

2023
**REPORT OF THE
ACCOUNTANT- GENERAL
YOBE STATE**

with Financial Statement for the Year Ended December 2023



2023

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

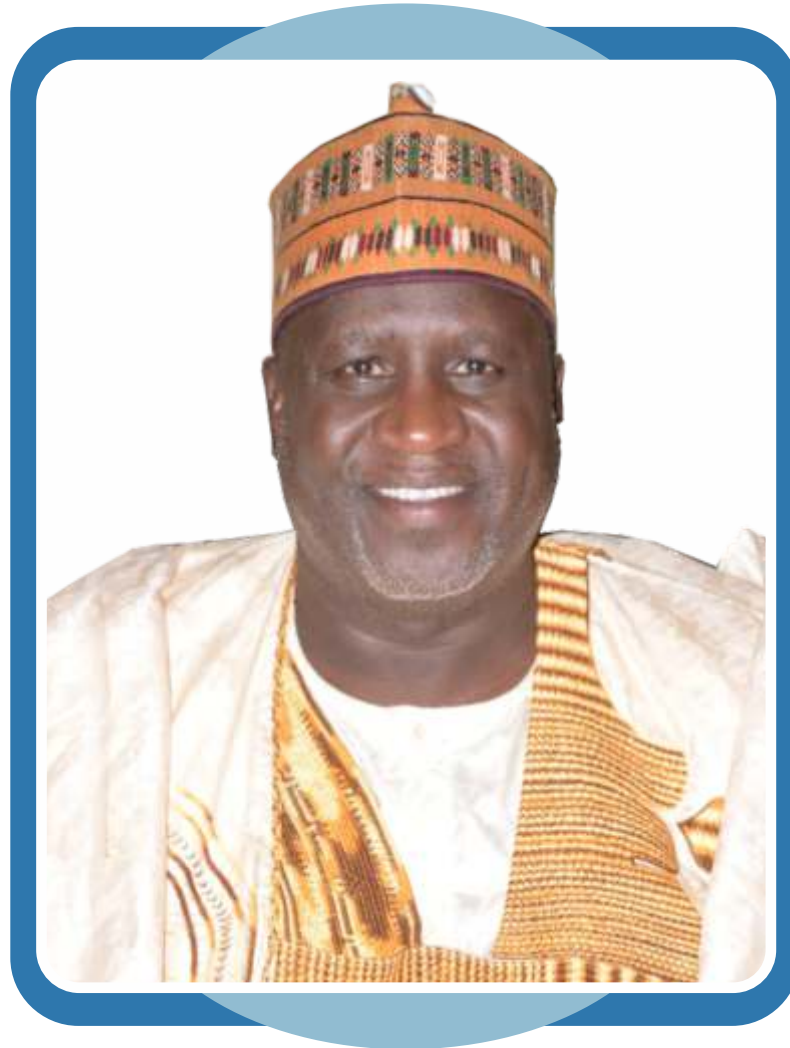
with Financial Statement for the Year Ended December 2023

Table of Contents

1.	Profile	ii - ix
2.	Financial Highlights for the Year 2023	1
3.	Responsibility of Financial Statement	6
4.	Audit Certificate	7
5.	Special Opinion	8
6.	General Purpose of Financial Statement	9 - 10
7.	Accounting Policies	11 - 15
8.	Statement No. 1 - Cash Flow Statement	16 - 17
9.	Statement No. 2 - Assets and Liabilities	18 - 19
10.	Statement No. 3 - Consolidated Revenue Fund	20 - 21
11.	Statement No. 4 - Capital Development Fund	22
12.	Notes to the Financial Statements	23 - 88
13.	Reference Notes	89 - 96
14.	Report on Functional Segment (Summary)	97
15.	Report on Functional Segment	98 - 99
16.	Report on Revenue Performance	101 - 106
17.	Report on Recurrent Expenditure (Budget) Performance	107 - 112
18.	Report on Capital Expenditure (Budget) Performance	113 - 117
19.	SFTAS Disclosure Note in State Audited Financial Statement	118



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



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



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



Hamidu M. Alhaji

Head of Service,
Yobe State



Mohammed Abatcha Geidam FCNA, mni
Hon. Commissioner,
Ministry of Finance & Economic Development,
Yobe State



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



Muhammad Alkali Dinkiri FCNA
Accountant General
Yobe State



Mohammed Gana Ibrahim FCNA

Director, Internal Audit,
Yobe State



Ahmed Ibrahim Jajere CNA, ATM

Director, Final Account,
Yobe State



Bulama Garba Dandibi PhD. Fcna

Director, Treasury Operations,
Yobe State

FINANCIAL HIGHLIGHT FOR THE YEAR 2023

The Yobe State Government budgeted a total expenditure of ₦163,005,366,000 for the year 2023. This made up of Recurrent Expenditure of ₦104,283,717,000 and Capital expenditure of ₦58,721,649,000. The expenditure is expected to be financed by Recurrent Revenue of ₦105,155,366,000 and Capital Receipts of ₦56,195,244,260.

During the year under review, the State Government's actual Recurrent Revenue was ₦100,557,808,631 while actual Capital Receipts was ₦53,114,989,339 representing 65% and 35% performance respectively.

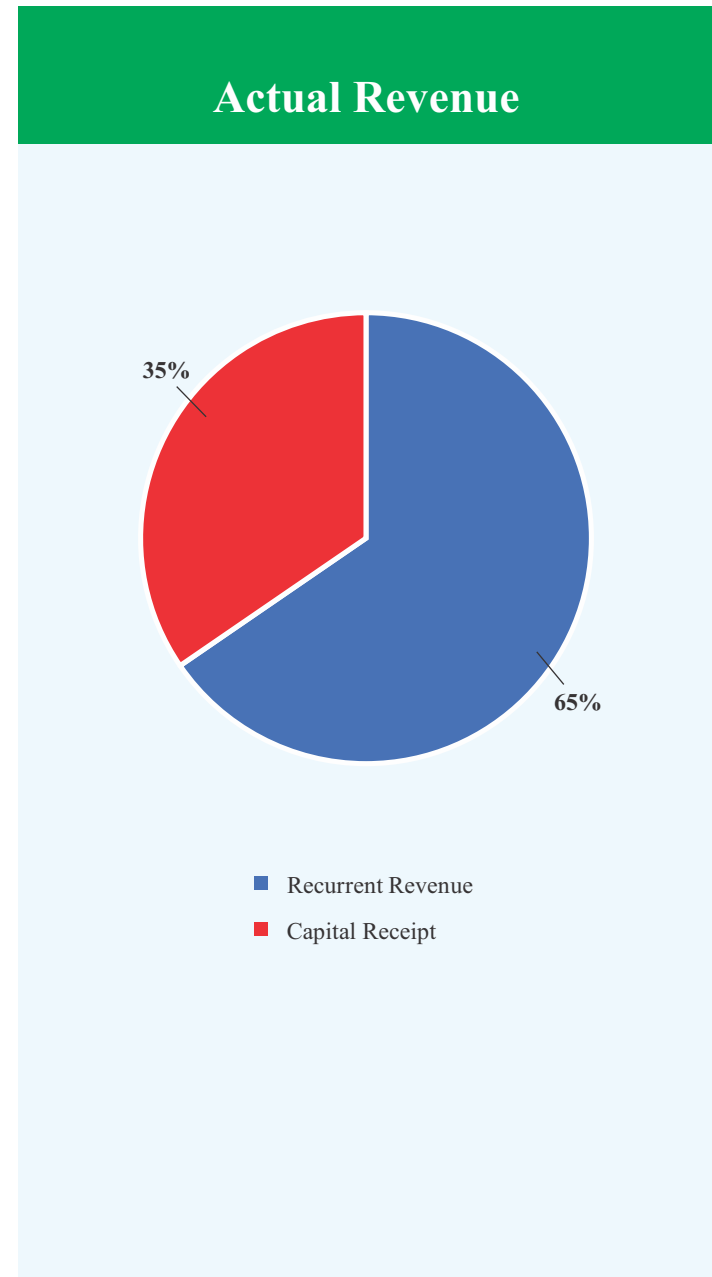
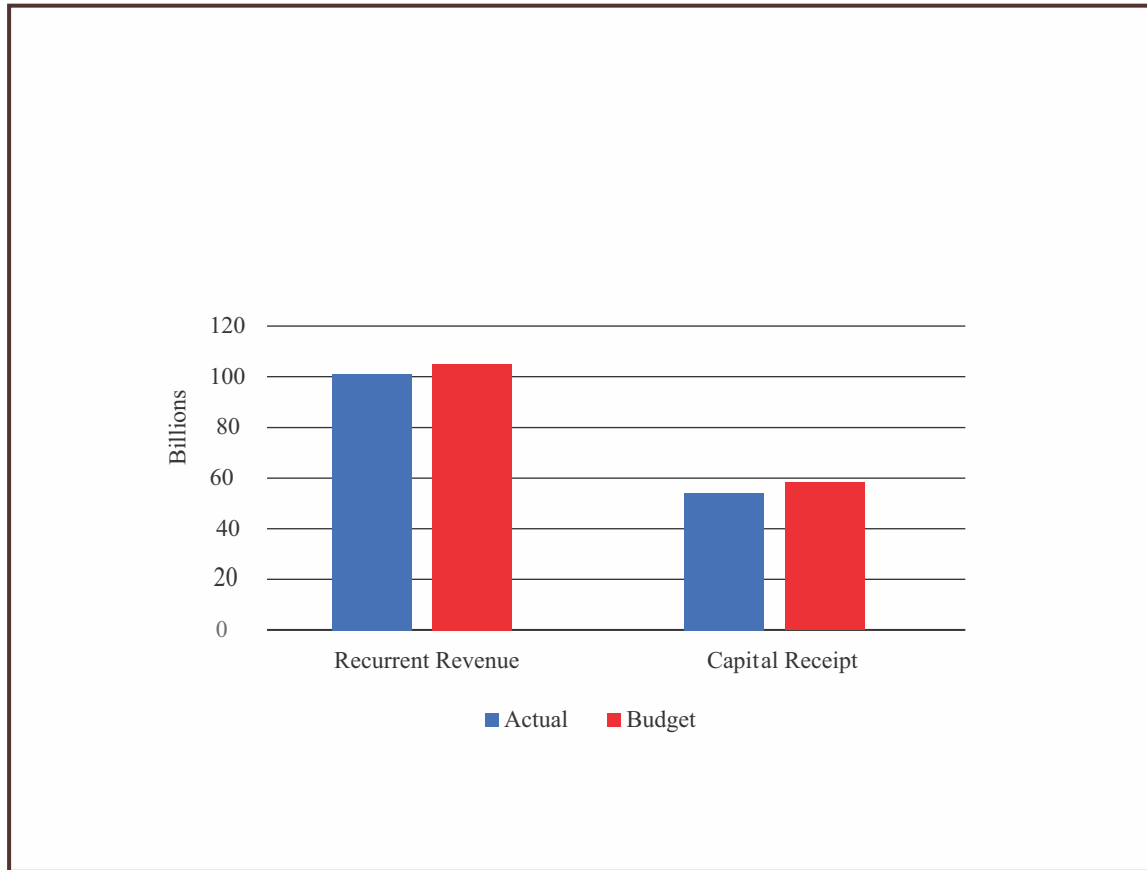
Actual Recurrent Expenditure during the year was ₦96,785,211,919 while actual Capital Expenditure was ₦50,506,609,688 representing 66% and 34% Performance, respectively.

Details contained in figure on the page 2:

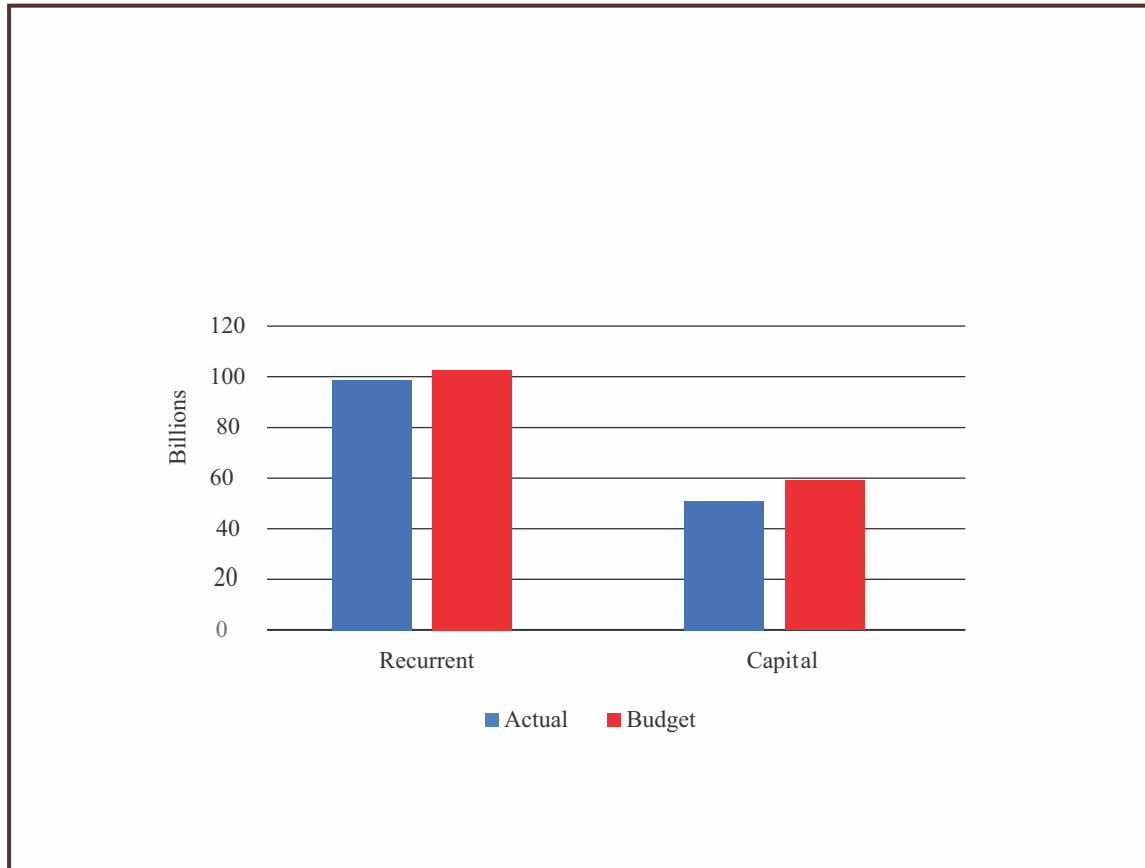
FINANCIAL HIGHLIGHT FOR THE YEAR 2023

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	30,933,644,512	58,727,757,290	36,681,175,222
2	EXCESS CRUDE OIL/EXCHANGE RATE DIFF./OTHER FAAC	27,388,992,637	2,982,338,710	12,424,762,539
3	VALUE ADDED TAX	30,903,208,960	31,193,593,000	23,683,852,697
4	INTERNAL REVENUE IGR	11,194,721,301	12,251,677,000	9,940,554,642
5	OTHER SOURCE OF GOVERNMENT REVENUE	137,241,221	-	175,988,670
	SUB TOTAL	100,557,808,631	105,155,366,000	82,906,333,770
	CAPITAL RECIEPTS			
1	GRANTS	26,449,983,621	27,800,000,000	4,565,985,000
2	CAPITAL RECIEPTS	10,998,084,202	12,000,000,000	-
3	INTERNAL/EXTERNAL LOANS	15,666,921,516	16,395,244,260	39,534,449,231
	SUB TOTAL	53,114,989,339	56,195,244,260	44,100,434,231
	TOTAL RECEIPTS	153,672,797,970	161,350,610,260	127,006,768,001
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	32,208,208,803	33,503,456,000	29,714,222,620
2	OVERHEAD COSTS	31,412,808,461	34,104,457,000	20,504,009,676
3	CONSOLIDATED FUND CHARGES (including Pension & Gratuity)	6,608,505,540	6,654,000,000	4,667,034,643
4	SUBVENTIONS TO BOARD and PARASTATALS	10,308,752,206	13,287,125,000	5,448,856,619
5	PUBLIC DEBTS CHARGES	15,661,626,042	16,144,679,000	39,931,573,931
6	OTHER OPERATING ACTIVITIES (Advances)	585,310,867	590,000,000	171,891,480
	TOTAL RECURRENT EXPENDITURE	96,785,211,919	104,283,717,000	100,437,588,969
	CAPITAL EXPENDITURE	50,506,609,688	58,721,649,000	32,929,639,103
	TOTAL EXPENDITURE	147,291,821,607	163,005,366,000	133,367,228,072
1	NET CASH BALANCE	6,380,976,363	(1,654,755,740)	(6,360,460,072)
2	OPENING BALANCE	3,017,062,717	1,654,755,740	9,377,522,789
3	CLOSING BALANCE	9,398,039,081	0	3,017,062,717

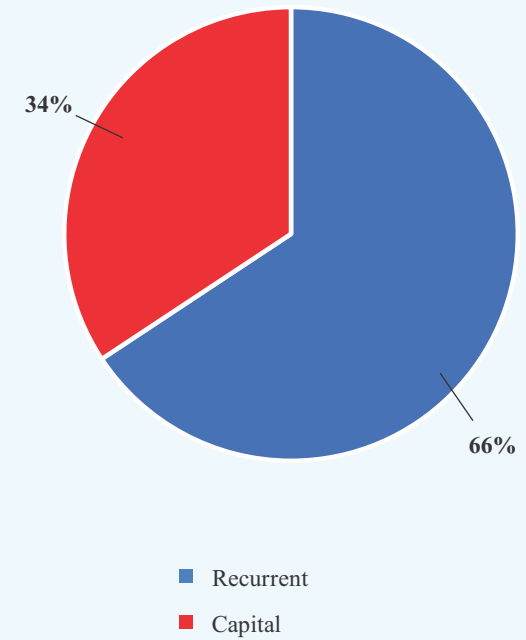
Analysis on Budget and Actual Revenue



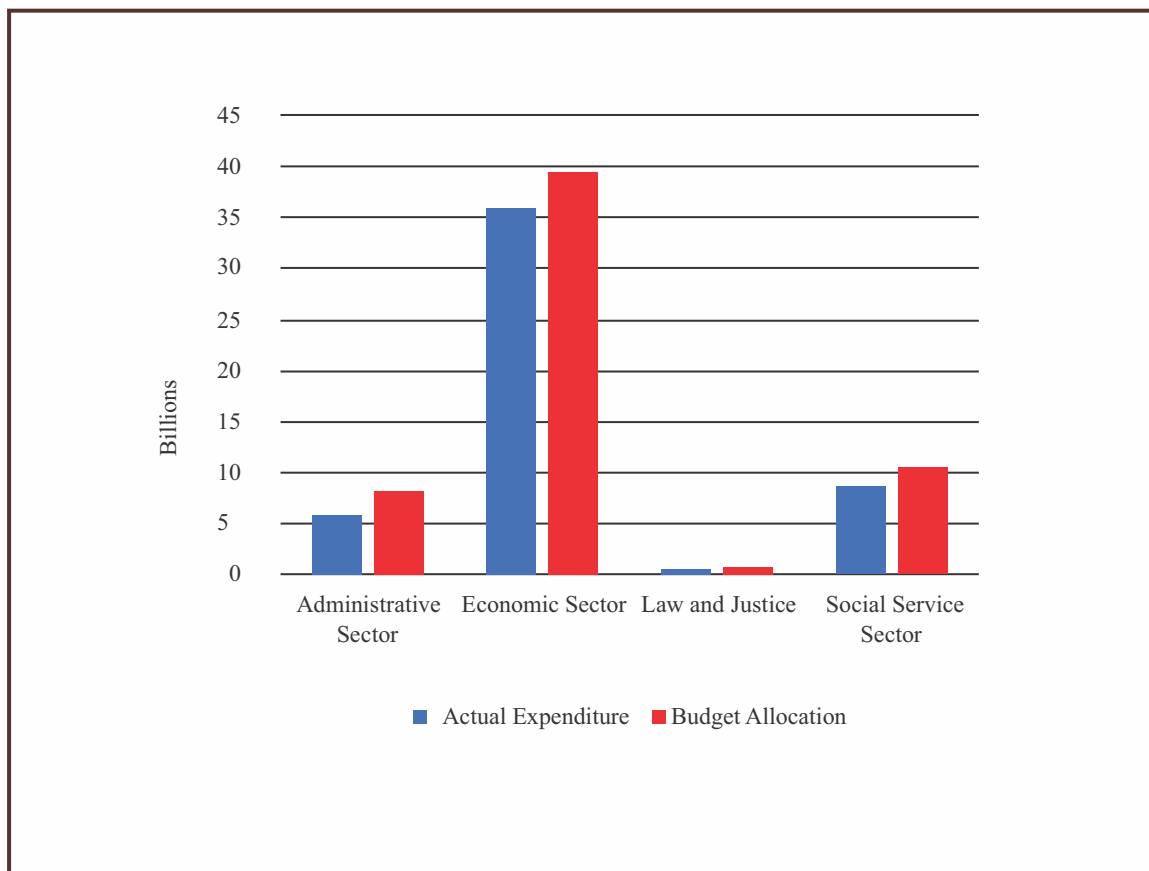
Analysis on Budget and Actual Expenditure



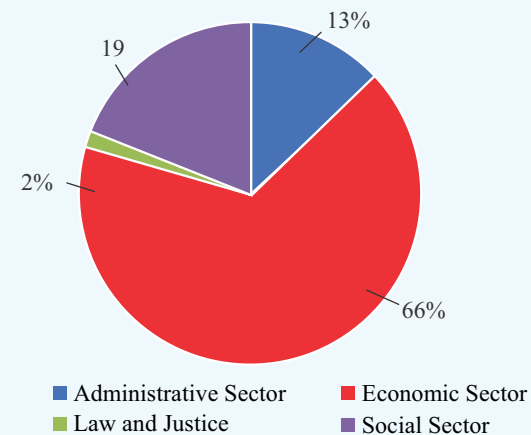
Actual Expenditure



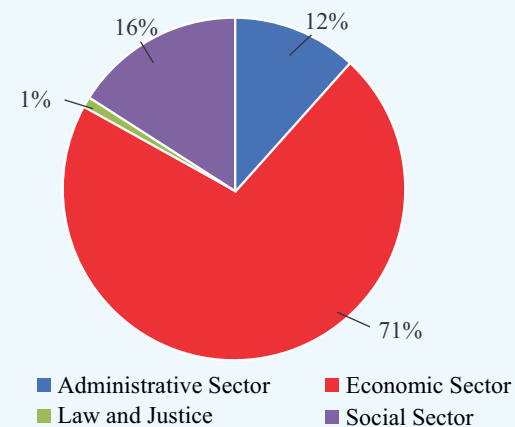
Analysis on Budget and Actual Capital Expenditure by Sector



Sectoral Budget Allocation



Sectoral Actual Expenditure





OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

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

Our Ref: C.907/S/GEN/VOL.I Your Ref: _____ Date: 20/2/2024

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 2023 and its operations for the year ended on that date.


Muhammad Alkali Dinkiri fena,
Accountant-General - Yobe State



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

Website: www.osag.yb.gov.ng

E-mail: oagyobestate@yahoo.com

auditybsg@gmail.com

GSM No: +2347088824193

P.M.B. 1051.

Phase I, Secretariat

Damaturu, Yobe State

AUDIT CERTIFICATE

The Financial Statements and Accounts of Government of Yobe State of Nigeria for the year ended December 31st, 2023 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, 2023 and the transactions for the fiscal year ended on that date.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.
22nd April, 2024



Mai Aliyu Umar Gulani FCCFI, CCrFA, CNA,
Auditor-General,
Yobe State Government



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

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

GSM No: +2347088824193


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

Special Opinion:

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

In my opinion, Disclosure Note presents fairly, in all material respects, the expenditures incurred [and funds received] against the SFTAS Program by the State for the year ended December 31st, 2023 in accordance with IPSAS 'Cash' as described in Disclosure Note in Yobe State Audited Financial Statements for the year 2023 as schedules.

Office of the State Auditor-General,
P.M.B. 1051,
Damaturu – Yobe State.
22nd April, 2024


Mai Aliyu Umar Gulani FCCFI, CCrFA, CNA,
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, 2023 as well as give a summary of purpose to which the resources received during the year was put into.



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

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

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

Your Ref: _____

Date: 20/2/2024

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 2023. 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 2023 revised approved annual budget and supplementary budget as approved in accordance with the 2023 Appropriation Law of Yobe State.

10. RECEIPTS

- These are Cash inflows within the Financial Year 2023. 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.



