



YOBE STATE GOVERNMENT

CITIZENS' ACCOUNTABILITY REPORT

ON THE IMPLEMENTATION OF

2022 BUDGET

Budget of Recovery, Consolidation and Economic Rejuvenation

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About the Citizens Accountability Report

The Citizens' Accountability Report (CAR) is a comprehensive tool designed to assess the performances of elected officials and government agencies, fostering transparency and citizen engagement. It empowers citizens with valuable insights, it also encourages informed decision-making, holding politicians accountable and pressuring officials to priorities public welfare and address highlighted issues. The report plays a crucial role in strengthened democracy, promoting good governance, build trust and instilling a culture of responsibility and transparency in public service. It is thus, a series of fiscal performance and audit statements prepared by a government agency, on behalf of the state government informing the citizens to ensure accountability in the utilization of public funds based on the financial statements for the last completed fiscal year.

This document, presented in a graphical and tabular illustrations, intent to inform the general public on the contents of the Audited Financial Statements of Yobe State for 2022 fiscal year, to ensure transparency and accountability of public funds. The document detailed the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2022 and reports on the State budget revenue and expenditure for 2022.

Explanation of Key Terms used in this Report:

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

Executive Summary

*The Yobe State Government's Budget 2022, tagged '**Budget of Continuity, Empowerment and Accelerated Development**', was passed and equally assented to by His Excellency on the 23rd December 2021 and budget implementation commenced on 1st January 2022. The sum of ₦163.953 billion was budgeted, during the last quarter some internal adjustment was made which did not in any way increased or decreased the budget size rather, funds was moved from one economic code and or admin codes to another. Despite the mid-year budget revision, budget implementation recorded an appreciable performance of 83.2% in terms of revenue and 81.3% with regards to expenditure.*

Aggregate revenue performance was 83.2% of the budgeted ₦163.953 billion in the final budget, the sum of ₦10.638 billion was received as Federation Account revenues, translating into 117.1% performance, while Internally Generated Revenue performed relatively as low as 46.9% against the budgeted ₦21.203 billion respectively.

On the expenditure side, the aggregate expenditure stood at ₦133.367 billion or 18.7% less than the budgeted ₦163.953 billion, in the final budget. Of this amount, recurrent expenditure took 75.3% while capital expenditure took 24.7% of the overall performance. A surplus from the operating activities stood at ₦3.017 billion in the final month of the financial year 2022. Capital Expenditure, performed averagely at 57.7%, while ₦100.438 billion was expended as recurrent expenditure, which is 94.0% performance.

The most material audit findings were, insufficient supporting evidences to payment vouchers and lack of stores accounting processes by the Ministry of Transport and Energy, there is also insufficient supporting evidences to payment vouchers in Ministry of Health and Human Services. State Universal Basic Education Board has issues with skeletal payment vouchers while Mai Idriss Alooma Polytechnic Geidam did not remit their closing balance to the state treasury.

Some of the projects nominated by the citizens during the senatorial stakeholders engagement and budget dialogue, includes connection of some villages with National Grid, provision of basic teaching and learning materials to some schools, constructions, repairs and installation of boreholes and other water facilities, provision of generators to the some boreholes and repairs of non-functional ones, road, culverts and bridges construction, rehabilitation of road potholes most of which lumpsum in relevant economic codes of the executing MDAs received government's attention as shown in table 12 and figure 7.

Section 1 Budget Outturn

The revenue performance (outturn), the aggregate revenue performance, including opening balance stood at ₦136.384 billion or 83.2%. This is slightly below the anticipated revenue of ₦163.953 billion earmarked in the final budget by 16.8%. In terms of recurrent revenue, only ₦9.941 billion or 46.9% of the anticipated Internally Generated Revenue of ₦21.203 billion was realised, Government share of Federation Accounts (VAT, Excess Crude, Ecological Fund, Exchange Gain inclusive), in the other hand, the sum of ₦62.151 billion has been targeted and ₦72.790 billion was realised, translating into 117.1% success. With regards to capital receipts, sum of ₦9.500 billion was targeted for aids and grants and ₦4.566 billion or 48.1% was received, in the same vein, ₦39.534 billion or 101.8% of the targeted ₦38.850 billion as loans was received, other capital receipts poorly performed at 0.8% i.e., ₦0.176 billion against the targeted ₦23.050 billion.

On the expenditure side, the aggregate expenditure stood at ₦133.367 billion (18.7%) less than the budgeted amount of ₦163.953 billion. Recurrent expenditure gulf ₦100.438 billion out of the budgeted ₦106.860 billion, translating into 94.0% with only 6.0% deviation and about 75.3% of the aggregate expenditure. While Capital expenditure gulf ₦32.930 billion, out of the budgeted ₦57.094 billion, achieving a 57.7% performance and 24.7% of the aggregate expenditure.

Moreover, personnel expenditure (employees' salaries and wages, including CRF Salaries) performed well in terms of outturn with about 99.1% of the budgeted ₦29.917 billion. Equally, other recurrent expenditure performance, which include overhead cost, grants, contributions, subsidies, subvention to parastatals & public debt charges was 99.0% of the budgeted ₦76.942 billion with only 1.0% deviation.

TABLE 1. BUDGET OUTTURN

Budget Outturn (Originally Approved vs Actual)

2022 Revenue Composition Performance

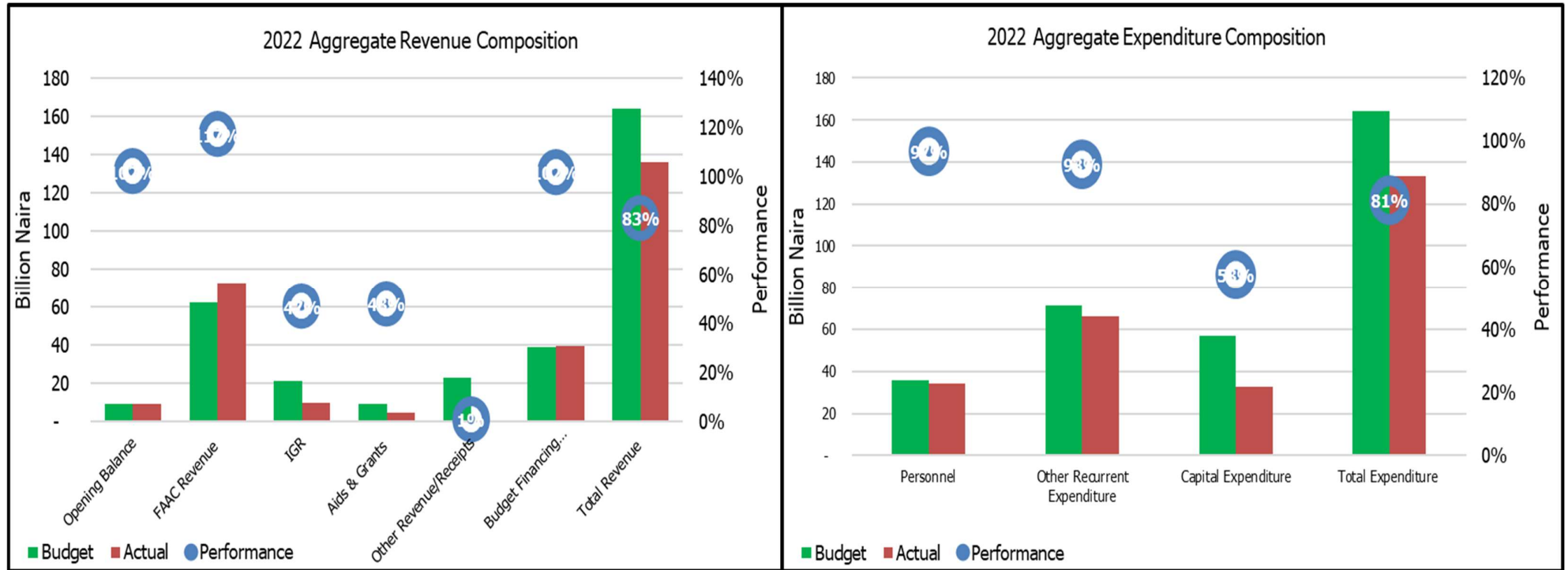
2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance	9,199,391,373	9,199,391,373	9,377,522,789	178,131,416	101.9%
FAAC Revenue	62,151,484,967	62,151,484,967	72,789,790,458	10,638,305,491	117.1%
IGR	21,202,899,033	21,202,899,033	9,940,554,642	- 11,262,344,391	46.9%
Aids & Grants	28,000,000,000	9,500,000,000	4,565,985,000	- 4,934,015,000	48.1%
Other Revenue/Receipts	25,899,608,627	23,049,608,627	175,988,670	- 22,873,619,957	0.8%
Budget Financing (Loans)	17,500,000,000	38,850,000,000	39,534,449,231	684,449,231	101.8%
Total Revenue	163,953,384,000	163,953,384,000	136,384,290,790	- 27,569,093,210	83.2%

