000,000.00)	
	Rent on Land and Others General					
022000100100	MINISTRY OF FINANCE		800,000,000.00	1,400,000,000.00	(600,000,000.00)	
022200100100	MINISTRY OF COMMERCE		1,086,550.00	-	1,086,550.00	
022201800100	YOBE INVESTMENT COMPANY		87,763,473.89	-	87,763,473.89	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		-	73,750,000.00	(73,750,000.00)	
	Total Rent on Land and Others		888,850,023.89	1,473,750,000.00	(584,899,976.11)	
	Repayments					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,250,565.40	-	1,250,565.40	
022000100100	MINISTRY OF FINANCE		530,762,129.60	-	530,762,129.60	
022205100100	SMALL SCALE INDUSTRIES		-	150,000.00	(150,000.00)	
	Total Repayments		532,012,695.00	150,000.00	531,862,695.00	
	Investment Income					
022000100100	MINISTRY OF FINANCE		3,762,000.00	-	3,762,000.00	
	Total Investment Income		3,762,000.00	-	3,762,000.00	
	Interest Earned		-	-	-	
	Re-imburement				-	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		270,000.00	100,000.00	170,000.00	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		50,000.00	250,000.00	(200,000.00)	
	Sub-Total		320,000.00	350,000.00	(30,000.00)	
	Total IGR (Independent Revenue)		9,940,554,641.74	21,202,899,033.00	(11,262,344,391.26)	

3	Other Revenue Sources of the Yobe State Government:	Ref. Note	Actual	Total Budget	Variance	Remarks
	Other Deposit(Unclaim Salary)		175,988,670.08	-	175,988,670.08	
	Total Other Revenue Sources		175,988,670.08	-	175,988,670.08	

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		325,299,234.46	340,383,000.00	15,083,765.54	
011101000100	PUBLIC PROCUREMENT BUREAU		24,304,355.48	29,196,000.00	4,891,644.52	
011200300100	HOUSE OF ASSEMBLY		293,112,379.87	310,144,000.00	17,031,620.13	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		53,567,995.60	70,312,000.00	16,744,004.40	
012300100100	MINISTRY OF INFORMATION		101,096,482.42	105,767,000.00	4,670,517.58	
012300300100	YOBE TELEVISION (YTV)		114,812,626.53	115,675,000.00	862,373.47	
012300400100	YOBE BROADCASTING CORPORATION		111,073,583.14	113,437,000.00	2,363,416.86	
012301300100	PRINTING CORPORATION		26,164,555.60	30,011,000.00	3,846,444.40	
012305700100	COUNCIL FOR ARTS & CULTURE		58,202,119.88	60,437,000.00	2,234,880.12	
012500100100	HEAD OF SERVICE		310,779,260.39	312,486,000.00	1,706,739.61	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		69,898,582.64	79,432,000.00	9,533,417.36	
014000200100	AUDIT SERVICE BOARD		6,853,105.35	10,613,000.00	3,759,894.65	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT		77,630,991.76	81,935,000.00	4,304,008.24	
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS		14,482,682.62	15,599,000.00	1,116,317.38	
014700100100	CIVIL SERVICE COMMISSION		43,758,333.59	44,876,000.00	1,117,666.41	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		10,885,676.30	11,823,000.00	937,323.70	
014900100100	LOCAL GOVERNMENT SERVICE		49,860,959.40	58,459,000.00	8,598,040.60	
014903500100	LOCAL GOVERNMENT PENSION BOARD		21,502,364.62	22,688,000.00	1,185,635.38	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		1,120,848,836.34	1,122,255,000.00	1,406,163.66	
016103700100	PILGRIMS WELFARE COMMISSION		38,482,386.33	38,646,000.00	163,613.67	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		78,493,925.44	80,690,000.00	2,196,074.56	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		54,000,000.00	54,000,000.00	-	
2000100400	Consolidated Revenue Fund Charges - Salary		109,479,870.08	140,000,000.00	30,520,129.92	
	Total Administrative Sector		3,114,590,307.84	3,248,864,000.00	134,273,692.16	
	List of MDA: Economic Sector					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,565,510,771.61	1,566,242,500.00	731,728.39	
021510200100	AGRICULTURAL DEV. PROGRAMME		158,041,892.71	180,254,000.00	22,212,107.29	
022000100100	MINISTRY OF FINANCE		534,552,126.34	551,462,000.00	16,909,873.66	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref. Note	Actual	Total Budget	Variance	Remarks
022000100300	MISCELLANEOUS EXPENCES		826,432,103.90	828,000,000.00	1,567,896.10	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		118,202,989.30	119,187,000.00	984,010.70	
022200100100	MINISTRY OF COMMERCE		122,018,905.66	137,065,000.00	15,046,094.34	
022205100100	SMALL SCALE INDUSTRIES		16,619,359.13	16,912,000.00	292,640.87	
022205200100	STATE HOTELS		21,347,989.88	22,907,000.00	1,559,010.12	
022205900100	YOBE MICRO FINANCE BANK		0.00	648,000.00	648,000.00	
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	3,879,000.00	3,879,000.00	
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT		2,444,301.90	30,000,000.00	27,555,698.10	
022900100100	MINISTRY OF TRANSPORT & ENERGY		93,566,170.02	100,251,000.00	6,684,829.98	
022900300100	RURAL ELECTRIFICATION BOARD		178,184,616.88	180,324,000.00	2,139,383.12	
023400100100	MINISTRY OF WORKS		313,867,857.31	330,595,000.00	16,727,142.69	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		87,427,581.51	95,165,000.00	7,737,418.49	
025000100100	FISCAL RESPONSIBILITY BOARD		27,455,827.99	40,630,000.00	13,174,172.01	
025200100100	MINISTRY OF WATER RESOURCES		64,665,927.09	70,495,000.00	5,829,072.91	
025210200100	WATER CORPORATION		316,111,705.46	330,765,000.00	14,653,294.54	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		112,660,246.17	121,347,000.00	8,686,753.83	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		136,044,673.31	138,172,000.00	2,127,326.69	
025300700100	FIRE SERVICE		162,145,282.50	170,262,000.00	8,116,717.50	
025301000100	HOUSING & PROPERTY DEV.		32,714,248.00	37,295,000.00	4,580,752.00	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		226,084,663.34	248,257,000.00	22,172,336.66	
	Total Economic Sector		5,116,099,240.01	5,320,114,500.00	204,015,259.99	
	List of MDA: Law and Justice Sector					
031801100100	JUDICIAL SERVICE COMMISSION		27,536,792.74	36,505,000.00	8,968,207.26	
031805100100	HIGH COURT		448,997,554.30	470,822,000.00	21,824,445.70	
031805200100	SHARIA COURT DIVISION		276,187,321.68	285,289,000.00	9,101,678.32	
031805300100	SHARIA COURT OF APPEAL		146,137,842.27	163,827,000.00	17,689,157.73	
032600100100	MINISTRY OF JUSTICE		243,243,479.12	244,341,000.00	1,097,520.88	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref. Note	Actual	Total Budget	Variance	Remarks
032600100200	PERORAGATIVE OF MERCY		4,913,510.39	5,317,000.00	403,489.61	
	Total Law and Justice Sector		1,147,016,500.50	1,206,101,000.00	59,084,499.50	
	Lis of MDA: Regional Sector					
					-	
	Total Regional Sector		-	-	-	
	List of MDA: Social Sector					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		270,399,155.81	280,540,000.00	10,140,844.19	
051300100200	SPORT COUNCIL		127,428,121.04	128,267,000.00	838,878.96	
051300100300	YOBE STATE DESERT STAR		87,840,000.00	93,111,000.00	5,271,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS		82,523,554.66	83,419,000.00	895,445.34	
051700100100	MINISTRY OF EDUCATION		114,901,963.39	132,189,000.00	17,287,036.61	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		932,892,183.25	967,254,000.00	34,361,816.75	
051700800100	LIBRARY BOARD		78,863,728.23	84,535,000.00	5,671,271.77	
051701000100	AGENCY FOR MASS EDUCATION		274,803,780.80	286,606,000.00	11,802,219.20	
051703100100	ARABIC AND ISLAMIC BOARD		29,496,878.23	30,450,000.00	953,121.77	
051705400100	TEACHING SERVICE BOARD		2,729,875,834.99	2,827,317,000.00	97,441,165.01	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		1,144,464,527.86	1,173,604,500.00	29,139,972.14	
051705600100	SCHOLARSHIP BOARD		27,346,832.81	33,967,000.00	6,620,167.19	
052100100100	MINISTRY OF HEALTH		834,736,472.47	930,000,000.00	95,263,527.53	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		614,741,110.76	657,639,000.00	42,897,889.24	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		1,151,110,367.80	1,172,690,000.00	21,579,632.20	
052110200100	HOSPITAL MANAGEMENT BOARD		4,231,916,875.94	4,233,377,000.00	1,460,124.06	
052110400100	SCHOOL OF NURSING DAMATURU		277,967,055.11	288,716,000.00	10,748,944.89	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		152,897,101.65	180,158,000.00	27,260,898.35	
053500100100	MINISTRY OF ENVIRONMENT		637,697,030.66	637,952,000.00	254,969.34	
053501600100	ENVIRONMENT PROTECTION AGENCY		415,287,849.72	440,756,000.00	25,468,150.28	
053505600100	NEAZADP		60,720,188.00	65,347,000.00	4,626,812.00	
055100100100	MINISTRY FOR LOCAL GOVERNMENT		52,698,208.21	63,396,000.00	10,697,791.79	
055100200100	EMIRATE COUNCIL		222,435,149.52	233,557,000.00	11,121,850.48	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref. Note	Actual	Total Budget	Variance	Remarks
056300100100	MINISTRY OF HIGHER EDUCATION		21,550,002.47	22,741,000.00	1,190,997.53	
056301800100	STATE POLYTECHNIC GEIDAM		438,338,235.93	450,358,000.00	12,019,764.07	
056302100100	YOBE STATE UNIVERSITY		2,390,688,079.49	2,450,022,000.00	59,333,920.51	
056306500100	COLLEGE OF EDUCATION GASHUA		1,122,082,116.33	1,160,871,000.00	38,788,883.67	
056306600100	CABS POTISKUM		744,749,799.97	760,621,000.00	15,871,200.03	
056306700100	COLLEGE OF AGRIC GUJBA		480,234,935.07	500,384,000.00	20,149,064.93	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		585,829,431.31	600,394,000.00	14,564,568.69	
	Sub Total		20,336,516,571.48	20,970,238,500.00	633,721,928.52	
	Total Personnel Cost		29,714,222,619.83	30,745,318,000.00	1,031,095,380.17	

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

6	Overhead Costs	Ref. Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100100100	GOVERNMENT HOUSE		4,305,117,461.16	4,327,000,000.00	21,882,538.84	
011100100200	OFFICE OF THE DEPUTY GOVERNOR		574,757,000.00	622,000,000.00	47,243,000.00	
011100300100	SPECIAL ADVISER ON BUDGET		3,000,000.00	3,000,000.00	-	
011100300200	SPECIAL ADVISER ON EDUCATION		-	3,000,000.00	3,000,000.00	
011100300300	SPECIAL ADVISER ON FINANCE		3,000,000.00	3,000,000.00	-	
011100300400	SPECIAL ADVISER ON JUSTICE		3,000,000.00	3,000,000.00	-	
011100300500	SPECIAL ADVISER ON LOCAL GOVERNMENT		3,000,000.00	3,000,000.00	-	
011100300600	SPECIAL ADVISER ON HOUSING		3,000,000.00	3,000,000.00	-	
011100300700	SPECIAL ADVISER ON POLITICAL		2,998,698.46	3,000,000.00	1,301.54	
011100300800	SPECIAL ADVISER ON SECURITY		2,999,999.75	3,000,000.00	0.25	
011100300900	SPECIAL ADVISER ON WORKS		3,000,000.00	3,000,000.00	-	
011100301000	SPECIAL ADVISER ON HEALTH		3,000,000.00	3,000,000.00	-	
011100301100	SPECIAL ADVISER ON AGRICULTURE		3,000,000.00	3,000,000.00	-	
011100301200	SPECIAL ADVISER ON RELIGIOUSE AFFAIRS		2,999,580.00	3,000,000.00	420.00	
011100301300	SPECIAL ADVISER ON COMMERCE		2,999,927.00	3,000,000.00	73.00	

6	Overhead Costs	Ref. Note	Actual	Total Budget	Variance	Remarks
011100301400	SPECIAL ADVISER ON WATER RESOURCES		3,000,000.00	3,000,000.00	-	
011100301500	SPECIAL ADVISER ON TRANSPORT AND ENERGY		3,000,000.00	3,000,000.00	-	
011100301600	SPECIAL ADVISER ON HUMANITARIAN		3,000,000.00	3,000,000.00	-	
011100301700	SPECIAL ADVISER ON ENVIROMENT		3,000,000.00	3,000,000.00	-	
011100301800	SPECIAL ADVISER ON YOUTH AND SPORT		2,999,785.97	3,000,000.00	214.03	
011100301900	SPECIAL ADVISER ON WOMEN AFFAIRS		3,000,000.00	3,000,000.00	-	
011100302000	SPECIAL ADVISER ON ECONOMIC DEVELOPMENT		3,000,000.00	3,000,000.00	-	
011100302100	SPECIAL ADVISER ON LAND & SOLID MINIRAL		3,000,000.00	3,000,000.00	-	
011100302200	SPECIAL ADVISER ON SPECIAL DUTIES		3,000,000.00	3,000,000.00	-	
011100302300	SPECIAL ADVISER ON INTER-PARTY AFFAIRS		2,746,191.59	3,000,000.00	253,808.41	
011100302400	SPECIAL ADVISER ON WEALTH CREATION		2,747,833.25	3,000,000.00	252,166.75	
011100302500	SPECIAL ADVISER ON SOCIAL		2,746,724.59	3,000,000.00	253,275.41	
011100302600	SPECIAL ADVISER ON INTER - GOVERNMENT AFF		2,749,617.32	3,000,000.00	250,382.68	
011100302700	SPECIAL ADVISER ON INVESTMENT		2,749,829.25	3,000,000.00	250,170.75	
011200300100	HOUSE OF ASSEMBLY		1,242,311,312.20	1,493,000,000.00	250,688,687.80	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		14,576,539.00	55,200,000.00	40,623,461.00	
012300100100	MINISTRY OF INFORMATION		81,985,000.00	117,900,000.00	35,915,000.00	
012500100100	HEAD OF SERVICE		1,920,073,483.38	1,934,000,000.00	13,926,516.62	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		152,650,279.26	238,000,000.00	85,349,720.74	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT		5,670,596.22	14,263,000.00	8,592,403.78	
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS		56,963,016.00	170,053,000.00	113,089,984.00	
014700100100	CIVIL SERVICE COMMISSION		22,027,173.50	30,750,000.00	8,722,826.50	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		7,807,801.75	42,750,000.00	34,942,198.25	
014900100100	LOCAL GOVERNMENT SERVICE		14,159,694.72	24,150,000.00	9,990,305.28	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		4,358,154,474.50	4,435,000,000.00	76,845,525.50	
016100200100	UNICEF COORDINATOR		300,000.00	310,000.00	10,000.00	

6	Overhead Costs	Ref. Note	Actual	Total Budget	Variance	Remarks
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	LAISSION OFFICE LAGOS		1,200,000.00	4,800,000.00	3,600,000.00	
016100700100	LAISSION OFFICE KADUNA		1,200,000.00	6,612,000.00	5,412,000.00	
016100800100	LIAISON OFFICE ABUJA		61,800,000.00	63,600,000.00	1,800,000.00	
016100900100	LAISSION OFFICE MAIDUGURI		600,000.00	2,400,000.00	1,800,000.00	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		66,563,462.05	156,900,000.00	90,336,537.95	
	Total Administrative Sector		12,965,015,480.92	13,820,068,000.00	855,052,519.08	
	List of MDA: Economic Sector					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		553,303,308.51	651,000,000.00	97,696,691.49	
022000100100	MINISTRY OF FINANCE		243,408,743.83	285,572,000.00	42,163,256.17	
022000100300	MISCELLANEOUS EXPENCES		3,261,698,975.79	3,539,000,000.00	277,301,024.21	
022000200100	DEBT MANAGEMENT OFFICE		150,063.59	300,000.00	149,936.41	
022000700100	ACCOUNTANT GENERAL OFFICE		13,800,000.00	24,820,000.00	11,020,000.00	
022000700200	PROJECT FINANCIAL MANAGEMENT UNIT		161,986.00	300,000.00	138,014.00	
022000700400	EFFICIENCY UNIT		-	300,000.00	300,000.00	
022200100100	MINISTRY OF COMMERCE		76,238,047.69	112,600,000.00	36,361,952.31	
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT		99,960,907.77	102,000,000.00	2,039,092.23	
022900100100	MINISTRY OF TRANSPORT & ENERGY		60,650,630.00	179,200,000.00	118,549,370.00	
023400100100	MINISTRY OF WORKS		6,003,461.50	29,173,000.00	23,169,538.50	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		92,942,488.75	197,500,000.00	104,557,511.25	
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	
023800100500	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT		6,000,000.00	7,500,000.00	1,500,000.00	
023800100600	STATE DEVELOPMENT PLAN		-	30,000,000.00	30,000,000.00	
023800400100	YOBE STATE BUREAU OF STATISTICS		-	24,000,000.00	24,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES		9,378,000.00	28,000,000.00	18,622,000.00	

6	Overhead Costs	Ref. Note	Actual	Total Budget	Variance	Remarks
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		29,022,210.75	40,000,000.00	10,977,789.25	
	Total Economic Sector		4,454,368,824.18	5,261,465,000.00	807,096,175.82	
	List of MDA: Law and Justice Sector					
031801100100	JUDICIAL SERVICE COMMISSION		2,700,000.00	40,600,000.00	37,900,000.00	
031805400300	RENT TRIBUNAL		600,000.00	10,000,000.00	9,400,000.00	
031805400400	SANITATION COURT		900,000.00	10,000,000.00	9,100,000.00	
031805400500	REVENUE COURT		120,000.00	10,000,000.00	9,880,000.00	
032600100100	MINISTRY OF JUSTICE		43,655,350.00	76,488,000.00	32,832,650.00	
032600100200	PERORAGATIVE OF MERCY		8,700,000.00	36,300,000.00	27,600,000.00	
	Total Law and Justice Sector		56,675,350.00	183,388,000.00	126,712,650.00	
	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		91,511,467.00	121,400,000.00	29,888,533.00	
051305200100	NYSC FIKA		150,000.00	1,000,000.00	850,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS		45,899,458.43	90,500,000.00	44,600,541.57	
051700100100	MINISTRY OF EDUCATION		2,508,008,661.05	3,065,500,000.00	557,491,338.95	
051700100200	FRENCH AND KANURI CENTRE		149,999.56	1,500,000.00	1,350,000.44	
051703000100	ZONAL INSPECTORATE		450,000.00	900,000.00	450,000.00	
051706400100	EDUCATION RESOURCE CENTRE		744,634.80	10,800,000.00	10,055,365.20	
052100100100	MINISTRY OF HEALTH		248,435,421.78	336,000,000.00	87,564,578.22	
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		79,832,714.52	180,900,000.00	101,067,285.48	
055100100100	MINISTRY FOR LOCAL GOVERNMENT		5,999,377.75	12,000,000.00	6,000,622.25	
056300100100	MINISTRY OF HIGHER EDUCATION		45,192,796.14	111,926,000.00		
056300100300	REMEDIAL PROGRAMME		225,489.70	1,200,000.00	974,510.30	
	Total Social Sector		3,027,950,020.73	3,936,326,000.00	908,375,979.27	
	Total Overhead Cost		20,504,009,675.83	23,201,247,000.00	2,697,237,324.17	