MUHAMMAD ALKALI DINKIRI FCNA,
Accountant-General - Yobe State
20/02/2024

STATEMENT NO. 1
YOBE STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL		NOTES	ACTUAL YEAR	
			2023	2022
BUDGET 2023				
	<u>Cash Flows from Operating Activities</u>			
	Receipts:			
61,710,096,000	Statutory Allocations: FAAC	1	58,322,637,149	49,105,937,761
31,193,593,000	Value Added Tax Allocation	1	30,903,208,960	23,683,852,697
92,903,689,000	<i>Sub-total : Statutory Allocation</i>		89,225,846,109	72,789,790,458
4,579,731,000	Direct taxes	2	7,535,716,332	7,110,551,528
281,160,000	Licenses	2	118,401,329	88,902,136
3,106,013,000	Fees	2	1,219,945,756	923,764,745
172,510,000	Fines	2	44,359,163	33,900,016
1,081,313,000	Sales	2	1,144,006,383	290,977,295
1,196,950,000	Earnings	2	97,911,534	67,514,203
-	Rent on Government Buildings	2	-	-
1,354,400,000	Rent on Land and Others	2	576,070,000	888,850,024
475,150,000	Repayments - General	2	458,240,804	532,012,695
4,000,000	Investment Income	2	-	3,762,000
450,000	Reimbursements		70,000	320,000
12,251,677,000	<i>Subtotal: Independent Revenue</i>		11,194,721,301	9,940,554,642
-	Other Revenue Sources of the State Government	3	137,241,221	175,988,670
105,155,366,000	Total Receipts		100,557,808,631	82,906,333,770
	Payments:			
33,503,456,000	Personnel Costs (including Salaries on CRF charges)	4	32,208,208,803	29,714,222,620
-	State Contribution to Pension	5	-	-
34,104,457,000	Overhead Charges	6	31,412,808,461	20,504,009,676
6,654,000,000	Consolidated Rev Fund Charges including Pension & Gratuity	7	6,608,505,540	4,667,034,643
13,287,125,000	Subvention to Parastatals	8	10,308,752,206	5,448,856,619

ANNUAL		NOTES	ACTUAL YEAR	
590,000,000	Other Operating Activities	16	585,310,867	171,891,480
-	Other Transfers		-	-
88,139,038,000	Total Payments		81,123,585,877	60,506,015,038
17,016,328,000	Net Cash Flow from Operating Activities		19,434,222,754	22,400,318,732
	Cash Flows from Investment Activities:			
(7,688,431,000)	Capital Expenditure: Administrative Sector	11	(6,047,298,801)	(4,038,467,483)
(38,983,199,000)	Capital Expenditure: Economic Sector	11	(35,912,103,045)	(23,434,626,975)
(905,000,000)	Capital Expenditure: Law and Justice	11	(500,000,000)	(318,607,819)
-	Capital Expenditure: Regional Development	11	-	-
(11,145,019,000)	Capital Expenditure: Social Service Sector	11	(8,047,207,841)	(5,137,936,826)
(58,721,649,000)	Total Capital Expenditure		(50,506,609,688)	(32,929,639,103)
(58,721,649,000)	Net Cash Flow from Investment Activities		(50,506,609,688)	(32,929,639,103)
	Cash Flows from Financing Activities:			
27,800,000,000	Proceeds from Aid and Grants	10	26,449,983,621	4,565,985,000
-	Proceeds from external Loans	17	-	700,000,000
16,395,244,260	Proceeds from Internal Loans	18	15,666,921,516	38,834,449,231
12,000,000,000	Proceeds from Other Capital Receipt	19	10,998,084,202	-
(16,144,679,000)	Repayment of External & Internal Loans (Including Servicing)	17&18	(15,661,626,042)	(39,931,573,931)
40,050,565,260	Net Cash Flow from Financing Activities		37,453,363,297	4,168,860,299
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(1,654,755,740)	Net (Increase)/Decrease in Other Cash Equivalents		6,380,976,363	(6,360,460,072)
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
1,654,755,740	Cash and its Equivalent as at 1 January 2023		3,017,062,717	9,377,522,789
-	Cash and its Equivalent as at 31 December 2023		9,398,039,081	3,017,062,717

The Accompanying Notes form part of these Statements

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


Muhammad Alkali Dinkiri FCNA
Accountant General, Yobe State

STATEMENT NO. 2
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ASSETS	NOTES	2023	2022
LIQUID ASSETS:			
Cash held by Accountant General			
- Cash Balances with Treasury	13	9,397,820,348	3,016,927,616
Cash held by Ministries Departments and Agencies	14	218,732.63	135,101
Total Assets.		9,398,039,081	3,017,062,717
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	15	1,202,095,077	915,351,858
Revolving Loans Granted	16	1,044,736,964	767,772,310
Intangible Assets		-	-
Total Investment and other Cash Assets.		2,246,832,041	1,683,124,168
Operating Liabilities Over Assets		117,523,464,993	100,143,675,152
Total Assets.		129,168,336,115	104,843,862,037
<u>PUBLIC FUNDS AND LIABILITIES</u>			
PUBLIC FUNDS			
Consolidated Revenue Fund		4,003,349,844	1,230,753,131
Capital Development Fund		5,394,689,237	1,786,309,585
Total Public Funds.		9,398,039,081	3,017,062,716
EXTERNAL AND INTERNAL LOANS			
External loans	17	19,327,026,936	10,098,743,675
Internal Loans	18	96,113,320,815	87,469,326,487
Total External and Internal Loans.		115,440,347,751	97,568,070,162
OTHER LIABILITIES			
CONTINGENT LIABILITES	20	4,329,949,283	4,258,729,158

	ASSETS	NOTES	2023	2022
	<i>Total Public Funds and Liabilities.</i>		129,168,336,115	104,843,862,037

The Accompanying Notes form part of these Statements

Muhammad Alkali Dinkiri FCNA
Accountant General, Yobe State

STATEMENT NO. 3

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
-	Opening Balance		1,230,753,131	1,654,755,740	1,654,755,740	-	%
	ADD: REVENUE						
49,105,937,761	Statutory Allocation: FAAC	1	58,322,637,149	61,710,096,000	47,210,096,000.00	-14,500,000,000	95
23,683,852,697	Value Added Tax Alloc.	1	30,903,208,960	31,193,593,000	25,793,593,000.00	-5,400,000,000	99
72,789,790,458	Sub-Total - Statutory Allocation		89,225,846,109	92,903,689,000	73,003,689,000	-19,900,000,000	96
						-	
7,110,551,528	Direct Taxes	2	7,535,716,332	4,579,731,000	4,579,731,000	-	165
88,902,136	Licenses	2	118,401,329	281,160,000	281,160,000	-	42
923,764,745	Fees	2	1,219,945,756	3,106,013,000	3,106,013,000	-	39
33,900,016	Fines	2	44,359,163	172,510,000	172,510,000	-	26
290,977,295	Sales	2	1,144,006,383	1,081,313,000	1,081,313,000	-	106
67,514,203	Earnings	2	97,911,534	1,196,950,000	1,196,950,000	-	8
-	Rent of Government Buildings	2	-	-	-	-	-
888,850,024	Rent on Lands and Others	2	576,070,000	1,354,400,000	1,354,400,000	-	-
532,012,695	Repayment General	2	458,240,804	475,150,000	475,150,000	-	96
3,762,000.0	Investment Income	2	-	4,000,000	4,000,000	-	-
320,000.0	Reimbursements	2	70,000	450,000	450,000	-	-
9,940,554,642	Sub-Total-Independent Revenue		11,194,721,301	12,251,677,000	12,251,677,000	-	91
175,988,670	Other Revenue Sources of the State Government	3	137,241,221			-	
82,906,333,770	TOTAL REVENUE		100,557,808,631	105,155,366,000	85,255,366,000	-19,900,000,000	96
82,906,333,770	TOTAL FUNDS AVAILABLE		101,788,561,762	106,810,121,740	86,910,121,740	-19,900,000,000	95
	LESS: EXPENDITURE					-	
29,714,222,620	Personnel Costs(including Salaries on CRF charges)	4	32,208,208,803	33,503,456,000	32,296,456,000	(1,207,000,000)	96

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
20,504,009,676	Overhead Charges	6	31,412,808,461	34,104,457,000	22,998,707,000	(11,105,750,000)	92
4,667,034,643	Consolidated Rev Fund Charges including Pension & Gratuity	7	6,608,505,540	6,654,000,000	5,950,000,000	(704,000,000)	99
5,448,856,619	Subvention to Parastatals	8	10,308,752,206	13,287,125,000	8,740,875,000	(4,546,250,000)	78
171,891,480	Other Operating Activities	16	585,310,867	590,000,000	350,000,000	(240,000,000)	
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
39,931,573,931	Repayments: External & Internal Loans (including servicing)	17&18	15,661,626,042	16,144,679,000	17,525,679,000	1,381,000,000	97
100,437,588,969	TOTAL EXPENDITURE		96,785,211,919	104,283,717,000	87,861,717,000	(16,422,000,000)	93
(17,531,255,199)	OPERATING BALANCE		5,003,349,844	2,526,404,740	(951,595,260)	(3,478,000,000)	198
	APPROPRIATIONS/ TRANSFERS						
18,762,008,330	Transfer to Capital Dev. Fund		(1,000,000,000)	2,526,404,740	(951,595,260)	(3,478,000,000)	-40
					-	-	
18,762,008,330	Total transfers		(1,000,000,000)	2,526,404,740	(951,595,260)	(3,478,000,000)	-40
1,230,753,131	Closing Balance		4,003,349,844	0	0	-	

The Accompanying Notes form part of these Statements


Muhammad Alkali Dinkiri FCNA
Accountant General, Yobe State

STATEMENT NO. 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	
9,377,522,788	Opening Balance		1,786,309,585			-	%
	ADD: CAPITAL RECEIPTS					-	
-	Transfer From Consolidated Revenue Fund	9	1,000,000,000	2,526,404,740	(951,595,260)	(3,478,000,000)	40
4,565,985,000	Aids and Grants	10	26,449,983,621	27,800,000,000	33,400,000,000	5,600,000,000	95
700,000,000	External Loans	17	-	-	-	-	
38,834,449,231	Internal Loans	17&18	15,666,921,516	16,395,244,260	12,595,244,260	(3,800,000,000)	96
-	Other Capital Receipts	19	10,998,084,201.58	12,000,000,000	30,100,000,000	18,100,000,000	92
44,100,434,231	Total Receipts		54,114,989,339	58,721,649,000	75,143,649,000	16,422,000,000	92
53,477,957,019	Total Capital Funds Available		55,901,298,924	58,721,649,000	75,143,649,000	16,422,000,000	95
	LESS: CAPITAL EXPENDITURE					-	
4,038,467,483	Administrative Sector	11	6,047,298,801	7,688,431,000	7,776,431,000	88,000,000	79
23,434,626,975	Economic Sector	11	35,912,103,045	38,983,199,000	43,327,199,000	4,344,000,000	92
318,607,819	Law and Justice	11	500,000,000	905,000,000	1,515,000,000	610,000,000	55
-	Regional Development	11	-	-	-	-	-
5,137,936,826	Social Service Sector	11	8,047,207,841	11,145,019,000	22,525,019,000	11,380,000,000	72
32,929,639,103	TOTAL CAPITAL EXPENDITURE		50,506,609,688	58,721,649,000	75,143,649,000	16,422,000,000	86
(18,762,008,330)	Received from Consolidated Revenue Fund						
1,786,309,585	Closing Balance		5,394,689,237	-	-	-	

The Accompanying Notes form part of these Statements


Muhammad Alkali Dinkiri FCNA
 Accountant General, Yobe State

YOBE STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2023				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	22,262,173,298.09		
	Add :Deduction at source for Loan Repayment	B	8,671,471,213.96	30,933,644,512.05	
	Share of Statutory Allocation - Other Agencies	C		22,950,837,234.93	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		4,438,155,401.98	
	Total(GROSS) FAAC Allocation			58,322,637,148.96	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E		30,903,208,959.94	

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	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
120101	Direct Taxes					
022000100100	MINISTRY OF FINANCE		-	100,000.00		
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		7,535,716,331.67	4,579,631,000.00	2,956,085,331.67	
	Total - Direct Taxes		7,535,716,331.67	4,579,731,000.00	2,955,985,331.67	
120201	Licences				-	
012300100100	MINISTRY OF INFORMATION		-	200,000.00	(200,000.00)	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		2,651,445.20	112,610,000.00	(109,958,554.80)	
021510200100	AGRICULTURAL DEV. PROGRAMME		1,735,000.00	3,200,000.00	(1,465,000.00)	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		88,499,755.00	61,150,000.00	27,349,755.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY		25,189,114.35	50,000,000.00	(24,810,885.65)	
025200100100	MINISTRY OF WATER RESOURCES		-	1,000,000.00	(1,000,000.00)	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		99,094.00	1,000,000.00	(900,906.00)	
051700100100	MINISTRY OF EDUCATION		-	50,000,000.00	(50,000,000.00)	
052100100100	MINISTRY OF HEALTH		-	1,000,000.00	(1,000,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		226,920.85	1,000,000.00	(773,079.15)	
	Total Licences		118,401,329.40	281,160,000.00	(162,758,670.60)	
120204	Fees					
011101000100	PUBLIC PROCUREMENT BUREAU		37,290,000.00	68,500,000.00	(31,210,000.00)	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		61,000.00	-	61,000.00	
012300300100	YOBE TELEVISION (YTV)		500,000.00	450,000.00	50,000.00	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		50,000.00	400,000.00	(350,000.00)	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		320,000.00	300,000.00	20,000.00	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,463,314.11	472,330,000.00	(470,866,685.89)	
021500100200	MODERN ABATTOIR		90,000.00	1,000,000.00	(910,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
021510200100	AGRICULTURAL DEV. PROGRAMME		-	300,000.00	(300,000.00)	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		2,500.00	813,000.00	(810,500.00)	
022200100100	MINISTRY OF COMMERCE		3,711,043.55	350,000,000.00	(346,288,956.45)	
022900100100	MINISTRY OF TRANSPORT & ENERGY		862,759.94	30,000,000.00	(29,137,240.06)	
023400100100	MINISTRY OF WORKS		-	6,000,000.00	(6,000,000.00)	
025200100100	MINISTRY OF WATER RESOURCES		-	800,000.00	(800,000.00)	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		1,044,250.00	10,000,000.00	(8,955,750.00)	
025300700100	FIRE SERVICE		-	5,000,000.00	(5,000,000.00)	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		89,649,572.80	148,000,000.00	(58,350,427.20)	
031805100100	HIGH COURT		2,715,254.19	13,200,000.00	(10,484,745.81)	
031805200100	SHARIA COURT DIVISION		1,460,449.62	9,500,000.00	(8,039,550.38)	
031805300100	SHARIA COURT OF APPEAL		511,499.00	60,000.00	451,499.00	
032600100100	MINISTRY OF JUSTICE		278,647,640.89	440,860,000.00	(162,212,359.11)	
032600100200	PERORAGATIVE OF MERCY		2,500,000.00	-	2,500,000.00	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		157,884.25	200,000.00	(42,115.75)	
051300100200	SPORT COUNCIL		12,000.00	2,000,000.00	(1,988,000.00)	
051700800100	LIBRARY BOARD		-	150,000.00	(150,000.00)	
051701000100	AGENCY FOR MASS EDUCATION		-	100,000.00	(100,000.00)	
052100100100	MINISTRY OF HEALTH		-	500,000.00	(500,000.00)	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		-	300,000,000.00	(300,000,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD		14,698.00	10,000,000.00	(9,985,302.00)	
052110400100	SCHOOL OF NURSING DAMATURU		108,264,102.88	134,300,000.00	(26,035,897.12)	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		2,964,000.00	156,500,000.00	(153,536,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		713,116.39	13,650,000.00	(12,936,883.61)	
053501600100	ENVIRONMENT PROTECTION AGENCY		49,000.00	100,000.00	(51,000.00)	
056301800100	STATE POLYTECHNIC GEIDAM		1,700.00	44,000,000.00	(43,998,300.00)	
056302100100	YOBE STATE UNIVERSITY		474,224,184.23	640,000,000.00	(165,775,815.77)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
056306500100	COLLEGE OF EDUCATION GASHUA		128,850,000.00	110,000,000.00	18,850,000.00	
056306600100	CABS POTISKUM		48,354,661.00	115,000,000.00	(66,645,339.00)	
056306700100	COLLEGE OF AGRIC GUJBA		15,000,000.00	7,000,000.00	8,000,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		20,461,125.00	15,000,000.00	5,461,125.00	
	Total Fees		1,219,945,755.85	3,106,013,000.00	(1,886,067,244.15)	
120205	Fines					
022900100100	MINISTRY OF TRANSPORT & ENERGY		1,060,700.00	5,000,000.00	(3,939,300.00)	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		39,216,000.00	95,000,000.00	(55,784,000.00)	
025210200100	WATER CORPORATION		4,082,463.15	50,000,000.00	(45,917,536.85)	
031805100100	HIGH COURT		-	1,500,000.00	(1,500,000.00)	
031805200100	SHARIA COURT DIVISION		-	500,000.00	(500,000.00)	
031805300100	SHARIA COURT OF APPEAL		-	10,000.00	(10,000.00)	
051700100100	MINISTRY OF EDUCATION		-	20,000,000.00	(20,000,000.00)	
053500100100	MINISTRY OF ENVIRONMENT		-	500,000.00	(500,000.00)	
	Total Fines		44,359,163.15	172,510,000.00	(128,150,836.85)	
120206	Sales				-	
011101000100	PUBLIC PROCUREMENT BUREAU		12,915,000.00	1,000,000.00	11,915,000.00	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		-	99,000.00	(99,000.00)	
012300100100	MINISTRY OF INFORMATION		-	400,000.00	(400,000.00)	
012301300100	PRINTING CORPORATION		1,928,150.00	2,000,000.00	(71,850.00)	
012500100100	HEAD OF SERVICE		326,919.20	2,500,000.00	(2,173,080.80)	
014700100100	CIVIL SERVICE COMMISSION		1,995,600.00	3,500,000.00	(1,504,400.00)	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		14,919.37	10,004,000.00	(9,989,080.63)	
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION		50,000.00	2,500,000.00	(2,450,000.00)	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		8,492,290.57	490,060,000.00	(481,567,709.43)	
021510200100	AGRICULTURAL DEV. PROGRAMME		-	500,000.00	(500,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
022000100100	MINISTRY OF FINANCE		908,819,247.50	30,000,000.00	878,819,247.50	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		-	25,000,000.00	(25,000,000.00)	
022200100100	MINISTRY OF COMMERCE		652,357.40	100,000,000.00	(99,347,642.60)	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		187,557,728.66	35,000,000.00	152,557,728.66	
025301000100	HOUSING & PROPERTY DEV.		45,970.00	250,000,000.00	(249,954,030.00)	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		-	8,500,000.00	(8,500,000.00)	
031801100100	JUDICIAL SERVICE COMMISSION		7,338,500.00	300,000.00	7,038,500.00	
031805100100	HIGH COURT		-	300,000.00	(300,000.00)	
051705600100	SCHOLARSHIP BOARD		-	10,000,000.00	(10,000,000.00)	
056300100100	MINISTRY OF HIGHER EDUCATION		-	350,000.00	(350,000.00)	
056301800100	STATE POLYTECHNIC GEIDAM		18,550.00	1,300,000.00	(1,281,450.00)	
056302100100	YOBE STATE UNIVERSITY		13,851,150.00	30,000,000.00	(16,148,850.00)	
056306500100	COLLEGE OF EDUCATION GASHUA		-	50,000,000.00	(50,000,000.00)	
056306600100	CABS POTISKUM		-	20,000,000.00	(20,000,000.00)	
056306700100	COLLEGE OF AGRIC GUJBA		-	3,000,000.00	(3,000,000.00)	
056306800100	COLLEGE OF LEGAL AND ISLAMIC		-	5,000,000.00	(5,000,000.00)	
	Total Sales		1,144,006,382.70	1,081,313,000.00	62,693,382.70	
120207	Earnings					
011101000100	PUBLIC PROCUREMENT BUREAU		-	500,000.00	(500,000.00)	
012300100100	MINISTRY OF INFORMATION		165,000.00	400,000.00	(235,000.00)	
012300300100	YOBE TELEVISION (YTV)		750,000.00	31,000,000.00	(30,250,000.00)	
012300400100	YOBE BROADCASTING CORPORATION		5,082,999.62	16,450,000.00	(11,367,000.38)	
012305700100	COUNCIL FOR ARTS & CULTURE		-	300,000.00	(300,000.00)	
012500100100	HEAD OF SERVICE		188,000.00	500,000.00	(312,000.00)	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		-	3,000,000.00	(3,000,000.00)	
022200100100	MINISTRY OF COMMERCE		139,308.00	185,000,000.00	(184,860,692.00)	
022205200100	STATE HOTELS		235,000.00	350,000.00	(115,000.00)	
022900100100	MINISTRY OF TRANSPORT & ENERGY		-	30,000,000.00	(30,000,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
022905300100	YOBE LINE		56,912,021.32	50,000,000.00	6,912,021.32	
023400100100	MINISTRY OF WORKS		2,200,000.00	89,000,000.00	(86,800,000.00)	
025200100100	MINISTRY OF WATER RESOURCES		-	9,200,000.00	(9,200,000.00)	
025210200100	WATER CORPORATION		20,433,131.83	300,000,000.00	(279,566,868.17)	
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		-	800,000.00	(800,000.00)	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		-	300,000,000.00	(300,000,000.00)	
052110200100	HOSPITAL MANAGEMENT BOARD		11,806,073.26	180,450,000.00	(168,643,926.74)	
	Total Earnings		97,911,534.03	1,196,950,000.00	(1,099,038,465.97)	
120208	Rent on Government Buildings				-	
022000100100	MINISTRY OF FINANCE				-	
	Total Rent on Building		-	-	-	
120209	Rent on Land and Others General					
022000100100	MINISTRY OF FINANCE		500,000,000.00	1,080,900,000.00	(580,900,000.00)	
022200100100	MINISTRY OF COMMERCE		-	100,000,000.00	(100,000,000.00)	
022201800100	YOBE INVESTMENT COMPANY		76,070,000.00	80,000,000.00	(3,930,000.00)	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		-	93,500,000.00	(93,500,000.00)	
	Total Rent on Land and Others		576,070,000.00	1,354,400,000.00	(778,330,000.00)	
120210	Repayments					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		215,000.00	10,000,000.00	(9,785,000.00)	
022000100100	MINISTRY OF FINANCE		458,025,804.07	465,000,000.00	(6,974,195.93)	
022205100100	SMALL SCALE INDUSTRIES		-	150,000.00	(150,000.00)	
	Total Repayments		458,240,804.07	475,150,000.00	(16,909,195.93)	
120211	Investment Income					
022000100100	MINISTRY OF FINANCE		-	4,000,000.00	(4,000,000.00)	
	Total Investment Income		-	4,000,000.00	(4,000,000.00)	
120212	Interest Earned		-	-	-	
	Re-imburement				-	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		-	100,000.00	(100,000.00)	
014000200100	AUDIT SERVICE BOARD		-	50,000.00	(50,000.00)	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		70,000.00	300,000.00	(230,000.00)	
	Sub-Total		70,000.00	450,000.00	(380,000.00)	
	Total IGR (Independent Revenue)		11,194,721,300.87	12,251,677,000.00	(1,056,955,699.13)	

3	Other Revenue Sources of the Yobe State Government:	Ref.Note	Actual	Total Budget	Variance	Remarks
	Other Deposit(Unclaim Salary)		137,241,221.42	-	137,241,221.42	
	Total Other Revenue Sources		137,241,221.42	-	137,241,221.42	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
011100100100	GOVERNMENT HOUSE		279,669,527.87	398,677,000.00	119,007,472.13	
011101000100	PUBLIC PROCUREMENT BUREAU		21,560,829.21	26,542,000.00	4,981,170.79	
011200300100	HOUSE OF ASSEMBLY		291,039,379.55	309,422,000.00	18,382,620.45	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		76,365,602.47	101,571,000.00	25,205,397.53	
012300100100	MINISTRY OF INFORMATION		101,132,268.20	107,739,000.00	6,606,731.80	
012300300100	YOBE TELEVISION (YTV)		109,731,075.80	120,802,000.00	11,070,924.20	
012300400100	YOBE BROADCASTING CORPORATION		109,456,027.68	117,896,000.00	8,439,972.32	
012301300100	PRINTING CORPORATION		26,444,946.93	27,517,000.00	1,072,053.07	
012305700100	COUNCIL FOR ARTS & CULTURE		53,534,167.47	61,464,000.00	7,929,832.53	
012500100100	HEAD OF SERVICE		658,635,026.76	661,025,000.00	2,389,973.24	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		66,209,116.45	73,052,000.00	6,842,883.55	
014000200100	AUDIT SERVICE BOARD		47,034,580.90	69,613,000.00	22,578,419.10	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		74,556,496.46	82,691,000.00	8,134,503.54	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS		26,037,492.34	28,000,000.00	1,962,507.66	
014700100100	CIVIL SERVICE COMMISSION		64,591,665.52	66,526,000.00	1,934,334.48	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		20,731,119.08	23,472,000.00	2,740,880.92	
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION		57,984,630.87	59,504,000.00	1,519,369.13	
014903500100	LOCAL GOVERNMENT PENSION BOARD		21,796,553.67	23,669,000.00	1,872,446.33	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		1,374,874,983.17	1,384,725,000.00	9,850,016.83	
016103700100	PILGRIMS WELFARE COMMISSION		46,380,195.33	48,142,000.00	1,761,804.67	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		81,338,646.38	82,707,000.00	1,368,353.62	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		54,000,000.00	56,700,000.00	2,700,000.00	
022000100400	Consolidated Revenue Fund Charges - Salary		112,394,889.16	120,000,000.00	7,605,110.84	
	Total Administrative Sector		3,775,499,221.27	4,051,456,000.00	275,956,778.73	
	List of MDA: Economic Sector					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,638,898,186.07	1,648,063,000.00	9,164,813.93	
021510200100	AGRICULTURAL DEV. PROGRAMME		148,238,048.08	167,845,000.00	19,606,951.92	
021511000100	FERTILIZER BLENDING PLANT		750,000.00	1,000,000.00	250,000.00	
022000100100	MINISTRY OF FINANCE		544,370,356.10	561,080,000.00	16,709,643.90	
022000100300	MISCELLANEOUS EXPENCES		917,103,864.15	990,000,000.00	72,896,135.85	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		119,055,976.88	123,036,000.00	3,980,023.12	
022200100100	MINISTRY OF COMMERCE		129,638,929.20	130,030,000.00	391,070.80	
022205100100	SMALL SCALE INDUSTRIES		16,662,029.78	17,428,000.00	765,970.22	
022205200100	STATE HOTELS		23,788,901.28	23,965,000.00	176,098.72	
022205900100	YOBE MICRO FINANCE BANK		0.00	648,000.00	648,000.00	
022206100100	PRE-STRESS CONCRETE POLE		0.00	3,879,000.00	3,879,000.00	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT		21,321,502.72	50,000,000.00	28,678,497.28	
022800700010	YOBE STATE INFORMATION TECHNOLOGY DEV AGEN		0.00	3,495,000.00	3,495,000.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY		96,543,097.74	98,570,000.00	2,026,902.26	
022900300100	RURAL ELECTRIFICATION BOARD		176,050,060.87	187,555,000.00	11,504,939.13	
022905500100	ROAD TRAFFIC MANAGEMENT		0.00	60,000,000.00	60,000,000.00	
023400100100	MINISTRY OF WORKS		298,441,156.40	330,499,000.00	32,057,843.60	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		89,889,951.37	92,445,000.00	2,555,048.63	
025000100100	FISCAL RESPONSIBILITY BOARD		30,933,537.94	31,945,000.00	1,011,462.06	
025200100100	MINISTRY OF WATER RESOURCES		68,158,564.10	68,442,000.00	283,435.90	
025210200100	WATER CORPORATION		303,814,910.45	333,158,000.00	29,343,089.55	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		109,679,515.65	118,911,000.00	9,231,484.35	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		141,056,433.14	143,445,000.00	2,388,566.86	
025300700100	FIRE SERVICE		155,134,162.69	172,280,000.00	17,145,837.31	
025301000100	HOUSING & PROPERTY DEV.		33,496,800.24	35,439,000.00	1,942,199.76	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		220,152,934.57	237,746,000.00	17,593,065.43	
	Total Economic Sector		5,283,178,919.42	5,630,904,000.00	347,725,080.58	
	List of MDA: Law and Justice Sector					
031801100100	JUDICIAL SERVICE COMMISSION		61,074,807.63	64,642,000.00	3,567,192.37	
031805100100	HIGH COURT		508,869,369.39	510,337,000.00	1,467,630.61	
031805200100	SHARIA COURT DIVISION		280,002,433.23	288,352,000.00	8,349,566.77	
031805300100	SHARIA COURT OF APPEAL		175,806,685.98	178,176,000.00	2,369,314.02	
032600100100	MINISTRY OF JUSTICE		282,809,786.46	285,067,000.00	2,257,213.54	
032600100200	PERORAGATIVE OF MERCY		4,996,107.36	6,131,000.00	1,134,892.64	
	Total Law and Justice Sector		1,313,559,190.05	1,332,705,000.00	19,145,809.95	
	Lis of MDA: Regional Sector					
	Total Regional Sector		-	-	-	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Social Sector					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		260,448,823.84	286,042,000.00	25,593,176.16	
051300100200	SPORT COUNCIL		128,677,364.64	133,595,000.00	4,917,635.36	
051300100300	YOBE STATE DESERT STAR		87,840,000.00	92,232,000.00	4,392,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS		93,248,034.50	94,367,000.00	1,118,965.50	
051700100100	MINISTRY OF EDUCATION		107,532,485.10	122,587,000.00	15,054,514.90	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		986,749,009.25	1,078,902,000.00	92,152,990.75	
051700800100	LIBRARY BOARD		76,721,755.03	83,584,000.00	6,862,244.97	
051701000100	AGENCY FOR MASS EDUCATION		265,025,413.87	291,073,000.00	26,047,586.13	
051703100100	ARABIC AND ISLAMIC BOARD		27,819,556.40	30,837,000.00	3,017,443.60	
051705400100	TEACHING SERVICE BOARD		2,907,520,703.04	2,920,181,000.00	12,660,296.96	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		1,246,965,157.02	1,305,297,000.00	58,331,842.98	
051705600100	SCHOLARSHIP BOARD		25,768,362.12	29,135,000.00	3,366,637.88	
052100100100	MINISTRY OF HEALTH		810,819,886.91	887,362,000.00	76,542,113.09	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		620,124,635.86	646,670,000.00	26,545,364.14	
052102600100	YOBE STATE UNIVERSITY TEACHING HOSPITAL		1,138,723,298.21	1,150,390,000.00	11,666,701.79	
052110200100	HOSPITAL MANAGEMENT BOARD		4,894,657,219.97	4,900,475,000.00	5,817,780.03	
052110400100	SCHOOL OF NURSING DAMATURU		314,095,666.90	343,433,000.00	29,337,333.10	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		160,378,470.06	160,631,000.00	252,529.94	
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		0.00	63,000,000.00	63,000,000.00	
052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICE		0.00	63,000,000.00	63,000,000.00	
053500100100	MINISTRY OF ENVIRONMENT		661,055,759.98	667,295,000.00	6,239,240.02	
053501600100	ENVIRONMENT PROTECTION AGENCY		404,868,402.35	436,174,000.00	31,305,597.65	
053505600100	NEAZADP		51,648,108.00	65,662,000.00	14,013,892.00	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
055100100100	MINISTRY FOR LOCAL GOVERNMENT		64,833,325.78	66,188,000.00	1,354,674.22	
055100200100	EMIRATE COUNCIL		222,435,149.52	223,435,000.00	999,850.48	
056300100100	MINISTRY OF HIGHER EDUCATION		24,824,803.30	25,703,000.00	878,196.70	
056301800100	STATE POLYTECHNIC GEIDAM		440,966,132.28	461,769,000.00	20,802,867.72	
056302100100	YOBE STATE UNIVERSITY		2,749,670,210.39	2,751,709,000.00	2,038,789.61	
056306500100	COLLEGE OF EDUCATION GASHUA		1,142,358,311.10	1,169,796,000.00	27,437,688.90	
056306600100	CABS POTISKUM		776,042,037.35	778,838,000.00	2,795,962.65	
056306700100	COLLEGE OF AGRIC GUJBA		544,432,143.33	545,702,000.00	1,269,856.67	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		599,721,246.28	613,327,000.00	13,605,753.72	
	Sub Total		21,835,971,472.38	22,488,391,000.00	652,419,527.62	
	Total Personnel Cost		32,208,208,803.12	33,503,456,000.00	1,295,247,196.88	