2022 Expenditure Performance by Economic Type

2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	37,560,218,000	35,566,318,000	34,381,257,263	1,185,060,737	96.7%
Other Recurrent Expenditure	52,736,025,000	71,293,325,000	66,056,331,706	5,236,993,294	92.7%
Capital Expenditure	73,657,141,000	57,093,741,000	32,929,639,103	24,164,101,897	57.7%
Total Expenditure	163,953,384,000	163,953,384,000	133,367,228,072	30,586,155,928	81.3%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.
Negative variance for expenditure items means actuals were above budget.

FIGURE 1. BUDGET OUTTURN GRAPHS



Section 2 Revenue Outturn

Table 2, shows the approved and actual revenue generated internally by the State and disaggregated by sources. While Table 3 outline the revenue information from top 10 performing Revenue Generating Agencies in the State. The State Government has continued to spur the fiscal space in a manner that would facilitate IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual budget and effective services delivery to the citizenry.

As shown in Table 2, the IGR has two broad categories, namely the Taxes and Non-Tax Revenues. The outturn for the taxes and non-tax revenue was 70.0% and 25.6%, where tax revenue contributes 71.5% of the aggregate revenues while non-tax revenue accounted for 28.5% respectively. Major sources of Tax Revenue for Yobe State include personal taxes which recorded 139.1% performance during the period under review. A key component of the personal taxes is the PAYE, which recorded the highest level of performance (159.3%) because it is generally deducted at source. As indicated in Table 2, except for property tax, licences, other taxes, fees, earnings, repayments and of course withholding tax, performed wonderfully, while other sources fall short of the targets.

As indicated in Table 3, The State Internal Revenue Service, being the highest revenue generating institution of the state had a budget of ₦5.667 billion and ₦7.145 billion was generated, equivalent to 126.1%. Strengthening the YIRS remains a pivotal to the needed upscale in the revenue generation agenda of the state. Following the YIRS are the Ministry of Finance, which had a final budget in the tune of ₦6.365 billion while the actual realized was ₦1.353 billion, representing 21.3% outturn; Yobe State University also with a budget of ₦784 million and ₦372 million was realised, indicating 47.5% performance.

Other MDAs contributed to the highest level of independent revenue outturn include the Ministry of Justice, Ministry of Agriculture & Natural Resources, Yobe Investment Company, College of Nursing & Midwifery, Damaturu, Ministry of Housing and Urban Development, Public Procurement Bureau and College of Administration, Management & Technology (CAMPTech), Potiskum.

TABLE 2. REVENUE OUTTURN BY ITEM

Internally Generated Revenue Performance					
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue	10,157,631,000	10,157,631,000	7,110,551,528	- 3,047,079,472	70.0%
Personal Taxes:	4,837,631,000	4,837,631,000	6,729,062,652	1,891,431,652	139.1%
Personal Income Tax (PAYE)	4,205,000,000	4,205,000,000	6,698,593,662	2,493,593,662	159.3%
Personnal Income Tax (Direct Assessment)	632,631,000	632,631,000	30,468,990	- 602,162,010	4.8%
Other Taxes:	5,320,000,000	5,320,000,000	381,488,876	- 4,938,511,124	7.2%
Property Tax	10,000,000	10,000,000	-	- 10,000,000	0.0%
Withholding Tax	510,000,000	510,000,000	377,064,609	- 132,935,391	73.9%
Other Taxes N.E.C	4,800,000,000	4,800,000,000	4,424,266	- 4,795,575,734	0.1%
Non-Tax Revenue:	11,045,268,033	11,045,268,033	2,830,003,114	- 8,215,264,919	25.6%
Licences General	213,582,000	213,582,000	88,902,136	- 124,679,864	41.6%
Fees – General	4,407,220,733	4,407,220,733	923,764,745	- 3,483,455,988	21.0%
Fines – General	221,108,000	221,108,000	33,900,016	- 187,207,984	15.3%
Sales – General	1,316,626,000	1,316,626,000	290,977,295	- 1,025,648,705	22.1%
Earnings – General	3,362,481,300	3,362,481,300	67,514,203	- 3,294,967,097	2.0%
Rent on Government Buildings – General	50,000,000	50,000,000	-	- 50,000,000	0.0%
Rent on Land and Others – General	1,473,750,000	1,473,750,000	888,850,024	- 584,899,976	60.3%
Repayments	150,000	150,000	532,012,695	531,862,695	354675.1%
Investment Income	-	-	3,762,000	3,762,000	
Reimbursement	350,000	350,000	320,000	- 30,000	91.4%
Independent Revenue (IGR)	21,202,899,033	21,202,899,033	9,940,554,642	-11,262,344,391	46.9%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

TABLE 3. REVENUE OUTTURN BY MDA

Internally Generated Revenue Performance					
MDA	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Internal Revenue Service	5,666,593,500	5,666,593,500	7,145,354,735	1,478,761,235	126.1%
Ministry of Finance	6,365,100,000	6,365,100,000	1,352,994,130	- 5,012,105,870	21.3%
Yobe State University	783,598,000	783,598,000	372,343,770	- 411,254,230	47.5%
Ministry of Justice	964,868,100	964,868,100	232,368,620	- 732,499,480	24.1%
Ministry of Agriculture and Natural Res.	1,995,764,000	1,995,764,000	216,670,577	- 1,779,093,423	10.9%
Yobe Investment Company	-	-	87,763,474	87,763,474	
College of Nursing Damaturu	134,300,000	134,300,000	65,699,640	- 68,600,360	48.9%
Ministry of Housing and Urban Development	50,000,000	50,000,000	56,112,770	6,112,770	112.2%
Public Procurement Bureau	99,980,000	99,980,000	55,730,000	- 44,250,000	55.7%
CAMPTech, Potiskum	141,100,000	141,100,000	54,087,231	- 87,012,769	38.3%
Other Revenue Collecting Agencies	5,001,595,433	5,001,595,433	301,429,696	- 4,700,165,737	6.0%
Independent Revenue (IGR)	21,202,899,033	21,202,899,033	9,940,554,642	-11,262,344,391	46.9%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 3 Expenditure Outturn

Table 4 looks at the expenditure outturn, how much was allocated to each main classification, and how much was actually spent. Of the budgeted ₦163.953 billion, recurrent expenditure gulf ₦100.438 billion, representing 94.0% while ₦32.930 billion or 57.7% of the budgeted ₦57.094 billion, was expended in the course of executing capital projects,. Consequently, the share of actual capital expenditure in the aggregate expenditure of ₦133.367 billion was ₦32.930 billion, representing 24.7%, while actual recurrent spending gulf ₦100.438 billion i.e., 75.3%. However, in terms of aggregate expenditure outturn, recurrent expenditure is less than its final budget with 6.0% while the capital expenditure outturn was 42.3% less than the final capital budget figure.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, out of the ₦100.438 billion, public debt charges gulf 39.8%, salaries & wages 29.5%; followed by overheads 25.3%, social benefits 4.0%, social contribution, grants, subsidies, accounted for 0.8% and 0.7% respectively..

Obviously, with the exception of grants and subsidies which recorded 65.9% performance, all other components performed wonderfully well, with over 80% outturn (see table 4). This overperformance is due availability of more revenue into the coffers of government, and also the unprecedented rise in most recurrent costs which was not envisaged during budget preparation. In addition, public debt charges received 99.4%, which is only 0.6% less than the target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears among other obligations.