7	Consolidated Revenue Fund Charges (Incl. Pension and Gratuity)	Ref.Note	Actual	Total Budget	Variance	Remarks
21030101	Gratuity		696,612,514.63	723,000,000.00	26,387,485.37	
21030102	Pension		3,742,190,424.17	3,745,000,000.00	2,809,575.83	
21030103	Death Benefits		228,231,704.58	270,000,000.00	41,768,295.42	
22040103	Grants To Local Governments - Current		-	42,000,000.00	42,000,000.00	
	Total Consolidated Revenue Fund Charges		4,667,034,643.38	4,780,000,000.00	112,965,356.62	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)		30,128,376.08	96,880,000.00	66,751,623.92	
011101000100	PUBLIC PROCUREMENT BUREAU		16,127,000.00	68,000,000.00	51,873,000.00	
012300300100	YOBE TELEVISION (YTV)		4,500,000.00	20,297,000.00	15,797,000.00	
012300400100	YOBE BROADCASTING CORPORATION		1,350,000.00	30,000,000.00	28,650,000.00	
012301300100	PRINTING CORPORATION		1,050,000.00	7,125,000.00	6,075,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE		1,125,000.00	11,703,000.00	10,578,000.00	
014000200100	AUDIT SERVICE BOARD		6,000,000.00	54,531,000.00	48,531,000.00	
014400800100	STATE EMERGENCY RELIEF AGENCY		1,481,596,256.28	1,510,000,000.00	28,403,743.72	
014903500100	LOCAL GOVERNMENT PENSION BOARD		450,000.00	6,000,000.00	5,550,000.00	
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)		300,000.00	21,445,000.00	21,145,000.00	
016103700100	PILGRIMS WELFARE COMMISSION		491,332,266.25	527,500,000.00	36,167,733.75	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		300,000.00	6,000,000.00	5,700,000.00	
	Total Administrative Sector		2,034,258,898.61	2,359,481,000.00	325,222,101.39	
	List of MDA: Economic Sector					
021500100200	MODERN ABATTOIR		150,000.00	13,485,000.00	13,335,000.00	
021500100300	PILOT LIVESTOCK		6,000,000.00	22,250,000.00	16,250,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME		6,000,000.00	27,500,000.00	21,500,000.00	
021511000100	FERTILIZER BLENDING PLANT		1,050,000.00	11,975,000.00	10,925,000.00	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		145,388,798.43	252,706,000.00	107,317,201.57	
022205100100	SMALL SCALE INDUSTRIES		1,050,000.00	9,675,000.00	8,625,000.00	
022205900100	YOBE MICRO FINANCE BANK		50,000,000.00	100,000,000.00	50,000,000.00	
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY		-	10,000,000.00	10,000,000.00	
022800700100	YOBE STATE INFORMATION TECHNOLOGY DEV. AG		-	100,000,000.00	100,000,000.00	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
022900300100	RURAL ELECTRIFICATION BOARD		828,733,000.00	864,150,000.00	35,417,000.00	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		68,275,116.00	76,500,000.00	8,224,884.00	
022905600100	CARGO AIRPORT AGENCY		6,000,000.00	12,000,000.00	6,000,000.00	
023400400100	ROAD MAINTENANCE AGENCY		3,000,000.00	8,000,000.00	5,000,000.00	
023505700100	AFFORESTATION PROJECT		600,000.00	6,200,000.00	5,600,000.00	
025000100100	FISCAL RESPONSIBILITY BOARD		38,312,335.00	111,040,000.00	72,727,665.00	
025210200100	WATER CORPORATION		211,431,170.38	212,166,000.00	734,829.62	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		10,250,000.00	42,000,000.00	31,750,000.00	
025300700100	FIRE SERVICE		15,400,000.00	41,650,000.00	26,250,000.00	
025301000100	HOUSING & PROPERTY DEV.		3,316,000.00	15,600,000.00	12,284,000.00	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		82,396,090.00	130,925,000.00	48,528,910.00	
	Total Economic Sector		1,477,352,509.81	2,067,822,000.00	590,469,490.19	
	List of MDA: Law and Justice Sector					
031805100100	HIGH COURT		72,000,000.00	145,000,000.00	73,000,000.00	
031805200100	SHARIA COURT DIVISION		2,700,000.00	6,000,000.00	3,300,000.00	
031805300100	SHARIA COURT OF APPEAL		49,000,000.00	200,000,000.00	151,000,000.00	
032605100200	ADMINSTRATIVE OF JUSTICE COMMITTEE		20,000,000.00	80,000,000.00	60,000,000.00	
	Total Law and Justice Sector		143,700,000.00	431,000,000.00	287,300,000.00	
	List of MDA: Sector Sector					
051300100200	SPORT COUNCIL		31,050,000.00	43,000,000.00	11,950,000.00	
051300100300	YOBE STATE DESERT STAR		85,700,000.00	90,400,000.00	4,700,000.00	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		58,682,000.00	172,000,000.00	113,318,000.00	
051700800100	LIBRARY BOARD		1,500,000.00	6,900,000.00	5,400,000.00	
051701000100	AGENCY FOR MASS EDUCATION		1,200,000.00	24,400,000.00	23,200,000.00	
051703100100	ARABIC AND ISLAMIC BOARD		182,987,563.89	259,000,000.00	76,012,436.11	
051705400100	TEACHING SERVICE BOARD		136,940,709.76	249,600,000.00	112,659,290.24	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		142,768,086.00	215,800,000.00	73,031,914.00	
051705600100	SCHOLARSHIP BOARD		371,082,890.00	474,000,000.00	102,917,110.00	
052100200100	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		12,000,000.00	12,000,000.00	-	

8	Subventions to Parastatals (According to Sectors-List)	Ref. Note	Actual	Total Budget	Variance	Remarks
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		36,862,500.00	128,200,000.00	91,337,500.00	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		72,000,088.50	173,000,000.00	100,999,911.50	
052110200100	HOSPITAL MANAGEMENT BOARD		249,448,431.59	368,440,000.00	118,991,568.41	
052110400100	SCHOOL OF NURSING DAMATURU		53,952,500.00	58,000,000.00	4,047,500.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		32,606,000.00	46,540,000.00	13,934,000.00	
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		12,000,000.00	20,000,000.00	8,000,000.00	
053501600100	ENVIRONMENT PROTECTION AGENCY		65,350,000.00	97,450,000.00	32,100,000.00	
053505600100	NEAZADP		1,200,000.00	18,240,000.00	17,040,000.00	
056301800100	STATE POLYTECHNIC GEIDAM		49,071,480.00	60,000,000.00	10,928,520.00	
056302100100	YOBE STATE UNIVERSITY		156,500,000.00	205,000,000.00	48,500,000.00	
056306500100	COLLEGE OF EDUCATION GASHUA		1,500,000.00	23,550,000.00	22,050,000.00	
056306600100	CABS POTISKUM		23,458,200.61	44,000,000.00	20,541,799.39	
056306700100	COLLEGE OF AGRIC GUJBA		14,184,760.00	25,755,000.00	11,570,240.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		1,500,000.00	23,500,000.00	22,000,000.00	
	Total Social Sector		1,793,545,210.35	2,838,775,000.00	1,045,229,789.65	
	Total Subventions to Parastatals		5,448,856,618.77	7,697,078,000.00	2,248,221,381.23	

CAPITAL DEVELOPMENT FUND						
9	Transfer to Consolidated Revenue Fund:	Ref. Note	Actual	Total Budget	Variance	Remarks
	Transfer to Consolidated Revenue Fund		18,762,008,330.24	-14,305,867,627.00	(33,067,875,957.24)	
	TOTAL		18,762,008,330.24	(14,305,867,627.00)	(33,067,875,957.24)	

10	Aids and Grants	Ref. Note	Actual	Total Budget	Variance	Remarks
13020101	Domestic Grants		0.00	3,800,000,000.00	3,800,000,000.00	
13020201	Foreign Grants - (SFTAS)		4,565,985,000.00	5,700,000,000.00	1,134,015,000.00	
	TOTAL		4,565,985,000.00	9,500,000,000.00	4,934,015,000.00	

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
011100500100	SUSTAINABLE DEVELOPMENT GOALS					
32010109	Rehabilitation/Repairs of School Building		0.00	50,000,000.00	50,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	70,000,000.00	70,000,000.00	
011200300100	HOUSE OF ASSEMBLY					
32010101	Construction/Provision of Office Building		0.00	50,000,000.00	50,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	80,000,000.00	80,000,000.00	
32010207	Electricity Transmission Network		0.00	2,000,000.00	2,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	4,000,000.00	4,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	2,000,000.00	2,000,000.00	
32010319	Library Books/Equipment		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		4,617,119.00	70,000,000.00	65,382,881.00	
32010501	Purchase of Computers		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	40,000,000.00	40,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	2,000,000.00	2,000,000.00	
	Sub total		4,617,119.00	306,000,000.00	301,382,881.00	
012300100100	MINISTRY OF INFORMATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	5,000,000.00	5,000,000.00	
32010199	Construction/Provision of Other Buildings		0.00	80,000,000.00	80,000,000.00	
32010306	Purchase of Broadcast & Communication Equipments		23,000,000.00	80,000,000.00	57,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
	Sub total		23,000,000.00	175,000,000.00	152,000,000.00	
012300300100	YOBE TELEVISION (YTV)					
32010107	Rehabilitation/Repairs of Office Building		0.00	35,000,000.00	35,000,000.00	
32010306	Purchase of Broadcast & Communication Equipments		0.00	7,000,000.00	7,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32010601	Chairs		0.00	8,000,000.00	8,000,000.00	
32010602	Tables		0.00	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: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010604	Television Sets		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	64,000,000.00	64,000,000.00	
012300400100	YOBE BROADCASTING CORPORATION					
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010199	Construction/Provision of Other Buildings		0.00	13,000,000.00	13,000,000.00	
32010312	Purchase of Fire fighting Equipments		5,000,000.00	5,000,000.00	-	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		5,000,000.00	28,000,000.00	23,000,000.00	
012301300100	PRINTING CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	10,000,000.00	10,000,000.00	
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010302	Purchase 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		-	20,500,000.00	20,500,000.00	
012500100100	OFFICE OF THE HEAD OF SERVICE					
32010101	Construction/Provision of Office Building		38,003,727.42	400,000,000.00	361,996,272.58	
32010107	Rehabilitation/Repairs of Office Building		104,081,361.10	400,000,000.00	295,918,638.90	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		100,278,254.72	140,000,000.00	39,721,745.28	
32010602	Tables		0.00	30,000,000.00	30,000,000.00	
	Sub total		242,363,343.24	980,000,000.00	737,636,656.76	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL					
32010107	Rehabilitation/Repairs of Office Building		43,000,000.00	43,000,000.00	-	
32010206	Purchase of Security Equipments		0.00	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		30,000,000.00	30,000,000.00	-	
	Sub total		73,000,000.00	84,000,000.00	11,000,000.00	
014000200100	AUDIT SERVICE BOARD					
32010116	Construction of Car Porch/Shed		-	8,000,000.00	8,000,000.00	

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
32010129	Tree Planting/Landscaping		-	500,000.00	500,000.00	
32010206	Purchase of Security Equipments		-	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		-	500,000.00	500,000.00	
32010501	Purchase of Computers		-	6,000,000.00	6,000,000.00	
32010502	Purchase of Printers		-	3,000,000.00	3,000,000.00	
32010503	Purchase of Scanners		-	1,000,000.00	1,000,000.00	
32010505	Purchase of Photocopying Machines		-	1,500,000.00	1,500,000.00	
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010603	Safes/File Cabinets/CupBoards		-	8,000,000.00	8,000,000.00	
32010604	Television Sets		-	5,000,000.00	5,000,000.00	
32010608	Shelves		-	5,000,000.00	5,000,000.00	
32010610	Refrigerators		-	5,000,000.00	5,000,000.00	
32010612	Rugs and Carpets		-	2,000,000.00	2,000,000.00	
32030109	Research and Development		-	5,000,000.00	5,000,000.00	
	Sub total		-	57,500,000.00	57,500,000.00	
014000200100	LOCAL GOVERNMENT AUDIT					
32010107	Rehabilitation/Repairs of Office Building		3,200,000.00	11,000,000.00	7,800,000.00	
	Sub total		3,200,000.00	11,000,000.00	7,800,000.00	
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS					
32010104	Other Storage Facilities		0.00	9,357,500.00	9,357,500.00	
32010501	Purchase of Computers		0.00	6,000,000.00	6,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	3,000,000.00	3,000,000.00	
32030109	Research and Development		0.00	9,000,000.00	9,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	218,946,500.00	218,946,500.00	
	Sub total		-	246,304,000.00	246,304,000.00	
014700100100	CIVIL SERVICE COMMISSION					
32010107	Rehabilitation/Repairs of Office Building		0.00	7,000,000.00	7,000,000.00	
32010305	Purchase of Power Generating Set		0.00	5,500,000.00	5,500,000.00	
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	

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
32010602	Tables		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	17,000,000.00	17,000,000.00	
014800100100	STATE INDEPENDENT ELECTION COMMISSION					
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	7,000,000.00	7,000,000.00	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION					
32010107	Rehabilitation/Repairs of Office Building		0.00	5,000,000.00	5,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	500,000.00	500,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
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		-	12,000,000.00	12,000,000.00	
14903500100	LOCAL GOVERNMENT PENSION BOARD					
32010101	Construction/Provision of Office Building		-	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		5,905,000.00	7,000,000.00	1,095,000.00	
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010602	Tables		-	2,000,000.00	2,000,000.00	
	Sub total		5,905,000.00	21,000,000.00	15,095,000.00	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					
32010102	Construction/Provision of Residential Buildings		259,328,678.24	590,000,000.00	330,671,321.76	
32010108	Rehabilitation/Repairs of Residential Building		120,000,000.00	121,000,000.00	1,000,000.00	
32010129	Tree Planting/Landscaping		14,098,025.00	15,572,000.00	1,473,975.00	
32010305	Purchase of Power Generating Set		0.00	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: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010405	Purchase of Motor Vehicle		2,903,822,094.80	2,905,000,000.00	1,177,905.20	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010601			0.00	10,000,000.00	10,000,000.00	
32010602			0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		10,000,000.00	50,000,000.00	40,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		348,650,723.00	523,428,000.00	174,777,277.00	
	Sub total		3,655,899,521.04	4,232,000,000.00	576,100,478.96	
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)					
32030115	Counterpart Fund		-	5,000,000.00	5,000,000.00	
	Sub total		0.00	5,000,000.00	5,000,000.00	
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/Provision of Office Building		0.00	100,000,000.00	100,000,000.00	
32010119	Wall Fencing		0.00	9,000,000.00	9,000,000.00	
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	7,478,000.00	7,478,000.00	
32010501	Purchase of Computers		0.00	3,522,000.00	3,522,000.00	
	Sub total		-	125,000,000.00	125,000,000.00	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS					
32010107	Rehabilitation/Repairs of Office Building		0.00	14,405,571.00	14,405,571.00	
32010117	Construction of Mosque		9,375,000.00	100,000,000.00	90,625,000.00	
32030109	Research and Development		16,107,500.00	18,594,429.00	2,486,929.00	
	Sub total		25,482,500.00	133,000,000.00	107,517,500.00	
	Total Administration Sector		4,038,467,483.28	6,594,304,000.00	2,555,836,516.72	
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
021500100100	MINISTRY OF AGRICULTURE					
32010101	Construction/Provision of Office Building		30,288,159.67	50,000,000.00	19,711,840.33	
32010102	Construction/Provision of Residential Buildings		151,462,174.32	500,000,000.00	348,537,825.68	

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
32010103	Other Storage Facilities		0.00	5,000,000.00	5,000,000.00	
32010105	Construction/Provision of School Building		57,632,001.66	90,611,000.00	32,978,998.34	
32010106	Construction/Provision of Hospitals/Health Centres		70,691,020.78	100,676,000.00	29,984,979.22	
32010117	Construction of Mosque		0.00	20,000,000.00	20,000,000.00	
32010119	Wall Fencing		24,490,755.61	110,610,000.00	86,119,244.39	
32010129	Tree Planting/Landscaping		0.00	100,000,000.00	100,000,000.00	
32010130	Dairy and Artificial Insemination		11,958,249.40	13,000,000.00	1,041,750.60	
32010132	Construction of Markets/Parks		0.00	5,000,000.00	5,000,000.00	
32010133	Construction of Warehouse and Shops		5,643,617.81	13,000,000.00	7,356,382.19	
32010199	Construction/Provision of Other Buildings		138,438,084.83	850,000,000.00	711,561,915.17	
32010202	Construction of Roads		192,102,109.73	200,000,000.00	7,897,890.27	
32010206	Purchase of Security Equipments		12,080,774.87	30,000,000.00	17,919,225.13	
32010207	Electricity Transmission Network		76,614,310.00	100,000,000.00	23,385,690.00	
32010210	Construction of Dams		120,913,037.95	220,000,000.00	99,086,962.05	
32010214	Boreholes and other Water Facilities		179,547,835.83	540,000,000.00	360,452,164.17	
32010220	Rehabilitation/Repairs of Water Facilities		0.00	10,000,000.00	10,000,000.00	
32010302	Purchahse of Industrial Equipment		0.00	15,000,000.00	15,000,000.00	
32010307	Purchase of Agricultural Equipment		217,049,273.24	222,000,000.00	4,950,726.76	
32010309	Water Supply Equipment		0.00	30,000,000.00	30,000,000.00	
32010322	Spare Parts and Tools		0.00	25,000,000.00	25,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		10,433,000.00	37,000,000.00	26,567,000.00	
32010602	Tables		0.00	13,000,000.00	13,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	12,000,000.00	12,000,000.00	
32010606	Air-Conditioners		0.00	10,000,000.00	10,000,000.00	
32010610	Refrigerators		0.00	11,000,000.00	11,000,000.00	
32010904	Laboratory/Medical Equipment		57,951,000.00	90,000,000.00	32,049,000.00	
32030109	Research and Development		0.00	40,000,000.00	40,000,000.00	
32030115	Counterpart Fund		308,170,000.00	1,100,391,000.00	792,221,000.00	
	Sub total		1,665,465,405.70	4,573,288,000.00	2,907,822,594.30	

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
021500100200	MODERN ABATTOIR					
32010220	Rehabilitation/Repairs of Water Facilities		0.00	15,000,000.00	15,000,000.00	
32010322	Spare Parts and Tools		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	19,000,000.00	19,000,000.00	
021500100300	PILOT LIVESTOCK					
32010106	Construction/Provision of Hospitals/Health Centres		0.00	5,000,000.00	5,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	10,000,000.00	10,000,000.00	
32010903	Wildlife Conservation		0.00	7,000,000.00	7,000,000.00	
32030109	Research and Development		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	26,000,000.00	26,000,000.00	
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	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		0.00	2,750,000.00	2,750,000.00	
32010502	Purchase of Printers		0.00	500,000.00	500,000.00	
32010508	Purchase of Projectors		0.00	500,000.00	500,000.00	
32010510	Rehabilitation/Repairs of Electricity		0.00	250,000.00	250,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	48,000,000.00	48,000,000.00	
022000100100	MINISTRY OF FINANCE					
32010107	Rehabilitation/Repairs of Office Building		4,055,000.00	45,000,000.00	40,945,000.00	
32010206	Purchase of Security Equipments		0.00	4,000,000.00	4,000,000.00	
32010222	Construction/Provision of ICT Infrastructures		11,063,000.00	29,000,000.00	17,937,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
32010602	Tables		0.00	4,000,000.00	4,000,000.00	

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
32010606	Air-Conditioners		0.00	4,000,000.00	4,000,000.00	
	Sub total		15,118,000.00	90,000,000.00	74,882,000.00	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE					
32010107	Rehabilitation/Repairs of Office Building		0.00	160,000,000.00	160,000,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010502	Purchase of Printers		0.00	5,000,000.00	5,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	3,000,000.00	3,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	3,000,000.00	3,000,000.00	
32010604	Television Sets		0.00	2,000,000.00	2,000,000.00	
32010606	Air-Conditioners		0.00	2,500,000.00	2,500,000.00	
32010610	Refrigerators		0.00	2,500,000.00	2,500,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	186,000,000.00	186,000,000.00	
022200100100	MINISTRY OF COMMERCE					
32010107	Rehabilitation/Repairs of Office Building		22,167,087.05	70,000,000.00	47,832,912.95	
32010116	Construction of Car Porch/Shed		0.00	5,000,000.00	5,000,000.00	
32010132	Construction of Markets/Parks		2,775,243,488.57	3,730,000,000.00	954,756,511.43	
32010302	Purchahse of Industrial Equipment		423,405,601.00	425,000,000.00	1,594,399.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		3,220,816,176.62	4,245,000,000.00	1,024,183,823.38	
022205100100	SMALL SCALE INDUSTRIES					
32010302	Purchahse of Industrial Equipment		39,217,200.00	184,821,000.00	145,603,800.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
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	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		39,217,200.00	197,321,000.00	158,103,800.00	

