

YOBE STATE



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YOBE STATE GOVERNMENT

2023 CITIZENS'

ACCOUNTABILITY REPORT

BUDGET OF CONTINUITY, CONSOLIDATION AND ECONOMIC TRANSFORMATION

PUBLISHED: 17TH SEPTEMBER 2024

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About the Citizens Accountability Report

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

Explanation of Key Terms Used in this Report:

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

Executive Summary

The originally approved Yobe State 2023 “**Budget of Continuity, Consolidation and Economic Transformation**” was assented to by the Governor on the 29th day of December 2022.

This budget, with an originally approved size of **N163.0** billion, was amended in September 2023, the adjustment did not in any way changed the budget size, but funds were moved from one economic code to another, hence the final budget figure remains the same at **N163.0** billion. In effect, while the budget size remains the same, various components of the budget were affected, as a result personnel increased from **N38.2** billion to **N40.1** billion, an increase by 4.9%, while in the same vein, other recurrent expenditure also increased by 29.3%, from **N49.6** billion to **N64.2** billion. contrarily, capital expenditure saw a decrease from **N75.1** billion to **N58.7** billion, indicating a decrease by **N16.4** billion or 21.9%

The performance of ‘Other Recurrent Costs’ was 117% of the original budget and 82% of the final budget, personnel emoluments performed at 101% of the original budget and 97% of the final budget, while capital expenditure recorded a 67% of its original allocation and 67% outturn in respect of the final budget.

Overall, the total revenue performance by the state in 2023, including opening balance, stood at **N156.6** billion, , indicating an 96% performance of the final budget amount, while the actual expenditure was **N147.3** billion, representing 90% performance against the final budget.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2023 was 65.8% while 46.1% was spent on capital expenditure (mainly projects).

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

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%)*
Revenue	163,005,366,000	163,005,366,000	156,552,619,466	96%
Expenditure	163,005,366,000	163,005,366,000	147,291,821,607	90%
Personnel	38,246,456,000	40,117,456,000	38,816,714,343	97%
Other Recurrent	49,615,261,000	64,166,261,000	57,968,497,576	90%
Capital	75,143,649,000	58,721,649,000	50,506,609,688	86%

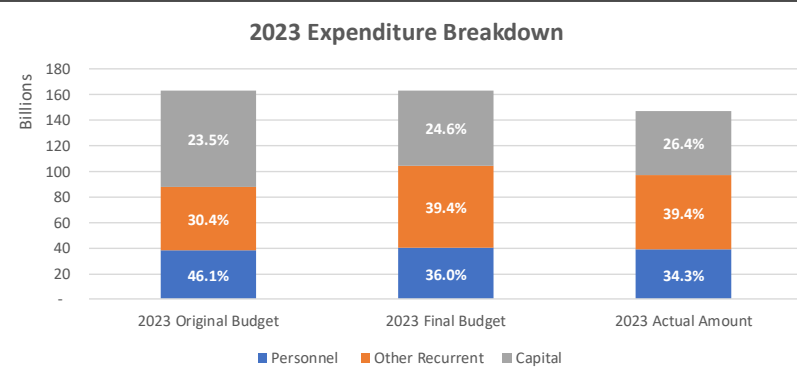
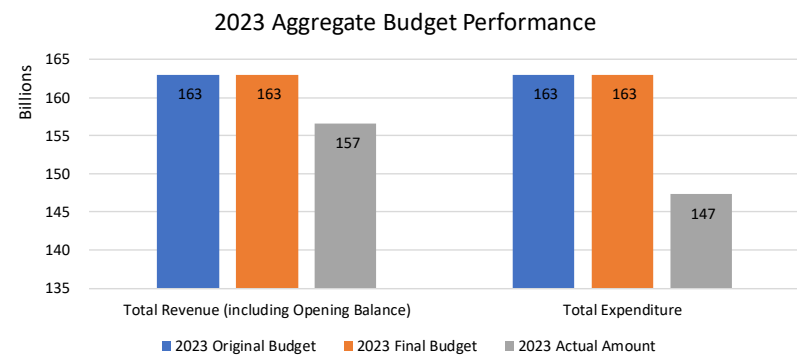