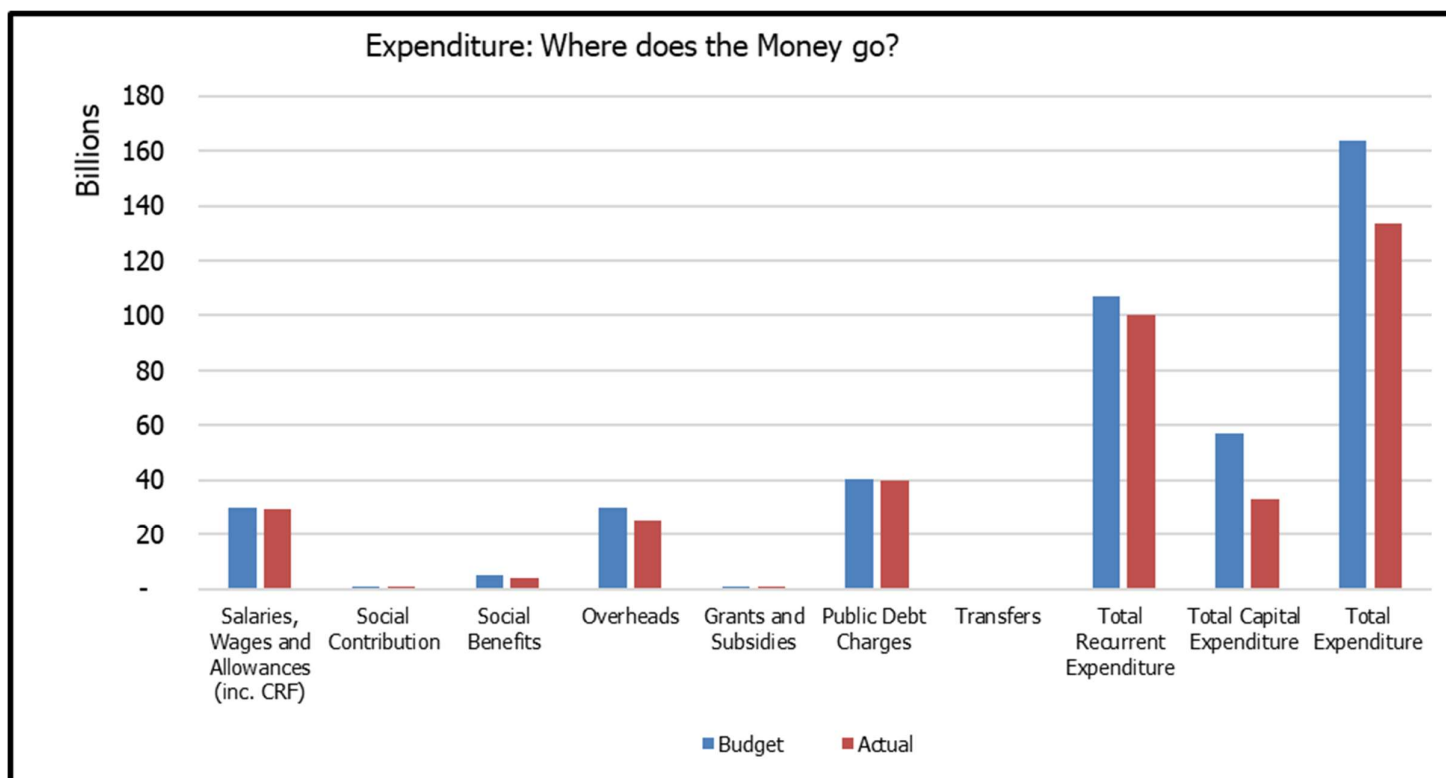
TABLE 4. EXPENDITURE OUTTURN: Where does the Money Go?

Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)

Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	29,917,318,000	18.2%	29,635,460,285	22.2%	281,857,715	99.1%
Social Contribution	911,000,000	0.6%	767,147,844	0.6%	143,852,156	84.2%
Social Benefits	4,738,000,000	2.9%	3,978,649,134	3.0%	759,350,866	84.0%
Overheads	30,050,814,000	18.3%	25,431,433,295	19.1%	4,619,380,705	84.6%
Grants and Subsidies	1,051,511,000	0.6%	693,324,480	0.5%	358,186,520	65.9%
Public Debt Charges	40,191,000,000	24.5%	39,931,573,931	29.9%	259,426,069	99.4%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	106,859,643,000	65.2%	100,437,588,969	75.3%	6,422,054,031	94.0%
Total Capital Expenditure	57,093,741,000	34.8%	32,929,639,103	24.7%	24,164,101,897	57.7%
Total Expenditure	163,953,384,000	100.0%	133,367,228,072	100.0%	30,586,155,928	81.3%

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 2. EXPENDITURE COMPOSITION BUDGET AND ACTUAL



Section 4 Audit Findings

This section outlines the findings from the Audit process on the fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. This includes revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

No finding

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Four Payment Vouchers - 1 each from Ministry of Transport and Energy, Ministry of Housing & Urban Development, and Ministry of Basic & Secondary Education worth ₦156,150,000, were not attached with sufficient supporting documents (receipts etc). Three skeletal vouchers, worth ₦40,963,250, 1 each from State Universal Basic Education Board, Ministry of Housing & Urban Development and Ministry of Home Affairs Information and Culture worth

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Total of Ten Vouchers totalling ₦304,009,901 million as presented in Table 5

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

Ministry of Transport and Energy had no stores accounting processes worth ₦86,747,000

E: BILLS PAYABLE

No findings

F: RECEIVABLES

Mai Aloomaa Idriss Polytechnic Geidam didn't remit its closing balance worth ₦17,074,635. Also, Local Government Service Commission had revenues worth ₦3,075,016 which wasn't accounted for the year ending 31st December 2022.

G: INVESTMENTS

No findings

H: AIDS AND GRANTS

No findings

I: CONTINGENT LIABILITIES ON BANK GUARANTEES

No bank guarantees were issued or outstanding during the year under review

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the year under review.

J: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the year under review and were satisfactory.

TABLE 5. AUDIT QUERIES

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Transport and Energy	1	Insufficient supporting evidences to Payment Vouchers	87,595,000	87,595,000	100.0%
Ministry of Transport and Energy	1	No stores accounting processes	86,747,000	86,747,000	100.0%
Ministry of Health and Human Services	1	Insufficient supporting evidences to Payment Vouchers	54,000,000	54,000,000	100.0%
State Universal Basic Education Board	1	Skeletal payment vouchers	28,197,000	28,197,000	100.0%
Mai Aloomo Idriss Polytechnic Geidam	1	Non-remittance of closing balance	17,074,635	17,074,635	100.0%
Ministry of Housing and Urban Dev,	1	Insufficient supporting evidences to Payment Vouchers	8,340,000	8,340,000	100.0%
Ministry of Housing and Urban Dev,	1	Skeletal payment vouchers	7,500,000	7,500,000.00	100.0%
Ministry of Basic and Secondary Education	1	Insufficient supporting evidences to Payment Vouchers	6,215,000	6,215,000.00	100.0%
Ministry of Home Affairs, Information and Culture	1	Skeletal payment vouchers	5,266,250	5,266,250	100.0%
Local Government Service Commission	1	Unaccounted revenue	3,075,016	3,075,016	100.0%
Total Number of Queries	10		304,009,901	304,009,901	100.0%

Section 5 Audited Financial Statements

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year under review. The expenditure budget figures, consolidated revenue fund and audited cash flow statements based on the Audited Financial Statement (AFS), are represented here for better understanding of citizens and the general public.