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
022205200100	STATE HOTELS					
32010108	Rehabilitation/Repairs of Residential Building		6,000,000.00	12,000,000.00	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	20,000,000.00	14,000,000.00	
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY					
32010107	Rehabilitation/Repairs of Office Building		0.00	25,000,000.00	25,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	70,000,000.00	70,000,000.00	
	Sub total		-	95,000,000.00	95,000,000.00	
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT					
32030122	Grant to Communities/Private Institutions/Vulnerables		576,318,114.00	578,000,000.00	1,681,886.00	
	Sub total		576,318,114.00	578,000,000.00	1,681,886.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY					
32010203	Construction of Airport		1,028,623,884.42	1,950,000,000.00	921,376,115.58	
32010207	Electricity Transmission Network		1,431,718,238.21	1,700,000,000.00	268,281,761.79	
32010218	Rehabilitation/Repairs of Electricity		145,450,000.00	240,500,000.00	95,050,000.00	
32010299	Construction/Provision of other Infrastructures		0.00	60,000,000.00	60,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		78,000,000.00	650,000,000.00	572,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	100,000,000.00	100,000,000.00	
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	
	Sub total		2,683,792,122.63	4,703,000,000.00	2,019,207,877.37	

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
022900300100	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		7,949,639,624.48	7,951,000,000.00	1,360,375.52	
32010304	Purchase of Power Plants		147,747,000.00	250,000,000.00	102,253,000.00	
32010305	Purchase of Power Generating Set		167,700,000.00	169,000,000.00	1,300,000.00	
	Sub total		8,265,086,624.48	8,370,000,000.00	104,913,375.52	
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	
32010216	Boundary Pillars/right of ways/road signs		9,000,000.00	10,000,000.00	1,000,000.00	
32010223	Construction/Provision of ICT Infrastructure		0.00	5,000,000.00	5,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		73,508,177.05	82,000,000.00	8,491,822.95	
32010312	Purchase of Fire fighting Equipments		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		2,687,500.00	5,000,000.00	2,312,500.00	
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	
	Sub total		85,195,677.05	138,000,000.00	52,804,322.95	
023400100100	MINISTRY OF WORKS					
32010202	Construction of Roads		3,261,540,662.53	4,483,240,000.00	1,221,699,337.47	
32010209	Sewage/Drainages and Culverts		47,087,075.00	250,000,000.00	202,912,925.00	
32010221	Rehabilitation/Repairs of Roads		764,489,049.50	800,000,000.00	35,510,950.50	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		50,000,000.00	100,000,000.00	50,000,000.00	
32010322	Spare Parts and Tools		0.00	30,000,000.00	30,000,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
	Sub total		4,123,116,787.03	5,666,240,000.00	1,543,123,212.97	
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)					
32010221	Rehabilitation/Repairs of Roads		342,397,705.06	400,000,000.00	57,602,294.94	
	Sub total		342,397,705.06	400,000,000.00	57,602,294.94	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
023800100100	List of MDA: Economic Sector MINISTRY OF BUDGET & ECONOMIC PLANNING	Ref. Note	Actual	Total Budget	Variance	Remarks
32010501	Purchase of Computers		6,900,000.00	20,000,000.00	13,100,000.00	
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		0.00	20,000,000.00	20,000,000.00	
32030115	Counterpart Fund		0.00	170,000,000.00	170,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		31,000,000.00	205,075,000.00	174,075,000.00	
	Sub total		37,900,000.00	416,075,000.00	378,175,000.00	
025000000000	FISCAL RESPONSIBILITY BOARD					
32030109	Research and Development		-	2,000,000.00	2,000,000.00	
	Sub total			2,000,000.00	2,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES					
32010209	Sewage/Drainages and Culverts		0.00	10,000,000.00	10,000,000.00	
32010210	Construction of Dams		0.00	100,000,000.00	100,000,000.00	
32010214	Boreholes and other Water Facilities		300,044,743.43	700,000,000.00	399,955,256.57	
32010220	Rehabilitation/Repairs of Water Facilities		0.00	170,000,000.00	170,000,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	8,000,000.00	8,000,000.00	
	Sub total		300,044,743.43	990,000,000.00	689,955,256.57	
025210200100	YOBE STATE WATER CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		14,770,426.00	17,000,000.00	2,229,574.00	
32010208	Water Distribution Network		0.00	40,000,000.00	40,000,000.00	
32010214	Boreholes and other Water Facilities		1,224,744,352.54	1,453,000,000.00	228,255,647.46	
32010218	Rehabilitation/Repairs of Electricity		0.00	15,000,000.00	15,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		52,260,500.00	300,000,000.00	247,739,500.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	50,000,000.00	50,000,000.00	
32010305	Purchase of Power Generating Set		0.00	60,000,000.00	60,000,000.00	
32010309	Water Supply Equipment		32,500,000.00	200,000,000.00	167,500,000.00	

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
32010314	Purchase of Electrical Equipment		4,800,000.00	20,000,000.00	15,200,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	20,000,000.00	20,000,000.00	
32010406	Tricycles		0.00	3,000,000.00	3,000,000.00	
	Sub total		1,329,075,278.54	2,188,000,000.00	858,924,721.46	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		90,702,319.50	200,000,000.00	109,297,680.50	
32010220	Rehabilitation/Repairs of Water Facilities		37,501,280.00	150,000,000.00	112,498,720.00	
32010299	Construction/Provision of other Infrastructures		3,450,000.00	50,000,000.00	46,550,000.00	
32010305	Purchase of Power Generating Set		0.00	15,000,000.00	15,000,000.00	
32010309	Water Supply Equipment		3,382,500.00	120,000,000.00	116,617,500.00	
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		0.00	20,000,000.00	20,000,000.00	
	Sub total		135,036,099.50	560,000,000.00	424,963,900.50	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
32010101	Construction/Provision of Office Building		12,464,604.68	40,000,000.00	27,535,395.32	
32010108	Rehabilitation/Repairs of Residential Building		0.00	200,000,000.00	200,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		7,390,000.00	30,000,000.00	22,610,000.00	
	Sub total		19,854,604.68	280,000,000.00	260,145,395.32	
025300700100	FIRE SERVICE					
32010312	Purchase of Fire fighting Equipments		0.00	130,000,000.00	130,000,000.00	
32010601	Chairs		0.00	6,500,000.00	6,500,000.00	
32010602	Tables		0.00	6,500,000.00	6,500,000.00	
	Sub total		-	143,000,000.00	143,000,000.00	

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
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/Provision of Residential Buildings		460,181,186.84	1,000,000,000.00	539,818,813.16	
	Sub total		460,181,186.84	1,000,000,000.00	539,818,813.16	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSYEM (YOGIS)					
32010111	Acquisition of Land		32,272,749.00	500,000,000.00	467,727,251.00	
32010308	Surveying Equipment		97,738,500.15	200,000,000.00	102,261,499.85	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32030119	Maps, Survey and Design		0.00	50,000,000.00	50,000,000.00	
	Sub total		130,011,249.15	770,000,000.00	639,988,750.85	
	Total Economic Sector		23,434,626,974.71	35,703,924,000.00	12,269,297,025.29	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
031801100100	JUDICIAL SERVICE COMMISSION					
32010209	Sewage/Drainages and Culverts		0.00	6,000,000.00	6,000,000.00	
	Sub total		-	6,000,000.00	6,000,000.00	
032600100100	MINISTRY OF JUSTICE					
32010101	Construction/Provision of Office Building		0.00	6,000,000.00	6,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	24,000,000.00	24,000,000.00	
32010319	Library Books/Equipment		0.00	3,000,000.00	3,000,000.00	
32010501	Purchase of Computers		0.00	1,800,000.00	1,800,000.00	
32030115	Counterpart Fund		0.00	1,200,000.00	1,200,000.00	
	Sub total		-	36,000,000.00	36,000,000.00	
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	

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
032605100100	HIGH COURT					
32010101	Construction/Provision of Office Building		50,000,000.00	200,000,000.00	150,000,000.00	
32010102	Construction/Provision of Residential Buildings		50,000,000.00	150,000,000.00	100,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	150,000,000.00	150,000,000.00	
32010119	Wall Fencing		50,000,000.00	70,000,000.00	20,000,000.00	
32010129	Tree Planting/Landscaping		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	8,000,000.00	8,000,000.00	
32010305	Purchase of Power Generating Set		0.00	40,000,000.00	40,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	40,000,000.00	40,000,000.00	
32010501	Purchase of Computers		0.00	6,000,000.00	6,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		68,607,819.00	70,000,000.00	1,392,181.00	
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00	
32010606	Air-Conditioners		0.00	4,000,000.00	4,000,000.00	
32010608	Shelves		0.00	4,000,000.00	4,000,000.00	
	Sub total		218,607,819.00	762,000,000.00	543,392,181.00	
032605300100	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		25,000,000.00	160,000,000.00	135,000,000.00	
32010102	Construction/Provision of Residential Buildings		0.00	180,000,000.00	180,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		17,500,000.00	98,200,000.00	80,700,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	20,000,000.00	20,000,000.00	
32010112	Acquisition of Office Building		0.00	80,000,000.00	80,000,000.00	
32010116	Construction of Car Porch/Shed		0.00	9,500,000.00	9,500,000.00	
32010117	Construction of Mosque		5,000,000.00	11,000,000.00	6,000,000.00	
32010305	Purchase of Power Generating Set		25,000,000.00	33,800,000.00	8,800,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		10,000,000.00	15,800,000.00	5,800,000.00	
32010601	Chairs		0.00	33,500,000.00	33,500,000.00	
32010602	Tables		3,500,000.00	10,000,000.00	6,500,000.00	

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
32010604	Television Sets		8,000,000.00	18,200,000.00	10,200,000.00	
32010606	Air-Conditioners		5,000,000.00	10,000,000.00	5,000,000.00	
32010612	Rugs and Carpets		1,000,000.00	5,000,000.00	4,000,000.00	
	Sub total		100,000,000.00	700,000,000.00	600,000,000.00	
	Total Law and Justice Sector		318,607,819.00	1,514,000,000.00	1,195,392,181.00	
	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					
32010107	Rehabilitation/Repairs of Office Building		21,589,102.58	120,000,000.00	98,410,897.42	
32010121	Construction/Provision Sporting & Gaming Facilities		10,830,000.00	100,000,000.00	89,170,000.00	
32010122	Rehabilitation/Repairs of Sporting Facilities		0.00	30,000,000.00	30,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		5,100,000.00	29,000,000.00	23,900,000.00	
32010502	Purchase of Printers		0.00	1,000,000.00	1,000,000.00	
32030115	Counterpart Fund		0.00	7,000,000.00	7,000,000.00	
	Sub total		37,519,102.58	287,000,000.00	249,480,897.42	
051400100100	MINISTRY OF WOMEN AFFAIRS					
32010107	Rehabilitation/Repairs of Office Building		0.00	9,000,000.00	9,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	9,000,000.00	9,000,000.00	
32010305	Purchase of Power Generating Set		0.00	13,000,000.00	13,000,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	200,000,000.00	200,000,000.00	
	Sub total		-	236,000,000.00	236,000,000.00	
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION					
32010105	Construction/Provision of School Building		89,188,509.76	800,000,000.00	710,811,490.24	
32010107	Rehabilitation/Repairs of Office Building		0.00	120,000,000.00	120,000,000.00	

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
32010109	Rehabilitation/Repairs of School Building		36,333,189.41	1,000,000,000.00	963,666,810.59	
32010122	Rehabilitation/Repairs of Sporting Facilities		0.00	10,000,000.00	10,000,000.00	
32010207	Electricity Transmission Network		0.00	120,000,000.00	120,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	20,000,000.00	20,000,000.00	
32010317	Teaching & Learning Equipment		0.00	50,000,000.00	50,000,000.00	
32010501	Purchase of Computers		0.00	55,000,000.00	55,000,000.00	
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	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32010611	Beds & Beddings		80,000,000.00	120,000,000.00	40,000,000.00	
32010613	Desks		41,697,250.00	100,000,000.00	58,302,750.00	
32010904	Laboratory/Medical Equipment		0.00	50,000,000.00	50,000,000.00	
32030109	Research and Development		0.00	7,000,000.00	7,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		247,218,949.17	2,537,000,000.00	2,289,781,050.83	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD					
32030115	Counterpart Fund		946,646,664.48	950,000,000.00	3,353,335.52	
	Sub total		946,646,664.48	950,000,000.00	3,353,335.52	
051700800100	LIBRARY BOARD					
32010305	Purchase of Power Generating Set		0.00	5,350,000.00	5,350,000.00	
32010319	Library Books/Equipment		0.00	14,650,000.00	14,650,000.00	
	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	
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	

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
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		0.00	40,800,000.00	40,800,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	45,800,000.00	45,800,000.00	
051705400100	TEACHING SERVICE BOARD					
32010317	Teaching & Learning Equipment		35,811,240.00	50,000,000.00	14,188,760.00	
32010601	Chairs		0.00	20,000,000.00	20,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	12,000,000.00	12,000,000.00	
	Sub total		35,811,240.00	92,000,000.00	56,188,760.00	
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		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	65,000,000.00	65,000,000.00	
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	
	Sub total		-	2,000,000.00	2,000,000.00	
056300100100	MINISTRY OF HIGER EDUCATION					
32010101	Construction/Provision of Office Building		0.00	50,000,000.00	50,000,000.00	
32010105	Construction/Provision of School Building		7,000,000.00	30,000,000.00	23,000,000.00	
32010501	Purchase of Computers		0.00	25,000,000.00	25,000,000.00	
32010601	Chairs		0.00	18,000,000.00	18,000,000.00	
32010602	Tables		0.00	18,000,000.00	18,000,000.00	
32010904	Laboratory/Medical Equipment		23,910,000.00	25,000,000.00	1,090,000.00	
32030109	Research and Development		0.00	30,000,000.00	30,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	30,000,000.00	30,000,000.00	
	Sub total		30,910,000.00	226,000,000.00	195,090,000.00	

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
056301800100	STATE POLYTECHNIC GEIDAM					
32010101	Construction/Provision of Office Building		-	100,000,000.00	100,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		-	100,000,000.00	100,000,000.00	
	Sub total			200,000,000.00	200,000,000.00	
056302100100	YOBE STATE UNIVERSITY					
32010101	Construction/Provision of Office Building		270,810,293.30	310,000,000.00	39,189,706.70	
32010105	Construction/Provision of School Building		140,000,000.00	140,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		0.00	10,000,000.00	10,000,000.00	
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	10,000,000.00	10,000,000.00	
32010207	Electricity Transmission Network		0.00	10,000,000.00	10,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	15,000,000.00	15,000,000.00	
32010601	Chairs		40,000,000.00	40,000,000.00	-	
32010904	Laboratory/Medical Equipment		30,000,000.00	30,000,000.00	-	
32030109	Research and Development		119,445,153.25	121,000,000.00	1,554,846.75	
	Sub total		600,255,446.55	686,000,000.00	85,744,553.45	
056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA					
32010105	Construction/Provision of School Building		0.00	50,000,000.00	50,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	10,000,000.00	10,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
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	
	Sub total		-	90,000,000.00	90,000,000.00	
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101	Construction/Provision of Office Building		0.00	6,410,000.00	6,410,000.00	
32010105	Construction/Provision of School Building		0.00	65,000,000.00	65,000,000.00	

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
32010107	Rehabilitation/Repairs of Office Building		0.00	20,000,000.00	20,000,000.00	
32010125	Construction/Provision of Libraries		0.00	50,000,000.00	50,000,000.00	
32010317	Teaching & Learning Equipment		40,000,000.00	40,000,000.00	-	
32010601	Chairs		12,000,000.00	12,590,000.00	590,000.00	
32010602	Tables		0.00	3,000,000.00	3,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	8,000,000.00	8,000,000.00	
	Sub total		52,000,000.00	210,000,000.00	158,000,000.00	
056306700100	COLLEGE OF AGRIC GUJBA					
32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	50,500,000.00	50,500,000.00	
32010319	Library Books/Equipment		7,646,706.00	10,000,000.00	2,353,294.00	
32010601	Chairs		0.00	7,000,000.00	7,000,000.00	
32010602	Tables		0.00	5,500,000.00	5,500,000.00	
	Sub total		7,646,706.00	78,000,000.00	70,353,294.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC					
32010319	Library Books/Equipment		30,000,000.00	30,000,000.00	-	
32010601	Chairs		14,306,232.50	20,000,000.00	5,693,767.50	
32010904	Laboratory/Medical Equipment		0.00	30,000,000.00	30,000,000.00	
32030109	Research and Development		0.00	40,000,000.00	40,000,000.00	
	Sub total		44,306,232.50	120,000,000.00	75,693,767.50	
052100100100	MINISTRY OF HEALTH					
32010102	Construction/Provision of Residential Buildings		0.00	10,000,000.00	10,000,000.00	
32010106	Construction/Provision of Hospitals/Health Centres		573,643,721.81	575,000,000.00	1,356,278.19	
32010109	Rehabilitation/Repairs of School Building		239,191,935.00	250,000,000.00	10,808,065.00	
32010110	Rehabilitation/Repairs of Hospital Building		28,597,764.98	300,000,000.00	271,402,235.02	
32010215	Waste Disposal Equipment		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	
32010505	Purchase of Photocopying Machines		0.00	4,000,000.00	4,000,000.00	

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
32010508	Purchase of Projectors		0.00	2,000,000.00	2,000,000.00	
32010510	Rehabilitation/Repairs of Electricity		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	10,000,000.00	10,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	8,000,000.00	8,000,000.00	
32010604	Television Sets		0.00	4,000,000.00	4,000,000.00	
32010606	Air-Conditioners		0.00	5,000,000.00	5,000,000.00	
32010608	Shelves		0.00	5,000,000.00	5,000,000.00	
32010610	Refrigerators		0.00	6,000,000.00	6,000,000.00	
32010611	Beds & Beddings		0.00	40,000,000.00	40,000,000.00	
32010612	Rugs and Carpets		0.00	4,000,000.00	4,000,000.00	
32010613	Desks		0.00	10,000,000.00	10,000,000.00	
32010615	Purchase of Cushions		0.00	5,000,000.00	5,000,000.00	
32010616	Cushions		0.00	10,777,000.00	10,777,000.00	
32010904	Laboratory/Medical Equipment		1,873,345,444.69	3,436,000,000.00	1,562,654,555.31	
32030109	Research and Development		4,105,107.00	8,000,000.00	3,894,893.00	
32030115	Counterpart Fund		58,900,000.00	60,000,000.00	1,100,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	30,000,000.00	30,000,000.00	
	Sub total		2,777,783,973.48	4,800,777,000.00	2,022,993,026.52	
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32030115	Counterpart Fund		0.00	80,000,000.00	80,000,000.00	
	Sub total		-	80,000,000.00	80,000,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD					
32010101	Construction/Provision of Office Building		0.00	60,000,000.00	60,000,000.00	
32010104	Other Storage Facilities		0.00	25,000,000.00	25,000,000.00	
32010106	Construction/Provision of Hospitals/Health Centres		0.00	100,000,000.00	100,000,000.00	
32010601	Chairs		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
32010611	Beds & Beddings		0.00	25,000,000.00	25,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	50,803,000.00	50,803,000.00	
32030115	Counterpart Fund		31,465,593.03	220,000,000.00	188,534,406.97	
	Sub total		31,465,593.03	490,803,000.00	459,337,406.97	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL					
32010101	Construction/Provision of Office Building		-	50,000,000.00	50,000,000.00	
32010106	Construction/Provision of Hospitals/Health Centres		11,645,789.50	140,000,000.00	128,354,210.50	
32010405	Purchase of Motor Vehicle		-	50,000,000.00	50,000,000.00	
32010606	Air-Conditioners		-	10,000,000.00	10,000,000.00	
32010610	Refrigerators		-	3,568,000.00	3,568,000.00	
32010611	Beds & Beddings		-	5,000,000.00	5,000,000.00	
32010615	Purchase of Cushions		-	10,000,000.00	10,000,000.00	
32010904	Laboratory/Medical Equipment		23,000,000.00	50,000,000.00	27,000,000.00	
	Sub total		34,645,789.50	318,568,000.00	283,922,210.50	
052110200100	HOSPITAL MANAGEMENT BOARD					
32010101	Construction/Provision of Office Building		0.00	133,922,793.68	133,922,793.68	
32010106	Construction/Provision of Hospitals/Health Centres		0.00	10,000,000.00	10,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	78,330,550.94	78,330,550.94	
32010110	Rehabilitation/Repairs of Hospital Building		0.00	141,281,655.38	141,281,655.38	
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010604	Television Sets		0.00	3,000,000.00	3,000,000.00	
32010606	Air-Conditioners		0.00	5,250,000.00	5,250,000.00	
32010609	Ceiling Fans		0.00	2,100,000.00	2,100,000.00	
32010610	Refrigerators		0.00	2,000,000.00	2,000,000.00	
32010611	Beds & Beddings		0.00	10,000,000.00	10,000,000.00	
32010612	Rugs and Carpets		0.00	10,000,000.00	10,000,000.00	
32010615	Purchase of Cushions		0.00	6,250,000.00	6,250,000.00	
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00	
	Sub total		-	427,135,000.00	427,135,000.00	