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		6,009,088,430.03	6,150,000,000.00	140,911,569.97	
011100100200	OFFICE OF THE DEPUTY GOVERNOR		656,394,995.51	747,000,000.00	90,605,004.49	
011100300100	SPECIAL ADVISER ON BUDGET		1,495,487.00	3,000,000.00	1,504,513.00	
011100300200	SPECIAL ADVISER ON EDUCATION		1,747,747.66	3,000,000.00	1,252,252.34	
011100300300	SPECIAL ADVISER ON FINANCE		2,246,623.17	3,000,000.00	753,376.83	
011100300400	SPECIAL ADVISER ON JUSTICE		2,247,495.12	3,000,000.00	752,504.88	
011100300500	SPECIAL ADVISER ON LOCAL GOVERNMENT		2,249,283.08	3,000,000.00	750,716.92	
011100300600	SPECIAL ADVISER ON HOUSING		1,246,850.75	3,000,000.00	1,753,149.25	
011100300700	SPECIAL ADVISER ON POLITICAL		2,253,331.95	3,000,000.00	746,668.05	
011100300800	SPECIAL ADVISER ON SECURITY		2,248,303.00	3,000,000.00	751,697.00	
011100300900	SPECIAL ADVISER ON WORKS		2,248,851.54	3,000,000.00	751,148.46	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100301000	SPECIAL ADVISER ON HEALTH		2,251,039.00	3,000,000.00	748,961.00	
011100301100	SPECIAL ADVISER ON AGRICULTURE		2,251,311.08	3,000,000.00	748,688.92	
011100301200	SPECIAL ADVISER ON RELIGIOUS AFFAIRS		2,249,588.89	3,000,000.00	750,411.11	
011100301300	SPECIAL ADVISER ON COMMERCE		2,249,064.08	3,000,000.00	750,935.92	
011100301400	SPECIAL ADVISER ON WATER		1,250,083.50	3,000,000.00	1,749,916.50	
011100301500	SPECIAL ADVISER ON TRANSPORT AND ENERGY		2,247,919.58	3,000,000.00	752,080.42	
011100301600	SPECIAL ADVISER ON		2,247,075.80	3,000,000.00	752,924.20	
011100301700	SPECIAL ADVISER ON ENVIROMENT		2,246,783.13	3,000,000.00	753,216.87	
011100301800	SPECIAL ADVISER ON YOUTH AND SPORT		1,248,189.44	3,000,000.00	1,751,810.56	
011100301900	SPECIAL ADVISER ON WOMEN AFFAIRS		2,248,972.43	3,000,000.00	751,027.57	
011100302000	SPECIAL ADVISER ON ECONOMIC DEVELOPMENT		1,246,050.72	3,000,000.00	1,753,949.28	
011100302100	SPECIAL ADVISER ON LAND & SOLID MINIRAL		1,248,461.82	3,000,000.00	1,751,538.18	
011100302200	SPECIAL ADVISER ON SPECIAL DUTIES		2,246,797.16	3,000,000.00	753,202.84	
011100302300	SPECIAL ADVISER ON INTER-PARTY AFFAIRS		1,226,137.54	3,000,000.00	1,773,862.46	
011100302400	SPECIAL ADVISER ON WEALTH CREATION		998,699.07	3,000,000.00	2,001,300.93	
011100302500	SPECIAL ADVISER ON SOCIAL DEVELOPMENT		1,253,275.41	3,000,000.00	1,746,724.59	
011100302600	SPECIAL ADVISER ON INTER - GOVERNMENT AFF		1,250,085.15	3,000,000.00	1,749,914.85	
011100302700	SPECIAL ADVISER ON INVESTMENT		2,247,922.63	3,000,000.00	752,077.37	
011100302800	SPECIAL ADVISER ON EMPOWERMENT		2,750,000.00	3,000,000.00	250,000.00	
011200300100	HOUSE OF ASSEMBLY		2,176,318,538.23	2,366,000,000.00	189,681,461.77	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION		16,800,077.11	85,200,000.00	68,399,922.89	
012300100100	MINISTRY OF INFORMATION		127,745,000.00	154,900,000.00	27,155,000.00	
012500100100	HEAD OF SERVICE		2,386,703,895.79	2,392,001,000.00	5,297,104.21	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		151,058,278.23	243,000,000.00	91,941,721.77	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		4,351,985.29	14,263,000.00	9,911,014.71	
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS		48,331,975.67	200,053,000.00	151,721,024.33	
014700100100	CIVIL SERVICE COMMISSION		18,399,830.45	37,751,000.00	19,351,169.55	
014800100100	STATE INDEPENDENT ELECTION COMMISSION		18,889,563.03	22,750,000.00	3,860,436.97	
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION		8,475,414.63	35,590,000.00	27,114,585.37	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVE		6,995,848,317.32	7,104,000,000.00	108,151,682.68	
016100200100	UNICEF COORDINATOR		300,000.00	310,000.00	10,000.00	
016100300100	LANDSCAPE UNIT		150,000.00	155,000.00	5,000.00	
016100400100	NATIONAL VOLUNTEER SERVICE		60,000.00	70,000.00	10,000.00	
016100500100	MAINTENANCE UNIT		150,000.00	155,000.00	5,000.00	
016100600100	LAISION OFFICE LAGOS		1,200,000.00	4,800,000.00	3,600,000.00	
016100700100	LAISION OFFICE KADUNA		1,200,000.00	6,612,000.00	5,412,000.00	
016100800100	LIAISON OFFICE ABUJA		61,800,000.00	62,600,000.00	800,000.00	
016100900100	LAISION OFFICE MAIDUGURI		600,000.00	2,400,000.00	1,800,000.00	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		70,042,745.41	156,900,000.00	86,857,254.59	
	Total Administrative Sector		18,806,850,476.40	19,870,510,000.00	1,063,659,523.60	
	List of MDA: Economic Sector					
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		527,327,871.90	609,000,000.00	81,672,128.10	
022000100100	MINISTRY OF FINANCE		256,722,506.49	348,172,000.00	91,449,493.51	
022000100300	MISCELLANEOUS EXPENCES		7,735,445,543.55	7,954,000,000.00	218,554,456.45	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Economic Sector					
022000200100	DEBT MANAGEMENT OFFICE		150,000.00	300,000.00	150,000.00	
022000700100	ACCOUNTANT GENERAL OFFICE		13,800,000.00	24,820,000.00	11,020,000.00	
022000700200	PROJECT FINANCIAL MANAGEMENT UNIT		150,000.00	300,000.00	150,000.00	
022000700400	EFFICIENCY UNIT		-	300,000.00	300,000.00	
022200100100	MINISTRY OF COMMERCE		25,862,095.98	103,600,000.00	77,737,904.02	
022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT		83,678,575.31	200,000,000.00	116,321,424.69	
022900100100	MINISTRY OF TRANSPORT & ENERGY		38,717,000.00	104,400,000.00	65,683,000.00	
023400100100	MINISTRY OF WORKS		5,997,762.26	30,574,000.00	24,576,237.74	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		165,945,429.67	336,500,000.00	170,554,570.33	
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		-	49,723,000.00	49,723,000.00	
023800400100	YOBE STATE BUREAU OF STATISTICS		-	24,000,000.00	24,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES		11,400,000.00	26,000,000.00	14,600,000.00	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		23,499,800.00	68,000,000.00	44,500,200.00	
	Total Economic Sector		8,896,346,585.16	9,897,389,000.00	1,001,042,414.84	
	List of MDA: Law and Justice Sector					
031801100100	JUDICIAL SERVICE COMMISSION		2,691,994.13	40,600,000.00	37,908,005.87	
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		43,187,030.10	97,488,000.00	54,300,969.90	
032600100200	PERORAGATIVE OF MERCY		9,157,500.00	36,300,000.00	27,142,500.00	
	Total Law and Justice Sector		56,656,524.23	204,388,000.00	147,731,475.77	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Regional Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	Total Regional Sector		-	-	-	
	List of MDA: Social Sector					
051300100100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		61,899,912.04	131,400,000.00	69,500,087.96	
051305200100	NYSC FIKA		150,000.00	1,000,000.00	850,000.00	
051400100100	MINISTRY OF WOMEN AFFAIRS		28,189,658.48	101,500,000.00	73,310,341.52	
051700100100	MINISTRY OF EDUCATION		3,035,974,757.92	3,110,501,000.00	74,526,242.08	
051700100200	FRENCH AND KANURI CENTRE		149,918.92	1,502,000.00	1,352,081.08	
051703000100	ZONAL INSPECTORATE		450,000.00	901,000.00	451,000.00	
051706400100	EDUCATION RESOURCE CENTRE		754,849.94	10,800,000.00	10,045,150.06	
052100100100	MINISTRY OF HEALTH		371,266,632.42	474,000,000.00	102,733,367.58	
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		126,543,535.48	166,900,000.00	40,356,464.52	
055100100100	MINISTRY FOR LOCAL GOVERNMENT		6,000,622.25	12,000,000.00	5,999,377.75	
056300100100	MINISTRY OF HIGHER EDUCATION		20,000,203.86	117,766,000.00	97,765,796.14	
056300100300	REMEDIAL PROGRAMME		224,783.72	1,200,000.00	975,216.28	
	Total Social Sector		3,652,954,875.03	4,132,170,000.00	479,215,124.97	
	Total Overhead Cost		31,412,808,460.82	34,104,457,000.00	2,691,648,539.18	

7	Consolidated Revenue Fund Charges (Incl. Pension and Gratuity)	Ref.Note	Actual	Total Budget	Variance	Remarks
21030101	Gratuity		1,949,944,234.48	1,950,000,000.00	55,765.52	
21030102	Pension		4,101,655,683.93	4,104,000,000.00	2,344,316.07	
21030103	Death Benefits		347,325,786.31	350,000,000.00	2,674,213.69	
21030106	Severance Gratuity		209,579,835.00	210,000,000.00	420,165.00	
22040103	Grants To Local Governments - Current		-	40,000,000.00	40,000,000.00	
	Total Consolidated Revenue Fund Charges		6,608,505,539.72	6,654,000,000.00	45,494,460.28	

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)		24,319,500.00	98,881,000.00	74,561,500.00	
011101000100	PUBLIC PROCUREMENT BUREAU		13,800,000.00	59,000,000.00	45,200,000.00	
012300300100	YOBE TELEVISION (YTV)		35,400,000.00	85,297,000.00	49,897,000.00	
012300400100	YOBE BROADCASTING CORPORATION		1,350,000.00	27,001,000.00	25,651,000.00	
012301300100	PRINTING CORPORATION		1,050,000.00	7,125,000.00	6,075,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE		9,125,000.00	41,704,000.00	32,579,000.00	
014000200100	AUDIT SERVICE BOARD		6,000,000.00	59,531,000.00	53,531,000.00	
014400800100	STATE EMERGENCY RELIEF AGENCY		3,864,806,768.00	3,869,000,000.00	4,193,232.00	
014903500100	LOCAL GOVERNMENT PENSION BOARD		450,000.00	6,000,000.00	5,550,000.00	
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)		7,800,000.00	21,445,000.00	13,645,000.00	
016103700100	PILGRIMS WELFARE COMMISSION		984,071,738.00	1,050,000,000.00	65,928,262.00	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		300,000.00	6,000,000.00	5,700,000.00	
	Total Administrative Sector		4,948,473,006.00	5,330,984,000.00	382,510,994.00	
	List of MDA: Economic Sector					
021500100200	MODERN ABATTOIR		150,000.00	23,485,000.00	23,335,000.00	
021500100300	PILOT LIVESTOCK		6,000,000.00	72,250,000.00	66,250,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME		6,000,000.00	77,500,000.00	71,500,000.00	
021511000100	FERTILIZER BLENDING PLANT		1,050,000.00	11,975,000.00	10,925,000.00	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE		178,115,999.44	558,707,000.00	380,591,000.56	
022205100100	SMALL SCALE INDUSTRIES		1,050,000.00	9,675,000.00	8,625,000.00	
022205900100	YOBE MICRO FINANCE BANK		150,000,000.00	200,000,000.00	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		-	44,000,000.00	44,000,000.00	
022900300100	RURAL ELECTRIFICATION BOARD		1,182,434,000.00	1,191,150,000.00	8,716,000.00	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		89,570,116.00	117,275,000.00	27,704,884.00	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Economic Sector					
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		6,000,000.00	6,200,000.00	200,000.00	
025000100100	FISCAL RESPONSIBILITY BOARD		32,800,000.00	98,040,000.00	65,240,000.00	
025210200100	WATER CORPORATION		302,692,251.69	304,166,000.00	1,473,748.31	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		24,000,000.00	42,000,000.00	18,000,000.00	
025300700100	FIRE SERVICE		5,400,000.00	41,650,000.00	36,250,000.00	
025301000100	HOUSING & PROPERTY DEV.		1,050,000.00	15,600,000.00	14,550,000.00	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		79,133,571.80	128,925,000.00	49,791,428.20	
	Total Economic Sector		2,074,445,938.93	2,972,598,000.00	898,152,061.07	
	List of MDA: Law and Justice Sector					
031805100100	HIGH COURT		293,627,733.62	403,805,000.00	110,177,266.38	
031805200100	SHARIA COURT DIVISION		2,700,000.00	52,000,000.00	49,300,000.00	
031805300100	SHARIA COURT OF APPEAL		129,000,000.00	222,000,000.00	93,000,000.00	
032605100200	ADMINSTRATIVE OF JUSTICE COMMITTEE		30,000,000.00	86,000,000.00	56,000,000.00	
	Total Law and Justice Sector		455,327,733.62	763,805,000.00	308,477,266.38	
	List of MDA: Social Sector					
051300100200	SPORT COUNCIL		43,404,500.00	53,001,000.00	9,596,500.00	
051300100300	YOBE STATE DESERT STAR		65,013,500.00	145,400,000.00	80,386,500.00	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD		91,000,000.00	284,000,000.00	193,000,000.00	
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		161,262,200.00	240,001,000.00	78,738,800.00	
051705400100	TEACHING SERVICE BOARD		192,233,306.88	267,560,000.00	75,326,693.12	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD		297,041,590.00	347,800,000.00	50,758,410.00	
051705600100	SCHOLARSHIP BOARD		1,006,766,199.40	1,031,000,000.00	24,233,800.60	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Social Sector					
052100200100	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		12,000,000.00	12,000,000.00	-	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD		24,000,000.00	217,200,000.00	193,200,000.00	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		76,000,000.00	115,000,000.00	39,000,000.00	
052110200100	HOSPITAL MANAGEMENT BOARD		280,342,033.88	368,440,000.00	88,097,966.12	
052110400100	SCHOOL OF NURSING DAMATURU		58,000,000.00	88,000,000.00	30,000,000.00	
052110500100	HEALTHCARE INSPECTION & MONITORING AGENCY		10,000,000.00	110,000,000.00	100,000,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		15,690,000.00	43,540,000.00	27,850,000.00	
052111300100	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		12,000,000.00	20,000,000.00	8,000,000.00	
052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICE		25,000,000.00	113,000,000.00	88,000,000.00	
053501600100	ENVIRONMENT PROTECTION AGENCY		70,350,000.00	177,450,000.00	107,100,000.00	
053505600100	NEAZADP		1,200,000.00	18,240,000.00	17,040,000.00	
056301800100	STATE POLYTECHNIC GEIDAM		1,500,000.00	60,000,000.00	58,500,000.00	
056302100100	YOBE STATE UNIVERSITY		213,455,000.00	215,001,000.00	1,546,000.00	
056306500100	COLLEGE OF EDUCATION GASHUA		30,350,000.00	30,550,000.00	200,000.00	
056306600100	CABS POTISKUM		43,350,000.00	44,000,000.00	650,000.00	
056306700100	COLLEGE OF AGRIC GUJBA		75,886,072.68	98,755,000.00	22,868,927.32	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		21,961,125.00	88,500,000.00	66,538,875.00	
	Total Social Sector		2,830,505,527.84	4,219,738,000.00	1,389,232,472.16	
	Total Subventions to Parastatals		10,308,752,206.39	13,287,125,000.00	2,978,372,793.61	

CAPITAL DEVELOPMENT FUND						
9	Transfer to Capital Development Fund	Ref.Note	Actual	Total Budget	Variance	Remarks
	Transfer to Capital Development Fund		1,000,000,000.00	2,526,404,740.00	1,526,404,740.00	
	TOTAL		1,000,000,000.00	2,526,404,740.00	1,526,404,740.00	

10	Aids and Grants	Ref.Note	Actual	Total Budget	Variance	Remarks
13020101	FGN Infrastructure Fund		21,000,000,000.00	21,000,000,000	-	
13020101	SFTAS Grants		3,449,983,621.00	4,800,000,000	1,350,016,379.00	SFTAS Grants
13020101	FGN Palliative - Grant		2,000,000,000.00	2,000,000,000.00	-	FGN palliative grant to states to cushion the hardship as result of fuel subsidy removal
	TOTAL		26,449,983,621.00	27,800,000,000.00	1,350,016,379.00	

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					
32010109	Rehabilitation/Repairs of School Building		0.00	70,000,000.00	70,000,000.00	
32010209	Sewage/Drainages and Culverts		0.00	25,000,000.00	25,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	50,000,000.00	50,000,000.00	
32010219	Water Pollution Control		0.00	25,000,000.00	25,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	50,000,000.00	50,000,000.00	
32030122	Grant to Communities/Private		0.00	80,000,000.00	80,000,000.00	
	Sub total		-	300,000,000.00	300,000,000.00	
011101000100	PUBLIC PROCUREMENT BUREAU					
32030112	Computer Software Acquisition		15,000,000.00	20,000,000.00	5,000,000.00	
	Sub total		15,000,000.00	20,000,000.00	435,000,000.00	
011200300100	HOUSE OF ASSEMBLY					
32010102	Construction/Provision of Residential		78,000,000.00	79,000,000.00	1,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		26,845,300.00	30,000,000.00	3,154,700.00	

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
32010207	Electricity Transmission Network		0.00	5,000,000.00	5,000,000.00	
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	
32010405	Purchase of Motor Vehicle		0.00	70,000,000.00	70,000,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		8,684,000.00	100,000,000.00		
32010602	Tables		0.00	90,000,000.00		
32010904	Laboratory/Medical Equipment		0.00	2,000,000.00	2,000,000.00	
	Sub total		113,529,300.00	392,000,000.00	278,470,700.00	
012300100100	MINISTRY OF INFORMATION					
32010306	Purchase of Broadcast & Communication Equipments		51,835,833.95	60,000,000.00	8,164,166.05	
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00	
	Sub total		51,835,833.95	75,000,000.00	23,164,166.05	
012300300100	YOBE TELEVISION (YTV)					
32010107	Rehabilitation/Repairs of Office Building		13,805,419.50	35,000,000.00	21,194,580.50	
32010306	Purchase of Broadcast & Communication Equipments		0.00	17,500,000.00	17,500,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
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		13,805,419.50	70,500,000.00	56,694,580.50	
012300400100	YOBE BROADCASTING CORPORATION					
32010119	Wall Fencing		0.00	50,000,000.00	50,000,000.00	
32010199	Construction/Provision of Other Buildings		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	63,000,000.00	63,000,000.00	

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
012301300100	PRINTING CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	28,000,000.00	28,000,000.00	
32010206	Purchase of Security Equipment		0.00	5,000,000.00	5,000,000.00	
32010302	Purchase of Industrial Equipment		0.00	26,000,000.00	26,000,000.00	
32010312	Purchase of Fire fighting Equipment		0.00	1,000,000.00	1,000,000.00	
	Sub total		-	60,000,000.00	60,000,000.00	
012500100100	OFFICE OF THE HEAD OF SERVICE					
32010101	Construction/Provision of Office Building		30,000,000.00	38,982,000.00	8,982,000.00	
32010107	Rehabilitation/Repairs of Office Building		204,399,933.66	250,000,000.00	45,600,066.34	
32010129	Tree Planting/Landscaping		37,768,563.65	50,000,000.00	12,231,436.35	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		29,000,000.00	40,000,000.00	11,000,000.00	
32010602	Tables		0.00	30,000,000.00	30,000,000.00	
	Sub total		301,168,497.31	418,982,000.00	117,813,502.69	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL					
32010206	Purchase of Security Equipments		0.00	6,000,000.00	6,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
32010602	Tables		0.00	7,000,000.00	7,000,000.00	
32010604	Television Sets		0.00	5,000,000.00	5,000,000.00	
32010606	Air-Conditioners		0.00	10,000,000.00	10,000,000.00	
32010610	Refrigerators		0.00	4,000,000.00	4,000,000.00	
32030109	Research and Development		0.00	55,000,000.00	55,000,000.00	
	Sub total		-	97,000,000.00	97,000,000.00	
014000200100	AUDIT SERVICE BOARD					
32010116	Construction of Car Porch/Shed		7,260,200.00	8,000,000.00	739,800.00	

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	-	
32010305	Purchase of Power Generating Set		-	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		-	500,000.00	500,000.00	
32010405	Purchase of Motor Vehicle		-	40,000,000.00	40,000,000.00	
32010501	Purchase of Computers		-	500,000.00	500,000.00	
32010502	Purchase of Printers		-	3,000,000.00	3,000,000.00	
32010505	Purchase of Photocopying Machines		-	500,000.00	500,000.00	
32010603	Safes/File Cabinets/CupBoards		-	6,000,000.00	6,000,000.00	
32010604	Television Sets		-	3,000,000.00	3,000,000.00	
32010606	Air-Conditioners		-	10,000,000.00	10,000,000.00	
32010608	Shelves		-	1,500,000.00	1,500,000.00	
32010610	Refrigerators		-	2,000,000.00	2,000,000.00	
32010612	Rugs and Carpets		-	8,000,000.00	8,000,000.00	
32030109	Research and Development		-	5,000,000.00	5,000,000.00	
	Sub total		12,260,200.00	103,500,000.00	91,239,800.00	
014000200100	LOCAL GOVERNMENT AUDIT					
32010107	Rehabilitation/Repairs of Office Building		0.00	11,000,000.00	11,000,000.00	
	Sub total		-	11,000,000.00	11,000,000.00	
014400100100	MINISTRY OF HUMANITARIAN AFFAIRS					
32010104	Other Storage Facilities		0.00	40,000,000.00	40,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	50,304,000.00	50,304,000.00	
32010320	Building Materials/Equipment		0.00	45,000,000.00	45,000,000.00	
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	10,000,000.00	10,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		591,647,826.00	600,800,000.00	9,152,174.00	
	Sub total		591,647,826.00	755,104,000.00	163,456,174.00	

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
014700100100	CIVIL SERVICE COMMISSION					
32010107	Rehabilitation/Repairs of Office Building		7,000,000.00	7,000,000.00	-	
32010305	Purchase of Power Generating Set		7,000,000.00	20,500,000.00	13,500,000.00	
32010501	Purchase of Computers		0.00	5,500,000.00	5,500,000.00	
32010602	Tables		16,250,000.00	18,000,000.00	1,750,000.00	
	Sub total		30,250,000.00	51,000,000.00	20,750,000.00	
014800100100	STATE INDEPENDENT ELECTION COMMISSION					
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		6,000,000.00	10,000,000.00	4,000,000.00	
	Sub total		6,000,000.00	15,000,000.00	9,000,000.00	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION					
32010107	Rehabilitation/Repairs of Office Building		0.00	13,000,000.00	13,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	3,000,000.00	3,000,000.00	
32010501	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	500,000.00	500,000.00	
32010601	Chairs		0.00	3,500,000.00	3,500,000.00	
	Sub total		-	22,000,000.00	22,000,000.00	
14903500100	LOCAL GOVERNMENT PENSION BOARD					
32010101	Construction/Provision of Office Building		-	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010602	Tables		-	2,000,000.00	2,000,000.00	
	Sub total		-	16,000,000.00	16,000,000.00	
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					
32010101	Construction/Provision of Office Building		40,000,000.00	42,000,000.00	2,000,000.00	