Table 6, provide a more detailed breakdown of revenues and expenditures in 2022. Some of the highlights (major variances) are as follows:

- *Statutory Allocation 94.9%.*
- *Domestic grants 0.0%, while foreign grants is 80.1%*
- *The drawdown of loans was 101.8%.*
- *Generally, expenditure performance was commendable due to high revenue outturn.*
- *The State recorded a surplus of over ₦3 billion operating activities for the year ended 31st December 2022.*
- *Total cash reserves as at the end of 2022 stood at ₦3.017 billion.*

TABLE 6. STATEMENT OF INCOME AND EXPENDITURE

Statement of Income and Expenditure					
Item	Original Budget 2022	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:					
Opening Balance	9,199,391,373	9,199,391,373	9,377,522,789	178,131,416	101.9%
Statutory Allocation	38,643,642,465	38,643,642,465	36,681,175,222	- 1,962,467,243	94.9%
13% Derivation	-	-	-	-	
State Government Share of VAT	20,525,503,792	20,525,503,792	23,683,852,697	3,158,348,905	115.4%
Other Federation Account Distributions	2,982,338,710	2,982,338,710	12,424,762,539	9,442,423,829	416.6%
Independent Tax Revenue	10,157,631,000	10,157,631,000	7,110,551,528	- 3,047,079,472	70.0%
Independent Non-Tax Revenue	11,045,268,033	11,045,268,033	2,830,003,114	- 8,215,264,919	25.6%
Foreign Grants	5,700,000,000	5,700,000,000	4,565,985,000	- 1,134,015,000	80.1%
Domestic Grants	22,300,000,000	3,800,000,000	-	- 3,800,000,000	0.0%
Foreign Loans	-	-	-	-	
Domestic Loans	17,500,000,000	38,850,000,000	39,534,449,231	684,449,231	101.8%
Other Revenues	25,899,608,627	23,049,608,627	175,988,670	- 22,873,619,957	0.8%
Transfer from other Government Entities	-	-	-	-	
Total Revenue (a)	163,953,384,000	163,953,384,000	136,384,290,790	-27,569,093,210	83.2%
Expenditure:					
Salaries, Wages and Allowances	31,550,218,000	29,777,318,000	29,525,980,415	251,337,585	99.2%
CRF Charges (Salary)	140,000,000	140,000,000	109,479,870	30,520,130	78.2%
Social Contributions	650,000,000	911,000,000	767,147,844	143,852,156	84.2%
Social Benefits	5,220,000,000	4,738,000,000	3,978,649,134	759,350,866	84.0%
Overheads	29,437,514,000	30,050,814,000	25,431,433,295	4,619,380,705	84.6%
Grants & Contributions	1,998,511,000	1,051,511,000	693,324,480	358,186,520	65.9%
Public Debt Charges	21,300,000,000	40,191,000,000	39,931,573,931	259,426,069	99.4%
Transfers	-	-	-	-	
Capital Expenditure	73,657,141,000	57,093,741,000	32,929,639,103	24,164,101,897	57.7%
Total Expenditure (b)	163,953,384,000	163,953,384,000	133,367,228,072	30,586,155,928	81.3%

TABLE 7. STATEMENT OF CHANGES IN NET ASSETS

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for Sale Reserve	Total Reserve
Opening Balance as at 1 January 2022	9,199,391,373	-	9,199,391,373
Actuarial Gains/(Losses)	-	-	-
Change in Fair Value Available-for -sale Financial Assets	-	-	-
Surplus/(Deficit) for the period	- 6,182,328,656	-	- 6,182,328,656
Balance as at 31 December 2022	3,017,062,717	-	3,017,062,717

Section 6 Top Sectoral Allocation

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure – As shown in table 8, all the sectors listed, actual expenditures were much close to the budget. The level of performance is approximately 95% across all the MDAs/sectors and the share for each sector is somehow similar both as a percentage of budget and actual expenditure. Office of the Secretary to the State Government got the lion share, followed by Hospital Management Board, Government House, Teaching Service Board, Ministry of Basic & Secondary Education, Yobe State University, Office of the Head of Civil Service, Ministry of Agriculture and Natural Resources, House of Assembly and State Emergency Agency (SEMA).

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/Sectors. The sectoral capital expenditure performance shows that Rural Electrification Board, Ministry of Works, Office of the Secretary to the State Government, Ministry of Commerce, Industry and Tourism, Ministry of Health and Human Services, Ministry of Transport and Energy, Ministry of Agriculture and Natural Resources, Yobe State Water Corporation, State Universal Basic Education Board (SUBEB) and Yobe State University performing within the range of 36.4% to 99.6%.

Total Expenditure – As indicated in Table 10, for the top highest spending MDAs/sectors, Rural Electrification Board, Office of the Secretary to the State Government, Hospital Management Board, Government House, Ministry of Works, Ministry of Health, Ministry of Agriculture, Ministry of Commerce, Yobe State University and Teaching Service Board record the highest performance.

WHERE DOES THE MONEY GO?

TABLE 8. RECURRENT EXPENDITURE BY SECTOR

Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Office of the Secretary to the State Government	5,557,255,000	5,502,988,687	54,266,313	99.0%	5.2%	5.5%
Hospital Management Board (HMB)	4,601,817,000	5,069,152,842	- 467,335,842	110.2%	4.3%	5.0%
Government House	4,667,383,000	4,630,417,096	36,965,904	99.2%	4.4%	4.6%
Teaching Service Board	3,076,917,000	2,866,816,545	210,100,455	93.2%	2.9%	2.9%
Ministry of Basic & Secondary Education	3,197,689,000	2,622,911,461	574,777,539	82.0%	3.0%	2.6%
Yobe State University (YSU)	2,655,022,000	2,547,188,079	107,833,921	95.9%	2.5%	2.5%
Office of the Head of Civil Service	2,246,486,000	2,230,852,836	15,633,164	99.3%	2.1%	2.2%
Ministry of Agriculture & Natural Resources	2,217,242,500	2,118,814,431	98,428,069	95.6%	2.1%	2.1%
House of Assembly	1,803,144,000	1,535,428,542	267,715,458	85.2%	1.7%	1.5%
State Emergency Management Agency (SEMA)	1,510,000,000	1,481,596,256	28,403,744	98.1%	1.4%	1.5%
Other MDA Expenditure	75,326,687,500	69,831,422,195	5,495,265,305	92.7%	70.5%	69.5%
Total (Except Other MDA Expenditure)	31,532,955,500	30,606,166,774	926,788,726	97.1%	29.5%	30.5%
Total Budgeted Expenditure	106,859,643,000	100,437,588,969	6,422,054,031	94.0%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 3. RECURRENT EXPENDITURE BY SECTOR GRAPH