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
052110400100	SHEHU SULE COLLAGE OF NURSING & MIDWIFERY DAMATURU					
32010105	Construction/Provision of School Building		114,225,000.00	114,642,000.00	417,000.00	
32010109	Rehabilitation/Repairs of School Building		28,587,969.02	30,000,000.00	1,412,030.98	
32010129	Tree Planting/Landscaping		7,599,640.00	12,000,000.00	4,400,360.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
	Sub total		150,412,609.02	174,642,000.00	24,229,390.98	
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU					
32010107	Rehabilitation/Repairs of Office Building		0.00	68,000,000.00	68,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	18,760,000.00	18,760,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010904	Laboratory/Medical Equipment		1,562,020.00	5,000,000.00	3,437,980.00	
	Sub total		1,562,020.00	101,760,000.00	100,197,980.00	
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY					
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010602	Tables		-	4,000,000.00	4,000,000.00	
32010608	Shelves		-	20,000,000.00	20,000,000.00	
	Sub total		-	26,000,000.00	26,000,000.00	
053500100100	MINISTRY OF ENVIRONMENT					
32010129	Tree Planting/Landscaping		0.00	60,000,000.00	60,000,000.00	
32010219	Water Pollution Control		5,000,000.00	10,000,000.00	5,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		6,294,500.00	10,000,000.00	3,705,500.00	
32010228	Rehabilitation/Repairs of Agricultural Facilities		20,000,000.00	20,000,000.00	-	
32010399	Alternative Energy		0.00	20,000,000.00	20,000,000.00	
32010903	Wildlife Conservation		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
32030115	Counterpart Fund		2,000,000.00	2,000,000.00	-	
32030122	Grant to Communities/Private Institutions/Vulnerables		106,458,000.00	600,428,000.00	493,970,000.00	
	Sub total		139,752,500.00	732,428,000.00	592,675,500.00	
053505700100	AFFORESTATION PROJECT					
32010129	Tree Planting/Landscaping		0.00	12,000,000.00	12,000,000.00	
32010305	Purchase of Power Generating Set		0.00	2,000,000.00	2,000,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	16,000,000.00	16,000,000.00	
053501600100	ENVIRONMENT PROTECTION AGENCY					
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	147,600,000.00	147,600,000.00	
32010315	Purchase of Sanitary Equipment		0.00	35,000,000.00	35,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	192,600,000.00	192,600,000.00	
053505600100	NEAZADP					
32010226	Industrial Pollution control		0.00	20,000,000.00	20,000,000.00	
32010305	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00	
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		-	35,000,000.00	35,000,000.00	
055100100100	MINISTRY FOR LOCAL GOVERNMENT					
32010107	Rehabilitation/Repairs of Office Building		0.00	6,000,000.00	6,000,000.00	
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		-	20,000,000.00	20,000,000.00	
	Total Social Sector		5,137,936,826.31	13,281,513,000.00	8,143,576,173.69	
	Total Details of Capital Expenditures		32,929,639,103.30	57,093,741,000.00	24,164,101,896.70	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
011100500100	SUSTAINABLE DEVELOPMENT GOALS					
32010109	Rehabilitation/Repairs of School Building		0.00	50,000,000.00	50,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	70,000,000.00	70,000,000.00	
012300300100	YOBE TELEVISION (YTV)					
32010107	Rehabilitation/Repairs of Office Building		0.00	35,000,000.00	35,000,000.00	
32010306	Purchase of Broadcast & Communication Equipments		0.00	7,000,000.00	7,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32010601	Chairs		0.00	8,000,000.00	8,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32010604	Television Sets		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	64,000,000.00	64,000,000.00	
012300400100	YOBE BROADCASTING CORPORATION					
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010199	Construction/Provision of Other Buildings		0.00	13,000,000.00	13,000,000.00	
32010312	Purchase of Fire fighting Equipments		5,000,000.00	5,000,000.00	-	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		5,000,000.00	28,000,000.00	23,000,000.00	
012301300100	PRINTING CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	10,000,000.00	10,000,000.00	
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010302	Purchase 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		-	20,500,000.00	20,500,000.00	
014000200100	AUDIT SERVICE BOARD					
32010116	Construction of Car Porch/Shed		-	8,000,000.00	8,000,000.00	
32010129	Tree Planting/Landscaping		-	500,000.00	500,000.00	
32010206	Purchase of Security Equipments		-	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		-	500,000.00	500,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010501	Purchase of Computers		-	6,000,000.00	6,000,000.00	
32010502	Purchase of Printers		-	3,000,000.00	3,000,000.00	
32010503	Purchase of Scanners		-	1,000,000.00	1,000,000.00	
32010505	Purchase of Photocopying Machines		-	1,500,000.00	1,500,000.00	
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010603	Safes/File Cabinets/CupBoards		-	8,000,000.00	8,000,000.00	
32010604	Television Sets		-	5,000,000.00	5,000,000.00	
32010608	Shelves		-	5,000,000.00	5,000,000.00	
32010610	Refrigerators		-	5,000,000.00	5,000,000.00	
32010612	Rugs and Carpets		-	2,000,000.00	2,000,000.00	
32030109	Research and Development		-	5,000,000.00	5,000,000.00	
	Sub total		-	57,500,000.00	57,500,000.00	
14903500100	LOCAL GOVERNMENT PENSION BOARD					
32010101	Construction/Provision of Office Building		-	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		5,905,000.00	7,000,000.00	1,095,000.00	
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010602	Tables		-	2,000,000.00	2,000,000.00	
	Sub total		5,905,000.00	21,000,000.00	15,095,000.00	
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)					
32030115	Counterpart Fund		-	5,000,000.00	5,000,000.00	
	Sub total		0.00	5,000,000.00	5,000,000.00	
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/Provision of Office Building		0.00	100,000,000.00	100,000,000.00	
32010119	Wall Fencing		0.00	9,000,000.00	9,000,000.00	
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	7,478,000.00	7,478,000.00	
32010501	Purchase of Computers		0.00	3,522,000.00	3,522,000.00	
	Sub total		-	125,000,000.00	125,000,000.00	
	Total Administration Sector		10,905,000.00	391,000,000.00	380,095,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
021500100200	MODERN ABATTOIR					
32010220	Rehabilitation/Repairs of Water Facilities		0.00	15,000,000.00	15,000,000.00	
32010322	Spare Parts and Tools		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	19,000,000.00	19,000,000.00	
021500100300	PILOT LIVESTOCK					
32010106	Construction/Provision of Hospitals/Health Centres		0.00	5,000,000.00	5,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	10,000,000.00	10,000,000.00	
32010903	Wildlife Conservation		0.00	7,000,000.00	7,000,000.00	
32030109	Research and Development		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	26,000,000.00	26,000,000.00	
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	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		0.00	2,750,000.00	2,750,000.00	
32010502	Purchase of Printers		0.00	500,000.00	500,000.00	
32010508	Purchase of Projectors		0.00	500,000.00	500,000.00	
32010510	Rehabilitation/Repairs of Electricity		0.00	250,000.00	250,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	48,000,000.00	48,000,000.00	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE					
32010107	Rehabilitation/Repairs of Office Building		0.00	160,000,000.00	160,000,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010502	Purchase of Printers		0.00	5,000,000.00	5,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	3,000,000.00	3,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	3,000,000.00	3,000,000.00	
32010604	Television Sets		0.00	2,000,000.00	2,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010606	Air-Conditioners		0.00	2,500,000.00	2,500,000.00	
32010610	Refrigerators		0.00	2,500,000.00	2,500,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	186,000,000.00	186,000,000.00	
022205100100	SMALL SCALE INDUSTRIES					
32010302	Purchase of Industrial Equipment		39,217,200.00	184,821,000.00	145,603,800.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
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	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		39,217,200.00	197,321,000.00	158,103,800.00	
022205200100	STATE HOTELS					
32010108	Rehabilitation/Repairs of Residential Building		6,000,000.00	12,000,000.00	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	20,000,000.00	14,000,000.00	
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY					
32010107	Rehabilitation/Repairs of Office Building		0.00	25,000,000.00	25,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	70,000,000.00	70,000,000.00	
	Sub total		-	95,000,000.00	95,000,000.00	
022900300100	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		7,949,639,624.48	7,951,000,000.00	1,360,375.52	
32010304	Purchase of Power Plants		147,747,000.00	250,000,000.00	102,253,000.00	
32010305	Purchase of Power Generating Set		167,700,000.00	169,000,000.00	1,300,000.00	
	Sub total		8,265,086,624.48	8,370,000,000.00	104,913,375.52	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
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	
32010216	Boundary Pillars/right of ways/road signs		9,000,000.00	10,000,000.00	1,000,000.00	
32010223	Construction/Provision of ICT Infrastructure		0.00	5,000,000.00	5,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		73,508,177.05	82,000,000.00	8,491,822.95	
32010312	Purchase of Fire fighting Equipments		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		2,687,500.00	5,000,000.00	2,312,500.00	
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	
	Sub total		85,195,677.05	138,000,000.00	52,804,322.95	
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)					
32010221	Rehabilitation/Repairs of Roads		342,397,705.06	400,000,000.00	57,602,294.94	
	Sub total		342,397,705.06	400,000,000.00	57,602,294.94	
025000000000	FISCAL RESPONSIBILITY BOARD					
32030109	Research and Development		-	2,000,000.00	2,000,000.00	
	Sub total		-	2,000,000.00	2,000,000.00	
025210200100	YOBE STATE WATER CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		14,770,426.00	17,000,000.00	2,229,574.00	
32010208	Water Distribution Network		0.00	40,000,000.00	40,000,000.00	
32010214	Boreholes and other Water Facilities		1,451,472,990.80	1,453,000,000.00	1,527,009.20	
32010218	Rehabilitation/Repairs of Electricity		0.00	15,000,000.00	15,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		52,260,500.00	300,000,000.00	247,739,500.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	50,000,000.00	50,000,000.00	
32010305	Purchase of Power Generating Set		0.00	60,000,000.00	60,000,000.00	
32010309	Water Supply Equipment		32,500,000.00	200,000,000.00	167,500,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Economic Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010314	Purchase of Electrical Equipment		4,800,000.00	20,000,000.00	15,200,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	20,000,000.00	20,000,000.00	
32010406	Tricycles		0.00	3,000,000.00	3,000,000.00	
	Sub total		1,555,803,916.80	2,188,000,000.00	632,196,083.20	
025300700100	FIRE SERVICE					
32010312	Purchase of Fire fighting Equipments		0.00	130,000,000.00	130,000,000.00	
32010601	Chairs		0.00	6,500,000.00	6,500,000.00	
32010602	Tables		0.00	6,500,000.00	6,500,000.00	
	Sub total		-	143,000,000.00	143,000,000.00	
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/Provision of Residential Buildings		460,181,186.84	1,000,000,000.00	539,818,813.16	
	Sub total		460,181,186.84	1,000,000,000.00	539,818,813.16	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSYEM (YOGIS)					
32010111	Acquisition of Land		32,272,749.00	500,000,000.00	467,727,251.00	
32010308	Surveying Equipment		97,738,500.15	200,000,000.00	102,261,499.85	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32030119	Maps, Survey and Design		0.00	50,000,000.00	50,000,000.00	
	Sub total		130,011,249.15	770,000,000.00	639,988,750.85	
	Total Economic Sector		10,883,893,559.38	13,602,321,000.00	2,718,427,440.62	
	List of MDA: Law and Justice Sector	Ref. Note	Actual	Total Budget	Variance	
032605100100	HIGH COURT					
32010101	Construction/Provision of Office Building		50,000,000.00	200,000,000.00	150,000,000.00	
32010102	Construction/Provision of Residential Buildings		50,000,000.00	150,000,000.00	100,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	150,000,000.00	150,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Law and Justice Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010119	Wall Fencing		50,000,000.00	70,000,000.00	20,000,000.00	
32010129	Tree Planting/Landscaping		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	8,000,000.00	8,000,000.00	
32010305	Purchase of Power Generating Set		0.00	40,000,000.00	40,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	40,000,000.00	40,000,000.00	
32010501	Purchase of Computers		0.00	6,000,000.00	6,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		68,607,819.00	70,000,000.00	1,392,181.00	
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00	
32010606	Air-Conditioners		0.00	4,000,000.00	4,000,000.00	
32010608	Shelves		0.00	4,000,000.00	4,000,000.00	
	Sub total		218,607,819.00	762,000,000.00	543,392,181.00	
032605300100	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		25,000,000.00	160,000,000.00	135,000,000.00	
32010102	Construction/Provision of Residential Buildings		0.00	180,000,000.00	180,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		17,500,000.00	98,200,000.00	80,700,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	20,000,000.00	20,000,000.00	
32010112	Acquisition of Office Building		0.00	80,000,000.00	80,000,000.00	
32010116	Construction of Car Porch/Shed		0.00	9,500,000.00	9,500,000.00	
32010117	Construction of Mosque		5,000,000.00	11,000,000.00	6,000,000.00	
32010305	Purchase of Power Generating Set		25,000,000.00	33,800,000.00	8,800,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		10,000,000.00	15,800,000.00	5,800,000.00	
32010601	Chairs		0.00	33,500,000.00	33,500,000.00	
32010602	Tables		3,500,000.00	10,000,000.00	6,500,000.00	
32010604	Television Sets		8,000,000.00	18,200,000.00	10,200,000.00	
32010606	Air-Conditioners		5,000,000.00	10,000,000.00	5,000,000.00	
32010612	Rugs and Carpets		1,000,000.00	5,000,000.00	4,000,000.00	
	Sub total		100,000,000.00	700,000,000.00	600,000,000.00	
	Total Law and Justice Sector		318,607,819.00	1,462,000,000.00	1,143,392,181.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List 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		946,646,664.48	950,000,000.00	3,353,335.52	
	Sub total		946,646,664.48	950,000,000.00	3,353,335.52	
051700800100	LIBRARY BOARD					
32010305	Purchase of Power Generating Set		0.00	5,350,000.00	5,350,000.00	
32010319	Library Books/Equipment		0.00	14,650,000.00	14,650,000.00	
	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	
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		0.00	40,800,000.00	40,800,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	45,800,000.00	45,800,000.00	
051705400100	TEACHING SERVICE BOARD					
32010317	Teaching & Learning Equipment		35,811,240.00	50,000,000.00	14,188,760.00	
32010601	Chairs		0.00	20,000,000.00	20,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	12,000,000.00	12,000,000.00	
	Sub total		35,811,240.00	92,000,000.00	56,188,760.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
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		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	65,000,000.00	65,000,000.00	
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	
	Sub total		-	2,000,000.00	2,000,000.00	
056301800100	STATE POLYTECHNIC GEIDAM					
32010101	Construction/Provision of Office Building		-	100,000,000.00	100,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		-	100,000,000.00	100,000,000.00	
	Sub total		-	200,000,000.00	200,000,000.00	
056302100100	YOBE STATE UNIVERSITY					
32010101	Construction/Provision of Office Building		270,810,293.30	310,000,000.00	39,189,706.70	
32010105	Construction/Provision of School Building		140,000,000.00	140,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		0.00	10,000,000.00	10,000,000.00	
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	10,000,000.00	10,000,000.00	
32010207	Electricity Transmission Network		0.00	10,000,000.00	10,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	15,000,000.00	15,000,000.00	
32010601	Chairs		40,000,000.00	40,000,000.00	-	
32010904	Laboratory/Medical Equipment		30,000,000.00	30,000,000.00	-	
32030109	Research and Development		119,445,153.25	121,000,000.00	1,554,846.75	
	Sub total		600,255,446.55	686,000,000.00	85,744,553.45	
056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA					
32010105	Construction/Provision of School Building		0.00	50,000,000.00	50,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	10,000,000.00	10,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
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	
	Sub total		-	90,000,000.00	90,000,000.00	
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101	Construction/Provision of Office Building		0.00	6,410,000.00	6,410,000.00	
32010105	Construction/Provision of School Building		0.00	65,000,000.00	65,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	20,000,000.00	20,000,000.00	
32010125	Construction/Provision of Libraries		0.00	50,000,000.00	50,000,000.00	
32010317	Teaching & Learning Equipment		40,000,000.00	40,000,000.00	-	
32010601	Chairs		12,000,000.00	12,590,000.00	590,000.00	
32010602	Tables		0.00	3,000,000.00	3,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	8,000,000.00	8,000,000.00	
	Sub total		52,000,000.00	210,000,000.00	158,000,000.00	
056306700100	COLLEGE OF AGRIC GUJBA					
32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	50,500,000.00	50,500,000.00	
32010319	Library Books/Equipment		7,646,706.00	10,000,000.00	2,353,294.00	
32010601	Chairs		0.00	7,000,000.00	7,000,000.00	
32010602	Tables		0.00	5,500,000.00	5,500,000.00	
	Sub total		7,646,706.00	78,000,000.00	70,353,294.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC					
32010319	Library Books/Equipment		30,000,000.00	30,000,000.00	-	
32010601	Chairs		14,306,232.50	20,000,000.00	5,693,767.50	
32010904	Laboratory/Medical Equipment		0.00	30,000,000.00	30,000,000.00	
32030109	Research and Development		0.00	40,000,000.00	40,000,000.00	
	Sub total		44,306,232.50	120,000,000.00	75,693,767.50	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32030115	Counterpart Fund		0.00	80,000,000.00	80,000,000.00	
	Sub total		-	80,000,000.00	80,000,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD					
32010101	Construction/Provision of Office Building		0.00	60,000,000.00	60,000,000.00	
32010104	Other Storage Facilities		0.00	25,000,000.00	25,000,000.00	
32010106	Construction/Provision of Hospitals/Health Centres		0.00	100,000,000.00	100,000,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010611	Beds & Beddings		0.00	25,000,000.00	25,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	50,803,000.00	50,803,000.00	
32030115	Counterpart Fund		31,465,593.03	220,000,000.00	188,534,406.97	
	Sub total		31,465,593.03	490,803,000.00	459,337,406.97	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL					
32010101	Construction/Provision of Office Building		-	50,000,000.00	50,000,000.00	
32010106	Construction/Provision of Hospitals/Health Centres		11,645,789.50	140,000,000.00	128,354,210.50	
32010405	Purchase of Motor Vehicle		-	50,000,000.00	50,000,000.00	
32010606	Air-Conditioners		-	10,000,000.00	10,000,000.00	
32010610	Refrigerators		-	3,568,000.00	3,568,000.00	
32010611	Beds & Beddings		-	5,000,000.00	5,000,000.00	
32010615	Purchase of Cushions		-	10,000,000.00	10,000,000.00	
32010904	Laboratory/Medical Equipment		23,000,000.00	50,000,000.00	27,000,000.00	
	Sub total		34,645,789.50	318,568,000.00	283,922,210.50	
052110200100	HOSPITAL MANAGEMENT BOARD					
32010101	Construction/Provision of Office Building		0.00	133,922,793.68	133,922,793.68	
32010106	Construction/Provision of Hospitals/Health Centres		0.00	10,000,000.00	10,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	78,330,550.94	78,330,550.94	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
32010110	Rehabilitation/Repairs of Hospital Building		0.00	141,281,655.38	141,281,655.38	
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010604	Television Sets		0.00	3,000,000.00	3,000,000.00	
32010606	Air-Conditioners		0.00	5,250,000.00	5,250,000.00	
32010609	Ceiling Fans		0.00	2,100,000.00	2,100,000.00	
32010610	Refrigerators		0.00	2,000,000.00	2,000,000.00	
32010611	Beds & Beddings		0.00	10,000,000.00	10,000,000.00	
32010612	Rugs and Carpets		0.00	10,000,000.00	10,000,000.00	
32010615	Purchase of Cushions		0.00	6,250,000.00	6,250,000.00	
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00	
	Sub total		-	427,135,000.00	427,135,000.00	
052110400100	SHEHU SULE COLLAGE OF NURSING & MIDWIFERY DAMATURU					
32010105	Construction/Provision of School Building		114,225,000.00	114,642,000.00	417,000.00	
32010109	Rehabilitation/Repairs of School Building		28,587,969.02	30,000,000.00	1,412,030.98	
32010129	Tree Planting/Landscaping		7,599,640.00	12,000,000.00	4,400,360.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
	Sub total		150,412,609.02	174,642,000.00	24,229,390.98	
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU					
32010107	Rehabilitation/Repairs of Office Building		0.00	68,000,000.00	68,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	18,760,000.00	18,760,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010904	Laboratory/Medical Equipment		1,562,020.00	5,000,000.00	3,437,980.00	
	Sub total		1,562,020.00	101,760,000.00	100,197,980.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Social Sector	Ref. Note	Actual	Total Budget	Variance	Remarks
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY					
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010602	Tables		-	4,000,000.00	4,000,000.00	
32010608	Shelves		-	20,000,000.00	20,000,000.00	
	Sub total		-	26,000,000.00	26,000,000.00	
053505700100	AFFORESTATION PROJECT					
32010305	Purchase of Power Generating Set		0.00	2,000,000.00	2,000,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	4,000,000.00	4,000,000.00	
053501600100	ENVIRONMENT PROTECTION AGENCY					
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	147,600,000.00	147,600,000.00	
32010315	Purchase of Sanitary Equipment		0.00	35,000,000.00	35,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	192,600,000.00	192,600,000.00	
053505600100	NEAZADP					
32010226	Industrial Pollution control		0.00	20,000,000.00	20,000,000.00	
32010305	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00	
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		-	35,000,000.00	35,000,000.00	
	Total Social Sector		1,904,752,301.08	4,430,308,000.00	2,525,555,698.92	
	Total Details of Capital Expenditures of Parastatals		13,118,158,679.46	19,885,629,000.00	6,767,470,320.54	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2022	2021	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
005	KEYSTONE BANK YBSG ACCT		7,366,237.33	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	6,956,329.72	
010	ACCESS BANK YOBE STATE IGR		46,743,771.87	167,698,269.88	
011	FIDILITY BANK EXPENDITURE		6,960,502.89	19,357,392.89	
012	ZENITH BANK PLC YOBE STATE GOVERNMENT IGR ACCOUNT		165,235,269.53	-	
013	UBA BANK SALARY ACCT (OAG)		65,489,999.69	136,780,222.53	
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		213,285,417.67	11,900,283.48	
028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81	
035	FCMB (PENSION & GRATUITY)		15,027,315.55	11,062,623.92	
036	FIDILITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10	
038	UBA VAT ACCOUNT		5,148,280.90	5,990,342.11	
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)		295,900,158.79	69,620,955.13	
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		14,480,609.23	125,504,387.61	
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		19,926,837.96	19,594,637.92	
058	Manager Access Bank Plc YBSG Special ECA Account		267,110,339.09	461,432,871.88	
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	2,523.35	
060	UBA Plc Yobe State Government TSA Account		554,806,520.96	6,460,689,769.35	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2022	2021	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		369,050.10	369,050.10	
062	FIDELITY BANK PLC BUDGET SUPPORT FACILITY		6,593,636.01	6,593,636.01	
063	FIDELITY BANK PLC SPECIAL AIRPORT ACCOUNT		9,656,257.44	9,656,257.44	
064	ACCESS BANK CACs ACCOUNT (FERTILIZER)		47,704,457.50	250,976,562.75	
065	ACCESS BANK TSA ACCOUNT		5,430,915.82	9,642,742.76	
068	UBA PLC Covid-19 Support Account		43,167.20	43,167.20	
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		496,254.81	460,677,441.65	
071	Access Bank PLC Covid-19 Support Account		200,000.00	200,000.00	
073	Heritage Bank PLC Yobe State Government Account		3,470,391.02	3,386,241.27	
081	UBA PLC COVID-19 Facility Account		43,311,234.10	857,035,770.96	
082	GTBank plc Ecological Fund Account		136,528,556.68	276,650,054.40	
083	Heritage Bank PLC Yobe State Project Account		1,073,386,121.48	-	
084	UBA PLC Yobe State Sub-CRF N-CARE Account		894,800.00	-	
	Cash Book Balances held by AG		3,016,927,616.15	9,377,444,283.23	
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)		2022	2021	
	Administrative Sector	NOTE	N	N	REMARKS
011100100100	Government House		400.00	-	
011100100200	Deputy Governor's Office		-	-	
011100300100	Special Adviser on Budget		4,715.50	4,811.50	
011100300200	Special Adviser on Education		-	-	
011100300300	Special Adviser on Finance		1,379.67	5,417.67	
011100300400	Special Adviser on Justice		230.50	441.50	
011100300500	Special Adviser on Local Government		1,585.50	1,677.50	
011100300600	Special Adviser on Housing		99.64	264.14	
011100300700	Special Adviser on Politics		3,331.95	2,030.41	
011100300800	Special Adviser on Security		520.75	646.50	
011100300900	Special Adviser on Works		1,393.01	2,423.01	
011100301000	Special Adviser on Health		1,417.07	2,408.07	
011100301100	Special Adviser on Agric		1,311.08	2,396.08	
011100301200	Special Adviser on Religious Affairs		439.00	19.00	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)		2022	2021	
	Administrative Sector	NOTE	N	N	REMARKS
011100301300	Special Adviser on Commerce		162.08	89.08	
011100301400	Special Adviser on Water Resources		83.50	734.50	
011100301500	Special Adviser on Transport and Energy		470.18	472.68	
011100301600	Special Adviser on Humanitarian Affairs		271.30	317.30	
011100301700	Special Adviser on Environment		293.20	436.20	
011100301800	Special Adviser on Youth and Sport		580.94	366.91	
011100301900	Special Adviser on Women Affairs		-	258.32	
011100302000	Special Adviser on Economic Development		1,463.36	2,479.86	
011100302100	Special Adviser on Land and Solid Minerals		1,467.32	2,432.86	
011100302300	Special Adviser on Inter Party Affairs		3,808.41	-	
011100302500	Special Adviser on Social Development		3,275.41	-	
011100302400	Special Adviser on Wealth Creation		2,166.75	-	
011100302600	Special Adviser on Inter Governmental Affairs		382.68	-	
011100302700	Special Adviser on Investment		170.75	-	
011101300100	Secretary to the State Government		100.52	-	
011200300100	House of Assembly		4,849.50	-	
011200400100	House of Assembly Service Commission		77.11	6,616.11	
012300100100	Ministry of Home Affairs. Information & Culture		-	-	
012500100100	Office of the Head of Service		92.00	-	
014000100100	Office of the State Auditor General		728.23	774.49	
014000200100	Local Government Audit Department		2,714.28	4,310.50	
014700100100	Civil Service Commission		-	2,173.50	
014700200100	Local Government Service Commission		415.55	110.27	
014800100100	State Independent Electoral Comm.		1,307.25	1,609.00	
016200100100	Ministry of Religious Affairs		475.00	-	
015000100100	Ministry of Humanitarian Affairs		1,984.00	-	
	SUB TOTAL		44,162.99	45,716.96	
	Economic Sector	NOTE	N	N	REMARKS
021500100100	Ministry of Agriculture & Natural Resources		1,140.89	790.40	
022000100100	Ministry of Finance		1,177.24	79.57	
022000700200	Project Financial Management Unit		1,589.53	13,575.53	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)		2022	2021	
	Economic Sector	NOTE	N	N	REMARKS
022000200100	Debt Management Office		385.78	449.37	
022000100100	Office of the Accountant General		-	-	
022000700100	Ministry of Commerce		2,373.98	(578.33)	
022700100100	Ministry of Wealth Creation, Empowerment		64,092.23	-	
023400100100	Ministry of Works		1,229.50	4,691.00	
022900100100	Ministry of Transport and Energy		-	-	
023800100100	Ministry of Budget & Economic Development		2,250.00	6,238.75	
025200100100	Ministry of Water Resources		-	-	
025300100100	Ministry of Housing		-	-	
	SUB TOTAL		74,239.15	25,246.29	
	Law and Justice sector				
032600100100	Ministry of Justice		150.00	2,000.00	
031801100100	Judicial Service Commission		-		
	SUB TOTAL		150.00	2,000.00	
	Regional Development sector				
	SUB TOTAL		-	-	
	Social Service Sector				
051300100100	Ministry of Youths Sports & Social Development		-	530.00	
051400100100	Ministry of Women Affairs		691.50	149.93	
051700100100	Ministry of Basic Education		858.45	21.50	
051700100200	French and Kanuri Center		21.94	21.50	
	Education Resource Centre (ERC)		5,365.20	-	
051710100100	Ministry of Higher Education		203.86	-	
051710100300	Remidial Program		26.84	516.54	
052100100100	Ministry of Health & Human Services		5,223.53	4,302.15	
053500100100	Ministry of Environment		3,535.48	-	
055100100100	Ministry for Local Govt. & Chieftaincy Affairs		622.25	-	
	SUB-TOTAL		16,549.05	5,541.62	
	Total Details of Cash Book Balances of MDAs		135,101.19	78,504.87	