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
32010102	Construction/Provision of Residential Buildings		521,603,340.94	523,000,000.00	1,396,659.06	
32010108	Rehabilitation/Repairs of Residential Building		160,000,000.00	162,000,000.00	2,000,000.00	
32010129	Tree Planting/Landscaping		86,051,571.16	88,000,000.00	1,948,428.84	
32010218	Rehabilitation/Repairs of Elecricity		0.00	10,000,000.00	10,000,000.00	
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010405	Purchase of Motor Vehicle		3,633,496,812.50	3,660,000,000.00	26,503,187.50	
32010501	Purchase of Computers		0.00	8,000,000.00	8,000,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010602	Tables		0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		315,955,000.00	335,000,000.00	19,045,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		110,000,000.00	115,345,000.00	5,345,000.00	
	Sub total		4,867,106,724.60	4,960,345,000.00	93,238,275.40	
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)					
32030115	Counterpart Fund		-	15,000,000.00	15,000,000.00	
	Sub total		0.00	15,000,000.00	15,000,000.00	
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/Provision of Office Building		0.00	5,000,000.00	5,000,000.00	
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	
32010314	Purchase of Electrical Equipment		4,705,000.00	10,000,000.00	5,295,000.00	
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		4,705,000.00	40,000,000.00	35,295,000.00	
016200100100	MINISTRY OF RELIGIOUS AFFAIRS					
32010107	Rehabilitation/Repairs of Office Building		0.00	25,000,000.00	25,000,000.00	

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
32010117	Construction of Mosque		0.00	95,000,000.00	95,000,000.00	
32030109	Research and Development		39,990,000.00	83,000,000.00	43,010,000.00	
	Sub total		39,990,000.00	203,000,000.00	163,010,000.00	
	Total Administration Sector		6,047,298,801.36	7,688,431,000.00	1,641,132,198.64	
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
021500100100	MINISTRY OF AGRICULTURE					
32010101	Construction/Provision of Office Building		0.00	50,000,000.00	50,000,000.00	
32010102	Construction/Provision of Residential Buildings		43,356,764.50	100,000,000.00	56,643,235.50	
32010103	Other Storage Facilities		0.00	10,000,000.00	10,000,000.00	
32010104	Other Storage Facilities		0.00	25,000,000.00	25,000,000.00	
32010105	Construction/Provision of School Building		33,182,061.57	100,611,000.00	67,428,938.43	
32010106	Construction/Provision of Hospitals/Health Centres		29,198,465.09	30,676,000.00	1,477,534.91	
32010112	Acquisition of Office Building		13,600,000.00	15,000,000.00	1,400,000.00	
32010117	Construction of Mosque		0.00	20,000,000.00	20,000,000.00	
32010119	Wall Fencing		15,000,000.00	110,610,000.00	95,610,000.00	
32010129	Tree Planting/Landscaping		0.00	40,000,000.00	40,000,000.00	
32010130	Dairy and Artificial Insemination		30,000,000.00	30,000,000.00	-	
32010132	Construction of Markets/Parks		3,354,898.03	15,000,000.00	11,645,101.97	
32010133	Construction of Warehouse and Shops		7,942,869.51	33,000,000.00	25,057,130.49	
32010134	Fish Pond and Acquaculture		8,385,740.36	50,000,000.00	41,614,259.64	
32010199	Construction/Provision of Other Buildings		47,846,587.62	50,000,000.00	2,153,412.38	
32010202	Construction of Roads		92,418,529.11	100,000,000.00	7,581,470.89	
32010206	Purchase of Security Equipments		10,000,000.00	30,000,000.00	20,000,000.00	
32010207	Electricity Transmission Network		29,210,100.00	100,000,000.00	70,789,900.00	
32010214	Boreholes and other Water Facilities		108,849,833.53	200,000,000.00	91,150,166.47	
32010220	Rehabilitation/Repairs of Water Facilities		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: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010226	Industrial Pollution control		0.00	50,000,000.00	50,000,000.00	
32010302	Purchase of Industrial Equipment		0.00	25,000,000.00	25,000,000.00	
32010307	Purchase of Agricultural Equipment		198,830,000.00	200,000,000.00	1,170,000.00	
32010309	Water Supply Equipment		0.00	40,000,000.00	40,000,000.00	
32010322	Spare Parts and Tools		0.00	20,000,000.00	20,000,000.00	
32010501	Purchase of Computers		10,000,000.00	10,000,000.00	-	
32010601	Chairs		0.00	37,000,000.00	37,000,000.00	
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		0.00	50,000,000.00	50,000,000.00	
32030109	Research and Development		0.00	40,000,000.00	40,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		649,814,545.00	650,940,000.00	1,125,455.00	
	Sub total		1,330,990,394.32	2,288,837,000.00	957,846,605.68	
021500100200	MODERN ABATTOIR					
32010107	Rehabilitation/Repairs of Office Building		0.00	34,000,000.00	34,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	54,000,000.00	54,000,000.00	
021500100300	PILOT LIVESTOCK					
32010106	Construction/Provision of Hospitals/Health Centres		0.00	25,000,000.00	25,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	40,000,000.00	40,000,000.00	
32010903	Wildlife Conservation		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	73,000,000.00	73,000,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME					
32010226	Industrial Pollution control		0.00	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: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
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	60,000,000.00	60,000,000.00	
	Sub total		-	98,000,000.00	98,000,000.00	
021511000100	FERTILIZER BLENDING PLANT					
32010226	Industrial Pollution control		0.00	8,000,000.00	8,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	8,000,000.00	8,000,000.00	
	Sub total		-	16,000,000.00	16,000,000.00	
022000100100	MINISTRY OF FINANCE					
32010107	Rehabilitation/Repairs of Office Building		67,385,000.00	70,000,000.00	2,615,000.00	
32010206	Purchase of Security Equipments		0.00	4,000,000.00	4,000,000.00	
32010222	Construction/Provision of ICT Infrastructures		13,370,313.00	24,000,000.00	10,629,687.00	
32010501	Purchase of Computers		23,521,000.00	25,000,000.00	1,479,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
32010602	Tables		0.00	4,000,000.00	4,000,000.00	
32010606	Air-Conditioners		0.00	4,000,000.00	4,000,000.00	
	Sub total		104,276,313.00	135,000,000.00	30,723,687.00	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE					
32010305	Purchase of Power Generating Set		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		0.00	15,000,000.00	15,000,000.00	
32010502	Purchase of Printers		0.00	10,000,000.00	10,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	12,954,000.00	12,954,000.00	

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
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00	
32010604	Television Sets		0.00	1,500,000.00	1,500,000.00	
32010606	Air-Conditioners		0.00	15,000,000.00	15,000,000.00	
32010610	Refrigerators		0.00	3,000,000.00	3,000,000.00	
32030109	Research and Development		0.00	10,547,000.00	10,547,000.00	
	Sub total		-	93,001,000.00	93,001,000.00	
022200100100	MINISTRY OF COMMERCE					
32010116	Construction of Car Porch/Shed		0.00	13,000,000.00	13,000,000.00	
32010132	Construction of Markets/Parks		4,259,904,375.46	4,260,000,000.00	95,624.54	
32010302	Purchase of Industrial Equipment		533,968,772.72	582,500,000.00	48,531,227.28	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		4,793,873,148.18	4,875,500,000.00	81,626,851.82	
022205100100	SMALL SCALE INDUSTRIES					
32010302	Purchase of Industrial Equipment		79,935,000.00	84,821,000.00	4,886,000.00	
32010322	Spare Parts and Tools		0.00	500,000.00	500,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010606	Air-Conditioners		0.00	1,000,000.00	1,000,000.00	
32030115	Counterpart Fund		0.00	30,000,000.00	30,000,000.00	
	Sub total		79,935,000.00	117,321,000.00	37,386,000.00	
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	

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
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		1,300,521,255.00	1,310,000,000.00	9,478,745.00	
	Sub total		1,300,521,255.00	1,310,000,000.00	9,478,745.00	
022800100100	YOBE STATE INFORMATION TECHNOLOGY DEV. AG					
32010306	Purchase of Broadcast & Communication Equipments		154,500,000.00	156,000,000.00	1,500,000.00	
32010501	Purchase of Computers		-	80,000,000.00	80,000,000.00	
32010601	Chairs		-	20,000,000.00	20,000,000.00	
	Sub total		154,500,000.00	256,000,000.00	101,500,000.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY					
32010203	Construction of Airport		1,136,887,687.41	1,138,000,000.00	1,112,312.59	
32010207	Electricity Transmission Network		905,011,647.88	950,000,000.00	44,988,352.12	
32010218	Rehabilitation/Repairs of Elecricity		30,000,000.00	30,500,000.00	500,000.00	
32010299	Construction/Provision of other Infrastructures		0.00	90,000,000.00	90,000,000.00	
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00	
	Sub total		2,071,899,335.29	2,211,000,000.00	139,100,664.71	

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		6,794,824,040.00	6,796,000,000.00	1,175,960.00	
32010305	Purchase of Power Generating Set		553,483,540.00	555,000,000.00	1,516,460.00	
	Sub total		7,348,307,580.00	7,351,000,000.00	2,692,420.00	
022905500100	YOBE ROAD TRAFFIC MANAGEMENT AGENCY (YOROTA)					
32010107	Rehabilitation/Repairs of Office Building		0.00	5,000,000.00	5,000,000.00	
32010119	Wall Fencing		0.00	10,000,000.00	10,000,000.00	
32010216	Boundary Pillars/right of ways/road signs		0.00	10,000,000.00	10,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	82,000,000.00	82,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	6,225,000.00	6,225,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	133,225,000.00	133,225,000.00	
023400100100	MINISTRY OF WORKS					
32010101	Construction/Provision of Office Building		0.00	18,000,000.00	18,000,000.00	
32010202	Construction of Roads		11,774,853,993.16	11,776,240,000.00	1,386,006.84	
32010209	Sewage/Drainages and Culverts		179,751,405.28	250,000,000.00	70,248,594.72	
32010221	Rehabilitation/Repairs of Roads		2,092,020,693.68	2,096,000,000.00	3,979,306.32	
32010299	Construction/Provision of other Infrastructures		133,649,282.78	143,000,000.00	9,350,717.22	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		25,720,750.00	100,000,000.00	74,279,250.00	
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		14,205,996,124.90	14,416,240,000.00	210,243,875.10	

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
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)					
32010221	Rehabilitation/Repairs of Roads		1,650,606,967.14	1,653,000,000.00	2,393,032.86	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		302,601,075.00	305,000,000.00	2,398,925.00	
	Sub total		1,953,208,042.14	1,958,000,000.00	4,791,957.86	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING					
32010107	Rehabilitation/Repairs of Office Building		0.00	62,000,000.00	62,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
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		26,124,000.00	50,000,000.00	23,876,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		512,556,380.00	555,075,000.00	42,518,620.00	
	Sub total		538,680,380.00	678,075,000.00	139,394,620.00	
025000000000	FISCAL RESPONSIBILITY BOARD					
32010405	Purchase of Motor Vehicle		-	12,000,000.00	12,000,000.00	
32030109	Research and Development		-	40,000,000.00	40,000,000.00	
	Sub total		-	52,000,000.00	52,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES					
32010209	Sewage/Drainages and Culverts		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		239,315,726.97	286,000,000.00	46,684,273.03	
32010220	Rehabilitation/Repairs of Water Facilities		9,076,500.00	50,000,000.00	40,923,500.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	30,000,000.00	30,000,000.00	
	Sub total		248,392,226.97	381,000,000.00	132,607,773.03	
025210200100	YOBE STATE WATER CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	20,000,000.00	20,000,000.00	
32010208	Water Distribution Network		0.00	60,000,000.00	60,000,000.00	
32010214	Boreholes and other Water Facilities		451,914,224.16	470,000,000.00	18,085,775.84	

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
32010218	Rehabilitation/Repairs of Elecricity		0.00	27,000,000.00	27,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		21,914,300.00	100,000,000.00	78,085,700.00	
32010305	Purchase of Power Generating Set		48,633,800.00	50,000,000.00	1,366,200.00	
32010309	Water Supply Equipment		203,705,625.00	210,000,000.00	6,294,375.00	
32010314	Purchase of Electrical Equipment		0.00	30,000,000.00	30,000,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	20,000,000.00	20,000,000.00	
32010322	Spare Parts and Tools		0.00	25,000,000.00	25,000,000.00	
32010406	Tricycles		0.00	6,000,000.00	6,000,000.00	
	Sub total		726,167,949.16	1,018,000,000.00	291,832,050.84	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		353,720,386.89	360,000,000.00	6,279,613.11	
32010220	Rehabilitation/Repairs of Water Facilities		187,326,600.00	200,000,000.00	12,673,400.00	
32010299	Construction/Provision of other Infrastructures		0.00	30,000,000.00	30,000,000.00	
32010305	Purchase of Power Generating Set		6,710,000.00	7,000,000.00	290,000.00	
32010309	Water Supply Equipment		48,375,000.00	50,000,000.00	1,625,000.00	
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		53,982,550.00	60,000,000.00	6,017,450.00	
	Sub total		650,114,536.89	710,000,000.00	59,885,463.11	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
32010101	Construction/Provision of Office Building		5,088,500.00	10,000,000.00	4,911,500.00	
32010108	Rehabilitation/Repairs of Residential Building		14,936,950.00	20,000,000.00	5,063,050.00	
32010199	Construction/Provision of Other Buildings		0.00	50,000,000.00	50,000,000.00	
32010322	Spare Parts and Tools		8,124,823.12	50,000,000.00	41,875,176.88	

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
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		3,100,000.00	10,000,000.00	6,900,000.00	
	Sub total		31,250,273.12	150,000,000.00	118,749,726.88	
025300700100	FIRE SERVICE					
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		-	13,000,000.00	13,000,000.00	
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/Provision of Residential Buildings				-	
	Sub total		-	-	-	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSEM (YOGIS)					
32010111	Acquisition of Land		224,299,368.05	250,000,000.00	25,700,631.95	
32010308	Surveying Equipment		143,691,117.94	200,000,000.00	56,308,882.06	
32010501	Purchase of Computers		0.00	30,000,000.00	30,000,000.00	
	Sub total		367,990,485.99	480,000,000.00	112,009,514.01	
	Total Economic Sector		35,912,103,044.96	38,983,199,000.00	3,071,095,955.04	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
031801100100	JUDICIAL SERVICE COMMISSION					
32010199	Construction/Provision of Other Buildings		-	50,000,000.00	50,000,000.00	
32010209	Sewage/Drainages and Culverts		-	20,000,000.00	20,000,000.00	
	Sub total		-	70,000,000.00	70,000,000.00	
032600100100	MINISTRY OF JUSTICE					
32010101	Construction/Provision of Office Building		0.00	20,000,000.00	20,000,000.00	
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	35,000,000.00	35,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
032600100200	PERORAGATIVE OF MERCY					
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
032605100100	HIGH COURT					
32010101	Construction/Provision of Office Building		150,000,000.00	150,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		50,000,000.00	50,000,000.00	-	
32010119	Wall Fencing		50,000,000.00	70,000,000.00	20,000,000.00	
32010601	Chairs		0.00	15,000,000.00	15,000,000.00	
32010602	Tables		0.00	15,000,000.00	15,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32010606	Air-Conditioners		0.00	20,000,000.00	20,000,000.00	
32010608	Shelves		0.00	20,000,000.00	20,000,000.00	
	Sub total		250,000,000.00	350,000,000.00	100,000,000.00	
032605300100	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		51,000,000.00	60,000,000.00	9,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		97,000,000.00	113,000,000.00	16,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		10,000,000.00	30,000,000.00	20,000,000.00	
32010112	Acquisition of Office Building		35,000,000.00	80,000,000.00	45,000,000.00	
32010116	Construction of Car Porch/Shed		0.00	5,000,000.00	5,000,000.00	
32010117	Construction of Mosque		0.00	11,000,000.00	11,000,000.00	
32010305	Purchase of Power Generating Set		10,000,000.00	33,800,000.00	23,800,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		10,000,000.00	15,000,000.00	5,000,000.00	
32010601	Chairs		10,000,000.00	31,000,000.00	21,000,000.00	
32010602	Tables		5,000,000.00	10,000,000.00	5,000,000.00	
32010604	Television Sets		15,000,000.00	18,200,000.00	3,200,000.00	
32010606	Air-Conditioners		7,000,000.00	10,000,000.00	3,000,000.00	
32010612	Rugs and Carpets		0.00	8,000,000.00	8,000,000.00	
	Sub total		250,000,000.00	440,000,000.00	190,000,000.00	
	Total Law and Justice Sector		500,000,000.00	905,000,000.00	405,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Regional Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
			-	-	-	
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051300100100	MINISTRY OF YOUTH SPORT & SOCIAL DEVELOPMENT					
32010101	Construction/Provision of Office Building		0.00	-	-	
32010107	Rehabilitation/Repairs of Office Building		0.00	80,000,000.00	80,000,000.00	
32010121	Construction/Provision Sporting & Gaming Facilities		91,752,831.00	100,000,000.00	8,247,169.00	
32010122	Rehabilitation/Repairs of Sporting Facilities		0.00	30,000,000.00	30,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	20,000,000.00	20,000,000.00	
32010320	Building Materials/Equipment		0.00	6,000,000.00	6,000,000.00	
32010501	Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32030115	Counterpart Fund		0.00	7,000,000.00	7,000,000.00	
	Sub total		91,752,831.00	247,000,000.00	155,247,169.00	
051400100100	MINISTRY OF WOMEN AFFAIRS					
32010101	Construction/Provision of Office Building		0.00	1,000,000.00	1,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	12,000,000.00	12,000,000.00	
32010305	Purchase of Power Generating Set		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		4,970,000.00	5,000,000.00	30,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		450,000,000.00	500,000,000.00	50,000,000.00	
	Sub total		454,970,000.00	536,000,000.00	81,030,000.00	
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION					
32010105	Construction/Provision of School Building		728,553,852.00	730,000,000.00	1,446,148.00	
32010107	Rehabilitation/Repairs of Office Building		1,952,680.54	80,000,000.00	78,047,319.46	
32010109	Rehabilitation/Repairs of School Building		104,960,660.47	110,000,000.00	5,039,339.53	
32010122	Rehabilitation/Repairs of Sporting Facilities		0.00	50,000,000.00	50,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010310	Purchase of Sporting & Gaming Equipment		0.00	50,000,000.00	50,000,000.00	
32010501	Purchase of Computers		0.00	50,000,000.00	50,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		0.00	70,000,000.00	70,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32010611	Beds & Beddings		237,437,750.00	240,000,000.00	2,562,250.00	
32010613	Desks		38,718,875.00	100,000,000.00	61,281,125.00	
32010904	Laboratory/Medical Equipment		54,198,690.00	60,000,000.00	5,801,310.00	
32030109	Research and Development		0.00	7,000,000.00	7,000,000.00	
32030115	Counterpart Fund		150,000,000.00	190,000,000.00	40,000,000.00	
32030123	Grant to Tsangaya/Almajiri Schools		0.00	40,000,000.00	40,000,000.00	
	Sub total		1,315,822,508.01	1,797,000,000.00	481,177,491.99	
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD					
32030115	Counterpart Fund		1,204,452,353.76	1,210,000,000.00	5,547,646.24	
	Sub total		1,204,452,353.76	1,210,000,000.00	5,547,646.24	
051700800100	LIBRARY BOARD					
32010107	Rehabilitation/Repairs of Office Building		0.00	5,350,000.00	5,350,000.00	
32010602	Tables		0.00	10,640,000.00	10,640,000.00	
32030112	Computer Software Acquisition		0.00	24,010,000.00	24,010,000.00	
	Sub total		-	40,000,000.00	40,000,000.00	
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	

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
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		19,024,500.00	50,000,000.00	30,975,500.00	
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		12,000,000.00	12,000,000.00	-	
	Sub total		31,024,500.00	92,000,000.00	60,975,500.00	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD					
32010109	Rehabilitation/Repairs of School Building		0.00	50,000,000.00	50,000,000.00	
32010315	Purchase of Sanitary Equipment		0.00	5,000,000.00	5,000,000.00	
32010317	Teaching & Learning Equipment		9,544,000.00	20,000,000.00	10,456,000.00	
32010322	Spare Parts and Tools		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010502	Purchase of Printers		0.00	6,400,000.00	6,400,000.00	
32010508	Purchase of Projectors		0.00	5,600,000.00	5,600,000.00	
	Sub total		9,544,000.00	112,000,000.00	102,456,000.00	
051705600100	SCHOLARSHIP BOARD					
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		1,000,000.00	1,000,000.00	-	
	Sub total		1,000,000.00	2,000,000.00	1,000,000.00	
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		0.00	50,000,000.00	50,000,000.00	
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	

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
32010904	Laboratory/Medical Equipment		0.00	50,000,000.00	50,000,000.00	
32030109	Research and Development		29,920,000.00	50,000,000.00	20,080,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	30,000,000.00	30,000,000.00	
	Sub total		29,920,000.00	291,000,000.00	261,080,000.00	
056301800100	STATE POLYTECHNIC GEIDAM					
32010101	Construction/Provision of Office Building		-		-	
32010107	Rehabilitation/Repairs of Office Building		-		-	
	Sub total		-	-	-	
056302100100	YOBE STATE UNIVERSITY					
32010101	Construction/Provision of Office Building		250,000,000.00	250,000,000.00	-	
32010105	Construction/Provision of School Building		140,000,000.00	140,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		10,000,000.00	10,000,000.00	-	
32010121	Construction/Provision Sporting & Gaming Facilities		10,000,000.00	10,000,000.00	-	
32010207	Electricity Transmission Network		10,000,000.00	10,000,000.00	-	
32010214	Boreholes and other Water Facilities		20,000,000.00	20,000,000.00	-	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		15,000,000.00	15,000,000.00	-	
32010405	Purchase of Motor Vehicle		50,000,000.00	50,000,000.00	-	
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		64,000,000.00	64,000,000.00	-	
	Sub total		639,000,000.00	639,000,000.00	-	
056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA					
32010105	Construction/Provision of School Building		50,000,000.00	50,000,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		10,000,000.00	10,000,000.00	-	
32010317	Teaching & Learning Equipment		20,000,000.00	20,000,000.00	-	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010601	Chairs		10,000,000.00	10,000,000.00	-	
32010602	Tables		5,000,000.00	5,000,000.00	-	
32010603	Safes/File Cabinets/CupBoards		5,000,000.00	5,000,000.00	-	
	Sub total		100,000,000.00	100,000,000.00	-	
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101	Construction/Provision of Office Building		4,562,149.70	6,500,000.00	1,937,850.30	
32010105	Construction/Provision of School Building		0.00	100,000,000.00	100,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	45,000,000.00	45,000,000.00	
32010317	Teaching & Learning Equipment		6,504,661.00	40,000,000.00	33,495,339.00	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32010601	Chairs		0.00	20,000,000.00	20,000,000.00	
32010602	Tables		0.00	10,000,000.00	10,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	20,000,000.00	20,000,000.00	
32030109	Research and Development		0.00	4,500,000.00	4,500,000.00	
	Sub total		11,066,810.70	266,000,000.00	254,933,189.30	
056306700100	COLLEGE OF AGRIC GUJBA					
32010105	Construction/Provision of School Building		0.00	90,000,000.00	90,000,000.00	
32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	80,500,000.00	80,500,000.00	
32010601	Chairs		0.00	7,000,000.00	7,000,000.00	
32010602	Tables		0.00	5,500,000.00	5,500,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	198,000,000.00	198,000,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES					
32010319	Library Books/Equipment		38,617,700.00	40,000,000.00	1,382,300.00	
32010601	Chairs		0.00	30,000,000.00	30,000,000.00	
32010611	Beds & Beddings		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: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010904	Laboratory/Medical Equipment		0.00	40,000,000.00	40,000,000.00	
32030109	Research and Development		2,644,667.00	90,000,000.00	87,355,333.00	
	Sub total		41,262,367.00	205,000,000.00	163,737,633.00	
052100100100	MINISTRY OF HEALTH					
32010106	Construction/Provision of Hospitals/Health Centres		63,485,577.26	70,000,000.00	6,514,422.74	
32010110	Rehabilitation/Repairs of Hospital Building		30,062,730.72	40,000,000.00	9,937,269.28	
32010904	Laboratory/Medical Equipment		2,889,958,898.75	2,894,777,000.00	4,818,101.25	
	Sub total		2,983,507,206.73	3,004,777,000.00	21,269,793.27	
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32010501	Purchase of Computers		-	7,000,000.00	7,000,000.00	
32010601	Chairs		-	5,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		-	3,000,000.00	3,000,000.00	
32030109	Research and Development		-	15,000,000.00	15,000,000.00	
	Sub total		-	30,000,000.00	30,000,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD					
32010106	Construction/Provision of Hospitals/Health Centres		6,335,651.00	105,000,000.00	98,664,349.00	
32010601	Chairs		0.00	60,000,000.00	60,000,000.00	
32010611	Beds & Beddings		0.00	20,000,000.00	20,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	5,803,000.00	5,803,000.00	
32030115	Counterpart Fund		348,822,920.00	355,000,000.00	6,177,080.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	5,000,000.00	5,000,000.00	
	Sub total		355,158,571.00	550,803,000.00	195,644,429.00	

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
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL					
32010106	Construction/Provision of Hospitals/Health Centres		27,173,508.84	30,000,000.00	2,826,491.16	
32010405	Purchase of Motor Vehicle		-	80,000,000.00	80,000,000.00	
32010606	Air-Conditioners		-	28,568,000.00	28,568,000.00	
32010610	Refrigerators		-	20,000,000.00	20,000,000.00	
32010611	Beds & Beddings		-	85,000,000.00	85,000,000.00	
32010612	Rugs and Carpets		-	20,000,000.00	20,000,000.00	
32010615	Purchase of Cushions		48,043,362.05	55,000,000.00	6,956,637.95	
32010904	Laboratory/Medical Equipment		38,678,899.88	40,000,000.00	1,321,100.12	
	Sub total		113,895,770.77	358,568,000.00	244,672,229.23	
052110200100	HOSPITAL MANAGEMENT BOARD					
32010102	Construction/Provision of Residential Buildings		0.00	3,923,000.00	3,923,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	8,331,000.00	8,331,000.00	
32010110	Rehabilitation/Repairs of Hospital Building		0.00	1,282,000.00	1,282,000.00	
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		-	77,136,000.00	77,136,000.00	