Figure 1 Summary of Revenue Performance









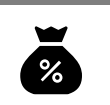




What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N1.655 Billion	N3.017 Billion	182%	 -68%
Federation Account 	N92.904 Billion	N89.226 Billion	96%	 23%
Internal Revenue 	N12.252 Billion	N11.195 Billion	91%	 13%
Aids and Grants 	N27.8 Billion	N26.45 Billion	95%	 479%
Loans 	N16.395 Billion	N15.667 Billion	96%	 -60%
Other Sources 	N12 Billion	N10.998 Billion	92%	
Total Revenues	N163.005 Billion	N156.553 Billion	96%	 15%

Figure 2 Summary of Expenditure Performance












What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N40.117 Billion	N38.817 Billion	97%	 30%
Overheads 	N46.385 Billion	N41.01 Billion	88%	 205%
Debt Service 	N16.145 Billion	N15.662 Billion	97%	 -61%
Other Recurrent 	N1.637 Billion	N1.297 Billion	79%	 -88%
Capital 	N58.722 Billion	N50.507 Billion	86%	 53%
Total Expenditure	N163.005 Billion	N147.292 Billion	90%	 10%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N2.611 Billion	N0.499 Billion	N18.19 Billion	N1.538 Billion	N34.72 Billion	N22.863 Billion
Actual	N2.328 Billion	N0.347 Billion	N17.117 Billion	N1.322 Billion	N33.06 Billion	N21.66 Billion
Perf.	89%	70%	94%	86%	95%	95%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N9.8 Billion	N2.983 Billion	N2.301 Billion	N0.893 Billion	N1.039 Billion	N6.848 Billion
Actual	N8.832 Billion	N2.556 Billion	N1.826 Billion	N0.82 Billion	N0.769 Billion	N6.149 Billion
Perf.	90%	86%	79%	92%	74%	90%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N2.53 Billion	N5.108 Billion	N5.019 Billion	N0.784 Billion	N0.958 Billion	N6.407 Billion
Actual	N1.331 Billion	N4.88 Billion	N3.383 Billion	N0.459 Billion	N0.643 Billion	N5.345 Billion
Perf.	53%	96%	67%	59%	67%	83%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N4.555 Billion	N26.712 Billion	N0.905 Billion	N2.109 Billion	N0.783 Billion	N2.853 Billion
Actual	N3.659 Billion	N25.979 Billion	N0.5 Billion	N1.625 Billion	N0.547 Billion	N2.157 Billion
Perf.	80%	97%	55%	77%	70%	76%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N5.141 Billion	N5.607 Billion	N23.208 Billion	N2.321 Billion	N35.678 Billion	N29.269 Billion
Actual	N3.659 Billion	N5.227 Billion	N20.5 Billion	N1.78 Billion	N33.703 Billion	N27.006 Billion
Perf.	71%	93%	88%	77%	94%	92%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N14.355 Billion	N29.696 Billion	N3.206 Billion	N3.002 Billion	N1.822 Billion	N9.701 Billion
Actual	N12.491 Billion	N28.534 Billion	N2.326 Billion	N2.444 Billion	N1.316 Billion	N8.306 Billion
Perf.	87%	96%	73%	81%	72%	86%

Section 1 Budget Outturn

In the 2023 financial year, Yobe State's total revenue amounted to N156.55 billion, achieving 96% of the final approved budget estimate of N163.01 billion. This revenue was composed of allocations from the Federation Account Allocation Committee (FAAC) and Internally Generated Revenue (IGR). Specifically, FAAC allocations contributed N89.23 billion, while IGR amounted to N11.19 billion, representing 91% of the original budget estimate of N12.25 billion. The near-achievement of the IGR target can be attributed to the strategic initiatives implemented by the state government to enhance IGR collection, which is now yielding positive results. Conversely, capital receipts from aid, grants, loans, and other sources contributed N53.11 billion, which is 95% of the final budget estimate of N56.20 billion.