15	Investment	H	2022	2021	REMARK
	Investments in Quoted Companies		419,980,734.67	392,412,509.68	
	Investments in unquoted Companies		495,371,123.00	495,371,123.00	
	Realizable unquoted Companies Value		-	-	
	Total Investments		915,351,857.67	887,783,632.68	

16	Revolving Loan Account		(Other Operating Activities)			
	List the Loans	I	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
a	Car Loan		395,602,803.25	4,991,480.00	234,065,789.41	624,677,112.66
b	Furniture Loan		372,169,506.71	166,900,000.00	55,916,899.68	261,186,406.39
	Total Revolving Loan		767,772,309.96	171,891,480.00	289,982,689.09	885,863,519.05

17	External Loans					
a	List of External Loans	J	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
	Public Debt Services		10,098,743,675.15	700,000,000.00	523,255,140.62	10,090,443,369.44

Source: DMO Abuja & CBN 31/12/2022

18	Internal Loans		2022			2021
	List of Internal Loans	G1	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
a	Bailout Facility Principal (ECA)		8,461,190,283.28	-	420,683,545.49	8,881,873,828.77
b	Budget Support Facility BSF		35,218,159,141.50	15,035,902,285.70	226,592,057.13	20,408,848,912.93
c	Family Home Finance Principal (Infrastructure Loan)		20,957,202,315.50	5,000,000,000.00	-	15,957,202,315.50
d	Contract Financing Principal (Commercial Bank Loan)		3,828,612,199.28	801,474,200.00	9,683,248,641.50	12,710,386,640.78
e	CBN Covid 19 Facility - Principal		1,705,700,966.23	-	162,714,702.60	1,868,415,668.83
f	UBA/CBN - Principal ()		16,351,814,916.25	-	3,059,256,998.95	19,411,071,915.20
g	Short term Loan - Repayment		-	17,050,426,080.54	17,050,426,080.54	-
h	SUBEB Commercial Bank Loan		946,646,664.48	946,646,664.48	0.00	-
	Total Loans		87,469,326,486.52	38,834,449,230.72	30,602,922,026.21	79,237,799,282.01

19	Other Capital Receipt		Actual	Total Budget	Variance	Remarks
14020101	Other Capital Receipts		-	21,177,512,367.00	21,177,512,367.00	
14070101	Extraordinary Items		-	1,872,096,260.00	1,872,096,260.00	
	TOTAL		-	23,049,608,627.00	23,049,608,627.00	

20	CONTINGENT LIABILITES AS AT YEAR END 2022		Amount 2022	Amount 2021
a	Pension and Gratuity Due		4,255,934,276.49	3,220,755,328.74
b	Outstanding Contractors Liabilities		2,794,882.00	2,794,882.00
	Total Contigent Liabilities		4,258,729,158.49	3,223,550,210.74

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

CODE	MONTH	2022			2021		
		NOTE A	NOTE B i		NOTE A	NOTE B	
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	FOREIGN LOAN DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	2,328,465,162.62	888,188,716.22	3,216,653,878.84	2,362,622,277.07	153,706,341.88	2,516,328,618.95
11010101	FEBRUARY	698,260,255.33	888,188,716.22	1,586,448,971.55	2,557,613,198.41	165,860,532.40	2,723,473,730.81
11010101	MARCH	1,320,353,502.48	815,351,719.67	2,135,705,222.15	2,147,293,611.40	165,860,532.40	2,313,154,143.80
11010101	APRIL	2,288,418,607.48	896,694,502.00	3,185,113,109.48	2,229,849,542.12	165,860,532.40	2,395,710,074.52
11010101	MAY	1,924,205,327.74	885,688,075.50	2,809,893,403.24	2,593,322,129.31	88,158,924.92	2,681,481,054.23
11010101	JUNE	1,507,841,287.15	885,688,075.50	2,393,529,362.65	2,044,730,818.86	224,011,231.73	2,268,742,050.59
11010101	JULY	2,910,471,461.04	873,572,765.26	3,784,044,226.30	3,112,131,490.76	527,640,259.47	3,639,771,750.23
11010101	AUGUST	4,041,701,747.54	869,973,868.00	4,911,675,615.54	3,336,763,584.98	527,640,259.47	3,864,403,844.45
11010101	SEPTEMBER	1,932,199,111.75	869,973,868.00	2,802,172,979.75	2,519,016,403.82	536,746,178.24	3,055,762,582.06
11010101	OCTOBER	2,305,659,282.64	704,680,225.60	3,010,339,508.24	3,030,458,598.36	536,746,178.24	3,567,204,776.60
11010101	NOVENBER	1,965,163,326.37	704,680,225.60	2,669,843,551.97	1,444,522,020.22	888,965,515.81	2,333,487,536.03
11010101	DECEMBER	3,471,075,166.61	704,680,225.60	4,175,755,392.21	2,107,698,304.51	888,965,515.80	2,996,663,820.31
	TOTAL	26,693,814,238.75	9,987,360,983.17	36,681,175,221.92	29,486,021,979.82	4,870,162,002.76	34,356,183,982.58

**NOTE: B I 2022
DETAILED DEDUCTION AT SOURCE**

MONTH	FOREIGN LOAN	BAILOUT LOAN	BSF	FAMILY HOME LOAN(INTEREST)	Covid 19	CBN TERM LOAN (UBA)	JUDGMENT DEBT	TOTAL
JANUARY	54,061,838.01	89,972,595.59	154,908,117.75	186,616,156.67	25,205,335.32	377,424,672.88		888,188,716.22
FEBRUARY	54,061,838.01	89,972,595.59	154,908,117.75	186,616,156.67	25,205,335.32	377,424,672.88		888,188,716.22
MARCH	41,513,146.46	89,972,595.59	154,908,117.75	126,327,851.67	25,205,335.32	377,424,672.88		815,351,719.67
APRIL	41,513,146.46	89,972,595.59	154,908,117.75	196,664,207.50	25,205,335.32	377,424,672.88	11,006,426.50	896,694,502.00
MAY	41,513,146.46	89,972,595.59	154,908,117.75	196,664,207.50	25,205,335.32	377,424,672.88		885,688,075.50
JUNE	41,513,146.46	89,972,595.59	154,908,117.75	196,664,207.50	25,205,335.32	377,424,672.88		885,688,075.50
JULY	41,513,146.46	89,972,595.59	154,908,117.75	184,548,897.26	25,205,335.32	377,424,672.88		873,572,765.26
AUGUST	41,513,146.46	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	377,424,672.88		869,973,868.00
SEPTEMBER	41,513,146.46	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	377,424,672.88		869,973,868.00
OCTOBER	41,513,146.46	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	212,131,030.48		704,680,225.60
NOVENBER	41,513,146.46	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	212,131,030.48		704,680,225.60
DECEMBER	41,513,146.46	89,972,595.59	154,908,117.75	180,950,000.00	25,205,335.32	212,131,030.48		704,680,225.60
TOTAL	523,255,140.62	1,079,671,147.08	1,858,897,413.00	2,178,851,684.77	302,464,023.84	4,033,215,147.36	11,006,426.50	9,987,360,983.17

NOTE: B 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 ii 2021
CONTRACT FINANCING

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	2022					2021					Total	
	Exchange Gain	Non Oil Revenue	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Exchange Gain	Non Oil Revenue	Excess Bank Charges Refund	Forex Equalization	Ecological Fund		
JANUARY	31,806,423.19	-	-	-	89,957,362.21	121,763,785.40	23,643,852.11	-	-	41,986,544.08	-	65,630,396.19
FEBRUARY	31,547,857.30	680,850,990.89	-	-	63,660,401.16	776,059,249.35	-	-	-	19,116,461.35	-	19,116,461.35
MARCH	-	550,337,093.25	50,923,519.88	232,470,444.26	75,636,264.04	909,367,321.43	-	-	3,522,818.05	92,766,937.29	65,572,238.06	161,861,993.40
APRIL	-	-	-	-	88,203,132.26	88,203,132.26	18,506,096.35	-	-	245,812,821.94	72,511,517.58	336,830,435.87
MAY	-	-	60,536,644.50	136,170,198.18	83,259,699.12	279,966,541.80	13,585,495.55	-	-	181,558,993.37	78,509,575.89	273,654,064.81
JUNE	-	-	-	-	72,719,994.65	72,719,994.65	10,380,697.41	47,032,076.52	-	521,687,879.60	77,614,629.73	656,715,283.26
JULY	-	-	-	-	104,788,917.04	104,788,917.04	23,020,011.75	-	-	41,557,524.67	101,431,156.49	166,008,692.91
AUGUST	-	-	-	-	136,015,632.43	136,015,632.43	14,718,594.19	-	-	-	107,421,852.15	122,140,446.34
SEPTEMBER	-	-	-	136,170,198.18	81,369,503.48	217,539,701.66	17,243,217.19	-	2,741,123.32	340,425,495.44	85,174,530.17	445,584,366.12
OCTOBER	-	-	-	408,510,594.53	94,675,849.00	503,186,443.53	18,584,902.27	-	-	-	99,298,791.10	117,883,693.37
NOVEMBER	34,962,130.62	-	-	680,850,990.89	93,757,199.95	809,570,321.46	19,320,057.80	-	-	1,021,276,486.33	93,436,174.53	1,134,032,718.66
DECEMBER	43,278,612.79	-	-	-	116,834,787.83	160,113,400.62	25,145,233.40	-	2,981,522.53	-	83,763,431.34	111,890,187.27
TOTAL	141,595,023.90	1,231,188,084.14	111,460,164.38	1,594,172,426.04	1,100,878,743.17	4,179,294,441.63	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

NOTE: D
Share of Excess Crude Oil (ECA)

CODE	MONTH	2022 AMOUNT	2021 AMOUNT
	JANUARY	-	
	FEBRUARY	-	
	MARCH	-	
	APRIL	-	
	MAY	-	
	JUNE	-	
	JULY	-	
	AUGUST	-	
	SEPTEMBER	-	
	OCTOBER	4,705,550,859.39	
	NOVEMBER	-	
	DECEMBER	3,539,917,238.33	
	TOTAL	8,245,468,097.72	-

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

CODE	MONTH	2022 AMOUNT	2021 AMOUNT
11010201	JANUARY	1,887,413,656.54	1,593,434,877.66
11010201	FEBRUARY	1,825,719,935.93	1,700,740,387.68
11010201	MARCH	1,648,037,797.07	1,522,912,248.82
11010201	APRIL	1,984,410,825.79	1,964,044,516.02
11010201	MAY	1,625,915,786.74	1,642,530,410.89
11010201	JUNE	2,915,471,088.36	1,839,089,454.68
11010201	JULY	1,894,505,369.53	1,563,950,575.53
11010201	AUGUST	1,749,752,498.78	1,393,734,649.55
11010201	SEPTEMBER	2,089,243,719.60	1,651,407,598.85
11010201	OCTOBER	1,936,814,215.98	1,566,810,562.66
11010201	NOVEMBER	2,055,979,946.60	1,592,234,143.72
11010201	DECEMBER	2,070,587,855.94	1,936,640,810.98
	TOTAL	23,683,852,696.86	19,967,530,237.04