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		92,312,684.85	96,642,000.00	4,329,315.15	
32010109	Rehabilitation/Repairs of School Building		28,768,000.00	50,000,000.00	21,232,000.00	
32010119	Wall Fencing		70,155,102.13	85,000,000.00	14,844,897.87	
32010129	Tree Planting/Landscaping		0.00	12,000,000.00	12,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		15,073,938.90	21,500,000.00	6,426,061.10	
32010602	Tables		0.00	21,500,000.00	21,500,000.00	
	Sub total		206,309,725.88	304,642,000.00	98,332,274.12	
052110500100	HEALTHCARE INSPECTION & MONITORING AGENCY					
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010501	Purchase of Computers		0.00	9,000,000.00	9,000,000.00	
32010502	Purchase of Printers		0.00	6,000,000.00	6,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU					
32010101	Construction/Provision of Office Building		0.00	41,000,000.00	41,000,000.00	
32010105	Construction/Provision of School Building		0.00	8,760,000.00	8,760,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	7,000,000.00	7,000,000.00	
32010128	Rehab./Repairs of Libraries		0.00	10,000,000.00	10,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010611	Beds & Beddings		0.00	15,000,000.00	15,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	101,760,000.00	101,760,000.00	

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
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		-	60,000,000.00	60,000,000.00	
	Sub total		-	66,000,000.00	66,000,000.00	
052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICE					
32010206	Purchase of Security Equipments		0.00	2,000,000.00	2,000,000.00	
32010314	Purchase of Electrical Equipment		0.00	2,000,000.00	2,000,000.00	
32010501	Purchase of Computers		0.00	8,000,000.00	8,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	1,000,000.00	1,000,000.00	
32010602	Tables		0.00	2,000,000.00	2,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
32010604	Television Sets		0.00	2,000,000.00	2,000,000.00	
32010606	Air-Conditioners		0.00	3,000,000.00	3,000,000.00	
32010610	Refrigerators		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	25,000,000.00	25,000,000.00	
053500100100	MINISTRY OF ENVIRONMENT					
32010101	Construction/Provision of Office Building		24,615,613.71	26,000,000.00	1,384,386.29	
32010129	Tree Planting/Landscaping		54,158,582.87	69,000,000.00	14,841,417.13	
32010220	Rehabilitation/Repairs of Water Facilities		0.00	45,000,000.00	45,000,000.00	
32010225	Industrial Pollution Control		10,000,000.00	44,253,000.00	34,253,000.00	
32010228	Rehabilitation/Repairs of Agricultural Facilities		20,000,000.00	50,000,000.00	30,000,000.00	
32010903	Wildlife Conservation		0.00	70,000,000.00	70,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		318,747,000.00	328,280,000.00	9,533,000.00	
	Sub total		427,521,196.58	632,533,000.00	205,011,803.42	

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
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					
32010315	Purchase of Sanitary Equipment		31,000,000.00	60,000,000.00	29,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		31,000,000.00	70,000,000.00	39,000,000.00	
053505600100	NEAZADP					
32010226	Industrial Pollution control		0.00	40,000,000.00	40,000,000.00	
32010305	Purchase of Power Generating Set		0.00	12,000,000.00	12,000,000.00	
32010601	Chairs		0.00	3,000,000.00	3,000,000.00	
32010602	Tables		0.00	3,000,000.00	3,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	7,000,000.00	7,000,000.00	
	Sub total		-	65,000,000.00	65,000,000.00	
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		8,047,207,841.43	11,145,019,000.00	3,097,811,158.57	
	Total Details of Capital Expenditures		50,506,609,687.75	58,721,649,000.00	8,215,039,312.25	

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 (SDG)					
32010109	Rehabilitation/Repairs of School Building		0.00	70,000,000.00	70,000,000.00	
32010209	Sewage/Drainages and Culverts		0.00	25,000,000.00	25,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	50,000,000.00	50,000,000.00	
32010219	Water Pollution Control		0.00	25,000,000.00	25,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	50,000,000.00	50,000,000.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	80,000,000.00	80,000,000.00	
	Sub total		-	300,000,000.00	300,000,000.00	
011101000100	PUBLIC PROCUREMENT BUREAU					
32030112	Computer Software Acquisition		15,000,000.00	20,000,000.00	5,000,000.00	
	Sub total		15,000,000.00	20,000,000.00	435,000,000.00	
012300300100	YOBE TELEVISION (YTV)					
32010107	Rehabilitation/Repairs of Office Building		13,805,419.50	35,000,000.00	21,194,580.50	
32010306	Purchase of Broadcast & Communication Equipments		0.00	17,500,000.00	17,500,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
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		13,805,419.50	70,500,000.00	56,694,580.50	
012300400100	YOBE BROADCASTING CORPORATION					
32010119	Wall Fencing		0.00	50,000,000.00	50,000,000.00	
32010199	Construction/Provision of Other Buildings		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	63,000,000.00	63,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
012301300100	PRINTING CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	28,000,000.00	28,000,000.00	
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010302	Purchahse of Industrial Equipment		0.00	26,000,000.00	26,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	1,000,000.00	1,000,000.00	
	Sub total		-	60,000,000.00	60,000,000.00	
014000200100	AUDIT SERVICE BOARD					
32010116	Construction of Car Porch/Shed		7,260,200.00	8,000,000.00	739,800.00	
32010129	Tree Planting/Landscaping		-	500,000.00	500,000.00	
32010206	Purchase of Security Equipments		5,000,000.00	5,000,000.00	-	
32010305	Purchase of Power Generating Set		-	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		-	500,000.00	500,000.00	
32010405	Purchase of Motor Vehicle		-	40,000,000.00	40,000,000.00	
32010501	Purchase of Computers		-	500,000.00	500,000.00	
32010502	Purchase of Printers		-	3,000,000.00	3,000,000.00	
32010505	Purchase of Photocopying Machines		-	500,000.00	500,000.00	
32010603	Safes/File Cabinets/CupBoards		-	6,000,000.00	6,000,000.00	
32010604	Television Sets		-	3,000,000.00	3,000,000.00	
32010606	Air-Conditioners		-	10,000,000.00	10,000,000.00	
32010608	Shelves		-	1,500,000.00	1,500,000.00	
32010610	Refrigerators		-	2,000,000.00	2,000,000.00	
32010612	Rugs and Carpets		-	8,000,000.00	8,000,000.00	
32030109	Research and Development		-	5,000,000.00	5,000,000.00	
	Sub total		12,260,200.00	103,500,000.00	91,239,800.00	
14903500100	LOCAL GOVERNMENT PENSION BOARD					
32010101	Construction/Provision of Office Building		-	10,000,000.00	10,000,000.00	
32010501	Purchase of Computers		-	2,000,000.00	2,000,000.00	
32010601	Chairs		-	2,000,000.00	2,000,000.00	
32010602	Tables		-	2,000,000.00	2,000,000.00	
	Sub total			16,000,000.00	16,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A)					Include Parastatals Capital Exp in Note 11.A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)					
32030115	Counterpart Fund		-	15,000,000.00	15,000,000.00	
	Sub total		0.00	15,000,000.00	15,000,000.00	
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/Provision of Office Building		0.00	5,000,000.00	5,000,000.00	
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	
32010314	Purchase of Electrical Equipment		4,705,000.00	10,000,000.00	5,295,000.00	
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		4,705,000.00	40,000,000.00	35,295,000.00	
	Total Administration Sector		45,770,619.50	688,000,000.00	642,229,380.50	
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
021500100200	MODERN ABATTOIR					
32010107	Rehabilitation/Repairs of Office Building		0.00	34,000,000.00	34,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		0.00	10,000,000.00	10,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	54,000,000.00	54,000,000.00	
021500100300	PILOT LIVESTOCK					
32010106	Construction/Provision of Hospitals/Health Centres		0.00	25,000,000.00	25,000,000.00	
32010214	Boreholes and other Water Facilities		0.00	40,000,000.00	40,000,000.00	
32010903	Wildlife Conservation		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
	Sub total		-	73,000,000.00	73,000,000.00	

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
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	60,000,000.00	60,000,000.00	
	Sub total		-	98,000,000.00	98,000,000.00	
021511000100	FERTILIZER BLENDING PLANT					
32010226	Industrial Pollution control		0.00	8,000,000.00	8,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	8,000,000.00	8,000,000.00	
	Sub total		-	16,000,000.00	16,000,000.00	
022000800100	YOBE STATE INTERNAL REVENUE SERVICE					
32010305	Purchase of Power Generating Set		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		0.00	15,000,000.00	15,000,000.00	
32010502	Purchase of Printers		0.00	10,000,000.00	10,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	12,954,000.00	12,954,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00	
32010604	Television Sets		0.00	1,500,000.00	1,500,000.00	
32010606	Air-Conditioners		0.00	15,000,000.00	15,000,000.00	
32010610	Refrigerators		0.00	3,000,000.00	3,000,000.00	
32030109	Research and Development		0.00	10,547,000.00	10,547,000.00	
	Sub total		-	93,001,000.00	93,001,000.00	

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
022205100100	SMALL SCALE INDUSTRIES					
32010302	Purchahse of Industrial Equipment		79,935,000.00	84,821,000.00	4,886,000.00	
32010322	Spare Parts and Tools		0.00	500,000.00	500,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
32010606	Air-Conditioners		0.00	1,000,000.00	1,000,000.00	
32030115	Counterpart Fund		0.00	30,000,000.00	30,000,000.00	
	Sub total		79,935,000.00	117,321,000.00	37,386,000.00	
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	
022800100100	YOBE STATE INFORMATION TECHNOLOGY DEV. AG					
32010306	Purchase of Broadcast & Communication Equipments		154,500,000.00	156,000,000.00	1,500,000.00	
32010501	Purchase of Computers		-	80,000,000.00	80,000,000.00	
32010601	Chairs		-	20,000,000.00	20,000,000.00	
	Sub total		154,500,000.00	256,000,000.00	101,500,000.00	

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
022900300100	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		6,794,824,040.00	6,796,000,000.00	1,175,960.00	
32010305	Purchase of Power Generating Set		553,483,540.00	555,000,000.00	1,516,460.00	
	Sub total		7,348,307,580.00	7,351,000,000.00	2,692,420.00	
022905500100	YOBE ROAD TRAFFIC MANAGEMENT AGENCY (YOROTA)					
32010107	Rehabilitation/Repairs of Office Building		0.00	5,000,000.00	5,000,000.00	
32010119	Wall Fencing		0.00	10,000,000.00	10,000,000.00	
32010216	Boundary Pillars/right of ways/road signs		0.00	10,000,000.00	10,000,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	82,000,000.00	82,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	6,225,000.00	6,225,000.00	
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	133,225,000.00	133,225,000.00	
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)					
32010221	Rehabilitation/Repairs of Roads		1,650,606,967.14	1,653,000,000.00	2,393,032.86	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		302,601,075.00	305,000,000.00	2,398,925.00	
	Sub total		1,953,208,042.14	1,958,000,000.00	4,791,957.86	
025000000000	FISCAL RESPONSIBILITY BOARD					
32010405	Purchase of Motor Vehicle		-	12,000,000.00	12,000,000.00	
32030109	Research and Development		-	40,000,000.00	40,000,000.00	
	Sub total		-	52,000,000.00	52,000,000.00	
025210200100	YOBE STATE WATER CORPORATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	20,000,000.00	20,000,000.00	
32010208	Water Distribution Network		0.00	60,000,000.00	60,000,000.00	
32010214	Boreholes and other Water Facilities		451,914,224.16	470,000,000.00	18,085,775.84	

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
32010218	Rehabilitation/Repairs of Elecricity		0.00	27,000,000.00	27,000,000.00	
32010220	Rehabilitation/Repairs of Water Facilities		21,914,300.00	100,000,000.00	78,085,700.00	
32010305	Purchase of Power Generating Set		48,633,800.00	50,000,000.00	1,366,200.00	
32010309	Water Supply Equipment		203,705,625.00	210,000,000.00	6,294,375.00	
32010314	Purchase of Electrical Equipment		0.00	30,000,000.00	30,000,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	20,000,000.00	20,000,000.00	
32010322	Spare Parts and Tools		0.00	25,000,000.00	25,000,000.00	
32010406	Tricycles		0.00	6,000,000.00	6,000,000.00	
	Sub total		726,167,949.16	1,018,000,000.00	291,832,050.84	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		353,720,386.89	360,000,000.00	6,279,613.11	
32010220	Rehabilitation/Repairs of Water Facilities		187,326,600.00	200,000,000.00	12,673,400.00	
32010299	Construction/Provision of other Infrastructures		0.00	30,000,000.00	30,000,000.00	
32010305	Purchase of Power Generating Set		6,710,000.00	7,000,000.00	290,000.00	
32010309	Water Supply Equipment		48,375,000.00	50,000,000.00	1,625,000.00	
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		53,982,550.00	60,000,000.00	6,017,450.00	
	Sub total		650,114,536.89	710,000,000.00	59,885,463.11	
025300700100	FIRE SERVICE					
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		-	13,000,000.00	13,000,000.00	

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
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/Provision of Residential Buildings				-	
	Sub total		-	-	-	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSEYEM (YOGIS)					
32010111	Acquisition of Land		224,299,368.05	250,000,000.00	25,700,631.95	
32010308	Surveying Equipment		143,691,117.94	200,000,000.00	56,308,882.06	
32010501	Purchase of Computers		0.00	30,000,000.00	30,000,000.00	
	Sub total		367,990,485.99	480,000,000.00	112,009,514.01	
	Total Economic Sector		11,286,223,594.18	12,537,547,000.00	1,251,323,405.82	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
031801100100	JUDICIAL SERVICE COMMISSION					
32010199	Construction/Provision of Other Buildings		-	50,000,000.00	50,000,000.00	
32010209	Sewage/Drainages and Culverts		-	20,000,000.00	20,000,000.00	
	Sub total		-	70,000,000.00	70,000,000.00	
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	
032605100100	HIGH COURT					
32010101	Construction/Provision of Office Building		150,000,000.00	150,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		50,000,000.00	50,000,000.00	-	
32010119	Wall Fencing		50,000,000.00	70,000,000.00	20,000,000.00	
32010601	Chairs		0.00	15,000,000.00	15,000,000.00	
32010602	Tables		0.00	15,000,000.00	15,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	10,000,000.00	10,000,000.00	
32010606	Air-Conditioners		0.00	20,000,000.00	20,000,000.00	
32010608	Shelves		0.00	20,000,000.00	20,000,000.00	
	Sub total		250,000,000.00	350,000,000.00	100,000,000.00	

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
032605300100	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		51,000,000.00	60,000,000.00	9,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		97,000,000.00	113,000,000.00	16,000,000.00	
32010108	Rehabilitation/Repairs of Residential Building		10,000,000.00	30,000,000.00	20,000,000.00	
32010112	Acquisition of Office Building		35,000,000.00	80,000,000.00	45,000,000.00	
32010116	Construction of Car Porch/Shed		0.00	5,000,000.00	5,000,000.00	
32010117	Construction of Mosque		0.00	11,000,000.00	11,000,000.00	
32010305	Purchase of Power Generating Set		10,000,000.00	33,800,000.00	23,800,000.00	
32010405	Purchase of Motor Vehicle		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		10,000,000.00	15,000,000.00	5,000,000.00	
32010601	Chairs		10,000,000.00	31,000,000.00	21,000,000.00	
32010602	Tables		5,000,000.00	10,000,000.00	5,000,000.00	
32010604	Television Sets		15,000,000.00	18,200,000.00	3,200,000.00	
32010606	Air-Conditioners		7,000,000.00	10,000,000.00	3,000,000.00	
32010612	Rugs and Carpets		0.00	8,000,000.00	8,000,000.00	
	Sub total		250,000,000.00	440,000,000.00	190,000,000.00	
	Total Law and Justice Sector		500,000,000.00	870,000,000.00	370,000,000.00	
	Lis of MDA: Regional Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD					
32030115	Counterpart Fund		1,204,452,353.76	1,210,000,000.00	5,547,646.24	
	Sub total		1,204,452,353.76	1,210,000,000.00	5,547,646.24	
051700800100	LIBRARY BOARD					
32010107	Rehabilitation/Repairs of Office Building		0.00	5,350,000.00	5,350,000.00	
32010602	Tables		0.00	10,640,000.00	10,640,000.00	
32030112	Computer Software Acquisition		0.00	24,010,000.00	24,010,000.00	
	Sub total		-	40,000,000.00	40,000,000.00	

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
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		19,024,500.00	50,000,000.00	30,975,500.00	
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		12,000,000.00	12,000,000.00	-	
	Sub total		31,024,500.00	92,000,000.00	60,975,500.00	
051705500100	SCIENCE & TECHNICAL EDUCATION BOARD					
32010109	Rehabilitation/Repairs of School Building		0.00	50,000,000.00	50,000,000.00	
32010315	Purchase of Sanitary Equipment		0.00	5,000,000.00	5,000,000.00	
32010317	Teaching & Learning Equipment		9,544,000.00	20,000,000.00	10,456,000.00	
32010322	Spare Parts and Tools		0.00	15,000,000.00	15,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010502	Purchase of Printers		0.00	6,400,000.00	6,400,000.00	
32010508	Purchase of Projectors		0.00	5,600,000.00	5,600,000.00	
	Sub total		9,544,000.00	112,000,000.00	102,456,000.00	
051705600100	SCHOLARSHIP BOARD					
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	

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		1,000,000.00	1,000,000.00	-	
	Sub total		1,000,000.00	2,000,000.00	1,000,000.00	
056301800100	STATE POLYTECHNIC GEIDAM					
32010101	Construction/Provision of Office Building		-		-	
32010107	Rehabilitation/Repairs of Office Building		-		-	
	Sub total		-	-	-	
056302100100	YOBE STATE UNIVERSITY					
32010101	Construction/Provision of Office Building		250,000,000.00	250,000,000.00	-	
32010105	Construction/Provision of School Building		140,000,000.00	140,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		10,000,000.00	10,000,000.00	-	
32010121	Construction/Provision Sporting & Gaming Facilities		10,000,000.00	10,000,000.00	-	
32010207	Electricity Transmission Network		10,000,000.00	10,000,000.00	-	
32010214	Boreholes and other Water Facilities		20,000,000.00	20,000,000.00	-	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		15,000,000.00	15,000,000.00	-	
32010405	Purchase of Motor Vehicle		50,000,000.00	50,000,000.00	-	
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		64,000,000.00	64,000,000.00	-	
	Sub total		639,000,000.00	639,000,000.00	-	
056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION GASHUA					
32010105	Construction/Provision of School Building		50,000,000.00	50,000,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		10,000,000.00	10,000,000.00	-	
32010317	Teaching & Learning Equipment		20,000,000.00	20,000,000.00	-	
32010601	Chairs		10,000,000.00	10,000,000.00	-	
32010602	Tables		5,000,000.00	5,000,000.00	-	
32010603	Safes/File Cabinets/CupBoards		5,000,000.00	5,000,000.00	-	
	Sub total		100,000,000.00	100,000,000.00	-	

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
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101	Construction/Provision of Office Building		4,562,149.70	6,500,000.00	1,937,850.30	
32010105	Construction/Provision of School Building		0.00	100,000,000.00	100,000,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	45,000,000.00	45,000,000.00	
32010317	Teaching & Learning Equipment		6,504,661.00	40,000,000.00	33,495,339.00	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32010601	Chairs		0.00	20,000,000.00	20,000,000.00	
32010602	Tables		0.00	10,000,000.00	10,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	20,000,000.00	20,000,000.00	
32030109	Research and Development		0.00	4,500,000.00	4,500,000.00	
	Sub total		11,066,810.70	266,000,000.00	254,933,189.30	
056306700100	COLLEGE OF AGRIC GUJBA					
32010105	Construction/Provision of School Building		0.00	90,000,000.00	90,000,000.00	
32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	80,500,000.00	80,500,000.00	
32010601	Chairs		0.00	7,000,000.00	7,000,000.00	
32010602	Tables		0.00	5,500,000.00	5,500,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	198,000,000.00	198,000,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES					
32010319	Library Books/Equipment		38,617,700.00	40,000,000.00	1,382,300.00	
32010601	Chairs		0.00	30,000,000.00	30,000,000.00	
32010611	Beds & Beddings		0.00	5,000,000.00	5,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	40,000,000.00	40,000,000.00	
32030109	Research and Development		2,644,667.00	90,000,000.00	87,355,333.00	
	Sub total		41,262,367.00	205,000,000.00	163,737,633.00	

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
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32010501	Purchase of Computers		-	7,000,000.00	7,000,000.00	
32010601	Chairs		-	5,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		-	3,000,000.00	3,000,000.00	
32030109	Research and Development		-	15,000,000.00	15,000,000.00	
	Sub total		-	30,000,000.00	30,000,000.00	
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD					
32010106	Construction/Provision of Hospitals/Health Centres		6,335,651.00	105,000,000.00	98,664,349.00	
32010601	Chairs		0.00	60,000,000.00	60,000,000.00	
32010611	Beds & Beddings		0.00	20,000,000.00	20,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	5,803,000.00	5,803,000.00	
32030115	Counterpart Fund		348,822,920.00	355,000,000.00	6,177,080.00	
32030122	Grant to Communities/Private Institutions/Vulnerables		0.00	5,000,000.00	5,000,000.00	
	Sub total		355,158,571.00	550,803,000.00	195,644,429.00	
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL					
32010106	Construction/Provision of Hospitals/Health Centres		27,173,508.84	30,000,000.00	2,826,491.16	
32010405	Purchase of Motor Vehicle		-	80,000,000.00	80,000,000.00	
32010606	Air-Conditioners		-	28,568,000.00	28,568,000.00	
32010610	Refrigerators		-	20,000,000.00	20,000,000.00	
32010611	Beds & Beddings		-	85,000,000.00	85,000,000.00	
32010612	Rugs and Carpets		-	20,000,000.00	20,000,000.00	
32010615	Purchase of Cushions		48,043,362.05	55,000,000.00	6,956,637.95	