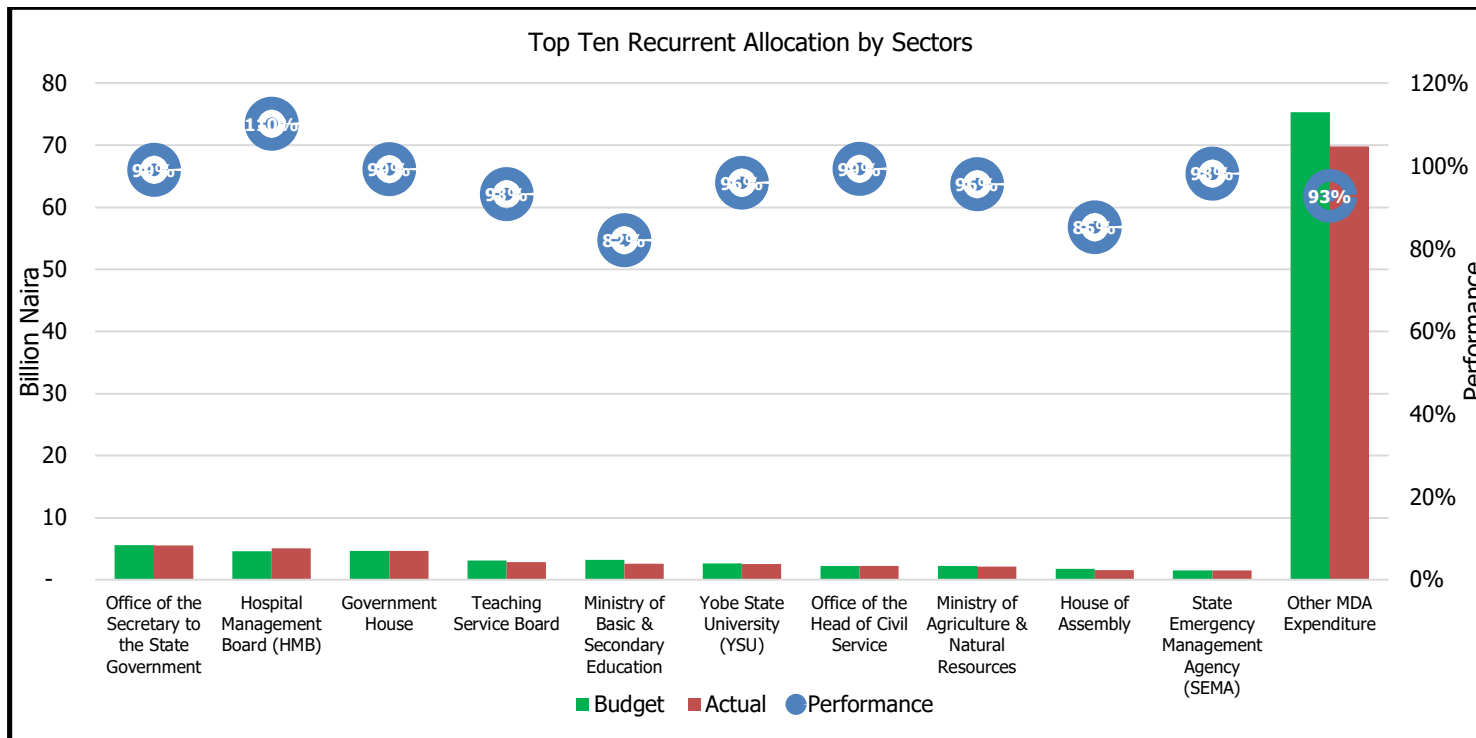


TABLE 9. CAPITAL EXPENDITURE BY SECTOR

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Rural Electrification Board (REB)	8,370,000,000	8,265,086,624	104,913,376	98.7%	14.7%	25.1%
Ministry of Works	5,666,240,000	4,123,116,787	1,543,123,213	72.8%	9.9%	12.5%
Office of the Secretary to the State Governme	4,232,000,000	3,655,899,521	576,100,479	86.4%	7.4%	11.1%
Ministry of Commerce, Industry & Tourism	4,245,000,000	3,220,816,177	1,024,183,823	75.9%	7.4%	9.8%
Ministry of Health & Human Services	4,800,777,000	2,777,783,973	2,022,993,027	57.9%	8.4%	8.4%
Ministry of Transport and Energy	4,703,000,000	2,683,792,123	2,019,207,877	57.1%	8.2%	8.2%
Ministry of Agriculture & Natural Resources	4,573,288,000	1,665,465,406	2,907,822,594	36.4%	8.0%	5.1%
Yobe State Water Corporation	2,188,000,000	1,329,075,279	858,924,721	60.7%	3.8%	4.0%
State Universal Basic Education Board (SUBEB)	950,000,000	946,646,664	3,353,336	99.6%	1.7%	2.9%
Yobe State University (YSU)	686,000,000	600,255,447	85,744,553	87.5%	1.2%	1.8%
Other MDA Expenditure	16,679,436,000	3,661,701,103	13,017,734,897	22.0%	29.2%	11.1%
Total (Except Other MDA Expenditure)	40,414,305,000	29,267,938,001	11,146,366,999	72.4%	70.8%	88.9%
Total Budgeted Expenditure	57,093,741,000	32,929,639,103	24,164,101,897	57.7%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 4. CAPITAL EXPENDITURE BY SECTOR GRAPH

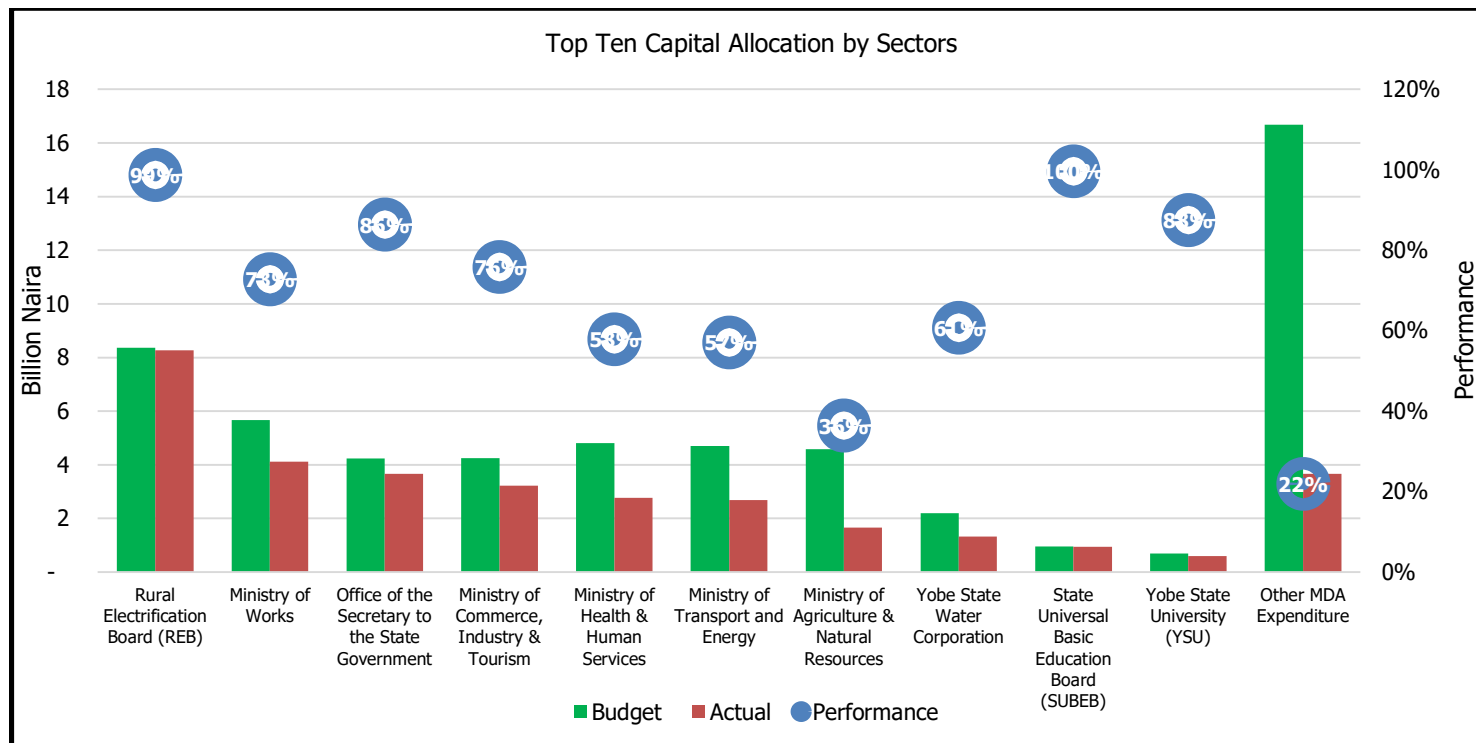
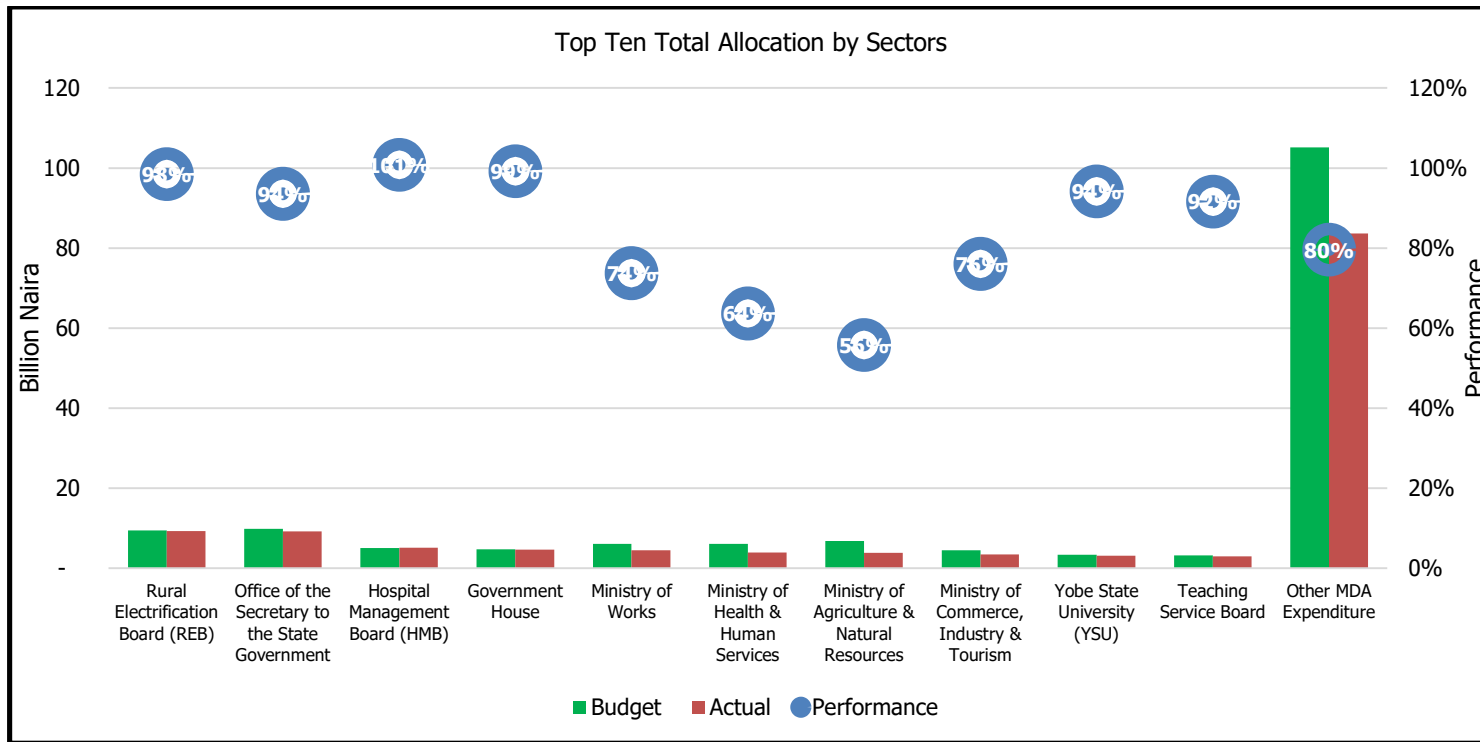