NOTE: F

20001003 - MISCELLANEOUS EXPENSES

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED BUDGET	VARIANCE
21020101	Non Regular Allowances	67,250,000.00	70,000,000.00	2,750,000.00
22020102	Local Transport And Traveling (Others)	37,772,000.00	40,000,000.00	2,228,000.00
22020104	International Transport And Traveling(Others)	920,730,921.00	923,000,000.00	2,269,079.00
22020201	Electricity Charges	74,086,268.84	100,000,000.00	25,913,731.16
22020203	Internet Access Charges	1,200,000.00	2,000,000.00	800,000.00
22020406	Other Maintenance Services	22,355,073.00	30,000,000.00	7,644,927.00
22020602	Office Rent	51,214,000.00	70,000,000.00	18,786,000.00
22020701	Financial Consulting	455,299,918.39	603,000,000.00	147,700,081.61
22020702	Information Technology Consulting	6,280,000.00	50,000,000.00	43,720,000.00
22020901	Bank Charges (Other Than Interest)	493,376,689.50	508,000,000.00	14,623,310.50
22021002	Honorarium & Sitting Allowance	958,762,750.00	960,000,000.00	1,237,250.00
22021004	Medical Expenses-Local	105,044,500.00	108,000,000.00	2,955,500.00
22021007	Welfare Packages	68,326,855.06	75,000,000.00	6,673,144.94
	TOTAL	3,261,698,975.79	3,539,000,000.00	277,301,024.21

NOTE: G

PUBLIC DEBT SERVICES 2022

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED	VARIANCE	Remarks
22060102	Foreign Interest /Discount - Short Term Borrowings	523,255,140.62	565,000,000.00	41,744,859.38	
22060202	Domestic Interest/ Discount - Short Term Borrowings	8,805,396,764.46	8,900,000,000.00	94,603,235.54	
22060402	Domestic Prciniple - Short Term Borrowings	30,602,922,026.21	30,726,000,000.00	123,077,973.79	
	TOTAL	39,931,573,931.29	40,191,000,000.00	259,426,068.71	

NOTE: G1

REPAYMENT OF INTERNAL LOAN

List of Internal Loans	Principal	Interest	Total
Bailout Facility	420,683,545.49	567,950,685.27	988,634,230.76
Budget Suport Facility (BSF)	226,592,057.13	1,632,305,355.63	1,858,897,412.76
Family Home Finance (Infrastructure Loan)		2,178,851,684.77	2,178,851,684.77
Contract Financing (Commercial Bank Loan)	9,683,248,641.50	2,305,673,171.10	11,988,921,812.60
CBN Covid 19 Facility	162,714,702.60	95,515,845.34	258,230,547.94
UBA/CBN	3,059,256,998.95	1,032,443,360.05	4,091,700,359.00
Short term Loan - Discounted	17,050,426,080.54	992,656,662.30	18,043,082,742.84
Total Loans	30,602,922,026.21	8,805,396,764.46	39,408,318,790.67

NOTE: H
INVESTMENT
SCHEDULE OF QUOTED INVESTMENT AS AT 31st DECEMBER 2022 and 2021

CODE	NAME OF COMPANY	2021		2022	
		NO. OF SHARES	VALUE (N)	NO. OF SHARES	VALUE (N)
31090101	Union Bank Plc	3,091,329.00	18,702,540.45	3,091,329.00	19,784,505.60
31090101	Sterling Bank	3,473,246.00	5,209,869.00	3,473,246.00	4,862,544.40
31090101	FLOURMILLS	600.00	5,010.00	600.00	17,040.00
31090101	SCOA	70,447.00	73,264.88	70,447.00	64,811.24
31090101	GTBank	567,927.00	14,084,589.60	567,927.00	13,062,321.00
31090101	NAHCO	315,219.00	1,087,505.55		
31090101	Royal Exchange	70,731.00	14,146.20	70,731.00	74,974.86
31090101	Niger Insurance	281,781.00	56,356.20	281,781.00	43,756.20
31090101	AIICO Insurance	5,553,425.00	3,831,863.25	5,553,425.00	3,276,520.75
31090101	First Bank Plc	7,777,164.00	87,881,953.20	7,777,164.00	84,771,087.60
31090101	Unity Bank	46,925,828.00	23,462,914.00	46,925,828.00	25,809,205.40
31090101	R. T Briscoe	6,791.00	1,358.20	6,791.00	1,765.66
31090101	CONOIL	18,000.00	383,400.00	18,000.00	468,900.00
31090101	FIDELITY BANK	100,000.00	230,000.00	100,000.00	435,000.00
31090101	GLAXOSMITHKLINE	12,500.00	74,375.00	12,500.00	76,875.00
31090101	UBA	50,000.00	400,000.00	50,000.00	380,000.00
31090101	CADBURY PLC	250,000.00	2,125,000.00	250,000.00	2,975,000.00
31090101	NASCON	750,000.00	9,900,000.00	750,000.00	8,325,000.00
31090101	UNILEVEL	126,380.00	1,693,492.00	126,380.00	1,466,008.00
31090101	LAFARGE AFRICA (WAPCO)	143,009.00	3,539,472.75	143,009.00	3,432,216.00
31090101	VITAFORM	3,009.00	63,189.00	3,009.00	61,534.05
31090101	FORT OIL	5,184.00	69,724.80	5,184.00	95,385.60
31090101	SUNU ASUARANCE	118,000.00	53,100.00	118,000.00	34,220.00
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	27,021.00	107,543.58
31090101	Staco	239,940.00	115,171.20	239,940.00	115,171.20
31090101	Access Bank of Nig. Plc	158,370.00	1,441,167.00	158,370.00	1,274,878.50
31090101	Dangote Sugar	4,814,888.00	82,334,584.80	4,814,888.00	77,278,952.40
31090101	Nigerian Exchange group	6,759,326.00	135,186,520.00	6,759,326.00	169,321,116.03
31090101	SFS Real Est. Inv. Trust Fund	1,000.00	67,900.00	1,000.00	77,000.00
31090101	National Aviation Handling			315,219.00	2,017,401.60
	SUB TOTAL	83,124,307.00	392,412,509.68	-	419,980,734.67

NOTE: H
INVESTMENT
SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2022 and 2021

CODE	NAME OF COMPANY	2021			2022		
		NO. OF SHARES	VALUE (N)	REALIZABLE VALUE (N)	NO. OF SHARES	NOMINAL VALUE (N)	REALIZABLE VALUE (N)
31090102	Lion of African Insurance Ltd	-	-	-	-	-	-
31090102	Stirling Civil Engineering Ltd	-	-	-	-	-	-
31090102	Kaduna Textiles Ltd	7,075,593.00	3,527,796.00	-	7,075,593.00	3,527,796.00	-
31090102	Dorman Long Amalgamated Eng	3,304,134.00	1,653,063.00	-	3,304,134.00	1,653,063.00	-
31090102	Steyre Nig Ltd	427,545.00	427,545.00	-	427,545.00	427,545.00	-
31090102	Savanah Sugar Company Ltd	-	-	-	-	-	-
31090102	Maiduguri Flour Mills Ltd	12,665,775.00	6,332,887.00	-	12,665,775.00	6,332,887.00	-
31090102	Nigerian Technical Company Ltd	-	-	-	-	-	-
31090102	Epic Industrial Trust Ltd	-	-	-	-	-	-
31090102	Lake Chad Hotel Company Ltd	783,000.00	783,000.00	-	783,000.00	783,000.00	-
31090102	Yobe Bricks and Building Materials Ltd	10,000,000.00	10,000,000.00	-	10,000,000.00	10,000,000.00	-
31090102	Yobe Investment ans Sec. Ltd.	102,000.00	102,000,000.00	-	102,000.00	102,000,000.00	-
31090102	Nguru Oil Mills Ltd, Nguru	128,250.00	128,250.00	-	128,250.00	128,250.00	-
31090102	Nigerian Food Company Ltd.	360,000.00	360,000.00	-	360,000.00	360,000.00	-
31090102	Yobe Flour and Food Mills Ltd.	272,295,092.00	272,295,092.00	-	272,295,092.00	272,295,092.00	-
31090102	Polythene and Woven Sack Co. Ltd.	8,000,000.00	8,000,000.00	-	8,000,000.00	8,000,000.00	-
31090102	Niger-Delter Power Holding Co. Nig	19,863,490.00	19,863,490.00	-	19,863,490.00	19,863,490.00	-
31090102	Sahel Aluminium	70,000,000.00	70,000,000.00	-	70,000,000.00	70,000,000.00	-
	SUB TOTAL	-	495,371,123.00	-	-	495,371,123.00	-
	SUMMARY	-	-	-	-	-	-
	QUOTED INVESTMENT	-	392,412,509.68	-	-	419,980,734.67	-
	UNQUOTED INVESTMENT	-	495,371,123.00	-	-	495,371,123.00	-
	UNQUOTED INVESTMENT REALIZABLE VALUE		-	-	-	-	-
	TOTAL	-	887,783,632.68	-	-	915,351,857.67	-

Source: Yobe Investment Company Ltd

NOTE: I
REVOLVING LOAN ACCOUNTS

CODE	DESCRIPTION	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYEMNTS	CLOSING BAL.	REMARKS
a	Car Loan	740,981,670.44	4,991,480.00	745,973,150.44	234,065,789.41	511,907,361.03	
b	Furniture Loan	193,065,322.28	166,900,000.00	359,965,322.28	55,916,899.68	304,048,422.60	
	TOTAL	934,046,992.72	171,891,480.00	1,105,938,472.72	289,982,689.09	815,955,783.63	

NOTE: J
FOREIGN LOANS PROFILE 2022

CREDITORS	LOAN TITLE	Agreement Date	Original Currency	Loan Amount in Original Currency	Jan to June 2022 Debt Stock				July to Dec 2022 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 Health System Dev. IV-AFDF	10/13/2003	USD	2,312,546.40	19,389.40	8,402,202.60	2,092,854.47	867,948,605.80	19,475.40	8,735,690.67	2,081,291.77	933,563,423.43
2	Yobe State Health System Dev. IV-AFDF	10/13/2003	EUR	923,010.90	7,739.00	3,799,307.27	867,819.78	359,902,219.34	7,773.30	3,722,763.96	886,948.69	397,840,836.04
3	Yobe State Community Based Poverty Reduction-IDA	7/18/2001	XDR	9,791,063.70	264,922.50	157,915,003.80	8,336,887.23	3,457,473,872.35	264,020.40	157,601,776.58	8,003,607.53	3,590,018,156.24
4	Yobe State Health System Development-IDA	02/03/2003	XDR	1,085,000.00	16,120.70	9,609,226.86	891,209.41	369,602,366.28	30,040.50	17,932,084.68	853,707.3	382,930,405.41
5	Yobe State HIV/AIDS Programme-IDA	12/22/2005	XDR	1,456,292.10	38,454.70	22,922,077.58	679,190.78	281,673,999.41	40,070.70	23,919,414.97	629,669.83	282,438,401.18
6	Yobe State Health System Development Project II (Additional Financing) IDA	7/23/2009	XDR	1,651,658.60	22,082.30	13,162,817.38	1,956,263.29	811,301,510.69	22,166.20	13,231,676.42	1,931,200.75	866,240,096.72
7	Yobe State Third National Fadama Development Project IDA	4/16/2009	XDR	4,818,310.00	64,820.30	38,638,084.42	5,801,083.54	2,405,825,366.36	64,446.00	38,469,770.11	5,727,821.41	2,569,214,294.04
8	Yobe State Community Based Agric & Rural Dev. Project - IFAD XDR	9/16/2002	XDR	2,800,000.00	54,531.40	32,505,076.91	2,466,994.61	1,023,112,003.04	54,469.00	32,514,196.51	2,399,951.09	1,076,498,062.09
Grand Total						286,953,796.82	23,092,303.11	9,576,839,943.27		296,127,373.90	22,514,198.36	10,098,743,675.15

Source: Debt Management Office, Abuja

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2022

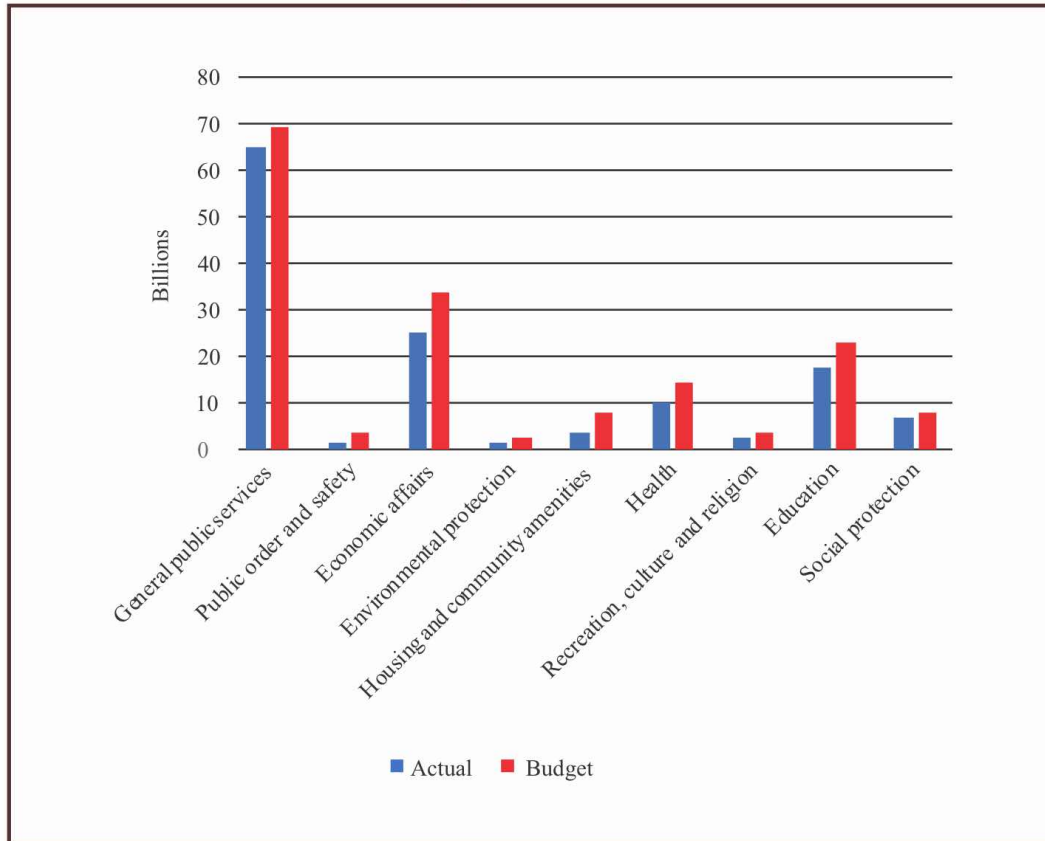
CODE	DESCRIPTION	NOTE	ACTUAL 2022	FINAL BUDGET 2022	INITIAL BUDGET 2022	SUPPLIMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022	ACTUAL 2021
701	General public services	1	64,879,609,859.88	69,272,797,000.00	44,610,197,000.00	1,370,900,160.00	4,393,187,140.12	45,066,300,973.31
703	Public order and safety	2	1,843,542,373.77	3,689,401,000.00	4,004,401,000.00	(1,155,075,000.00)	1,845,858,626.23	10,382,347,605.70
704	Economic affairs	3	24,629,218,545.80	33,308,221,500.00	42,173,921,500.00	3,412,140,000.00	8,679,002,954.20	23,240,077,730.85
705	Environmental protection	4	1,337,923,630.38	2,282,086,000.00	2,507,486,000.00	206,350,000.00	944,162,369.62	1,394,928,688.48
706	Housing and community amenities	5	3,889,411,454.37	7,531,975,000.00	9,367,475,000.00	(704,440,683.00)	3,642,563,545.63	8,503,390,385.69
707	Health	6	10,308,797,457.28	14,203,774,000.00	17,104,774,000.00	3,870,567,000.00	3,894,976,542.72	9,541,674,860.51
708	Recreation, culture and religion	7	2,015,611,699.43	3,166,306,000.00	4,246,306,000.00	1,617,847,000.00	1,150,694,300.57	1,762,691,000.63
709	Education	8	17,432,416,134.50	22,649,260,500.00	30,818,260,500.00	7,679,776,500.00	5,216,844,365.50	17,440,306,246.44
710	Social protection	9	7,030,696,916.99	7,849,563,000.00	9,120,563,000.00	91,925,000.00	818,866,083.01	125,162,350.10
	TOTAL EXPENDITURE		133,367,228,072.40	163,953,384,000.00	163,953,384,000.00	16,389,989,977.00	30,586,155,927.60	117,456,879,841.71

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON FUNCTIONAL SEGMENT

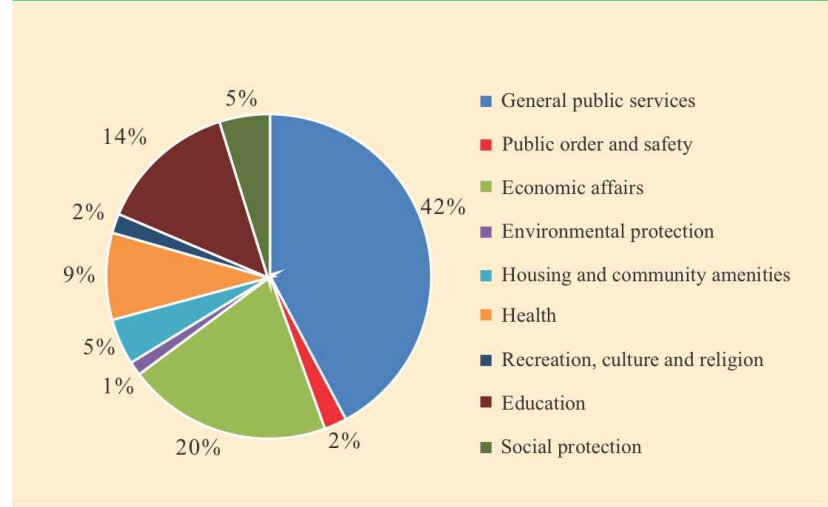
STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2022

CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2022	FINAL BUDGET 2022	INITIAL BUDGET 2022	SUPPLIMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022	ACTUAL 2021
70100	General public services	1					-	
	Recurrent Expenditure		60,847,511,876.60	62,802,222,000.00	40,409,622,000.00	(22,392,600,000.00)	1,954,710,123.40	41,153,823,873.12
	Capital Expenditure		4,032,097,983.28	6,470,575,000.00	4,200,575,000.00	(2,270,000,000.00)	2,438,477,016.72	3,912,477,100.19
	TOTAL		64,879,609,859.88	69,272,797,000.00	44,610,197,000.00	(24,662,600,000.00)	4,393,187,140.12	45,066,300,973.31
70300	Public order and safety	2					-	
	Recurrent Expenditure		1,524,934,554.77	2,032,401,000.00	2,235,401,000.00	203,000,000.00	507,466,445.23	2,005,026,657.79
	Capital Expenditure		318,607,819.00	1,657,000,000.00	1,769,000,000.00	112,000,000.00	1,338,392,181.00	8,377,320,947.91
	TOTAL		1,843,542,373.77	3,689,401,000.00	4,004,401,000.00	315,000,000.00	1,845,858,626.23	10,382,347,605.70
70400	Economic affairs	3					-	
	Recurrent Expenditure		4,198,130,847.23	4,756,372,500.00	4,787,072,500.00	30,700,000.00	558,241,652.77	2,937,958,787.46
	Capital Expenditure		20,431,087,698.57	28,551,849,000.00	37,386,849,000.00	8,835,000,000.00	8,120,761,301.43	20,302,118,943.40
	TOTAL		24,629,218,545.80	33,308,221,500.00	42,173,921,500.00	8,865,700,000.00	8,679,002,954.20	23,240,077,730.85
70500	Environmental protection	4					-	
	Recurrent Expenditure		1,198,171,130.38	1,357,058,000.00	1,447,058,000.00	90,000,000.00	158,886,869.62	1,271,728,688.48
	Capital Expenditure		139,752,500.00	925,028,000.00	1,060,428,000.00	135,400,000.00	785,275,500.00	123,200,000.00
	TOTAL		1,337,923,630.38	2,282,086,000.00	2,507,486,000.00	225,400,000.00	944,162,369.62	1,394,928,688.48
70600	Housing and community amenities	5					-	
	Recurrent Expenditure		1,515,208,292.23	1,723,975,000.00	1,689,475,000.00	(34,500,000.00)	208,766,707.77	875,012,020.70
	Capital Expenditure		2,374,203,162.14	5,808,000,000.00	7,678,000,000.00	1,870,000,000.00	3,433,796,837.86	7,628,378,364.99
	TOTAL		3,889,411,454.37	7,531,975,000.00	9,367,475,000.00	1,835,500,000.00	3,642,563,545.63	8,503,390,385.69
70700	Health	6					-	
	Recurrent Expenditure		7,464,902,101.27	8,055,491,000.00	9,967,491,000.00	1,912,000,000.00	590,588,898.73	8,224,960,658.72
	Capital Expenditure		2,843,895,356.01	6,148,283,000.00	7,137,283,000.00	989,000,000.00	3,304,387,643.99	1,316,714,201.79
	TOTAL		10,308,797,457.28	14,203,774,000.00	17,104,774,000.00	2,901,000,000.00	3,894,976,542.72	9,541,674,860.51
70800	Recreation, culture and religion	7					-	
	Recurrent Expenditure		1,924,610,096.85	2,333,806,000.00	2,503,806,000.00	170,000,000.00	409,195,903.15	1,530,898,114.97
	Capital Expenditure		91,001,602.58	832,500,000.00	1,742,500,000.00	910,000,000.00	741,498,397.42	231,792,885.66
	TOTAL		2,015,611,699.43	3,166,306,000.00	4,246,306,000.00	1,080,000,000.00	1,150,694,300.57	1,762,691,000.63
70900	Education	8					-	
	Recurrent Expenditure		15,296,361,049.37	17,030,058,500.00	20,564,058,500.00	3,534,000,000.00	1,733,697,450.63	14,918,296,070.91
	Capital Expenditure		2,136,055,085.13	5,619,202,000.00	10,254,202,000.00	4,635,000,000.00	3,483,146,914.87	2,522,010,175.53
	TOTAL		17,432,416,134.50	22,649,260,500.00	30,818,260,500.00	8,169,000,000.00	5,216,844,365.50	17,440,306,246.44
71000	Social protection	9					-	
	Recurrent Expenditure		6,448,473,802.99	6,768,259,000.00	6,692,259,000.00	(76,000,000.00)	319,785,197.01	118,332,350.10
	Capital Expenditure		582,223,114.00	1,081,304,000.00	2,428,304,000.00	1,347,000,000.00	499,080,886.00	6,830,000.00
	TOTAL		7,030,696,916.99	7,849,563,000.00	9,120,563,000.00	1,271,000,000.00	818,866,083.01	125,162,350.10
	GRAND TOTAL		133,367,228,072.40	163,953,384,000.00	163,953,384,000.00	0.00	30,586,155,927.60	117,456,879,841.71