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
32010904	Laboratory/Medical Equipment		38,678,899.88	40,000,000.00	1,321,100.12	
	Sub total		113,895,770.77	358,568,000.00	244,672,229.23	
052110200100	HOSPITAL MANAGEMENT BOARD					
32010102	Construction/Provision of Residential Buildings		0.00	3,923,000.00	3,923,000.00	
32010108	Rehabilitation/Repairs of Residential Building		0.00	8,331,000.00	8,331,000.00	
32010110	Rehabilitation/Repairs of Hospital Building		0.00	1,282,000.00	1,282,000.00	
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		-	77,136,000.00	77,136,000.00	
052110400100	SHEHU SULE COLLAGE OF NURSING & MIDWIFERY DAMATURU					
32010105	Construction/Provision of School Building		92,312,684.85	96,642,000.00	4,329,315.15	
32010109	Rehabilitation/Repairs of School Building		28,768,000.00	50,000,000.00	21,232,000.00	
32010119	Wall Fencing		70,155,102.13	85,000,000.00	14,844,897.87	
32010129	Tree Planting/Landscaping		0.00	12,000,000.00	12,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010501	Purchase of Computers		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		15,073,938.90	21,500,000.00	6,426,061.10	
32010602	Tables		0.00	21,500,000.00	21,500,000.00	
	Sub total		206,309,725.88	304,642,000.00	98,332,274.12	
052110500100	HEALTHCARE INSPECTION & MONITORING AGENCY					
32010206	Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010501	Purchase of Computers		0.00	9,000,000.00	9,000,000.00	
32010502	Purchase of Printers		0.00	6,000,000.00	6,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU					
32010101	Construction/Provision of Office Building		0.00	41,000,000.00	41,000,000.00	
32010105	Construction/Provision of School Building		0.00	8,760,000.00	8,760,000.00	
32010107	Rehabilitation/Repairs of Office Building		0.00	7,000,000.00	7,000,000.00	
32010128	Rehab./Repairs of Libraries		0.00	10,000,000.00	10,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	
32010611	Beds & Beddings		0.00	15,000,000.00	15,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	101,760,000.00	101,760,000.00	
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		-	60,000,000.00	60,000,000.00	
	Sub total		-	66,000,000.00	66,000,000.00	
052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICE					
32010206	Purchase of Security Equipments		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: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010314	Purchase of Electrical Equipment		0.00	2,000,000.00	2,000,000.00	
32010501	Purchase of Computers		0.00	8,000,000.00	8,000,000.00	
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00	
32010601	Chairs		0.00	1,000,000.00	1,000,000.00	
32010602	Tables		0.00	2,000,000.00	2,000,000.00	
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00	
32010604	Television Sets		0.00	2,000,000.00	2,000,000.00	
32010606	Air-Conditioners		0.00	3,000,000.00	3,000,000.00	
32010610	Refrigerators		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	25,000,000.00	25,000,000.00	
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					
32010315	Purchase of Sanitary Equipment		31,000,000.00	60,000,000.00	29,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		31,000,000.00	70,000,000.00	39,000,000.00	
053505600100	NEAZADP					
32010226	Industrial Pollution control		0.00	40,000,000.00	40,000,000.00	
32010305	Purchase of Power Generating Set		0.00	12,000,000.00	12,000,000.00	
32010601	Chairs		0.00	3,000,000.00	3,000,000.00	
32010602	Tables		0.00	3,000,000.00	3,000,000.00	
32010904	Laboratory/Medical Equipment		0.00	7,000,000.00	7,000,000.00	
	Sub total		-	65,000,000.00	65,000,000.00	
	Total Social Sector		2,743,714,099.11	4,616,709,000.00	1,872,994,900.89	
	Total Details of Capital Expenditures		14,575,708,312.79	18,712,256,000.00	4,136,547,687.21	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2023	2022	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
005	KEYSTONE BANK YBSG ACCT		471,777,938.36	7,366,237.33	
007	UNITY BANK (IGR ACCT)		196,555,067.13	1,383,753.94	
009	ACCESS BANK VAT ACCT		6,956,329.72	6,956,329.72	
010	ACCESS BANK YOBE STATE IGR		201,539,169.07	46,743,771.87	
011	FIDILITY BANK EXPENDITURE		9,025,302.89	6,960,502.89	
012	ZENITH BANK PLC YOBE STATE GOVERNMENT IGR ACCOUNT		254,674,364.07	165,235,269.53	
013	UBA BANK SALARY ACCT (OAG)		128,961,004.50	65,489,999.69	
019	POLARIS BANK YOBE STATE TSA ACCOUNT		1,661,522,795.30	213,285,417.67	
028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81	
035	FCMB (PENSION & GRATUITY)		16,263,818.13	15,027,315.55	
036	FIDILITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10	
038	UBA VAT ACCOUNT		313,367,176.89	5,148,280.90	
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)		34,090,485.18	295,900,158.79	
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		93,782,932.93	14,480,609.23	
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 PROJECT		28,366.73	28,366.73	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2023	2022	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJECT		19,355.93	19,355.93	
057	GTB Plc YBSG Stabilisation Account		63,612,517.64	19,926,837.96	
058	Manager Access Bank Plc YBSG Special ECA Account		(222,400,387.30)	267,110,339.09	
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	2,523.35	
060	UBA Plc Yobe State Government TSA Account		998,822,647.05	554,806,520.96	
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)		54,073,939.50	47,704,457.50	
065	ACCESS BANK TSA ACCOUNT		2,899,920.60	5,430,915.82	
068	UBA PLC Covid-19 Support Account		43,167.20	43,167.20	
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		496,254.81	496,254.81	
071	Access Bank PLC Covid-19 Support Account		200,000.00	200,000.00	
073	Heritage Bank PLC Yobe State Government Account		3,470,391.02	3,470,391.02	
081	UBA PLC COVID-19 Facility Account		559,122.29	43,311,234.10	
082	GTBank plc Ecological Fund Account		176,294,596.82	136,528,556.68	
083	Heritage Bank PLC Yobe State Project Account		706,362,830.81	1,073,386,121.48	
084	UBA PLC Yobe State Sub-CRF N-CARE Account		2,526,423,627.82	894,800.00	
085	GTBank PLC Yobe State Promissory Note Discount Account		37,009,492.43	-	
086	Polaris bank Ltd Contract Finance Account		2,726,400,570.49	-	
087	Polaris bank Ltd Yobe state Government VAT Account		(1,127,291,047.79)	-	
088	Polaris bank ltd Yobe state Government Salary Account		42,685,948.12	-	
	Cash Book Balances held by AG		9,397,820,348.10	3,016,927,616.15	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)		2023	2022	REMARKS
	Administrative Sector				
011100100100	Government House		773.96	400.00	
011100100200	Deputy Governor's Office		54.49	-	
011100300100	Special Adviser on Budget		9,228.50	4,715.50	
011100300200	Special Adviser on Education		-	-	
011100300300	Special Adviser on Finance		4,756.50	1,379.67	
011100300400	Special Adviser on Justice		2,735.38	230.50	
011100300500	Special Adviser on Local Government		2,302.42	1,585.50	
011100300600	Special Adviser on Housing		3,248.89	99.64	
011100300700	Special Adviser on Politics		-	3,331.95	
011100300800	Special Adviser on Security		2,217.75	520.75	
011100300900	Special Adviser on Works		2,541.47	1,393.01	
011100301000	Special Adviser on Health		378.07	1,417.07	
011100301100	Special Adviser on Agric		-	1,311.08	
011100301200	Special Adviser on Religious Affairs		850.11	439.00	
011100301300	Special Adviser on Commerce		1,098.00	162.08	
011100301400	Special Adviser on Water Resources		-	83.50	
011100301500	Special Adviser on Transport and Energy		2,550.60	470.18	
011100301600	Special Adviser on Humanitarian Affairs		3,195.50	271.30	
011100301700	Special Adviser on Environment		3,510.07	293.20	
011100301800	Special Adviser on Youth and Sport		2,391.50	580.94	
011100301900	Special Adviser on Women Affairs		1,027.57	-	
011100302000	Special Adviser on Economic Development		5,412.64	1,463.36	
011100302100	Special Adviser on Land and Solid Minerals		3,005.50	1,467.32	
011100302300	Special Adviser on Inter Party Affairs		27,670.87	3,808.41	
011100302500	Special Adviser on Social Development		-	3,275.41	
011100302400	Special Adviser on Wealth Creation		3,467.68	2,166.75	
011100302600	Special Adviser on Inter Governmental Affairs		297.53	382.68	
011100302700	Special Adviser on Investment		2,248.12	170.75	
	Special Adviser on Information		238.75	-	
	Special Adviser on Radio,Television and Digital Comm.		34,625.00	-	
	Special Adviser on Science,Reserch and Innovation		3,003.61	-	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	2023	2022	REMARKS
	Economic Sector			
	Special Adviser on Policy and Delivery	3,046.50	-	
	Special Adviser on Hajj Operation	2,433.98	-	
	Special Adviser on Higher Education	2,576.12	-	
	Special Adviser on Special Duties	3,202.84	-	
	Special Adviser on Basic Science Education	2,252.34	-	
011101300100	Secretary to the State Government		100.52	
011200300100	House of Assembly	1,402.97	4,849.50	
011200400100	House of Assembly Service Commission	-	77.11	
012300100100	Ministry of Home Affairs. Information & Culture	-	-	
012500100100	Office of the Head of Service	4,688.25	92.00	
014000100100	Office of the State Auditor General	-	728.23	
014000200100	Local Government Audit Department	728.99	2,714.28	
014700100100	Civil Service Commission	1,169.55	-	
014700200100	Local Government Service Commission	0.92	415.55	
014800100100	State Independent Electoral Comm.		1,307.25	
016200100100	Ministry of Religious Affairs	729.59	475.00	
015000100100	Ministry of Humanitarian Affairs	2,080.33	1,984.00	
	SUB TOTAL	147,142.86	44,162.99	
	Economic Sector			
021500100100	Ministry of Agriculture & Natural Resources	3,268.99	1,140.89	
022000100100	Ministry of Finance	18.04	1,177.24	
022000700200	Project Financial Management Unit	-	1,589.53	
022000200100	Debt Management Office	-	385.78	
022000100100	Office of the Accountant General	-	-	
022000700100	Ministry of Commerce	10,278.00	2,373.98	
022700100100	Ministry of Wealth Creation, Empowerment	2,636.92	64,092.23	
023400100100	Ministry of Works	3,467.24	1,229.50	
022900100100	Ministry of Transport and Energy	-	-	
023800100100	Ministry of Budget & Economic Development	1,820.33	2,250.00	
025200100100	Ministry of Water Resources	2,178.47	-	
025300100100	Ministry of Housing	200.00	-	
	SUB TOTAL	23,867.99	74,239.15	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	2023	2022	REMARKS
	Law and Justice Sector			
	Law and Justice Sector			
032600100100	Ministry of Justice	1,119.90	150.00	
031801100100	Judicial Service Commission	8,005.87	-	
	SUB TOTAL	9,125.77	150.00	
	Regional Development sector			
	SUB TOTAL	-	-	
	Social Service Sector			
051300100100	Ministry of Youths Sports & Social Development	87.96	-	
051400100100	Ministry of Women Affairs	1,033.02	691.50	
051700100100	Ministry of Basic Education	183.03	858.45	
051700100200	French and Kanuri Center	103.02	21.94	
	Education Resource Centre (ERC)	515.26	5,365.20	
051710100100	Ministry of Higher Education	-	203.86	
051710100300	Remidial Program	243.12	26.84	
052100100100	Ministry of Health & Human Services	36,472.47	5,223.53	
053500100100	Ministry of Environment	-	3,535.48	
055100100100	Ministry for Local Govt. & Chieftaincy Affairs	(41.87)	622.25	
	SUB-TOTAL	38,596.01	16,549.05	
	Total Details of Cash Book Balances of MDAs	218,732.63	135,101.19	

15	Investment	H	2023	2022	REMARK
	Investments in Quoted Companies		706,723,953.85	419,980,734.67	
	Investments in unquoted Companies		495,371,123.00	495,371,123.00	
	Total Investments		1,202,095,076.85	915,351,857.67	

16	Other Operating Activities (Revolving Loan Account)	I	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	List the Loans					
a	Car Loan		659,488,015.61	492,242,341.97	228,357,129.61	395,602,803.25
b	Furniture Loan		385,248,948.38	93,068,525.00	79,989,083.33	372,169,506.71
	Total Revolving Loan		1,044,736,963.99	585,310,866.97	308,346,212.94	767,772,309.96

17	External Loans					
17a	Principal on External Loans	J &G2	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	Public Debt Services - Principal		19,327,026,936.18		517,099,056.85	10,098,743,675.15
	Sub-Total Loans		19,327,026,936.18	-	517,099,056.85	10,098,743,675.15

17b	Interest on External Loans	J &G2	Balance as at 31/12/2023	Additional Loan	Interest Paid	Balance as at 31/12/2022
	Public Debt Services - Interest				110,445,071.36	
	Faris Club Refund To LGA Deducted at source - Interest		-	-	1,304,381,330.01	-
	Sub-Total Loans		-	-	1,414,826,401.37	-
	Total External Loans		19,327,026,936.18	-	1,931,925,458.22	10,098,743,675.15
	<i>Source: DMO Abuja & CBN 31/12/2023</i>					

18	Internal Loans		2023			2022
	Principal Repayment					
	List of Internal Loans	G1	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
a	Bailout Facility (ECA)		8,129,597,245.83	-	331,593,037.45	8,461,190,283.28
b	Budget Suport Facility (BSF)		17,055,056,085.42	-	120,020,313.24	17,175,076,398.66
c	Bridging Finance Facility		18,043,082,742.84	-	0.00	18,043,082,742.84
d	Family Home Finance (Infrastructure Loan)		20,957,202,315.50	-	-	20,957,202,315.50
e	Contract Financing (Commercial Bank Loan)		8,837,504,292.92	9,273,391,729.48	4,264,499,635.84	3,828,612,199.28
f	CBN Covid 19 Facility		1,553,482,301.58	-	152,218,664.65	1,705,700,966.23
g	UBA/CBN		15,143,866,044.36	-	1,207,948,871.89	16,351,814,916.25
h	SUBEB Commercial Bank Loan		1,204,452,357.76	1,204,452,357.76	946,646,664.48	946,646,664.48
i	NG- Cares		5,189,077,428.90	5,189,077,428.90	-	-
	Sub-Total Loans		96,113,320,815.11	15,666,921,516.14	7,022,927,187.55	87,469,326,486.52
	Note: The Sum of 222,400,387.3 was overdeducted from ECA Account by Access Bank despite stoppage of deduction at source to enable debt swap of ECA and BSF					

18b	Interest Payment		2023			2022
	List of Internal Loans		Balance as at 31/12/2023		Interest Paid Back	Balance as at 31/12/2022
a	Bailout Facility (ECA) - Interest				696,471,477.22	
b	Budget Suport Facility (BSF) -Interest				809,428,393.14	
c	Family Home Finance (Infrastructure Loan)			-	2,036,040,000.00	
d	Contract Financing (Commercial Bank Loan) - Interest				1,382,945,486.21	
e	CBN Covid 19 Facility - Interest				135,601,106.83	
f	UBA/CBN - Interest				1,546,056,988.40	
g	SUBEB Commercial Bank Loan - Interest				100,229,944.18	
h	Total Loans				6,706,773,395.98	
	Total Internal Loans		96,113,320,815.11	15,666,921,516.14	13,729,700,583.53	87,469,326,486.52

19	Other Capital Receipt		Actual	Total Budget	Variance	Remarks
14020101	Refund from Federal Government on Federal Road		10,998,084,201.58	12,000,000,000.00	1,001,915,798.42	
	TOTAL		10,998,084,201.58	12,000,000,000.00	1,001,915,798.42	

20	Contingent Liabilites as at Year End 2023		Amount 2023	Amount 2022
a	Pension and Gratuity Due		4,327,154,400.70	4,255,934,276.49
b	Outstanding Contractors Liabilities		2,794,882.00	2,794,882.00
	Total Contigent Liabilities		4,329,949,282.70	4,258,729,158.49

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

CODE	MONTH	2023			2022		
		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	3,481,030,021.07	720,716,100.90	4,201,746,121.97	2,328,465,162.62	888,188,716.22	3,216,653,878.84
11010101	FEBRUARY	1,276,687,097.33	1,149,778,592.76	2,426,465,690.09	698,260,255.33	888,188,716.22	1,586,448,971.55
11010101	MARCH	1,120,960,653.01	1,188,397,101.37	2,309,357,754.38	1,320,353,502.48	815,351,719.67	2,135,705,222.15
11010101	APRIL	1,974,528,396.65	1,173,357,101.37	3,147,885,498.02	2,288,418,607.48	896,694,502.00	3,185,113,109.48
11010101	MAY	1,497,822,283.20	738,563,324.70	2,236,385,607.90	1,924,205,327.74	885,688,075.50	2,809,893,403.24
11010101	JUNE	2,643,536,542.58	738,563,324.70	3,382,099,867.28	1,507,841,287.15	885,688,075.50	2,393,529,362.65
11010101	JULY	1,402,434,636.03	493,682,611.36	1,896,117,247.39	2,910,471,461.04	873,572,765.26	3,784,044,226.30
11010101	AUGUST	1,968,259,812.67	493,682,611.36	2,461,942,424.03	4,041,701,747.54	869,973,868.00	4,911,675,615.54
11010101	SEPTEMBER	1,743,536,044.36	493,682,611.36	2,237,218,655.72	1,932,199,111.75	869,973,868.00	2,802,172,979.75
11010101	OCTOBER	1,972,890,372.95	493,682,611.36	2,466,572,984.31	2,305,659,282.64	704,680,225.60	3,010,339,508.24
11010101	NOVENBER	1,413,605,725.54	493,682,611.36	1,907,288,336.90	1,965,163,326.37	704,680,225.60	2,669,843,551.97
11010101	DECEMBER	1,766,881,712.70	493,682,611.36	2,260,564,324.06	3,471,075,166.61	704,680,225.60	4,175,755,392.21
	TOTAL	22,262,173,298.09	8,671,471,213.96	30,933,644,512.05	26,693,814,238.75	9,987,360,983.17	36,681,175,221.92

NOTE: B I 2023

DETAILED DEDUCTION AT SOURCE

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

**NOTE: B 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
NOVEMBER	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 ii 2022
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	2023							
	Exchange Gain	Non Oil Revenue	Electronic Money Transfer Levey (EML)	ADDITIONAL FAAC	Forex Equalization	Ecological Fund	Sure P	Total
JANUARY	322,779,528.72	-	244,181,447.72	-	-	120,493,986.19		687,454,962.63
FEBRUARY	65,546,274.83	102,127,648.63	133,691,329.89	680,850,990.02	74,394,628.81	88,876,919.91		1,145,487,792.09
MARCH	-	-	118,496,551.48	-	710,808,434.48	83,635,371.36		912,940,357.32
APRIL	-	-	148,150,337.34	-	-	87,172,213.79		235,322,551.13
MAY	-	262,212,480.24	148,099,699.07	68,085,099.09	414,638,253.46	101,208,077.32		994,243,609.18
JUNE	871,367,223.39	-	145,068,520.15	-	-	93,752,829.38		1,110,188,572.92
JULY	2,021,246,193.03	-	115,675,928.36	-	-	105,340,694.24		2,242,262,815.63
AUGUST	2,051,382,756.16	-	129,864,431.05	-	-	124,984,389.61		2,306,231,576.82
SEPTEMBER	1,479,116,559.66	-	142,674,553.34	1,205,733,463.46	-	102,913,898.27	4,680,376,218.72	7,610,814,693.45
OCTOBER	1,106,927,214.35	-	110,771,929.58	408,510,594.53	-	98,958,467.05		1,725,168,205.51
NOVEMBER	1,206,129,964.51	-	157,447,173.39	1,059,386.51	-	97,530,338.65		1,462,166,863.06
DECEMBER	2,272,313,750.42	-	120,715,630.40	-	-	125,525,854.37		2,518,555,235.19
TOTAL	11,396,809,465.07	364,340,128.87	1,714,837,531.77	2,364,239,533.61	1,199,841,316.75	1,230,393,040.14	4,680,376,218.72	22,950,837,234.93

MONTH	2022					
	Exchange Gain	Non Oil Revenue	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Total
JANUARY	31,806,423.19	-	-	-	89,957,362.21	121,763,785.40
FEBRUARY	31,547,857.30	680,850,990.89	-	-	63,660,401.16	776,059,249.35
MARCH	-	550,337,093.25	50,923,519.88	232,470,444.26	75,636,264.04	909,367,321.43
APRIL	-	-	-	-	88,203,132.26	88,203,132.26
MAY	-	-	60,536,644.50	136,170,198.18	83,259,699.12	279,966,541.80
JUNE	-	-	-	-	72,719,994.65	72,719,994.65
JULY	-	-	-	-	104,788,917.04	104,788,917.04
AUGUST	-	-	-	-	136,015,632.43	136,015,632.43
SEPTEMBER	-	-	-	136,170,198.18	81,369,503.48	217,539,701.66
OCTOBER	-	-	-	408,510,594.53	94,675,849.00	503,186,443.53
NOVEMBER	34,962,130.62	-	-	680,850,990.89	93,757,199.95	809,570,321.46
DECEMBER	43,278,612.79	-	-	-	116,834,787.83	160,113,400.62
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

NOTE: D
Share of Excess Crude Oil (ECA)

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
	JANUARY	-	-
	FEBRUARY	-	-
	MARCH	-	-
	APRIL	3,764,440,687.52	-
	MAY	673,714,714.46	-
	JUNE	-	-
	JULY	-	-
	AUGUST	-	-
	SEPTEMBER	-	-
	OCTOBER	-	4,705,550,859.39
	NOVEMBER	-	-
	DECEMBER	-	3,539,917,238.33
	TOTAL	4,438,155,401.98	8,245,468,097.72

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

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	2,242,635,616.08	1,887,413,656.54
11010201	FEBRUARY	2,230,992,370.96	1,825,719,935.93
11010201	MARCH	2,133,136,986.72	1,648,037,797.07
11010201	APRIL	2,042,468,590.40	1,984,410,825.79
11010201	MAY	1,980,367,334.80	1,625,915,786.74
11010201	JUNE	2,480,187,220.32	2,915,471,088.36
11010201	JULY	2,647,868,951.76	1,894,505,369.53
11010201	AUGUST	2,700,034,308.01	1,749,752,498.78
11010201	SEPTEMBER	3,212,010,965.75	2,089,243,719.60
11010201	OCTOBER	2,810,289,490.69	1,936,814,215.98
11010201	NOVEMBER	3,134,634,364.46	2,055,979,946.60
11010201	DECEMBER	3,288,582,759.99	2,070,587,855.94
	TOTAL	30,903,208,959.94	23,683,852,696.86

NOTE: F
20001003 - MISCELLANEOUS EXPENSES

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED BUDGET	VARIANCE
22020102	Local Transport And Traveling (Others)	55,395,000.00	57,000,000.00	1,605,000.00
22020104	International Transport And Traveling(Others)	1,537,387,381.77	1,541,000,000.00	3,612,618.23
22020201	Electricity Charges	97,357,630.02	100,000,000.00	2,642,369.98
22020203	Internet Access Charges	9,200,000.00	11,000,000.00	1,800,000.00
22020406	Other Maintenance Services	180,000.00	10,000,000.00	9,820,000.00
22020602	Office Rent	22,150,000.00	45,000,000.00	22,850,000.00
22020701	Financial Consulting	4,169,654,964.15	4,166,000,000.00	(3,654,964.15)
22020702	Information Technology Consulting	6,116,000.00	50,000,000.00	43,884,000.00
22020901	Bank Charges (Other Than Interest)	272,057,167.61	320,000,000.00	47,942,832.39
22021002	Honorarium & Sitting Allowance	1,276,835,400.00	1,279,000,000.00	2,164,600.00
22021004	Medical Expenses-Local	223,733,000.00	225,000,000.00	1,267,000.00
22021007	Welfare Packages	65,379,000.00	150,000,000.00	84,621,000.00
	TOTAL	7,735,445,543.55	7,954,000,000.00	218,554,456.45

**NOTE: G
PUBLIC DEBT SERVICES 2023**

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED	VARIANCE	Remarks
22060102	Foreign Interest /Discount - Short Term Borrowings	110,445,071.36	252,000,000.00	141,554,928.64	
22060202	Domestic Interest/ Discount - Short Term Borrowings	6,706,773,395.98	6,868,217,000.00	161,443,604.02	
22060302	Foreign Principal - Term Borrowings	1,821,480,386.86	1,937,000,000.00	115,519,613.14	
22060402	Domestic Precinple - Short Term Borrowings	7,022,927,187.55	7,087,462,000.00	64,534,812.45	
	TOTAL	15,661,626,041.75	16,144,679,000.00	483,052,958.25	

**NOTE: G1
REPAYMENT OF INTERNAL LOAN**

List of Internal Loans	Principal	Interest	Total
Bailout Facility	331,593,037.45	696,471,477.22	1,028,064,514.67
Budget Suport Facility (BSF)	120,020,313.24	809,428,393.14	929,448,706.38
Family Home Finance (Infrastructure Loan)	-	2,036,040,000.00	2,036,040,000.00
Contract Financing (Commercial Bank Loan)	4,264,499,635.84	1,382,945,486.21	5,647,445,122.05
CBN Covid 19 Facility	152,218,664.65	135,601,106.83	287,819,771.48
UBA/CBN	1,207,948,871.89	1,546,056,988.40	2,754,005,860.29
SUBEB Commercial Bank Loan	946,646,664.48	100,229,944.18	1,046,876,608.66
Total Loans	7,022,927,187.55	6,706,773,395.98	13,729,700,583.53

**NOTE: G2
REPAYMENT OF INTERNAL LOAN**

List of External Loans	Principal	Interest	Total
Public Debt Services	517,099,056.85	110,445,071.36	627,544,128.21
Faris Club Refund To LGA Deducted at source	1,304,381,330.01	-	1,304,381,330.01
Total Loans	1,821,480,386.86	110,445,071.36	1,931,925,458.22

NOTE: H
INVESTMENT
SCHEDULE OF QUOTED INVESTMENT AS AT 31st DECEMBER 2023 and 2022

CODE	NAME OF COMPANY	2022		2023	
		NO. OF SHARES	VALUE (N)	NO. OF SHARES	VALUE (N)
31090101	Union Bank Plc	3,091,329.00	19,784,505.60		
31090101	Sterling Bank	3,473,246.00	4,862,544.40	3,473,246.00	14,900,225.34
31090101	FLOURMILLS	600.00	17,040.00	800.00	19,830.00
31090101	SCOA	70,447.00	64,811.24	70,447.00	139,485.06
31090101	GTBank	567,927.00	13,062,321.00	567,927.00	23,001,043.50
31090101	Royal Exchange	70,731.00	74,974.86	70,731.00	44,560.53
31090101	Niger Insurance	281,781.00	43,756.20	218,781.00	43,756.20
31090101	AIICO Insurance	5,553,425.00	3,276,520.75	12,957,991.00	10,366,392.80
31090101	First Bank Plc	7,777,164.00	84,771,087.60	7,775,089.00	183,103,345.95
31090101	Unity Bank	46,925,828.00	25,809,205.40	46,925,828.00	76,019,841.36
31090101	R. T Briscoe	6,791.00	1,765.66	6,791.00	4,142.51
31090101	CONOIL	18,000.00	468,900.00	18,000.00	1,510,200.00
31090101	FIDELITY BANK	100,000.00	435,000.00	100,000.00	1,085,000.00
31090101	GLAXOSMITHKLINE	12,500.00	76,875.00	12,500.00	212,500.00
31090101	UBA	50,000.00	380,000.00	50,000.00	1,282,500.00
31090101	CADBURY PLC	250,000.00	2,975,000.00	250,000.00	4,750,000.00
31090101	NASCON	750,000.00	8,325,000.00	750,000.00	40,312,500.00
31090101	UNILEVEL	126,380.00	1,466,008.00	126,380.00	1,870,424.00
31090101	LAFARGE AFRICA (WAPCO)	143,009.00	3,432,216.00	142,877.00	4,500,625.50
31090101	VITAFORM	3,009.00	61,534.05	3,009.00	66,198.00
31090101	FORT OIL	5,184.00	95,385.60	-	-
31090101	SUNU ASUARANCE	118,000.00	34,220.00	-	-
31090101	Dunlop Nig Plc	750,000.00	150,000.00	-	-
31090101	Aso Saving Nig Ltd	120,000.00	60,000.00	-	-
31090101	Universal Insurance	300,000.00	60,000.00	-	-
31090101	Multverse	27,021.00	107,543.58	-	-
31090101	Staco	239,940.00	115,171.20	-	-
31090101	Access Bank of Nig. Plc	158,370.00	1,274,878.50	158,370.00	3,666,265.50
31090101	Dangote Sugar	4,814,888.00	77,278,952.40	4,814,888.00	274,448,616.00
31090101	Nigerian Exchange group	6,759,326.00	169,321,116.03	2,441,274.00	57,369,939.00
31090101	SFS Real Est. Inv. Trust Fund	1,000.00	77,000.00	-	-
31090101	National Aviation Handling	315,219.00	2,017,401.60	315,219.00	8,006,562.60
	SUB TOTAL	82,881,115.00	419,980,734.67	81,250,148.00	706,723,953.85

NOTE: H
INVESTMENT
SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2023 and 2022

CODE	NAME OF COMPANY	2022			2023		
		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	-	419,980,734.67	-	-	706,723,953.85	-
	UNQUOTED INVESTMENT	-	495,371,123.00	-	-	495,371,123.00	-
	UNQUOTED INVESTMENT REALIZABLE VALUE	-	-	-	-	-	-
	TOTAL	-	915,351,857.67	-	-	1,202,095,076.85	-

Source: Yobe Investment Company Ltd

NOTE: I
REVOLVING LOAN ACCOUNTS

CODE	DESCRIPTION	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYEMNTS	CLOSING BAL.	REMARKS
a	Car Loan	395,602,803.25	492,242,341.97	887,845,145.22	228,357,129.61	659,488,015.61	
b	Furniture Loan	372,169,506.71	93,068,525.00	465,238,031.71	79,989,083.33	385,248,948.38	
	TOTAL	767,772,309.96	585,310,866.97	1,353,083,176.93	308,346,212.94	1,044,736,963.99	

NOTE: J
FOREIGN LOANS PROFILE 2023

CREDITORS	LOAN TITLE	Agreement Date	Original Currency	Loan Amount in Original Currency	Total (PR+INT) in Loan Currency	Naira Equivalent of Total Amount Paid	DOD IN USD (\$) Equivalent	DOD IN Naira as at 30/6/2023	Total (PR+INT) in Loan Currency	Equivalent of Debt Service in Naira	DOD in USD	Equivalent of (DOD) as at 31/12/2023
1	Yobe State Health System Dev. IV-AFDF	10/13/2003	USD	2,312,546.40	7,740.70	5,963,280.47	2,081,291.77	1,603,385,553.77	42,557.20	34,415,169.26	2,011,915.32	1,809,502,555.40
2	Yobe State Health System Dev. IV-AFDF	10/13/2003	EUR	923,010.90	3,089.60	2,596,285.11	906,138.15	698,070,705.96	16,986.00	14,722,902.56	887,978.95	798,642,050.23
3	Yobe State Community Based Poverty Reduction-IDA	7/18/2001	XDR	9,791,063.70	263,118.30	269,612,691.13	7,679,421.93	5,916,073,063.94	262,216.20	277,790,845.86	7,423,629.18	6,676,760,119.09
4	Yobe State Health System Development-IDA	02/03/2003	XDR	1,085,000.00	29,530.60	30,259,486.08	817,179.31	629,538,593.70	29,837.10	31,609,310.36	787,912.5	708,642,960.13
5	Yobe State HIV/AIDS Programme-IDA	12/22/2005	XDR	1,456,292.10	38,181.60	39,124,013.52	580,913.28	447,523,972.08	39,797.70	42,161,532.15	537,131.86	483,092,634.96
6	Yobe State Health System Development Project II (Additional Financing) IDA	7/23/2009	XDR	1,651,658.60	21,958.40	22,500,386.01	1,908,216.32	1,470,051,690.42	22,042.30	23,351,528.86	1,902,697.95	1,711,273,217.34
7	Yobe State Third National Fadama Development Project IDA	4/16/2009	XDR	4,818,310.00	64,455.90	66,046,826.31	5,660,720.42	4,360,905,791.82	64,087.60	67,894,159.91	5,645,441.40	5,077,470,477.07
8	Yobe State Community Based Agric & Rural Dev. Project - IFAD XDR	9/16/2002	XDR	2,800,000.00	54,178.40	55,515,652.94	2,335,565.33	1,799,272,820.93	54,110.10	57,324,034.32	2,292,260.36	2,061,642,921.96
	Grand Total					491,618,621.57	21,969,446.51	16,924,822,192.62		549,269,483.28	21,488,967.49	19,327,026,936.18