TABLE 10. TOTAL EXPENDITURE BY SECTOR

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Rural Electrification Board (REB)	9,414,474,000	9,272,004,241	142,469,759	98.5%	5.7%	7.0%
Office of the Secretary to the State Government	9,789,255,000	9,158,888,208	630,366,792	93.6%	6.0%	6.9%
Hospital Management Board (HMB)	5,028,952,000	5,069,152,842	- 40,200,842	100.8%	3.1%	3.8%
Government House	4,667,383,000	4,630,417,096	36,965,904	99.2%	2.8%	3.5%
Ministry of Works	6,026,008,000	4,442,984,644	1,583,023,356	73.7%	3.7%	3.3%
Ministry of Health & Human Services	6,066,777,000	3,860,956,789	2,205,820,211	63.6%	3.7%	2.9%
Ministry of Agriculture & Natural Resources	6,790,530,500	3,784,279,836	3,006,250,664	55.7%	4.1%	2.8%
Ministry of Commerce, Industry & Tourism	4,494,665,000	3,419,076,082	1,075,588,918	76.1%	2.7%	2.6%
Yobe State University (YSU)	3,341,022,000	3,147,443,526	193,578,474	94.2%	2.0%	2.4%
Teaching Service Board	3,168,917,000	2,902,627,785	266,289,215	91.6%	1.9%	2.2%
Other MDA Expenditure	105,165,400,500	83,679,397,023	21,486,003,477	79.6%	64.1%	62.7%
Total (Except Other MDA Expenditure)	58,787,983,500	49,687,831,050	9,100,152,450	84.5%	35.9%	37.3%
Total Budgeted Expenditure	163,953,384,000	133,367,228,072	30,586,155,928	81.3%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 5. TOTAL EXPENDITURE BY SECTOR GRAPH



Section 7 Top Value Capital Projects

This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

TABLE 11. TOP VALUE PROJECTS

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Extension of Electricity to Ben Kalio One Bedroom Extension, Damaturu; Extension of Electricity and provision of 500KVA relief Transformer sub Station at Bombori Town of Nguru LGA; Electrification of Moduri Extension Settlement, Damaturu; Provision of 500KVA Transformer Sub-Station & TDN to Separated Doctor's Quarters from Main Hospital at General Hospital, Damaturu; Upgrade of power supply with transformers sub-station 11KV Line Armoured Cables Network & Switchgears at Gen. Buratai Military Tactical Command,	State Wide	140022903001	Rural Electrification Board (REB)	7,951,000,000	7,949,639,624	1,360,376	100.0%	Complete

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Damaturu; Relieve Sub-Station & Extension of Town Distribution Network at Anguwan Bazua Potiskum; Upgrading power supply with transmission Sub-Station & 11 KV line, Armoured Cable Network & Switchgears main Military Barack, Damaturu; Extension to korawa community Dapchi, in Bursari Local Government; Extension of electricity to community behind emirs palace, Buni-Yadi in Gujba LGA; Replacement of 19 years old 800KVA Generator with new one and upgrading of switchgears at Specialist hopstia Damaturu; Extension of electricity to Ben Kalio One Bedroom extension, Damaturu; Provision of 500KVA transformer and extension of town distribution network to								

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
restore power supply at 3 bedroom Maiduguri road extension Communities, Damaturu; and Extension of electricity to communities for west of Sani Ahmed Daura Extension								
Construction of 16.5KM Road and Culvert from Dawasa-Chukuriwa-Kukuri Road; Stone pitching & construction of 2.0 x 3.0m 6 cell culvert at Buni Gari Entrance along Buni Gari Buni Yadi Road; Construction of Damaturu City Gate & Security Posts at the 4 axes of the State Capital; Construction of 2.1KM earth road from unicorn junction through cedars Muhammadu Buhari Crescent in Damaturu; Construction of steel pedestrian crossing to reduce traffic congestion at	State Wide	170023401002	Ministry of Works	4,483,240,000	3,261,540,663	1,221,699,337	72.7%	Complete

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Potiskum, Nguru and Gashua modern market under construction; Embankment & construction of triple cell (2.0x3.0)m box culverts along Gwio-Kura road in Bade LGA; Construction of pavement at the Yobe State Micro Finance Bank Damaturu								
Procurement of 5 Toyota Hilux Project vehicles to SCTU, LIPW, FADAMA, MSME and SCCU & 2 units of Toyota Haice Bus (2022) Model. Procurement of 10 Units of Mercedes Benz C200 Station Wagon and accessories to serve as patrol vehicles of YOROTA across the State	Damaturu	130016101006	Office of the Secretary to the State Government	2,905,000,000	2,903,822,095	1,177,905	100.0%	Complete
Construction of Sesame Seed Cleaning Factories Machine in Four Local Government Damaturu, Machina, Potiskum and Nguru; Procurement and installation of CCTV Camera to	State Wide	120022201004	Ministry of Commerce, Industry & Tourism	3,730,000,000	2,775,243,489	954,756,511	74.4%	Complete

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Gashua Modern Market; Registration of Sheikh Ngibirima Modern Market Company Ltd, Nguru and Ibrahim Geidam Ultra-Modern Market Company Ltd Damaturu with corporate Affairs Commission.								
Part payment for the procurement of furniture and equipment to YSSH Buni	State Wide	040052101022	Ministry of Health & Human Services	3,436,000,000	1,873,345,445	1,562,654,555	54.5%	Complete
Maintenance of Solar Street Lights in Damaturu	Damaturu	140022901002	Ministry of Transport and Energy	1,700,000,000	1,431,718,238	268,281,762	84.2%	Complete
Drilling borehole at Ngelzarma Family Homes Housing Estate.	Ngelzama	100025202003	Yobe State Water Corporation	1,453,000,000	1,224,744,353	228,255,647	84.3%	Complete
Logistics air traffic controllers, fire, medical, aviation security & personnels of Muhammadu Buhari International Cargo Airport, Damaturu.	Damaturu	180022901001	Ministry of Transport and Energy	1,950,000,000	1,028,623,884	921,376,116	52.7%	Complete
State contribution for UBEC Intervention (Counterpart Fund)	State Wide	170023401004	State Universal Basic Education Board (SUBEB)	950,000,000	946,646,664	3,353,336	99.6%	Complete
Rehabilitation of sabon fegi (Rectors Mosque)	State Wide	120022201006	Ministry of Works	800,000,000	764,489,050	35,510,951	95.6%	Complete