On the expenditure side, the total actual expenditure was N147.29 billion, which is 90% of the estimated budget of N163.01 billion, resulting in a shortfall of N15.71 billion or 10%. This includes Capital Expenditure: The actual capital expenditure was N50.51 billion, achieving 86% of the final budget estimate of N58.72 billion. Recurrent Expenditure: This includes personnel and overhead costs. The actual personnel cost was N38.82 billion, which is 97% of the final approved estimate of N40.12 billion. Other recurrent costs amounted to N42.31 billion, representing 88% of the final approved estimate of N48.02 billion. Public Debt Charges: The state's actual public debt charges were N15.66 billion, achieving 97% of the final approved estimate of N16.14 billion. The detailed budget performance highlights the state's efforts in managing its finances effectively, ensuring that both revenue generation and expenditure are closely aligned with the budgetary projections. This fiscal discipline is crucial for the sustainable development of Yobe State.

Table 1 Budget Outturn

Overview of the Implementation of the Yobe State 2023 The Budget of Continuity, Consolidation and Economic Transformation							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	1,654,755,740.00	1,654,755,740.00	3,017,062,717.00	1,362,306,977.00	182%	9,377,522,789.00	-68%
Federation Account (FAAC) Revenues	73,003,689,000	92,903,689,000	89,225,846,109	- 3,677,842,891	96%	72,789,790,458	23%
Internally Generated Revenues	12,251,677,000	12,251,677,000	11,194,721,301	- 1,056,955,699	91%	9,940,554,642	13%
Aids and Grants	33,400,000,000	27,800,000,000	26,449,983,621	- 1,350,016,379	95%	4,565,985,000	479%
Loans	12,595,244,260	16,395,244,260	15,666,921,516	- 728,322,744	96%	39,534,449,231	-60%
Other Receipts	30,100,000,000	12,000,000,000	10,998,084,202	- 1,001,915,798	92%	-	
Total Revenue (including Opening Balance)	163,005,366,000	163,005,366,000	156,552,619,466	- 6,452,746,534	96%	136,208,302,120	15%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	38,246,456,000	40,117,456,000	38,816,714,343	- 1,300,741,657	97%	29,781,472,620	30%
Public Debt Charges	17,525,679,000	16,144,679,000	15,661,626,042	- 483,052,958	97%	39,931,573,931	-61%
Other Recurrent	32,089,582,000	48,021,582,000	42,306,871,534	- 5,714,710,466	88%	30,724,542,418	38%
Capital	75,143,649,000	58,721,649,000	50,506,609,688	- 8,215,039,312	86%	32,929,639,103	53%
Total Expenditure	163,005,366,000	163,005,366,000	147,291,821,607	- 15,713,544,393	90%	133,367,228,072	10%

* Variance and Performance measured against 2023 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below shows the actual and budgeted Federation Account Revenue by item, highlighting 'what revenue the Yobe State Government received from FAAC, and how those receipts compare with the budgeted amount. In 2023, while Yobe State could not achieve the desired receipt from Statutory Allocation and VAT in both the original and final budget, the state's receipt from other federation accounts was higher than the approved budget estimate by 316% of the final budget and 918% of the original budget. The state received **N30.93** billion (53%) as statutory allocation, **N30.90** billion (99%) as VAT and **N27.39** billion for other federation receipts amounting to an overall receipt of **N89.23** billion (96%) compared to approved final budget estimates of **N92.90** billion.

Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	38,555,341,000	58,727,757,290	30,933,644,512	- 27,794,112,778	53%	36,681,175,222	-16%
VAT	25,793,593,000	31,193,593,000	30,903,208,960	- 290,384,040	99%	23,683,852,697	30%
Other Federation Account	8,654,755,000	2,982,338,710	27,388,992,637	24,406,653,927	918%	12,424,762,539	120%
Total Federation Account Revenues	73,003,689,000	92,903,689,000	89,225,846,109	- 3,677,842,891	96%	72,789,790,458	23%

* Variance and Performance measured against 2023 Final Budget

FAAC Revenue - 2023 Original Budget

Category	Percentage
Statutory Allocation	53%
VAT	35%
Other Federation Account	12%

FAAC Revenue - 2023 Final Budget

Category	Percentage
Statutory Allocation	63%
VAT	34%
Other Federation Account	3%

FAAC Revenue - 2023 Actual Amount

Category	Percentage
Statutory Allocation	35%
VAT	34%
Other Federation Account	31%