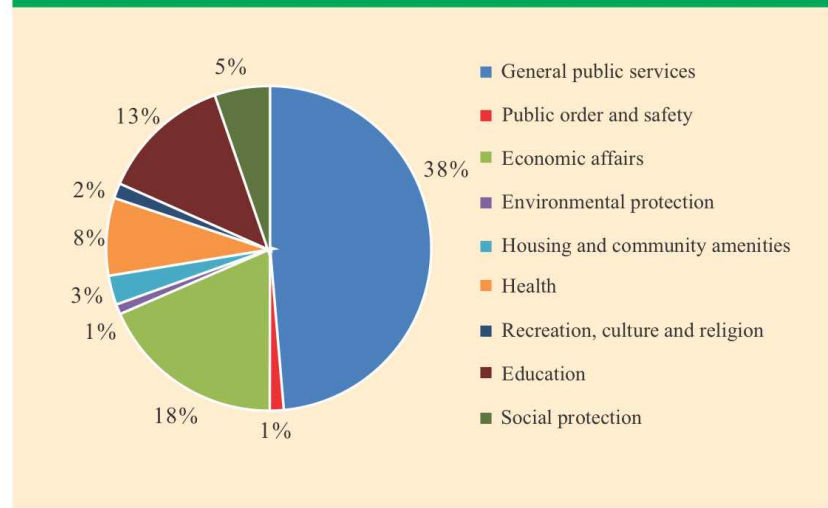
Analysis on Budget and Actual Allocation by Function



Budget Allocation by Function



Actual Allocation by Function



YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY REVENUE RETURNS PERFORMANCE FOR THE YEAR 2022

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2022	REVENUE TO DATE (JAN TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
1	REVENUE	163,953,384,000.00	12,104,826,757.33	136,384,290,789.74	83.2	
11	GOVERNMENT SHARE OF FAAC	62,151,484,967.00	9,946,373,887.10	72,789,790,458.13	117.1	
1101	GOVERNMENT SHARE OF FAAC	62,151,484,967.00	9,946,373,887.10	72,789,790,458.13	117.1	
110101	GOVERNMENT SHARE OF FAAC	38,643,642,465.00	4,175,755,392.21	36,681,175,221.92	94.9	
11010101	Statutory Allocation	38,643,642,465.00	4,175,755,392.21	36,681,175,221.92	94.9	
110102	GOVERNMENT SHARE OF VAT	20,525,503,792.00	2,070,587,855.94	23,683,852,696.86	115.4	
11010201	Share Of VAT	20,525,503,792.00	2,070,587,855.94	23,683,852,696.86	115.4	
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,982,338,710.00	3,700,030,638.95	12,424,762,539.35	416.6	
11010301	Excess Crude	2,982,338,710.00	3,539,917,238.33	8,245,468,097.72	276.5	
11010304	FAAC Special Allocations	-	160,113,400.62	4,179,294,441.63	-	
12	INDEPENDENT REVENUE	21,202,899,033.00	1,211,806,205.75	9,940,554,641.74	46.9	
1201	TAX REVENUE	10,157,631,000.00	491,697,670.36	7,110,551,527.96	70.0	
120101	PERSONAL TAXES	10,157,631,000.00	491,697,670.36	7,110,551,527.96	70.0	
12010101	Pay As You Earn	4,205,000,000.00	443,491,576.66	6,698,593,662.07	159.3	
12010102	Direct Assessment Tax	632,631,000.00	267,300.00	30,468,990.28	4.8	
12010304	Stamp Duty	4,800,000,000.00	315,315.44	4,424,266.34	0.1	
12010311	Withholding Tax	510,000,000.00	47,623,478.26	377,064,609.27		
12010312	Property Tax	10,000,000.00	-	-		
1202	NON-TAX REVENUE	11,045,268,033.00	720,108,535.39	2,830,003,113.78	25.6	
120201	LICENCES - GENERAL	213,582,000.00	16,159,750.00	88,902,136.31	41.6	
12020105	Radio/Television Station Licenses	300,000.00	-	-	0.0	
12020109	Registration Of Voluntary Organizations	125,000.00	45,000.00	301,000.00	240.8	
12020111	Bake House License	900,000.00	-	-	0.0	
12020114	Cart Licenses	4,100,000.00	-	9,318,200.00	227.3	
12020115	Dane Gun Licenses	500,000.00	-	-	0.0	
12020116	Cattle Dealer Licenses	500,000.00	-	273,000.00	54.6	
12020117	Dried Fish & Meat Licenses	4,300,000.00	-	743,000.00	0.0	
12020118	Pet (Dog) Licenses	27,000.00	-	-	0.0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2022	REVENUE TO DATE (JAN TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
12020119	Fishing Permits	1,500,000.00	-	29,500.00	2.0	
12020121	Hunting Permits	250,000.00	-	-	0.0	
12020122	Produce Buying Licenses	740,000.00	-	266,800.00	36.1	
12020126	Tractor Hiring Services	3,000,000.00	-	823,368.00	27.4	
12020128	Borehole/Tube Wells Drilling Licenses	625,000.00	-	-	0.0	
12020130	Cinematograph Licenses	25,000.00	-	-	0.0	
12020132	Motor Vehicle Licenses	149,220,000.00	14,700,000.00	69,530,588.78	46.6	
12020133	Drivers' Licenses	36,200,000.00	1,414,750.00	7,245,679.53	20.0	
12020134	Patent Medicine & Drug Stores Licenses	5,200,000.00	-	-	0.0	
12020135	Private Schools Licenses	1,270,000.00	-	250,000.00	19.7	
12020136	Health Facilities Licenses	500,000.00	-	-	0.0	
12020137	Trade Permit Licenses	4,300,000.00	-	-	0.0	
12020149	Animal Import Licenses		-	121,000.00	-	
120204	FEES - GENERAL	4,407,220,733.00	606,122,964.37	923,764,744.57	21.0	
12020401	Court Fees	26,242,500.00	694,900.00	7,605,052.68	29.0	
12020410	Electrical Inspectorate Fees	1,000,000.00	-	-	0.0	
12020413	Films Censorship/ Production Fees	7,500,000.00	-	50,000.00	0.7	
12020417	Contractor Registration Fees	52,500,000.00	2,100,000.00	25,230,000.00	48.1	
12020418	Marriage/ Divorce Fees	8,512,000.00	-	41,200.00	0.5	
12020426	Court Summons Fees	47,769,600.00	126,500.00	2,845,032.88	6.0	
12020427	Tender Fees	43,500,000.00	250,000.00	23,890,000.00	54.9	
12020428	Fire Safety Certificate Fees	5,142,500.00	60,000.00	857,000.00	16.7	
12020430	Professional Registration Fees	500,000.00	-	200,000.00	40.0	
12020431	Environmental Impact Assessment Fees	11,730,000.00	511,691.10	1,923,339.38	16.4	
12020436	Bill Board Advertisement Fees	4,400,000.00	-	-	0.0	
12020437	Deeds Registration Fees	5,000,000.00	-	25,027,842.40	500.6	
12020438	Survey/ Planning/ Building Fees	154,017,500.00	-	16,710,608.23	10.8	
12020440	Medical Consultancy Fees	2,340,000.00	-	-	0.0	
12020441	Laboratory Fees	359,653,000.00	-	67,073.85	0.0	
12020442	Association Fees	2,145,000.00	3,000.00	476,929.77	22.2	
12020445	Change Of Ownership Fees	2,812,500.00	-	5,000.00	0.2	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2022	REVENUE TO DATE (JAN TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
12020446	Agricultural/Veterinary Services Fees	14,996,000.00	-	355,000.00	2.4	
12020447	Land Use Fees	28,450,000.00	3,678,400.00	8,200,400.00	28.8	
12020448	Development Levies	962,868,100.00	40,443,603.78	232,368,620.22	24.1	
12020449	Business/Trade Operating Fees	1,230,911,000.00	1,029,923.30	13,521,732.47	1.1	
12020450	Inspection Fees	26,972,533.00	-	2,273,800.00	8.4	
12020451	Timber & Forest Fees	2,900,000.00	-	360,000.00	12.4	
12020452	School/ Tuition/ Examination Fees	1,395,077,000.00	555,709,946.19	557,693,112.69	0.0	
12020453	Applications Fees	981,000.00	1,415,000.00	1,945,000.00	198.3	
12020454	Parking Fees	200,000.00	-	-	0.0	
12020456	Water Rate/Fees	1,000,000.00	-	1,362,000.00	136.2	
12020457	Abattoir/Slaughter House/Meat Fees	-	100,000.00	221,000.00	-	
12020458	Plot Allocation Fee	100,000.00	-	-	0.0	
12020460	Change Of Purpose Fees	1,000,500.00	-	-	0.0	
12020462	Document Registration Fees	500,000.00	-	-	0.0	
12020465	Affidavits Fees	2,000,000.00	-	305,000.00	15.3	
12020478	Registration Of Adult Education Fees	4,500,000.00	-	-	0.0	
12020486	Gate Fees	-	-	230,000.00	-	
120205	FINES - GENERAL	221,108,000.00	4,346,700.00	33,900,016.37	15.3	
12020501	Court Order Fines	215,908,000.00	4,345,500.00	33,834,671.37	15.7	
12020502	Firewood Trafficking Fines	5,200,000.00	-	63,945.00	1.2	
12020599	Miscellaneous Fines	-	1,200.00	1,400.00	-	
120206	SALES - GENERAL	1,316,626,000.00	26,819,745.67	290,977,294.82	22.1	
12020601	Sales Of Journal & Publications	6,010,000.00	40,000.00	1,561,885.00	26.0	
12020604	Sales Of Stores/Scraps/Unservicable Items	5,100,000.00	-	-	0.0	
12020605	Sales Of Vaccines	-	-	400.00		
12020606	Sales Of Application Forms/Bills Of Entries	164,641,000.00	99,300.00	3,101,287.50	1.9	
12020607	Sales Of Consultancy Registration Forms	1,000,000.00	675,000.00	4,405,000.00	440.5	
12020608	Sales Of Improved Seeds/Chemical	802,500,000.00	11,497,131.90	197,582,231.90	24.6	
12020609	Proceeds From Sales Of Farm Produce	140,000.00	1,270,720.00	9,479,200.00	6770.9	
12020610	Proceeds From Sales Of Goods By Public Auctions	5,000,000.00	-	-	0.0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2022	REVENUE TO DATE (JAN TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
12020611	Proceeds From Sales Of Govt. Vehicles	20,000,000.00	-	18,470,000.00	92.4	
12020614	Sales Of Govt. Buildings	210,000,000.00	13,237,593.77	56,112,770.42	26.7	
12020617	Sales Of Maps	2,235,000.00	-	-	0.0	
12020620	Sales Of Roofing Sheet	100,000,000.00	-	264,520.00	0.3	
120207	EARNINGS -GENERAL	3,362,481,300.00	6,135,651.40	67,514,202.82	2.0	
12020701	Earnings From Consultancy Services	1,000,000.00	-	260,000.00	26.0	
12020702	Earnings From Laboratory Services	100,000.00	-	-	0.0	
12020703	Earnings From Hire Of Plants & Equipment	115,700,000.00	93,000.00	1,596,986.65	1.4	
12020704	Earnings From The Use Of Govt. Vehicles	14,280,000.00	3,621,620.14	29,706,263.14	208.0	
12020705	Earnings From The Use Of Govt. Halls	504,300,000.00	150,000.00	473,010.00	0.0	
12020706	Earnings From Tolls Of Expressway	300,000,000.00	-	-	0.0	
12020707	Earnings From Medical Services	531,289,300.00	983,108.96	8,262,578.61	1.6	
12020709	Earnings From Tourism/Culture/Arts Centres	500,000.00	-	-	0.0	
12020710	Earnings From Guest Houses	-	60,000.00	290,000.00	-	
12020711	Earnings From Commercial Activities	883,272,000.00	1,227,922.30	26,816,664.42	3.0	
12020712	Earnings From Registration Of Trainees	301,000,000.00	-	108,700.00	0.0	
12020713	Earnings From Garage Hire Services	400,000,000.00	-	-	0.0	
12020714	Earnings From VIO Charges	300,000,000.00	-	-	0.0	
12020715	Earnings From Provision Store/Shop	1,040,000.00	-	-	0.0	
12020720	Earnings From Hire Of Tractor/Harvester	10,000,000.00	-	-	0.0	
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	50,000,000.00	-	-	1777.7	
12020803	Rent On Govt Buildings	50,000,000.00	-	-		
120209	RENT ON LAND AND OTHERS - GENERAL	1,473,750,000.00	30,189,200.90	888,850,023.89	60.3	
12020901	Rent On Govt. Land	1,301,000,000.00	-	800,000,000.00	61.5	
12020903	Rents & Premium On The Allocation Of	72,000,000.00	-	-	0.0	
12020904	Rents Of Plots & Sites Services Programme	750,000.00	-	-	0.0	
12020905	Lease Rental	100,000,000.00	-	-	0.0	
12020906	Rents On Govt. Properties	-	30,189,200.90	88,850,023.89	-	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2022	REVENUE TO DATE (JAN TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
120210	REPAYMENTS - GENERAL	150,000.00	30,264,523.05	532,012,695.00	354675.1	
12021004	Motor Vehicle Refurbishing Loan Repayment	-	18,546,964.05	234,065,789.41	-	
12021006	Refunds	-	4,873,493.60	240,779,440.51	-	
12021007	Animal Traction Repayment	-	190,065.40	1,250,565.40	-	
12021008	Furniture Loan Repayment	-	6,654,000.00	55,916,899.68	-	
12021011	Refunds	150,000.00	-	-	0.0	
120211	Other Investment Income	-	-	3,762,000.00	-	
12021102	Dividend Received	-	-	3,762,000.00	-	
120213	MISCELLANEOUS and RE-IMBURSEMENT GENERAL	350,000.00	70,000.00	320,000.00		
12021302	Audit Fees	350,000.00	70,000.00	320,000.00		
	Other Revenue Sources of the State Government	-	-	175,988,670.08	0.0	
	Other Revenue Sources of the State Government	-	-	175,988,670.08	0.0	
13	AID AND GRANTS	9,500,000,000.00	-	4,565,985,000.00	48.1	
1301	AIDS	-	-	-	0.0	
130101	DOMESTIC AIDS	-	-	-	0.0	
1302	GRANTS	9,500,000,000.00	-	4,565,985,000.00	48.1	
130203	DOMESTIC GRANTS	3,800,000,000.00	-	-	0.0	
13020101	Domestic Grants	3,800,000,000.00	-	-	0.0	
130204	FOREIGN GRANTS	5,700,000,000.00	-	4,565,985,000.00	80.1	
13020201	Foreign Grants	5,700,000,000.00	-	4,565,985,000.00	80.1	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	61,899,608,627.00	946,646,664.48	39,534,449,230.72	63.9	
140201	OTHER CAPITAL RECEIPTS	21,177,512,367.00	-	-	0.0	
14020101	Other Capital Receipts	21,177,512,367.00	-	-	0.0	
140701	EXTRAORDINARY ITEMS	1,872,096,260.00	-	-	0.0	
14070101	Extraordinary Items	1,872,096,260.00	-	-	0.0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2022	REVENUE TO DATE (JAN TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
1403	LOANS/ BORROWINGS RECEIPT	38,850,000,000.00	946,646,664.48	39,534,449,230.72	101.8	
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	38,850,000,000.00	946,646,664.48	39,534,449,230.72	101.8	
14030101	Domestic Loans/Borrowings from Financial Institutions	38,850,000,000.00	946,646,664.48	39,534,449,230.72	101.8	
3101	CASH/ BANK BALANCES HELD BY AG	9,199,391,373.00	-	9,377,522,789.07	101.9	
31010101	Treasury Opening Balance	9,199,391,373.00	-	9,377,522,789.07	101.9	