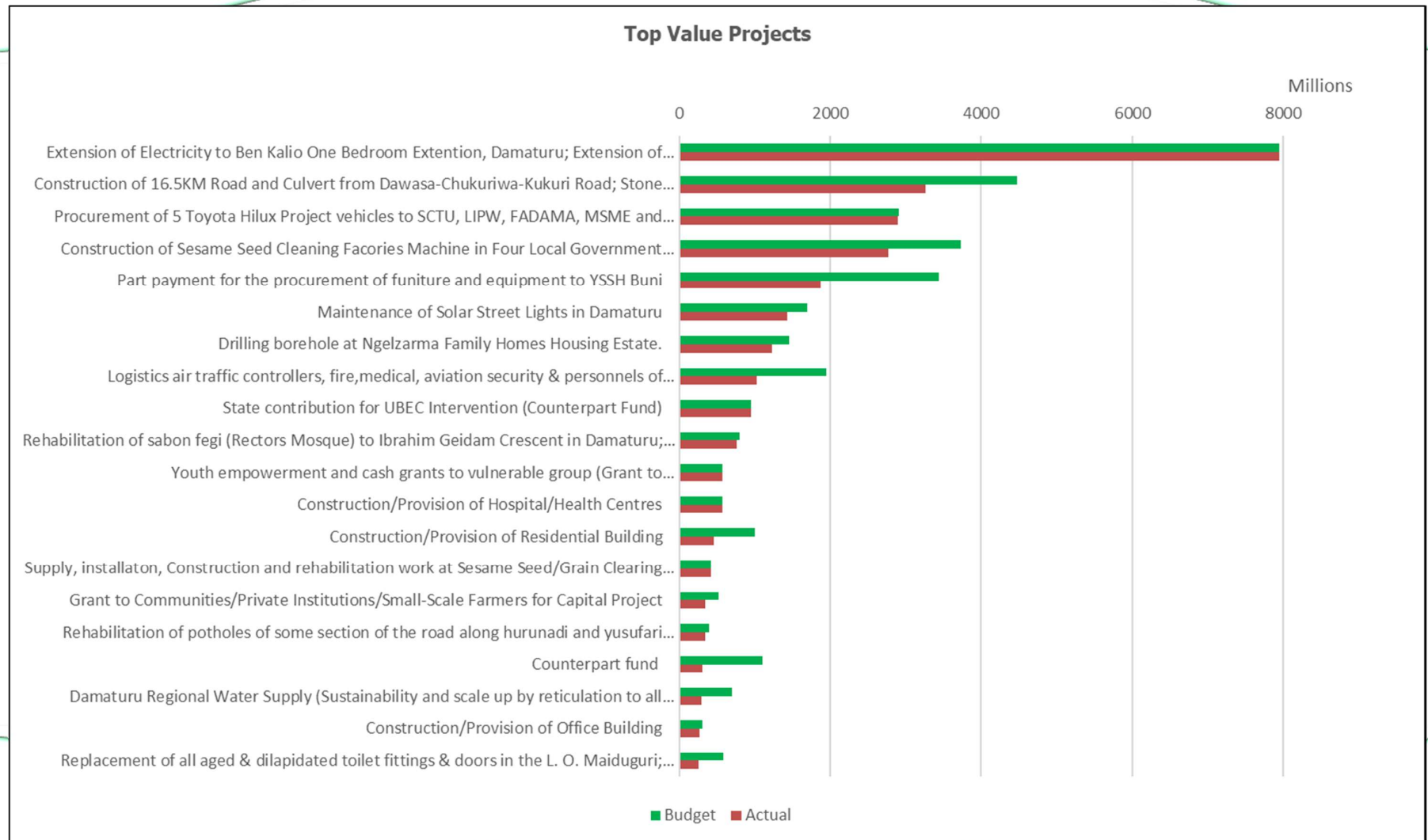
Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
to Ibrahim Geidam Crescent in Damaturu; Rehabilitation of Katarko Bridge and Construction of 4 cell culvert at Buni Yadi Grave Yard; and Rehabilitation of Birir to Babbangida along Damaturu Gashua Road.								
Youth empowerment and cash grants to vulnerable group (Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project)	Damaturu	170023404001	Ministry of Wealth Creation, Empowerment & Employment Generation	578,000,000	576,318,114	1,681,886	99.7%	Complete
Construction/Provision of Hospital/Health Centres	Damaturu	100025201003	Ministry of Health & Human Services	575,000,000	573,643,722	1,356,278	99.8%	Complete
Construction/Provision of Residential Building	State Wide	130016101001	Housing & Property Development Corporation	1,000,000,000	460,181,187	539,818,813	46.0%	Complete
Supply, installation, Construction and rehabilitation work at Sesame Seed/Grain Clearing and packaging Machines	Damaturu	010021501019	Ministry of Commerce, Industry & Tourism	425,000,000	423,405,601	1,594,399	99.6%	Complete

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project	State Wide	140022903003	Office of the Secretary to the State Government	523,428,000	348,650,723	174,777,277	66.6%	Complete
Rehabilitation of potholes of some section of the road along Hurunadi and yusuf#ari towns; State Government contribution for the repair and rehabilitation of Potiskum Township Road, Nguru Township Road and Erosion Control at Garin Gada Bridge Yunusari Local Government	State Wide	050056321002	Yobe Road Maintenance Agency (YORMA)	400,000,000	342,397,705	57,602,295	85.6%	Complete
Counterpart fund	Damaturu	010021501014	Ministry of Agriculture & Natural Resources	1,100,391,000	308,170,000	792,221,000	28.0%	Complete
Damaturu Regional Water Supply (Sustainability and scale up by reticulation to all communities within Damaturu Metropolis), Constructions of Boreholes, Rehabilitations in	State Wide	130016101002	Ministry of Water Resources	700,000,000	300,044,743	399,955,257	42.9%	Complete

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
major towns and constituency boreholes								
Construction/Provision of Office Building	Damaturu	090053501010	Yobe State University (YSU)	310,000,000	270,810,293	39,189,707	87.4%	Complete
Replacement of all aged & dilapidated toilet fittings & doors in the L. O. Maiduguri; expansion & remodelling of Gov't House Clinic; State Gov't contribution in respect of Renovation & Remodelling of Emir of Damaturu's Palace; General fumigation of SSGs office complex and all other building in the Governors offices and General Clearance of Surrounding	Damaturu	130012501002	Office of the Secretary to the State Government	590,000,000	259,328,678	330,671,322	44.0%	Complete

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 6. TOP VALUE CAPITAL PROJECTS GRAPH



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the 2022 fiscal year budget.

Presented in Table 12, the projects were in lumpsum in the relevant economic codes of the implementing MDAs, this ranged from roads, culverts and bridges constructions or rehabilitation or potholes, rehabilitation of healthcare facilities, connection of rural communities to National Grid, procurement and installation of transformers, generators, construction and provision of water facilities, procurement of basic teaching and learning materials, among other needs, and almost all the project were completed.

TABLE 12. CITIZENS NOMINATED PROJECTS

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Extension of Electricity to Ben Kalio One Bedroom Extension, Damaturu; Extension of Electricity and provision of 500KVA relief Transformer sub Station at Bombori Town of Nguru LGA; Electrification of Moduri Extension Settlement, Damaturu; Provision of 500KVA Transformer Sub-Station & TDN to Separated Doctor's Quarters from Main Hospital at General Hospital, Damaturu; Upgrade of power supply with transformers sub-station 11KV Line Armoured Cables Network & Switchgears at Gen. Buratai Military Tactical Command, Damaturu; Relieve Sub-Station & Extension of Town Distribution Network at Anguwan Bazua Potiskum; Upgrading power supply with transmission Sub-Station & 11 KV line, Armoured Cable Network & Switchgears main Military Barack, Damaturu; Extension to korawa community Dapchi, in Bursari Local Government; Extension of	State wide	140022903001	Rural Electrification Board (REB)	7,951,000,000	7,949,639,624	1,360,376	100.0%	Complete