Table 3 Internally Generated Revenue Outturn by Source

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

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N4.58** billion while the total non-tax revenue budget was **N7.67** billion, making a total final approved IGR budget of **N12.25** billion. The actual tax revenue collected amounted to **N7.54** billion representing 165% of the budgeted amount and **N3.80** billion was generated from non-tax revenue equivalent to 49%. However, the State Government has continued to put in place strategic efforts such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems in both Tax revenue and non-tax revenue to improve their collections.*

*The aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **N11.33** billion, translating to 92% performance when compared with the total budgeted IGR. Of this amount, Yobe State Internal Revenue Service generated the highest revenue of **N7.62** billion representing (163%) as against the final estimated budget of **N4.67** billion, followed by the Ministry of Finance, contributing **N1.87** billion, representing 118%. A substantial amount was generated from other MDAs, the likes of Yobe State University, Ministry of Justice, Ministry of Housing and Urban Development, and College of Education Gashua among others while Yobe Transport Corporation (Yobe Line) recorded the least of the top 10 with a collection of **N57** million as against the final budget of **N50** million representing 114%.*

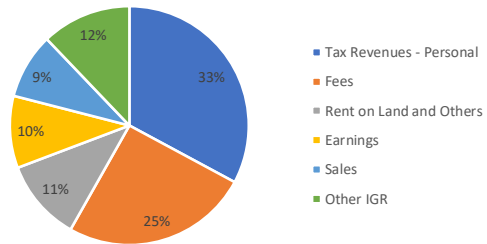
The state government has over the last three years invested heavily towards boosting internal revenue mobilisation through the medium-term revenue strategy. It is expected that Yobe State will continue to vigorously pursue IGR drive initiatives and block any loophole capable of undermining the needed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

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?

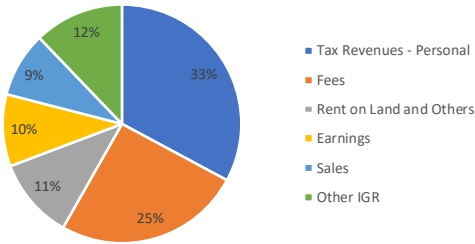
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	4,579,731,000	4,579,731,000	7,535,716,332	2,955,985,332	165%	7,110,551,528	6%
Tax Revenues - Personal	4,023,500,000	4,023,500,000	7,121,516,625	3,098,016,625	177%	6,729,062,652	6%
Tax Revenue - Other	556,231,000	556,231,000	414,199,706	- 142,031,294	74%	381,488,876	9%
Non-Tax Revenues	7,671,946,000	7,671,946,000	3,796,246,190	- 3,875,699,810	49%	3,005,991,784	26%
Licenses	281,160,000	281,160,000	118,401,329	- 162,758,671	42%	88,902,136	33%
Mining Rent	-	-	-	-	-	-	-
Fees	3,106,013,000	3,106,013,000	1,219,945,756	- 1,886,067,244	39%	923,764,745	32%
Fines	172,510,000	172,510,000	44,359,163	- 128,150,837	26%	33,900,016	31%
Sales	1,081,313,000	1,081,313,000	1,144,006,383	62,693,383	106%	290,977,295	293%
Earnings	1,196,950,000	1,196,950,000	97,911,534	- 1,099,038,466	8%	67,514,203	45%
Rent On Government Buildings	-	-	-	-	-	-	-
Rent on Land and Others	1,354,400,000	1,354,400,000	576,070,000	- 778,330,000	43%	888,850,024	-35%
Repayments	475,150,000	475,150,000	458,240,804	- 16,909,196	96%	532,012,695	-14%
Investment Income	4,000,000	4,000,000	-	- 4,000,000	0%	3,762,000	-100%
Interest Earned	-	-	-	-	-	-	-
Reimbursement	450,000	450,000	70,000	- 380,000	16%	320,000	-78%
Miscellaneous Income	-	-	137,241,221	137,241,221	-	175,988,670	-22%
Total IGR	12,251,677,000	12,251,677,000	11,331,962,522	- 919,714,478	92%	10,116,543,312	12%