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2022

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
2	EXPENDITURES	106,859,643,000.00	7,147,501,752.44	100,437,588,969.10	94	
21	PERSONNEL COST	30,815,318,000.00	2,565,972,885.84	29,781,472,619.83	97	
2101	SALARY	29,917,318,000.00	2,489,796,279.19	28,887,790,515.93	97	
210100	SALARIES AND WAGES	29,917,318,000.00	2,489,796,279.19	28,887,790,515.93	97	
21010101	Salary	29,777,318,000.00	2,481,288,535.38	28,778,310,645.85	97	
21010103	Consolidated Revenue Fund Charge -	140,000,000.00	8,507,743.81	109,479,870.08	78	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	898,000,000.00	76,176,606.65	893,682,103.90	100	
210201	ALLOWANCES	70,000,000.00	5,300,000.00	67,250,000.00	96	
2102011	NON REGULAR ALLOWANCES	70,000,000.00	5,300,000.00	67,250,000.00	96	
21020101	Non Regular Allowances	70,000,000.00	5,300,000.00	67,250,000.00	96	
210202	SOCIAL CONTRIBUTIONS	828,000,000.00	70,876,606.65	826,432,103.90	100	
21020201	NHIS Contribution	828,000,000.00	70,876,606.65	826,432,103.90	100	
22	OTHER RECURRENT COSTS	76,044,325,000.00	4,581,528,866.60	70,656,116,349.27	93	
2201	SOCIAL BENEFITS	4,738,000,000.00	523,592,759.99	4,667,034,643.38	99	
220101	SOCIAL BENEFITS	4,738,000,000.00	523,592,759.99	4,667,034,643.38	99	
21030101	Gratuity	723,000,000.00	153,627,781.30	696,612,514.63	96	
21030102	Pension	3,745,000,000.00	316,286,634.11	3,742,190,424.17	100	
21030103	Death Benefits	270,000,000.00	53,678,344.58	228,231,704.58	85	
2202	OVERHEAD COST	22,532,536,000.00	2,340,995,546.02	19,972,562,675.83	89	
220201	TRAVEL& TRANSPORT - GENERAL	2,759,370,300.00	315,738,260.87	2,476,440,126.61	90	
22020101	Local Transport And Traveling (Training)	335,241,633.00	54,485,300.00	249,303,350.90	74	
22020102	Local Transport And Traveling (Others)	1,098,628,667.00	144,978,960.87	956,827,594.71	87	
22020103	International Transport And Traveling(Training)	184,000,000.00	-	134,609,520.00	73	
22020104	International Transport And Traveling(Others)	1,141,500,000.00	116,274,000.00	1,135,699,661.00	99	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
220202	UTILITIES - GENERAL	191,486,500.00	61,988,731.10	91,707,894.94	48	
22020201	Electricity Charges	111,200,000.00	51,808,980.00	75,659,768.84	68	
22020202	Telephone Charges	254,500.00	23,751.10	205,126.10	81	
22020203	Internet Access Charges	33,212,000.00	10,092,000.00	15,532,500.00	47	
22020204	Satellites Broadcasting Access Charges	2,000,000.00	-	-	0	
22020205	Water Rates	8,820,000.00	-	246,500.00	3	
22020206	Sewage Charges	3,000,000.00	-	-	0	
22020210	Software Charges/Licence Renewal	33,000,000.00	64,000.00	64,000.00	0	
220203	MATERIALS & SUPPLIES - GENERAL	3,682,641,366.00	218,641,079.92	2,776,887,241.39	75	
22020301	Office Stationaries/Computer Consumables	331,207,000.00	22,950,927.36	181,323,356.54	55	
22020302	Books	3,000,000.00	-	-	0	
22020303	News Papers	4,170,000.00	520,000.00	2,161,184.64	52	
22020304	Magazines And Periodicals	10,200,000.00	-	2,096,050.00	21	
22020305	Printing Of Non Security Documents	248,258,700.00	17,313,260.00	178,436,600.00	72	
22020306	Printing Of Security Documents	50,000,000.00	-	34,710,000.00	69	
22020307	Drugs/Laboratory/Medical Supplies	638,032,000.00	83,492,192.56	610,057,864.16	96	
22020308	Field & Camping Materials Supplies	26,600,000.00	8,000,000.00	159,200.00	1	
22020309	Uniforms & Other Clothing	69,838,000.00	26,364,000.00	40,744,000.00	58	
22020310	Teaching Aids / Instruction Materials	64,568,666.00	25,368,700.00	47,796,562.00	74	
22020311	Food Stuff/ Catering Materials Supplies	2,207,767,000.00	34,632,000.00	1,664,737,424.05	75	
22020314	Examination Materials	29,000,000.00	-	14,665,000.00	51	
220204	MAINTENANCE SERVICES - GENERAL	4,791,148,667.00	495,475,703.68	4,551,577,333.80	95	
22020401	Maintenance Of Motor Vehicle	277,046,167.00	21,914,156.83	201,726,999.93	73	
22020402	Maintenance Of Office/Residential Furniture	5,125,500.00	7,125,000.00	1,625,084.40	32	
22020403	Maintenance Of Office/ Residential Building	54,035,000.00	3,415,799.50	36,206,935.60	67	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
22020404	Maintenance Of Office / It Equipments	67,085,000.00	3,351,930.61	45,615,250.00	68	
22020405	Maintenance Of Plants/Generators	68,451,000.00	13,926,000.00	45,054,000.00	66	
22020406	Other Maintenance Services	4,319,406,000.00	445,742,816.74	4,221,349,063.87	98	
220205	TRAINING - GENERAL	562,520,000.00	66,543,862.00	376,748,762.00	67	
22020501	Training -Local	548,520,000.00	66,383,862.00	364,196,537.00	66	
22020502	Training -International	14,000,000.00	160,000.00	12,552,225.00	90	
220206	OTHER SERVICES - GENERAL	2,079,190,000.00	212,201,132.00	2,053,566,451.25	99	
22020601	Security Services	1,977,000,000.00	192,984,132.00	1,973,434,890.25	100	
22020602	Office Rent	70,100,000.00	-	51,214,000.00	73	
22020603	Residential Rent	21,000,000.00	-	20,593,661.00	98	
22020605	Cleaning And Fumigation Services	2,090,000.00	142,000.00	448,900.00	21	
22020607	Rescue Services	9,000,000.00	19,075,000.00	7,875,000.00	88	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	808,055,000.00	179,301,319.03	535,870,428.17	66	
22020701	Financial Consulting	603,605,000.00	163,176,319.03	455,739,731.67	76	
22020702	Information Technology Consulting	89,000,000.00	3,625,000.00	44,219,437.50	50	
22020703	Legal Services	17,000,000.00	-	-	0	
22020706	Surveying Services	75,000,000.00	12,300,000.00	33,553,659.00	45	
22020707	Agricultural Consulting	20,850,000.00	-	-	0	
22020708	Medical Consulting	2,400,000.00	200,000.00	2,357,600.00	98	
22020709	Audit Consultancy	200,000.00	-	-	0	
220208	FUEL & LUBRICANTS - GENERAL	1,895,274,500.00	229,304,957.37	1,823,140,885.19	96	
22020801	Motor Vehicle Fuel/Lubricant Cost	59,610,000.00	4,776,354.04	23,551,598.86	40	
22020802	Other Transport Equipment Fuel / Lubricant Cost	6,227,500.00	-	-	0	
22020803	Plant / Generator Fuel /Lubricant Cost	1,829,437,000.00	224,528,603.33	1,799,589,286.33	98	
220209	FINANCIAL CHARGES - GENERAL	537,484,667.00	46,679,307.90	495,929,239.28	92	
22020901	Bank Charges (Other Than Interest)	516,157,667.00	46,679,286.40	495,925,777.78	96	
22020902	Insurance Premium	21,000,000.00	-	-	0	
22020904	Other Crf Bank Charges	327,000.00	21.50	3,461.50	1	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
220210	MISCELLANEOUS EXPENSES	5,225,365,000.00	515,121,192.15	4,790,694,313.20	92	
22021001	Refreshment & Meals	31,700,000.00	470,000.00	11,849,806.27	37	
22021002	Honorarium & Sitting Allowance	1,965,057,000.00	136,471,721.50	1,942,608,252.20	99	
22021003	Publicity And Advertisement	365,750,000.00	50,802,130.00	335,583,774.80	92	
22021004	Medical Expenses-Local	183,555,000.00	12,694,750.00	126,294,853.12	69	
22021006	Postages & Courier Services	100,000.00	-	100,000.00	100	
22021007	Welfare Packages	1,241,200,000.00	109,234,840.65	1,201,840,775.06	97	
22021008	Subscription To Professional Bodies	9,290,000.00	-	-	0	
22021014	Annual Budget Expenses & Administration	30,000,000.00	175,000.00	16,548,000.00	55	
22021015	Monitoring and Evaluation Overhead	228,338,000.00	83,599,000.00	114,963,000.00	50	
22021016	Anniversaries/Celebration Overhead Cost	171,500,000.00	15,000,000.00	142,176,000.00	83	
22021017	Tuition, Registration & Exam Fees Overhead Cost	903,000,000.00	106,673,750.00	892,297,050.00	99	
22021037	Prevention & Control of Infectious Diseases	40,875,000.00	-	6,432,801.75	16	
22021044	Advocacy, Enlightenment & Campaign Overhead Cost	55,000,000.00	-	-	0	
2203	LOANS AND ADVANCES	245,025,000.00	300,000.00	171,891,480.00	70	
220301	STAFF LOANS & ADVANCES	245,025,000.00	300,000.00	171,891,480.00	70	
22030102	Bicycle Advances	25,000.00	-	-	0	
22030106	Motor Vehicle Advance	55,000,000.00	-	4,991,480.00	9	
22030107	Furnishing Advances	190,000,000.00	300,000.00	166,900,000.00	88	
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,887,764,000.00	8,562,482.00	5,510,153,618.77	70	
220401	LOCAL GRANTS AND	7,887,764,000.00	8,562,482.00	5,510,153,618.77	70	
22040103	Grants To Local Governments - Current	42,000,000.00	-	-	0	
22040109	Grants To Communities/Ngos	148,686,000.00	1,012,000.00	61,297,000.00	41	
22222222	Subvention to Board & Parastatals	7,697,078,000.00	7,550,482.00	5,448,856,618.77	71	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
2205	SUBSIDIES	450,000,000.00	-	402,900,000.00	0	
220501	SUBSIDIES ON FARM INPUTS	450,000,000.00	-	402,900,000.00	0	
22050106	Agricultural Inputs Subsidy	450,000,000.00	-	402,900,000.00	0	
2206	PUBLIC DEBT CHARGES	40,191,000,000.00	1,708,078,078.59	39,931,573,931.29	99	
220601	FOREIGN INTEREST/DISCOUNT	565,000,000.00	41,513,146.46	523,255,140.62	93	
22060102	Foreign Interest /Discount - Short Term Borrowings	565,000,000.00	41,513,146.46	523,255,140.62	93	
220602	DOMESTIC INTEREST/DISCOUNT	8,900,000,000.00	716,838,249.62	8,805,396,764.46	99	
22060202	Domestic Interest/Discount - Short Term Borrowings	8,900,000,000.00	716,838,249.62	8,805,396,764.46	99	
220604	DOMESTIC PRINCIPAL	30,726,000,000.00	949,726,682.51	30,602,922,026.21	100	
22060402	Domestic Prciniple - Short Term Borrowings	30,726,000,000.00	949,726,682.51	30,602,922,026.21	100	

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY CAPITAL EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2022

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
32	NON-CURRENT ASSETS	57,093,741,000.00	3,505,472,397.88	32,929,639,103.30	58	
3201	PROPERTY PLANT AND EQUIPMENT	51,529,678,071.00	2,518,825,733.40	30,332,982,248.54	59	
320101	LAND & BUILDING GENERAL	16,462,319,071.00	579,760,955.65	6,185,588,313.34	38	
32010101	Construction/Provision of Office Building	1,726,332,793.68	53,356,542.50	426,566,785.07	25	
32010102	Construction/Provision of Residential Buildings	2,430,000,000.00	-	920,972,039.40	38	
32010103	Other Storage Facilities	5,000,000.00	-	-	0	
32010104	Other Storage Facilities	34,357,500.00	-	-	0	
32010105	Construction/Provision of School Building	1,290,253,000.00	169,000,000.00	408,045,511.42	32	
32010106	Construction/Provision of Hospitals /Health Centres	930,676,000.00	68,367,093.70	655,980,532.09	70	
32010107	Rehabilitation/Repairs of Office Building	1,629,605,571.00	52,016,062.40	230,362,976.73	14	
32010108	Rehabilitation/Repairs of Residential Building	465,330,550.94	10,500,000.00	126,000,000.00	27	
32010109	Rehabilitation/Repairs of School Building	1,390,000,000.00	-	304,113,093.43	22	
32010110	Rehabilitation/Repairs of Hospital Building	441,281,655.38	8,725,237.05	28,597,764.98	6	
32010111	Acquisition of Land	500,000,000.00	7,696,380.00	32,272,749.00	6	
32010112	Acquisition of Office Building	80,000,000.00	-	-	0	
32010114	Construction of Toilet	2,000,000.00	-	-	0	
32010116	Construction of Car Porch/Shed	30,500,000.00	-	-	0	
32010117	Construction of Mosque	131,000,000.00	-	14,375,000.00	11	
32010119	Wall Fencing	205,110,000.00	-	74,490,755.61	36	
32010121	Construction/Provision Sporting & Gaming Facilities	110,000,000.00	-	10,830,000.00	10	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
32010122	Rehabilitation/Repairs of Sporting Facilities	40,000,000.00	-	-	0	
32010125	Construction/Provision of Libraries	50,000,000.00	-	-	0	
32010129	Tree Planting/Landscaping	226,072,000.00	7,599,640.00	21,697,665.00	10	
32010130	Dairy and Artificial Insemination	13,000,000.00	-	11,958,249.40	92	
32010132	Construction of Markets/Parks	3,735,000,000.00	201,500,000.00	2,775,243,488.57	74	
32010133	Construction of Warehouse and Shops	13,000,000.00	-	5,643,617.81	43	
32010134	Fish Pond and Acquaculture	-	-	-	-	
32010199	Construction/Provision of Other Buildings	983,800,000.00	1,000,000.00	138,438,084.83	14	
320102	INFRASTRUCTURE - GENERAL	22,451,740,000.00	1,076,066,468.00	17,312,265,003.05	77	
32010202	Construction of Roads	4,683,240,000.00	136,408,968.00	3,453,642,772.26	74	
32010203	Construction of Airport	1,950,000,000.00	200,000,000.00	1,028,623,884.42	53	
32010205	Zoos, Parks & Reserves	-	-	-	-	
32010206	Purchase of Security Equipments	54,000,000.00	-	12,080,774.87	22	
32010207	Electricity Transmission Network	9,883,000,000.00	659,877,000.00	9,457,972,172.69	96	
32010208	Water Distribution Network	40,000,000.00	-	-	0	
32010209	Sewage/Drainages and Culverts	266,000,000.00	-	47,087,075.00	18	
32010210	Construction of Dams	320,000,000.00	-	120,913,037.95	38	
32010214	Boreholes and other Water Facilities	2,924,000,000.00	8,500,000.00	1,795,039,251.30	61	
32010215	Waste Disposal Equipment	9,000,000.00	-	-	0	
32010216	Boundary Pillars/right of ways/road signs	10,000,000.00	9,000,000.00	9,000,000.00	90	
32010218	Rehabilitation/Repairs of Elecricity	255,500,000.00	50,000,000.00	145,450,000.00	57	
32010219	Water Pollution Control	10,000,000.00	5,000,000.00	5,000,000.00	50	
32010220	Rehabilitation/Repairs of Water Facilities	655,000,000.00	-	96,056,280.00	15	
32010221	Rehabilitation/Repairs of Roads	1,200,000,000.00	-	1,106,886,754.56	92	
32010222	Construction/Provision of ICT	29,000,000.00	7,280,500.00	11,063,000.00	38	
32010223	Construction/Provision of ICT	5,000,000.00	-	-	0	
32010226	Industrial Pollution control	28,000,000.00	-	-	0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
32010228	Rehabilitation/Repairs of Agricultural Facilities	20,000,000.00	-	20,000,000.00	100	
32010299	Construction/Provision of other Infrastructures	110,000,000.00	-	3,450,000.00	3	
320103	PLANT AND MACHINERY - GENERAL	4,036,981,000.00	70,000,000.00	1,506,606,197.44	37	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.	1,114,600,000.00	-	201,508,177.05	18	
32010302	Purchashe of Industrial Equipment	629,821,000.00	-	462,622,801.00	73	
32010304	Purchase of Power Plants	250,000,000.00	-	147,747,000.00	59	
32010305	Purchase of Power Generating Set	358,650,000.00	-	192,700,000.00	54	
32010306	Purchase of Broadcast & Communication Equipments	87,000,000.00	-	23,000,000.00	26	
32010307	Purchase of Agricultural Equipment	277,500,000.00	-	217,049,273.24	78	
32010308	Surveying Equipment	200,000,000.00	-	97,738,500.15	49	
32010309	Water Supply Equipment	350,000,000.00	-	35,882,500.00	10	
32010310	Purchase of Sporting & Gaming Equipment	67,760,000.00	-	5,100,000.00	8	
32010312	Purchase of Fire fighting Equipments	255,500,000.00	-	5,000,000.00	2	
32010314	Purchase of Electrical Equipment	20,000,000.00	-	4,800,000.00	24	
32010315	Purchase of Sanitary Equipment	35,000,000.00	-	-	0	
32010316	Purchase of Diving Equipment	3,000,000.00	-	-	0	
32010317	Teaching & Learning Equipment	180,000,000.00	40,000,000.00	75,811,240.00	42	
32010318	Rehabilitation/Repairs of Power Generating Plants	10,500,000.00	-	-	0	
32010319	Library Books/Equipment	60,650,000.00	30,000,000.00	37,646,706.00	62	
32010320	Building Materials/Equipment	-	-	-	-	
32010322	Spare Parts and Tools	116,000,000.00	-	-	0	
32010399	Alternative Energy	21,000,000.00	-	-	0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
320104	TRANSPORTATION EQUIPMENT - GENERAL	3,098,978,000.00	537,725,000.00	2,908,439,213.80	94	
32010405	Purchase of Motor Vehicle	3,095,978,000.00	537,725,000.00	2,908,439,213.80	94	
32010406	Tricycles	3,000,000.00	-	-	0	
320105	OFFICE EQUIPMENT - GENERAL	288,122,000.00	2,687,500.00	25,492,500.00	9	
32010501	Purchase of Computers	252,872,000.00	2,687,500.00	25,492,500.00	10	
32010502	Purchase of Printers	9,500,000.00	-	-	0	
32010503	Purchase of Scanners	1,000,000.00	-	-	0	
32010505	Purchase of Photocopying Machines	19,000,000.00	-	-	0	
32010508	Purchase of Projectors	2,500,000.00	-	-	0	
32010510	Rehabilitation/Repairs of Electricity	3,250,000.00	-	-	0	
320106	FURNITURE & FITTINGS - GENERAL	1,372,735,000.00	76,739,232.50	384,822,556.22	28	
32010601	Chairs	549,090,000.00	76,739,232.50	177,017,487.22	32	
32010602	Tables	239,000,000.00	-	72,107,819.00	30	
32010603	Safes/File Cabinets/CupBoards	64,500,000.00	-	-	0	
32010604	Television Sets	37,600,000.00	-	8,000,000.00	21	
32010606	Air-Conditioners	51,350,000.00	-	5,000,000.00	10	
32010608	Shelves	34,000,000.00	-	-	0	
32010609	Ceiling Fans	2,100,000.00	-	-	0	
32010610	Refrigerators	30,068,000.00	-	-	0	
32010611	Beds & Beddings	202,000,000.00	-	80,000,000.00	40	
32010612	Rugs and Carpets	21,000,000.00	-	1,000,000.00	5	
32010613	Desks	110,000,000.00	-	41,697,250.00	38	
32010615	Purchase of Cushions	21,250,000.00	-	-	0	
32010616	Cushions	10,777,000.00	-	-	0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2022	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2022)	% ACHIEVED ON BUDGET	REMARKS
320109	SPECIALISED ASSETS - GENERAL	3,818,803,000.00	175,846,577.25	2,009,768,464.69	53	
32010903	Wildlife Conservation	17,000,000.00	-	-	0	
32010904	Laboratory/Medical Equipment	3,801,803,000.00	175,846,577.25	2,009,768,464.69	53	
3203	INTANGIBLE ASSETS	5,564,062,929.00	986,646,664.48	2,596,656,854.76	47	
320301	INTANGIBLE ASSETS	5,564,062,929.00	986,646,664.48	2,596,656,854.76	47	
32030109	Research and Development	422,594,429.00	-	177,047,760.25	42	
32030115	Counterpart Fund	2,705,591,000.00	986,646,664.48	1,357,182,257.51	50	
32030119	Maps, Survey and Design	50,000,000.00	-	-	0	
32030122	Grant to Communities/Private Institutions/Vulnerables	2,385,877,500.00	-	1,062,426,837.00	45	

SFTAS DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2022

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:

	2022			2021			2020		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Finance	534,552,126	243,408,744	777,960,870	575,480,004	243,577,809	819,057,813	579,885,712	179,227,318	759,113,029
Ministry of Budget and Economic Planning	87,427,582	92,942,489	180,370,070	90,286,867	111,448,761	201,735,628	91,046,344	62,390,020	153,436,364
Yobe State Internal Revenue Service	118,202,989	145,388,798	263,591,788	111,966,683	213,622,126	325,588,809	100,441,652	389,024,476	489,466,128
Office of the Accountant General	-	13,800,000	13,800,000	-	14,100,000	14,100,000	-	13,600,000	13,600,000
TOTAL	740,182,697	495,540,031	1,235,722,728	777,733,554	582,748,696	1,360,482,250	771,373,707	644,241,814	1,415,615,521

	2019			2018		
	Personnel	Overheads	Total	Personnel	Overheads	Total
	₦	₦	₦	₦	₦	₦
Ministry of Finance	527,320,979	192,580,273	719,901,252	500,589,798	167,506,023	668,095,820
Ministry of Budget and Economic Planning	69,429,541	48,718,324	118,147,865	60,750,147	74,070,000	134,820,147
Yobe State Internal Revenue Service	78,874,537	112,141,900	191,016,437	74,052,732	91,490,239	165,542,971
Office of the Accountant General	-	15,600,000	15,600,000	-	15,600,000	15,600,000
TOTAL	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 2022. 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.

	2022	2021	2020	2019
Amount earned for 2021 performance (AF)	4,565,985,000	3,441,320,000	2,268,000,000	-
Amount earned for 2019 performance		-	6,612,000,000	-
TOTAL	4,565,985,000	3,441,320,000	8,880,000,000	-



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