Source: Debt Management Office, Abuja

Exchange Rate of N899.39 Naira to USD is used as at 31/12/2023

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2023

CODE	DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET 2023	INITIAL BUDGET 2023	SUPPLIMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET 2023	ACTUAL 2022
701	General public services	1	54,014,958,812.12	58,227,004,000.00	45,777,004,000.00	1,370,900,160.00	4,212,045,187.88	45,066,300,973.31
703	Public order and safety	2	2,490,586,586.36	3,438,828,000.00	4,003,828,000.00	(1,155,075,000.00)	948,241,413.64	10,382,347,605.70
704	Economic affairs	3	36,427,089,258.25	39,143,591,000.00	35,036,591,000.00	3,412,140,000.00	2,716,501,741.75	23,240,077,730.85
705	Environmental protection	4	1,723,735,358.91	2,153,507,000.00	3,372,507,000.00	206,350,000.00	429,771,641.09	1,394,928,688.48
706	Housing and community amenities	5	3,393,210,207.75	4,371,090,000.00	11,823,090,000.00	(704,440,683.00)	977,879,792.25	8,503,390,385.69
707	Health	6	11,740,975,036.64	13,315,966,000.00	17,560,966,000.00	3,870,567,000.00	1,574,990,963.36	9,541,674,860.51
708	Recreation, culture and religion	7	3,040,910,488.24	4,284,994,000.00	4,933,994,000.00	1,617,847,000.00	1,244,083,511.76	1,762,691,000.63
709	Education	8	21,308,211,694.30	24,253,383,000.00	29,638,383,000.00	7,679,776,500.00	2,945,171,305.70	17,440,306,246.44
710	Social protection	9	13,152,144,163.95	13,817,003,000.00	10,859,003,000.00	91,925,000.00	664,858,836.05	125,162,350.10
	TOTAL EXPENDITURE		147,291,821,606.52	163,005,366,000.00	163,005,366,000.00	16,389,989,977.00	15,713,544,393.48	117,456,879,841.71

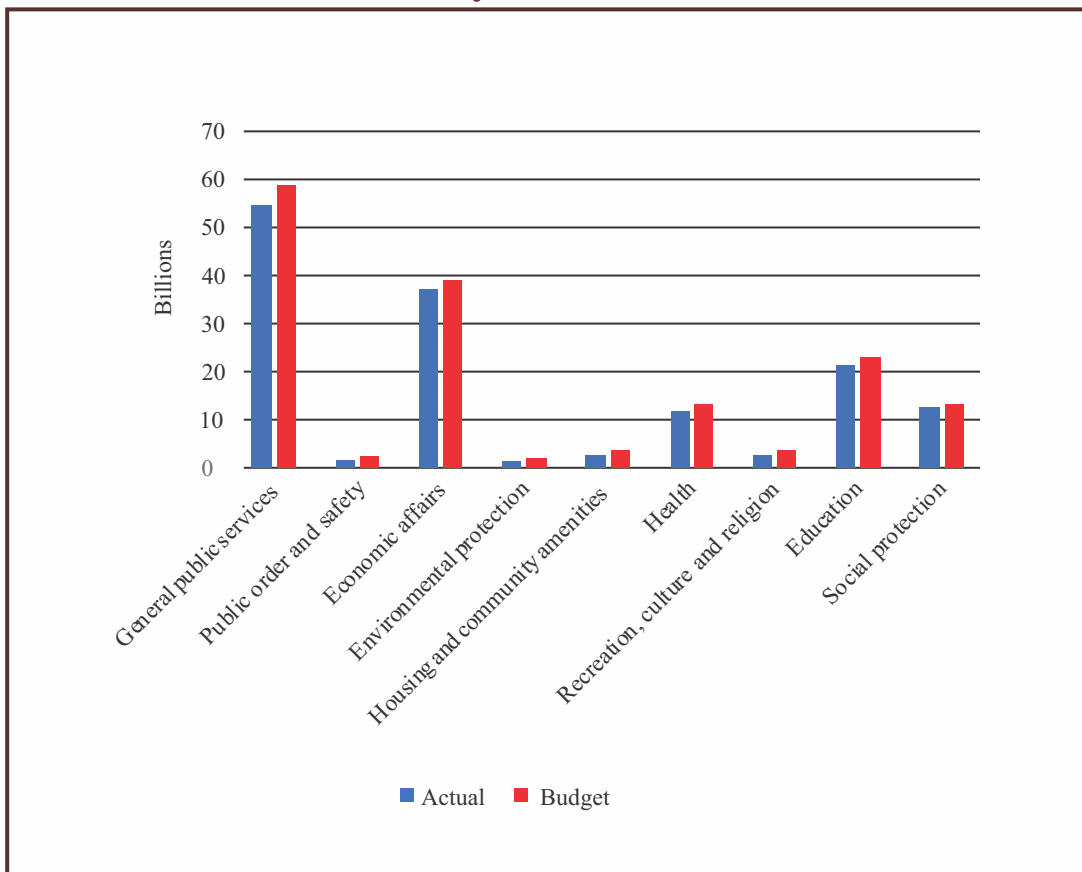
YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON FUNCTIONAL SEGMENT

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2023

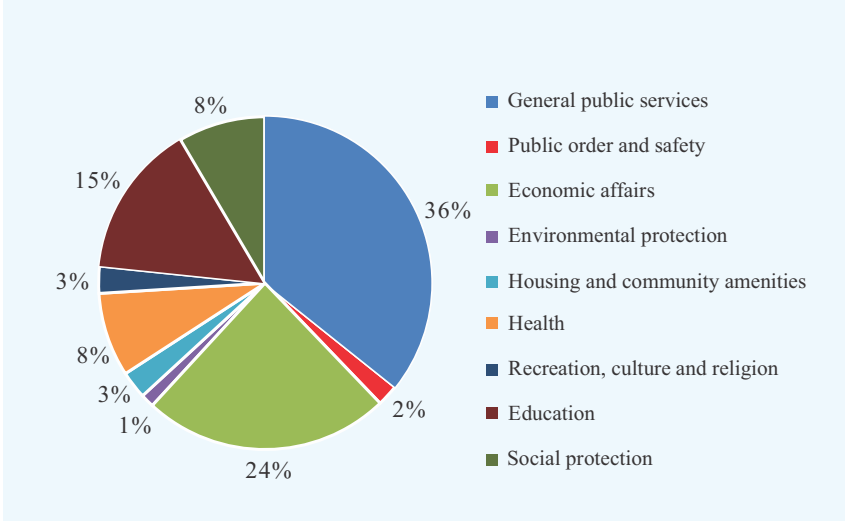
CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2023	FINAL BUDGET 2023	INITIAL BUDGET 2023	SUPPLIMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET 2023	ACTUAL 2022
70100	General public services	1					-	
	Recurrent Expenditure		48,026,687,397.21	50,878,101,000.00	39,050,101,000.00	(11,828,000,000)	2,851,413,602.79	41,153,823,873.12
	Capital Expenditure		5,988,271,414.91	7,348,903,000.00	6,726,903,000.00	(622,000,000.00)	1,360,631,585.09	3,912,477,100.19
	TOTAL		54,014,958,812.12	58,227,004,000.00	45,777,004,000.00	(12,450,000,000.00)	4,212,045,187.88	45,066,300,973.31
70300	Public order and safety	2					-	
	Recurrent Expenditure		1,990,586,586.36	2,520,828,000.00	2,245,828,000.00	(275,000,000.00)	530,241,413.64	2,005,026,657.79
	Capital Expenditure		500,000,000.00	918,000,000.00	1,758,000,000.00	840,000,000.00	418,000,000.00	8,377,320,947.91
	TOTAL		2,490,586,586.36	3,438,828,000.00	4,003,828,000.00	565,000,000.00	948,241,413.64	10,382,347,605.70
70400	Economic affairs	3					-	
	Recurrent Expenditure		4,636,879,633.42	5,355,468,000.00	4,952,468,000.00	(403,000,000.00)	718,588,366.58	2,937,958,787.46
	Capital Expenditure		31,790,209,624.83	33,788,123,000.00	30,084,123,000.00	(3,704,000,000.00)	1,997,913,375.17	20,302,118,943.40
	TOTAL		36,427,089,258.25	39,143,591,000.00	35,036,591,000.00	(4,107,000,000.00)	2,716,501,741.75	23,240,077,730.85
70500	Environmental protection	4					-	
	Recurrent Expenditure		1,265,214,162.33	1,450,974,000.00	1,534,974,000.00	84,000,000.00	185,759,837.67	1,271,728,688.48
	Capital Expenditure		458,521,196.58	702,533,000.00	1,837,533,000.00	1,135,000,000.00	244,011,803.42	123,200,000.00
	TOTAL		1,723,735,358.91	2,153,507,000.00	3,372,507,000.00	1,219,000,000.00	429,771,641.09	1,394,928,688.48
70600	Housing and community amenities	5					-	
	Recurrent Expenditure		1,369,294,735.62	1,612,090,000.00	1,440,090,000.00	(172,000,000.00)	242,795,264.38	875,012,020.70
	Capital Expenditure		2,023,915,472.13	2,759,000,000.00	10,383,000,000.00	7,624,000,000.00	735,084,527.87	7,628,378,364.99
	TOTAL		3,393,210,207.75	4,371,090,000.00	11,823,090,000.00	7,452,000,000.00	977,879,792.25	8,503,390,385.69
70700	Health	6					-	
	Recurrent Expenditure		8,286,292,011.25	9,167,682,000.00	9,073,682,000.00	(94,000,000.00)	881,389,988.75	8,224,960,658.72
	Capital Expenditure		3,454,683,025.39	4,148,284,000.00	8,487,284,000.00	4,339,000,000.00	693,600,974.61	1,316,714,201.79
	TOTAL		11,740,975,036.64	13,315,966,000.00	17,560,966,000.00	4,245,000,000.00	1,574,990,963.36	9,541,674,860.51
70800	Recreation, culture and religion	7					-	
	Recurrent Expenditure		2,684,321,403.79	3,270,494,000.00	3,055,494,000.00	(215,000,000.00)	586,172,596.21	1,530,898,114.97
	Capital Expenditure		356,589,084.45	1,014,500,000.00	1,878,500,000.00	864,000,000.00	657,910,915.55	231,792,885.66
	TOTAL		3,040,910,488.24	4,284,994,000.00	4,933,994,000.00	649,000,000.00	1,244,083,511.76	1,762,691,000.63
70900	Education	8					-	

CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2023	FINAL BUDGET 2023	INITIAL BUDGET 2023	SUPPLIMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET 2023	ACTUAL 2022
	Recurrent Expenditure		18,222,632,187.89	18,828,181,000.00	19,117,181,000.00	289,000,000.00	605,548,812.11	14,918,296,070.91
	Capital Expenditure		3,085,579,506.41	5,425,202,000.00	10,521,202,000.00	5,096,000,000.00	2,339,622,493.59	2,522,010,175.53
	TOTAL		21,308,211,694.30	24,253,383,000.00	29,638,383,000.00	5,385,000,000.00	2,945,171,305.70	17,440,306,246.44
71000	Social protection	9					-	
	Recurrent Expenditure		10,805,005,082.95	11,199,899,000.00	7,391,899,000.00	(3,808,000,000.00)	394,893,917.05	118,332,350.10
	Capital Expenditure		2,347,139,081.00	2,617,104,000.00	3,467,104,000.00	850,000,000.00	269,964,919.00	6,830,000.00
	TOTAL		13,152,144,163.95	13,817,003,000.00	10,859,003,000.00	(2,958,000,000.00)	664,858,836.05	125,162,350.10
	GRAND TOTAL		147,291,821,606.52	163,005,366,000.00	163,005,366,000.00	0.00	15,713,544,393.48	117,456,879,841.71

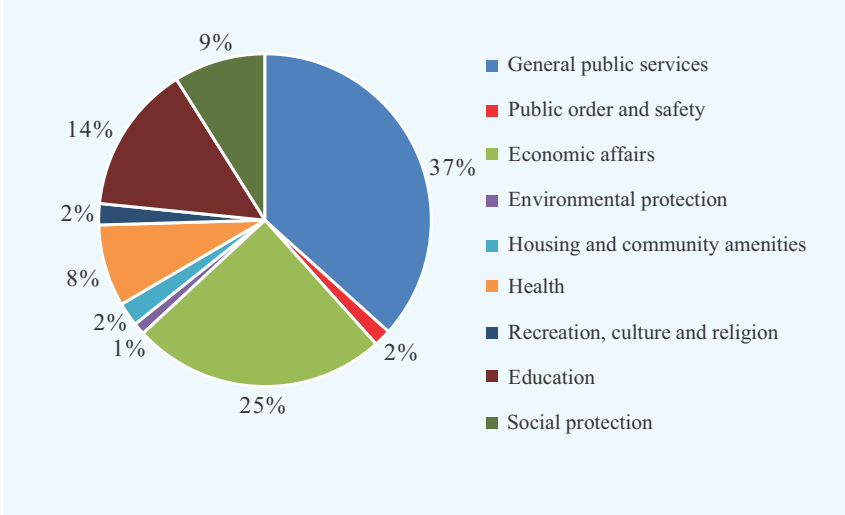
Analysis on Budget and Actual Allocation by Function



Budget Allocation by Function



Actual Allocation by Function



YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY REVENUE RETURNS PERFORMANCE FOR THE YEAR 2023

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
1	REVENUE	163,005,366,000.00	17,818,240,986.49	156,552,619,465.63	96.04%	This include opening Balance
11	GOVERNMENT SHARE OF FAAC	92,903,689,000.00	8,067,702,319.24	89,225,846,108.70	96.04%	
1101	GOVERNMENT SHARE OF FAAC	92,903,689,000.00	8,067,702,319.24	89,225,846,108.70	96.04%	
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	36,255,341,000.00	2,260,564,324.06	33,297,884,045.46	91.84%	
11010101	STATUTORY ALLOCATION	36,255,341,000.00	2,260,564,324.06	33,297,884,045.46	91.84%	
110102	STATE GOVERNMENT SHARE OF	31,193,593,000.00	3,288,582,759.99	30,903,208,959.94	99.07%	
11010201	SHARE OF VAT	31,193,593,000.00	3,288,582,759.99	30,903,208,959.94	99.07%	
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	25,454,755,000.00	2,518,555,235.19	25,024,753,103.30	98.31%	
11010301	EXCESS CRUDE	4,701,000,000.00	-	4,438,155,401.98	94.41%	
11010304	FAAC SPECIAL ALLOCATIONS	20,753,755,000.00	2,518,555,235.19	20,586,597,701.32	99.19%	
12	INDEPENDENT REVENUE	12,251,677,000.00	1,546,086,309.49	11,194,721,300.87	91.37%	
1201	TAX REVENUE	4,579,731,000.00	550,546,155.66	7,535,716,331.67	164.54%	
120101	PERSONAL TAXES	4,023,500,000.00	518,088,591.05	7,121,516,625.46	177.00%	
12010101	PERSONAL TAXES (E.G. PAYE)	4,018,500,000.00	515,223,015.05	7,084,284,667.94	176.29%	
12010102	DIRECT ASSESSMENT TAX	5,000,000.00	2,865,576.00	37,231,957.52	744.64%	
120103	OTHER TAXES	556,231,000.00	32,457,564.61	414,199,706.21	74.47%	
12010304	STAMP DUTY	32,731,000.00		1,484,817.92	4.54%	
12010309	OTHER SERVICE TAXES	3,500,000.00		380,500.00	10.87%	
12010311	WITHHOLDING TAX	510,000,000.00	32,457,564.61	412,334,388.29	80.85%	
12010312	PROPERTY TAX	10,000,000.00		-	0.00%	
1202	NON-TAX REVENUE	7,671,946,000.00	995,540,153.83	3,659,004,969.20	47.69%	
120201	LICENCES - GENERAL	281,160,000.00	16,739,605.00	118,401,329.40	42.11%	
12020105	RADIO/TELEVISION LICENSES	150,000.00		-	0.00%	
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	1,000,000.00		99,094.00	9.91%	
12020111	BAKE HOUSE LICENSES	500,000.00		-	0.00%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
12020114	CART LICENSES	100,000.00		-	0.00%	
12020115	DANE GUN LICENSES	100,000.00		-	0.00%	
12020116	CATTLE DEALER LICENSES	11,000,000.00		555,334.28	5.05%	
12020117	DRIED FISH & MEAT LICENSES	100,000,000.00		161,882.64	0.16%	
12020118	PET (DOG) LICENSES	10,000.00		-	0.00%	
12020119	FISHING PERMIT	1,000,000.00		522,682.98	52.27%	
12020121	HUNTING PERMIT	100,000.00		-	0.00%	
12020122	PRODUCE BUYING LICENSES	300,000.00	653,000.00	894,845.30	298.28%	
12020126	TRACTOR HIRING SERVICES	3,000,000.00		1,735,000.00	57.83%	
12020128	BOREHOLE DRILLING LICENSES	1,000,000.00		-	0.00%	
12020130	CINEMATOGRAPH LICENSES	50,000.00		-	0.00%	
12020132	MOTOR VEHICLE LICENSES	54,150,000.00	14,827,405.00	103,829,662.24	191.74%	
12020133	DRIVERS' LICENSES	56,000,000.00	742,500.00	9,859,207.11	17.61%	
12020134	PATENT MEDICINE & DRUG STORES LICENSES	1,200,000.00		-	0.00%	
12020135	PRIVATE SCHOOLS LICENSES	50,000,000.00		-	0.00%	
12020136	HEALTH FACILITIES LICENSES	200,000.00	516,700.00	516,700.00	258.35%	
12020137	TRADE PERMIT LICENSES	1,300,000.00		226,920.85	17.46%	
120204	FEES - GENERAL	3,106,013,000.00	837,339,595.10	1,219,945,755.85	39.28%	
12020401	COURT FEES	57,030,000.00	305,670.13	3,991,253.19	7.00%	
12020410	ELECTRICAL INSPECTORATE FEES	2,000,000.00		-	0.00%	
12020413	FILMS CENSORSHIP/PRODUCTION FEES	450,000.00		500,000.00	111.11%	
12020417	CONTRACTOR REGISTRATION FEES	36,000,000.00	200,000.00	9,185,000.00	25.51%	
12020418	MARRIAGE/DIVORCE FEES	1,210,000.00		120,500.00	9.96%	
12020426	COURT SERMONS FEES	4,520,000.00		575,449.62	12.73%	
12020427	TENDER FEES	32,000,000.00		25,730,000.00	80.41%	
12020428	FIRE SAFETY CERTIFICATE FEES	5,000,000.00		-	0.00%	
12020430	PROFESSIONAL REGISTRATION FEES	600,000.00		370,000.00	61.67%	
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,000,000.00		662,534.39	6.63%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
12020436	BILL BOARD ADVERTISEMENT FEES	2,000,000.00		-	0.00%	
12020437	DEEDS REGISTRATION FEES	10,000,000.00	8,319,150.00	52,322,650.00	523.23%	
12020438	SURVEY/PLANNING/BUILDING FEES	121,200,000.00	25,733,571.80	38,371,172.80	31.66%	
12020440	MEDICAL CONSULTANCY FEES	100,000,000.00		-	0.00%	
12020441	LABORATORY FEES	210,100,000.00		14,698.00	0.01%	
12020442	ASSOCIATION FEES	1,200,000.00		157,884.25	13.16%	
12020445	CHANGE OF OWNERSHIP FEES	813,000.00		27,500.00	3.38%	
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	71,590,000.00		765,726.90	1.07%	
12020447	LAND USE FEES	20,000,000.00		-	0.00%	
12020448	CONTRACT VETTING FEE	400,860,000.00	11,910,193.23	281,147,640.89	70.14%	
12020449	BUSINESS/TRADE OPERATING FEES	751,500,000.00	136,000.00	4,472,731.51	0.60%	
12020450	INSPECTION FEES	30,740,000.00	3,750.00	914,241.19	2.97%	
12020451	TIMBER & FOREST FEES	500,000.00		-	0.00%	
12020452	SCHOOL/TUITION/REGISTRATION/EXAMINATION FEES UNDERGRADUATE	1,221,800,000.00	790,726,259.94	795,744,652.61	65.13%	
12020453	APPLICATION FEES	1,500,000.00	5,000.00	2,436,000.00	162.40%	
12020454	PARKING FEES	350,000.00		49,000.00	14.00%	
12020455	SCHOOL TUITION/ REGISTRATION/ EXAMINATION FEES POSTGRADUATE	-		2,375,120.50	#DIV/0!	
12020456	SCHOOL TUITION/ REGISTRATION/ EXAMINATION FEES - OTHERS	100,000.00		-	0.00%	
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	150,000.00		-	0.00%	
12020460	BUILDING PLAN APPROVAL FEES	6,000,000.00		-	0.00%	
12020462	PUBLICATION FEES	1,000,000.00		-	0.00%	
12020465	SPORTS/RECREATIONAL FACILTIES FEES	2,000,000.00		12,000.00	0.60%	
12020478	WORKSHOP FEES	3,800,000.00		-	0.00%	
120205	FINES – GENERAL	172,510,000.00	2,130,000.00	44,359,163.15	25.71%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
12020501	FINES/PENALTIES	170,810,000.00	2,130,000.00	44,359,163.15	25.97%	
12020502	COURT FINES	1,700,000.00		-	0.00%	
120206	SALES – GENERAL	1,081,313,000.00	80,728,800.85	1,144,006,382.70	105.80%	
12020601	SALES OF JOURNAL & PUBLICATIONS	3,200,000.00	2,823,000.00	13,006,150.00	406.44%	
12020604	SALES OF STORES/ SCRAPS/ UNSERVICEABLE ITEMS	35,000,000.00		3,350,000.00	9.57%	
12020605	SALES OF VACCINES	60,000.00		10,150.00	16.92%	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	399,553,000.00	9,917,406.00	23,586,608.57	5.90%	
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	500,000.00		1,910,000.00	382.00%	
12020608	SALES OF IMPROVED SEEDS/ CHEMICALS	135,500,000.00		6,380,100.00	4.71%	
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	355,000,000.00		2,102,040.57	0.59%	
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLICATION AUCTION	5,000,000.00		-	0.00%	
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	5,000,000.00	55,469,247.50	55,469,247.50	1109.38%	
12020614	PROCEEDS FROM SALES OF GOVERNMENT BUILDING	40,000,000.00	12,519,147.35	1,037,539,728.66	2593.85%	
12020617	SALES OF PLAN PHOTOSTAT PRINT/MAP	2,500,000.00		-	0.00%	
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	100,000,000.00		652,357.40	0.65%	
120207	EARNINGS - GENERAL	1,196,950,000.00	8,890,283.27	97,911,534.03	8.18%	
12020701	EARNINGS FROM CONSULTANCY SERVICES	500,000.00		-	0.00%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
12020702	EARNINGS FROM LABORATORY SERVICES	200,000.00		-	0.00%	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	81,000,000.00		1,500,000.00	1.85%	
12020704	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	72,000,000.00	5,300,000.00	57,312,021.32	79.60%	
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	1,800,000.00	73,000.00	188,000.00	10.44%	
12020707	EARNINGS FROM MEDICAL SERVICES	480,450,000.00	1,402,683.27	11,806,073.26	2.46%	
12020709	EARNINGS FROM TOURISM/ CULTURE/ARTS CENTRES	100,000.00		-	0.00%	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	537,550,000.00	2,067,600.00	26,870,439.45	5.00%	
12020715	MAINTENANCE/REPAIRS FEES	20,000,000.00		-	0.00%	
12020720	EARNINGS FROM GUEST HOUSES	3,350,000.00	47,000.00	235,000.00	7.01%	
120209	RENT ON LAND & OTHERS – GENERAL	1,354,400,000.00	6,000,000.00	576,070,000.00	42.53%	
12020901	RENT ON GOVERNMENT LAND	1,083,400,000.00		500,000,000.00	46.15%	
12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND	90,000,000.00		-	0.00%	
12020904	RENT OF PLOTS & SITES SERVICES PROGRAMME	1,000,000.00		-	0.00%	
12020906	RENT ON GOVERNMENT PROPERTIES	180,000,000.00	6,000,000.00	76,070,000.00	42.26%	
120210	REPAYMENTS – GENERAL	475,150,000.00	43,641,869.61	458,240,804.07	96.44%	
12021009	MOTOR VEHICLE REFURBISHING LOAN	280,000,000.00	14,342,245.10	228,357,129.61	81.56%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
12021011	REFUNDS	120,150,000.00	22,562,624.51	149,679,591.13	124.58%	
12021012	ANIMAL TRACTION REPAYMENT	10,000,000.00		215,000.00	2.15%	
12021013	FURNITURE LOAN REPAYMENT	65,000,000.00	6,737,000.00	79,989,083.33	123.06%	
120211	INVESTMENT INCOME	4,000,000.00	-	-	0.00%	
12021102	DIVIDEND RECEIVED	4,000,000.00		-	0.00%	
120213	RE-IMBURSEMENT GENERAL	450,000.00	70,000.00	70,000.00	15.56%	
12021302	AUDIT FEES	450,000.00	70,000.00	70,000.00	15.56%	
13	AID AND GRANTS	27,800,000,000.00	7,000,000,000.00	26,449,983,621.00	95.14%	
1302	GRANTS	27,800,000,000.00	7,000,000,000.00	26,449,983,621.00	95.14%	
130201	DOMESTIC GRANTS	27,800,000,000.00	7,000,000,000.00	26,449,983,621.00	95.14%	
13020101	DOMESTIC GRANTS	27,800,000,000.00	7,000,000,000.00	26,449,983,621.00	95.14%	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	28,395,244,260.00	1,204,452,357.76	26,665,005,717.72	93.91%	
1402	OTHER CAPITAL RECEIPTS	12,000,000,000.00	-	10,998,084,201.58	91.65%	
140201	OTHER CAPITAL RECEIPTS	12,000,000,000.00	-	10,998,084,201.58	91.65%	
14020101	OTHER CAPITAL RECEIPTS	12,000,000,000.00		10,998,084,201.58	91.65%	
1403	LOANS/BORROWINGS RECEIPTS	16,395,244,260.00	1,204,452,357.76	15,666,921,516.14	95.56%	
140301	DOMESTIC LOANS/BORROWINGS RECEIPTS	16,395,244,260.00	1,204,452,357.76	15,666,921,516.14	95.56%	
14030101	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	16,395,244,260.00	1,204,452,357.76	15,666,921,516.14	95.56%	
31	CASH/ BANK BALANCES HELD BY AG	1,654,755,740.00	-	3,017,062,717.34	182.3	
31010101	Treasury Opening Balance	1,654,755,740	-	3,017,062,717	182.3	