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
electricity to community behind emirs palace, Buni-Yadi in Gujba LGA; Replacement of 19 years old 800KVA Generator with new one and upgrading of switchgears at Specialist hospital Damaturu; Extension of electricity to Ben Kalio One Bedroom extension, Damaturu; Provision of 500KVA transformer and extension of town distribution network to restore power supply at 3 bedroom Maiduguri road extension Communities, Damaturu; and Extension of electricity to communities for west of Sani Ahmed Daura Extension								
Construction of 16.5km Road and Culvert from Dawasa-Chukuriwa-Kukuri Road; Stone pitching & construction of 2.0 x 3.0m 6 cell culvert at Buni Gari Entrance along Buni Gari Buni Yadi Road; Construction of Damaturu City Gate & Security Posts at the 4 axes of the State Capital; Construction of 2.1km earth road from Unicom junction through Ceders Muhammadu Buhari Crescent in Damaturu; Construction of steel pedestrian crossing to reduce traffic	State wide	170023401002	Ministry of Works	4,483,240,000	3,261,540,663	1,221,699,337	72.7%	Complete

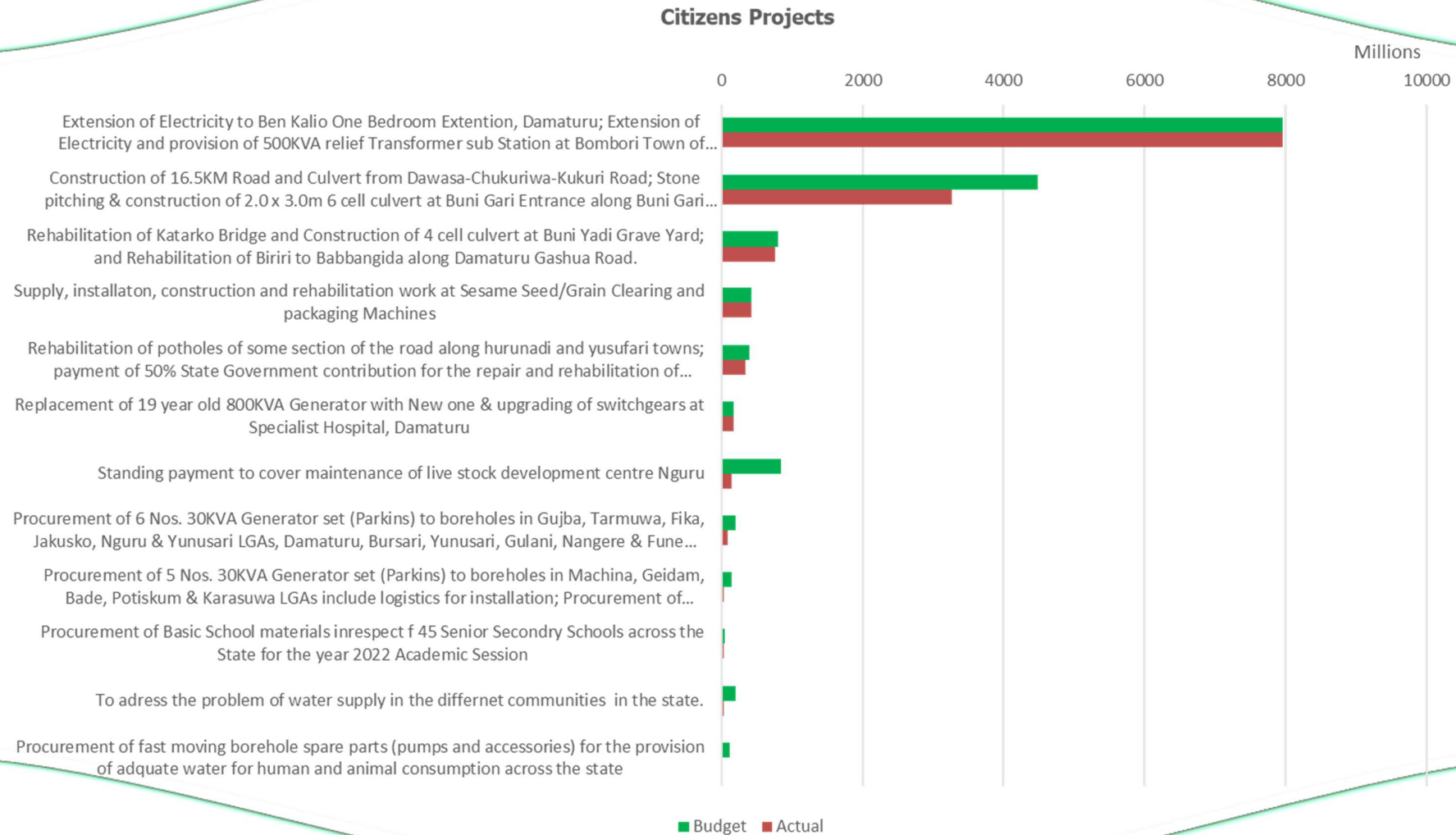
Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
congestion at Potiskum, Nguru and Gashua modern market under construction; Embankment & construction of triple cell (2.0x3.0)m box culverts along Gwio-Kura road in Bade LGA;								
Rehabilitation of Katarko Bridge and Construction of 4 cell culvert at Buni Yadi Grave Yard; and Rehabilitation of Biriri to Babbangida along Damaturu Gashua Road.	State wide	170023401004	Ministry of Works	800,000,000	764,489,050	35,510,951	95.6%	Complete
Supply, installation, construction and rehabilitation work at Sesame Seed/ Grain Clearing and packaging Machines	State wide	120022201006	Ministry of Commerce, Industry & Tourism	425,000,000	423,405,601	1,594,399	99.6%	Complete
Rehabilitation of potholes of some section of the road along Hurunadi and Yusufari towns; State Government contribution for the repair and rehabilitation of Potiskum Township Road, Nguru Township Road and Erosion Control at Garin Gada Bridge Yunusari Local Government	State wide	170023404001	Yobe Road Maintenance Agency (YORMA)	400,000,000	342,397,705	57,602,295	85.6%	Complete
Replacement of 19-year-old 800KVA Generator with New one & upgrading of switchgears at Specialist Hospital, Damaturu	State wide	140022903003	Rural Electrification Board (REB)	169,000,000	167,700,000	1,300,000	99.2%	Complete
Maintenance of livestock development centre Nguru	State wide	010021501014	Ministry of Agriculture & Natural Resources	850,000,000	138,438,085	711,561,915	16.3%	Complete

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Procurement of 6 Nos. 30KVA Generator set (Parkins) to boreholes in Gujba, Tarmuwa, Fika, Jakusko, Nguru & Yunusari LGAs, Damaturu, Bursari, Yunusari, Gulani, Nangere & Fune LGAs including logistics for installation; Procurement of API Casing and Screen Materials for the provision of adequate water for human and animal consumption across the state; Final payment for the upgrading/extension of Buni-Gari water supply and Monthly payment for the maintenance of rural borehole across the state.	State wide	100025203001	Rural Water Supply & Sanitation Agency (RUWASA)	200,000,000	90,702,320	109,297,681	45.4%	Complete
Procurement of 5 Nos. 30KVA Generator set (Parkins) to boreholes in Machina, Geidam, Bade, Potiskum & Karasuwa LGAs include logistics for installation; Procurement of Generator Parts and Riser pipes for the provision of adequate water for human and animal consumption across the state; Procurement of fuel and lubricant as well as operation and other maintenance of boreholes in IDP Camps of Kukareta, Muhd Gombe Farm and Kasaisa respectively	State wide	100025203002	Rural Water Supply & Sanitation Agency (RUWASA)	150,000,000	37,501,280	112,498,720	25.0%	Complete

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Procurement of Basic School materials in respect of 45 Senior Secondary Schools across the State for the year 2022 Academic Session	State wide	050051754001	Teaching Service Board	50,000,000	35,811,240	14,188,760	71.6%	Complete
To address the problem of water supply in the different communities in the state.	State wide	100025202008	Yobe State Water Corporation	200,000,000	32,500,000	167,500,000	16.3%	Complete
Procurement of fast-moving borehole spare parts (pumps and accessories) for the provision of adequate water for human and animal consumption across the state	State wide	100025203005	Rural Water Supply & Sanitation Agency (RUWASA)	120,000,000	3,382,500	116,617,500	2.8%	Complete

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

FIGURE 7. CITIZENS NOMINATED PROJECTS GRAPH



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2022 Audited Annual Financial Statements for Yobe State can be found on the State's Auditor-General's Website, at the following link:
<http://www.osag.yb.gov.ng>