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2023

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
2	EXPENDITURES	104,283,717,000.00	10,766,373,292.83	96,785,211,918.77	92.81%	
21	PERSONNEL COST	40,117,456,000.00	3,757,077,529.94	38,816,714,342.84	96.76%	
2101	SALARY	32,363,456,000.00	2,666,629,937.97	31,264,337,978.97	96.60%	
210101	SALARIES AND WAGES	32,363,456,000.00	2,666,629,937.97	31,264,337,978.97	96.60%	
21010101	CONSOLIDATED SALARY	32,243,456,000.00	2,658,512,189.27	31,151,943,089.81	96.61%	
21010103	CONSOLIDATED REVENUE FUND CHARGE – SALARIES	120,000,000.00	8,117,748.70	112,394,889.16	93.66%	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,140,000,000.00		943,870,824.15	82.80%	
210201	ALLOWANCES	240,000,000.00	2,650,000.00	67,466,960.00	28.11%	
21020101	NON REGULAR ALLOWANCES	240,000,000.00	2,650,000.00	67,466,960.00	28.11%	
210202	SOCIAL CONTRIBUTIONS	900,000,000.00	76,282,913.08	876,403,864.15	97.38%	
21020201	NHIS CONTRIBUTION	900,000,000.00	76,282,913.08	876,403,864.15	97.38%	
2103	SOCIAL BENEFITS	6,614,000,000.00	1,090,447,591.97	6,608,505,539.72	99.92%	
210301	SOCIAL BENEFITS	6,614,000,000.00	1,090,447,591.97	6,608,505,539.72	99.92%	
21030101	GRATUITY	1,950,000,000.00	704,839,337.47	1,949,944,234.48	100.00%	
21030102	PENSION	4,104,000,000.00	358,149,382.29	4,101,655,683.93	99.94%	
21030103	DEATH BENEFITS	350,000,000.00	27,458,872.21	347,325,786.31	99.24%	
21030106	SEVERANCE GRATUITY	210,000,000.00		209,579,835.00	99.80%	
22	OTHER RECURRENT COSTS	64,166,261,000.00	7,009,295,762.89	57,968,497,575.93	90.34%	
2202	OVERHEAD COST	46,384,996,000.00	5,918,858,814.37	41,009,724,547.21	88.41%	
220201	TRAVEL & TRANSPORT - GENERAL	5,516,372,000.00	827,069,372.00	4,843,921,807.42	87.81%	
22020101	LOCAL TRANSPORT & TRAVELING - TRAINING	703,925,000.00	34,850,000.00	441,785,550.00	62.76%	
22020102	LOCAL TRANSPORT & TRAVELING - OTHERS	1,640,997,000.00	178,820,576.00	1,276,872,232.90	77.81%	
22020103	INTERNATIONAL TRANSPORT & TRAVELING - TRAINING	369,000,000.00	9,200,000.00	356,627,500.00	96.65%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
22020104	INTERNATIONAL TRANSPORT & TRAVELING - OTHERS	2,802,450,000.00	604,198,796.00	2,768,636,524.52	98.79%	
220202	UTILITIES GENERAL	1,075,302,000.00	128,239,104.05	752,577,750.47	69.99%	
22020201	ELECTRICITY CHARGES	858,619,000.00	113,139,104.05	724,627,250.47	84.39%	
22020202	TELEPHONE CHARGES	255,000.00		255,000.00	100.00%	
22020203	INTERNET ACCESS CHARGES	105,112,000.00	10,100,000.00	21,745,500.00	20.69%	
22020204	SATELLITES BROADCASTING ACCESS CHARGES	12,200,000.00		-	0.00%	
22020205	WATER RATES	25,616,000.00		950,000.00	3.71%	
22020206	SEWAGE CHARGES	3,500,000.00		-	0.00%	
22020210	SOFTWARE CHARGES/LICENCE RENEWAL	70,000,000.00	5,000,000.00	5,000,000.00	7.14%	
220203	MATERIALS & SUPPLIES – GENERAL	4,273,857,000.00	561,960,519.00	3,445,439,697.92	80.62%	
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	359,765,000.00	9,525,000.00	333,783,500.00	92.78%	
22020302	BOOKS	2,000,000.00	-	-	0.00%	
22020303	NEWS PAPERS	7,861,000.00	3,000,000.00	3,000,000.00	38.16%	
22020304	MAGAZINES & PERIODICALS	44,578,000.00	14,550,000.00	39,250,000.00	88.05%	
22020305	PRINTING OF NON SECURITY DOCUMENTS	472,599,000.00	5,150,000.00	225,668,929.00	47.75%	
22020306	PRINTING OF SECURITY DOCUMENTS	93,400,000.00	10,000,000.00	32,059,000.00	34.32%	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	786,208,000.00	95,838,978.00	652,326,214.42	82.97%	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	46,465,000.00	8,000,000.00	15,475,000.00	33.30%	
22020309	UNIFORMS & OTHER CLOTHING	158,533,000.00	32,108,000.00	101,712,500.00	64.16%	
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	201,301,000.00	34,289,000.00	113,266,500.00	56.27%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	2,041,147,000.00	349,499,541.00	1,928,898,054.50	94.50%	
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENT	11,000,000.00	-	-	0.00%	
22020314	PROCUREMENT OF SEEDS & SEEDLINGS	49,000,000.00	-	-	0.00%	
220204	MAINTENANCE SERVICES – GENERAL	6,528,547,000.00	758,739,884.79	5,470,423,168.97	83.79%	
22020401	MAINTENANCE OF MOTOR VEHICLE	529,250,000.00	63,876,225.00	328,774,400.00	62.12%	
22020402	MAINTENANCE OF OFFICE FURNITURE	22,076,000.00	11,625,000.00	8,558,500.00	38.77%	
22020403	MAINTENANCE OF OFFICE/RESIDENTIAL BUILDING	69,004,000.00		33,941,500.00	49.19%	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	150,605,000.00	20,100,000.00	44,275,800.00	29.40%	
22020405	MAINTENANCE OF PLANTS/GENERATORS	149,685,000.00	4,325,000.00	67,790,000.00	45.29%	
22020406	OTHER MAINTENANCE SERVICES	5,607,927,000.00	658,813,659.79	4,987,082,968.97	88.93%	
220205	TRAINING - GENERAL	1,311,246,000.00	198,526,600.00	844,712,934.69	64.42%	
22020501	LOCAL TRAINING	1,294,246,000.00	198,526,600.00	844,712,934.69	65.27%	
22020502	INTERNATIONAL TRAINING	17,000,000.00		-	0.00%	
220206	OTHER SERVICES – GENERAL	6,779,903,000.00	555,238,807.00	6,689,857,587.80	98.67%	
22020601	SECURITY SERVICES	2,624,878,000.00	254,738,807.00	2,613,919,658.80	99.58%	
22020602	OFFICE RENT	46,360,000.00		22,150,000.00	47.78%	
22020603	RESIDENTIAL RENT	91,095,000.00		57,593,661.00	63.22%	
22020605	CLEANING AND FUMIGATION SERVICES	8,820,000.00	300,000.00	1,575,000.00	17.86%	
22020606	LAND USE CHARGES	4,050,000.00		-	0.00%	
22020607	RESCUE SERVICES	4,004,700,000.00	300,200,000.00	3,994,619,268.00	99.75%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL	4,473,755,000.00	757,386,188.61	4,253,688,577.68	95.08%	
22020701	FINANCIAL CONSULTING	4,270,395,000.00	757,261,188.61	4,175,968,827.68	97.79%	
22020702	INFORMATION TECHNOLOGY CONSULTING	121,500,000.00	125,000.00	61,219,750.00	50.39%	
22020703	LEGAL SERVICES	32,000,000.00		-	0.00%	
22020704	ENGINEERING SERVICES	1,500,000.00		-	0.00%	
22020706	SURVEYING SERVICES	43,400,000.00		16,500,000.00	38.02%	
22020707	AGRICULTURAL CONSULTING	850,000.00		-	0.00%	
22020708	MEDICAL CONSULTING	2,820,000.00		-	0.00%	
22020709	AUDITING OF ACCOUNTS	1,290,000.00		-	0.00%	
220208	FUEL & LUBRICANTS – GENERAL	4,915,519,000.00	439,915,417.50	4,771,254,755.00	97.07%	
22020801	MOTOR VEHICLE FUEL	110,586,000.00	4,970,000.00	36,080,100.00	32.63%	
22020802	OTHER TRANSPORT EQUIPMENT FUEL	10,868,000.00		1,599,500.00	14.72%	
22020803	PLANT/GENERATOR FUEL	4,794,065,000.00	434,945,417.50	4,733,575,155.00	98.74%	
220209	FINANCIAL CHARGES - GENERAL	369,857,000.00	9,665,499.67	258,112,198.04	69.79%	
22020901	BANK CHARGES (OTHER THAN INTEREST)	339,060,000.00	9,665,499.67	258,112,198.04	76.13%	
22020902	INSURANCE PREMIUM	30,797,000.00		-	0.00%	
220210	MISCELLANEOUS EXPENSES GENERAL	11,140,638,000.00	1,682,117,421.75	9,679,736,069.22	86.89%	
22021001	REFRESHMENT & MEALS	35,173,000.00		5,925,000.00	16.85%	
22021002	HONORARIUM & SITTING ALLOWANCE	3,288,607,000.00	374,728,200.00	3,232,341,056.70	98.29%	
22021003	PUBLICITY & ADVERTISEMENTS	670,171,000.00	59,791,000.00	609,848,658.24	91.00%	
22021004	MEDICAL EXPENSES	546,344,000.00	117,976,000.00	482,293,942.00	88.28%	
22021006	POSTAGES & COURIER SERVICES	5,623,000.00		100,000.00	1.78%	
22021007	WELFARE PACKAGES	2,546,360,000.00	476,973,271.75	2,333,456,400.20	91.64%	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	51,791,000.00	3,000,000.00	4,312,500.00	8.33%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
22021009	SPORTING ACTIVITIES	189,800,000.00	56,276,000.00	106,068,000.00	55.88%	
22021010	DIRECT TEACHING & LABORATORY COST	10,000,000.00		3,425,025.00	34.25%	
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	35,000,000.00	125,000.00	28,760,000.00	82.17%	
22021015	MONITORING AND EVALUATION	779,503,000.00	65,061,125.00	242,247,197.68	31.08%	
22021016	ANNIVERSARIES/CELEBRATION	247,703,000.00	15,970,000.00	82,030,000.00	33.12%	
22021017	TUITION, REGISTRATION & EXAM FEES	2,613,688,000.00	505,216,825.00	2,492,513,289.40	95.36%	
22021037	MARGIN FOR INCREASE IN COSTS	20,875,000.00		17,390,000.00	83.31%	
22021044	ADVOCACY, ENLIGHTENMENT & CAMPAIGN	100,000,000.00	7,000,000.00	39,025,000.00	39.03%	
2203	LOANS AND ADVANCES	600,000,000.00		586,885,866.97	97.81%	
220301	STAFF LOANS & ADVANCES	600,000,000.00	71,000,000.00	586,885,866.97	97.81%	
22030106	MOTOR VEHICLE ADVANCE	495,000,000.00	71,000,000.00	492,242,341.97	99.44%	
22030107	FURNITURE ADVANCES	105,000,000.00		94,643,525.00	90.14%	
2204	GRANTS AND CONTRIBUTIONS GENERAL	580,586,000.00	66,862,000.00	260,261,120.00	44.83%	
220401	LOCAL GRANTS AND CONTRIBUTIONS	580,586,000.00	66,862,000.00	260,261,120.00	44.83%	
22040103	GRANTS TO LOCAL GOVERNMENTS	40,000,000.00		-	0.00%	
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES	200,000,000.00	50,000,000.00	150,000,000.00	75.00%	
22040109	GRANTS TO COMMUNITIES/NGOS	340,586,000.00	16,862,000.00	110,261,120.00	32.37%	
2205	SUBSIDIES GENERAL	456,000,000.00	100,000,000.00	450,000,000.00	98.68%	
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	456,000,000.00	100,000,000.00	450,000,000.00	98.68%	
22050106	AGRICULTURAL INPUTS SUBSIDY	456,000,000.00	100,000,000.00	450,000,000.00	98.68%	
2206	PUBLIC DEBT CHARGES	16,144,679,000.00	923,574,948.52	15,661,626,041.75	97.01%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
220601	FOREIGN INTEREST/DISCOUNT	252,000,000.00	-	110,445,071.36	43.83%	
22060102	FOREIGN INTEREST/DISCOUNT - TERM BORROWINGS	252,000,000.00		110,445,071.36	43.83%	
220602	DOMESTIC INTEREST/DISCOUNT	6,868,217,000.00	526,410,820.46	6,706,773,395.98	97.65%	
22060202	DOMESTIC INTEREST/DISCOUNT - TERM BORROWINGS	6,868,217,000.00	526,410,820.46	6,706,773,395.98	97.65%	
220603	FOREIGN PRINCIPAL	1,937,000,000.00	51,817,736.95	1,821,480,386.86	94.04%	
22060302	FOREIGN PRINCIPAL - TERM BORROWINGS	1,937,000,000.00	51,817,736.95	1,821,480,386.86	94.04%	
220604	DOMESTIC PRINCIPAL	7,087,462,000.00	345,346,391.11	7,022,927,187.55	99.09%	
22060402	DOMESTIC PRINCIPAL - TERM BORROWINGS	7,087,462,000.00	345,346,391.11	7,022,927,187.55	99.09%	

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY CAPITAL EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2023

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
3	ASSETS	58,721,649,000.00	7,435,866,850.28	50,506,609,687.75	85.16%	
32	FIXED (NON-CURRENT) ASSETS	58,721,649,000.00	7,435,866,850.28	50,506,609,687.75	85.16%	
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	51,583,152,000.00	5,885,862,740.52	44,303,452,667.88	84.91%	
320101	LAND & BUILDING - GENERAL	10,695,467,000.00	1,282,507,189.55	8,264,065,534.19	74.54%	
32010101	CONSTRUCTION/PROVISION OF OFFICE BUILDING	778,482,000.00	137,086,597.83	555,266,263.41	65.87%	
32010102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDING	705,923,000.00	173,000,000.00	642,960,105.44	91.08%	
32010103	REHABILITATION OF SILOS	10,000,000.00		-	0.00%	
32010104	OTHER STORAGE FACILITIES	65,000,000.00		-	0.00%	
32010105	CONSTRUCTION/PROVISION OF SCHOOL BUILDING	1,366,013,000.00	148,632,011.69	1,044,048,598.42	65.55%	
32010106	CONSTRUCTION/PROVISION OF HOSPITAL/HEALTH CENTRES	260,676,000.00		126,193,202.19	48.41%	
32010107	REHAB./REPAIRS OF OFFICE	1,022,350,000.00	169,821,951.90	478,388,333.70	45.81%	
32010108	REHAB./REPAIRS OF RESIDENTIAL BUILDING	242,331,000.00	30,500,000.00	200,936,950.00	78.79%	
32010109	REHAB./REPAIRS OF SCHOOL	290,000,000.00	40,437,337.51	133,728,660.47	46.11%	
32010110	REHAB./REPAIRS OF HOSPITAL BUILDING	41,282,000.00	6,719,567.00	30,062,730.72	72.82%	
32010111	ACQUISITION OF LAND	250,000,000.00	2,000,000.00	224,299,368.05	89.72%	
32010112	ACQUISITION OF OFFICE BUILDING	95,000,000.00	13,600,000.00	48,600,000.00	51.16%	
32010114	CONSTRUCTION OF TOILET	2,000,000.00		-	0.00%	
32010116	CONSTRUCTION OF CAR PORCH/ SHED	26,000,000.00		7,260,200.00	27.92%	
32010117	CONSTRUCTION OF MOSQUE/ CHURCH	126,000,000.00		-	0.00%	
32010119	CONSTRUCTION OF WALL FENCING	343,110,000.00	85,155,102.13	135,155,102.13	18.94%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
32010121	CONSTRUCTION/PROVISION OF SPORTING & GAMING FACILITIES	110,000,000.00	48,146,121.00	101,752,831.00	83.41%	
32010122	REHAB./REPAIRS OF SPORTING & GAMING FACILITIES	80,000,000.00		-	0.00%	
32010128	REHAB./REPAIRS OF LIBRARIES	10,000,000.00		-	0.00%	
32010129	TREE PLANTING/LANDSCAPING	282,500,000.00		177,978,717.68	63.00%	
32010130	DAIRY AND ARTIFICIAL INSEMINATION	30,000,000.00		30,000,000.00	100.00%	
32010132	CONSTRUCTION OF MARKETS/ PARKS	4,275,000,000.00	426,408,500.49	4,263,259,273.49	99.73%	
32010133	CONSTRUCTION OF WAREHOUSE AND SHOPS	33,000,000.00		7,942,869.51	24.07%	
32010134	FISH POND AND AQUACULTURE	50,000,000.00		8,385,740.36	16.77%	
32010199	CONSTRUCTION OF OTHER BUILDING	200,800,000.00	1,000,000.00	47,846,587.62	23.83%	
320102	INFRASTRUCTURE - GENERAL	27,496,993,000.00	3,437,480,922.07	26,279,722,230.99	95.46%	
32010202	CONSTRUCTION OF ROADS & BRIDGES	11,876,240,000.00	1,024,521,166.01	11,867,272,522.27	99.92%	
32010203	CONSTRUCTION OF AIRPORTS	1,138,000,000.00	46,384,019.00	1,136,887,687.41	99.90%	
32010206	SECURITY INSTALLATIONS/EQUIPMENT	57,000,000.00		15,000,000.00	26.32%	
32010207	ELECTRICITY TRANSMISSION NETWORK	7,861,000,000.00	1,582,890,647.88	7,739,045,787.88	98.32%	
32010208	WATER DISTRIBUTION NETWORK	60,000,000.00		-	0.00%	
32010209	CONSTRUCTION OF SEWAGE/DRAINAGE & CULVERTS	305,000,000.00	46,162,464.72	179,751,405.28	58.93%	
32010214	BOREHOLES & OTHER WATER FACILITIES	1,442,000,000.00	125,998,050.00	1,173,800,171.55	80.01%	
32010215	WASTE DISPOSAL EQUIPMENT	4,000,000.00		-	0.00%	
32010216	BOUNDARY PILLARS/RIGHT OF WAYS/ROAD SIGNS	10,000,000.00		-	0.00%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
32010218	REHAB./REPAIRS OF ELECTRICITY	67,500,000.00		30,000,000.00	44.44%	
32010219	WATER POLLUTION CONTROL	25,000,000.00		-	0.00%	
32010220	REHAB./REPAIRS OF WATER FACILITIES	415,000,000.00	7,504,800.00	218,317,400.00	52.61%	
32010221	REHAB./REPAIRS OF ROADS	3,749,000,000.00	564,019,774.46	3,742,627,660.82	99.83%	
32010222	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES	24,000,000.00		13,370,313.00	55.71%	
32010225	INDUSTRIAL POLLUTION CONTROL	44,253,000.00	10,000,000.00	10,000,000.00	22.60%	
32010226	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	106,000,000.00		-	0.00%	
32010228	REHAB./REPAIRS OF WATER WAYS	50,000,000.00		20,000,000.00	40.00%	
32010299	CONSTRUCTION/PROVISION OF OTHER INFRASTRUCTURES	263,000,000.00	30,000,000.00	133,649,282.78	50.82%	
320103	PLANT & MACHINERY - GENERAL	3,734,425,000.00	237,844,752.50	2,521,511,198.73	66.41%	
32010301	PURCHASE OF TRUCKS/ TANKERS/ TRACTORS/ BULL DOZERS/ RIGS	572,000,000.00	144,094,752.50	343,321,825.00	57.40%	
32010302	PURCHASE OF INDUSTRIAL EQUIPMENT	718,321,000.00	53,750,000.00	613,903,772.72	85.46%	
32010305	PURCHASE OF POWER GENERATING SETS	718,300,000.00		625,827,340.00	87.13%	
32010306	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENT	233,500,000.00	15,000,000.00	206,335,833.95	88.37%	
32010307	PURCHASE OF AGRICULTURAL EQUIPMENT	343,804,000.00		198,830,000.00	57.83%	
32010308	PURCHASE OF SURVEYING EQUIPMENT	200,000,000.00		143,691,117.94	71.85%	
32010309	PURCHASE OF WATER SUPPLY EQUIPMENT	300,000,000.00	25,000,000.00	252,080,625.00	84.03%	
32010310	PURCHASE OF SPORTING & GAMING EQUIPMENT	75,000,000.00		-	0.00%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
32010312	PURCHASE OF FIRE FIGHTING EQUIPMENT	17,500,000.00		-	0.00%	
32010314	PURCHASE OF ELECTRICAL EQUIPMENT	42,000,000.00		4,705,000.00	11.20%	
32010315	PURCHASE OF SANITARY	65,000,000.00		31,000,000.00	47.69%	
32010316	PURCHASE OF DIVING EQUIPMENT	3,000,000.00		-	0.00%	
32010317	PURCHASE OF TEACHING & LEARNING EQUIPMENT	150,000,000.00		55,073,161.00	19.05%	
32010318	REHAB./REPAIRS OF POWER GENERATING PLANTS	20,500,000.00		-	0.00%	
32010319	PURCHASE OF LIBRARY BOOKS/EQUIPMENT	45,000,000.00		38,617,700.00	85.82%	
32010320	PURCHASE OF BUILDING MATERIALS/EQUIPMENT	51,000,000.00		-	0.00%	
32010322	PURCHASE OF SPARE PARTS AND TOOLS	178,500,000.00		8,124,823.12	4.55%	
32010399	ALTERNATIVE ENERGY	1,000,000.00		-	0.00%	
320104	FIXED ASSETS - GENERAL	3,949,703,000.00	597,247,812.50	3,683,496,812.50	91.99%	
32010405	PURCHASE OF MOTOR VEHICLES	3,943,703,000.00	597,247,812.50	3,683,496,812.50	92.13%	
32010406	PURCHASE OF TRICYCLES	6,000,000.00		-	0.00%	
320105	OFFICE EQUIPMENT - GENERAL	491,022,000.00	28,491,000.00	48,491,000.00	9.88%	
32010501	PURCHASE OF COMPUTERS	430,772,000.00	28,491,000.00	48,491,000.00	11.26%	
32010502	PURCHASE OF PRINTERS	25,900,000.00		-	0.00%	
32010505	PURCHASE OF PHOTOCOPIERS	28,000,000.00		-	0.00%	
32010508	PURCHASE OF PROJECTORS	6,100,000.00		-	0.00%	
32010510	PURCHASE OF STABILIZERS	250,000.00		-	0.00%	
320106	FURNITURE & FITTINGS -	1,855,962,000.00	123,792,813.90	491,207,925.95	23.23%	
32010601	PURCHASE OF CHAIRS	638,454,000.00	75,073,938.90	113,757,938.90	9.99%	
32010602	PURCHASE OF TABLES	283,640,000.00	5,000,000.00	26,250,000.00	7.49%	
32010603	PURCHASE OF SAFES/FILE CABINETS/CUPBOARDS	66,500,000.00	5,000,000.00	5,000,000.00	0.00%	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2023	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2023)	% ACHIEVED ON BUDGET	REMARKS
32010604	PURCHASE OF TELEVISION SETS	38,100,000.00		15,000,000.00	39.37%	
32010606	PURCHASE OF AIR-CONDITIONER	117,418,000.00		7,000,000.00	5.96%	
32010608	PURCHASE OF SHELVES	81,500,000.00		-	0.00%	
32010609	PURCHASE OF CEILING FANS	2,100,000.00		-	0.00%	
32010610	PURCHASE OF REFRIGERATORS	44,000,000.00		-	0.00%	
32010611	PURCHASE OF BEDS & BEDDINGS	377,000,000.00		237,437,750.00	62.98%	
32010612	PURCHASE OF RUGS AND CARPETS	46,000,000.00		-	0.00%	
32010613	PURCHASE OF DESKS	100,000,000.00	38,718,875.00	38,718,875.00	38.72%	
32010615	PURCHASE OF CUSHIONS	61,250,000.00		48,043,362.05	78.44%	
320109	SPECIALISED ASSETS - GENERAL	3,359,580,000.00	178,498,250.00	3,014,957,965.52	88.85%	
32010903	BIOLOGICAL ASSETS (WILDLIFE CONSERVATION)	75,000,000.00		-	0.00%	
32010904	LABORATORY/MEDICAL EQUIPMENT	3,284,580,000.00	178,498,250.00	3,014,957,965.52	90.88%	
3203	INTANGIBLE ASSETS	7,138,497,000.00	1,550,004,109.76	6,203,157,019.87	86.91%	
320301	INTANGIBLE ASSETS	7,138,497,000.00	1,550,004,109.76	6,203,157,019.87	86.91%	
32030109	RESEARCH & DEVELOPMENT	607,047,000.00	3,060,000.00	183,778,667.00	30.10%	
32030112	COMPUTER SOFTWARE ACQUISITION	44,010,000.00		15,000,000.00	34.08%	
32030115	COUNTERPART FUND	2,272,000,000.00	1,334,135,353.76	2,073,212,823.76	91.25%	
32030122	GRANT TO COMMUNITIES/PRIVATE INSTITUTIONS/SMALL-SCALE FARMERS FOR CAPITAL PROJECT	4,175,440,000.00	212,808,756.00	3,931,165,529.11	94.20%	
32030123	GRANT TO TSANGAYA/ALMAJIRI SCHOOL CAPITAL PROJECT	40,000,000.00		-	0.00%	

SFTAS DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2023

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 dated xx-xx-xxxx. 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:

	2023			2022			2021		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Finance	544,370,356	256,722,506	801,092,863	534,552,126	243,408,744	777,960,870	575,480,004	243,577,809	819,057,813
Ministry of Budget and Economic Planning	89,889,951	173,595,430	263,485,381	87,427,582	92,942,489	180,370,070	90,286,867	111,448,761	201,735,628
Yobe State Internal Revenue Service	119,055,977	178,115,999	297,171,976	118,202,989	145,388,798	263,591,788	111,966,683	213,622,126	325,588,809
Office of the Accountant General	-	13,800,000	13,800,000	-	13,800,000	13,800,000	-	14,100,000	14,100,000
TOTAL	753,316,284	622,233,936	1,375,550,220	740,182,697	495,540,031	1,235,722,728	777,733,554	582,748,696	1,360,482,250

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.

	2023	2022	2021	2020
Amount earned for 2022 performance (AF)	3,449,983,621.00	4,565,985,000	3,441,320,000	2,268,000,000.00
Amount earned for 2019 performance			-	6,612,000,000.00
TOTAL	3,449,983,621	4,565,985,000	3,441,320,000	-



+234 704 3939 999