* Variance and Performance measured against 2023 Final Budget

Top 5 IGR Sources - 2023 Original Budget



Top 5 IGR Sources - 2023 Final Budget



Top 5 IGR Sources - 2023 Actual Amount

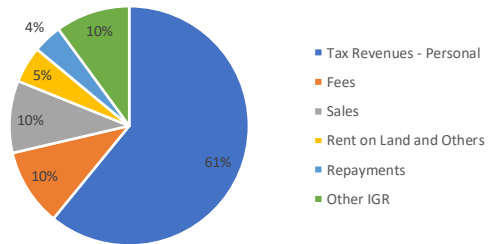
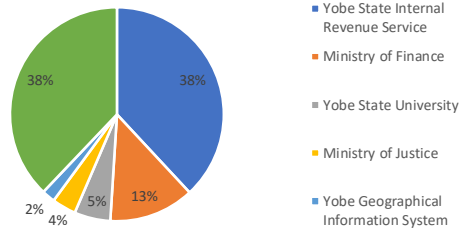
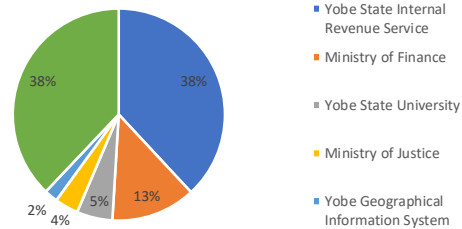
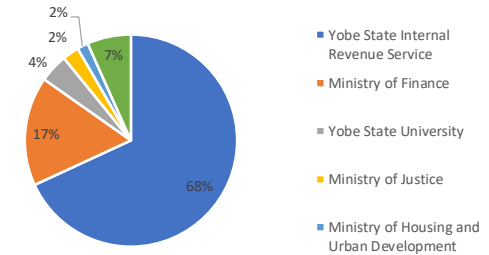


Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Yobe State Internal Revenue Service	4,666,594,000	4,666,594,000	7,624,218,587	2,957,624,587	163%	7,145,354,735	7%
Ministry of Finance	1,580,000,000	1,580,000,000	1,866,845,052	286,845,052	118%	1,352,994,130	38%
Yobe State University	670,000,000	670,000,000	488,075,334	- 181,924,666	73%	372,343,770	31%
Ministry of Justice	440,860,000	440,860,000	278,647,641	- 162,212,359	63%	232,368,620	20%
Ministry of Housing and Urban Development	45,000,000	45,000,000	188,601,979	143,601,979	419%	56,112,770	236%
College of Education Gashua	160,000,000	160,000,000	128,850,000	- 31,150,000	81%	-	
Shehu Sule College of Nursing & Midwifery Damaturu	134,300,000	134,300,000	108,264,103	- 26,035,897	81%	65,699,640	65%
Yobe Geographical Information System	250,000,000	250,000,000	89,649,573	- 160,350,427	36%	48,938,851	83%
Yobe Investment Company	80,000,000	80,000,000	76,070,000	- 3,930,000	95%	87,763,474	-13%
Yobe Line	50,000,000	50,000,000	56,912,021	6,912,021	114%	29,366,263	94%
Other Revenue Collecting Agencies	4,174,923,000	4,174,923,000	288,587,012	- 3,886,335,988	7%	549,612,390	-47%
Total Internally Generated Revenue	12,251,677,000	12,251,677,000	11,194,721,301	- 1,056,955,699	91%	9,940,554,642	13%

* Variance and Performance measured against 2023 Final Budget

Top 5 IGR Collecting MDAs - 2023 Original Budget

Top 5 IGR Collecting MDAs - 2023 Final Budget

Top 5 IGR Collecting MDAs - 2023 Actual Amount


Section 3 Expenditure Outturn

Table 5 below shows the expenditure outturn, which indicates a total sum of **N163.01** billion as the final approved budget estimate for the year 2023 with actual spending of **N147.29** billion translating to 90%.

Consequently, **N50.51** billion was spent on capital expenditure, representing 86% as against the final estimated budget of **N58.72** billion. Whereas recurrent expenditure stood at **N96.79** billion, with personnel spending **N38.82** and Other Recurrent of **N57.97** as against the final budget estimate of **N40.17** billion and **N64.17** billion, equivalent to 97% and 90% performances.

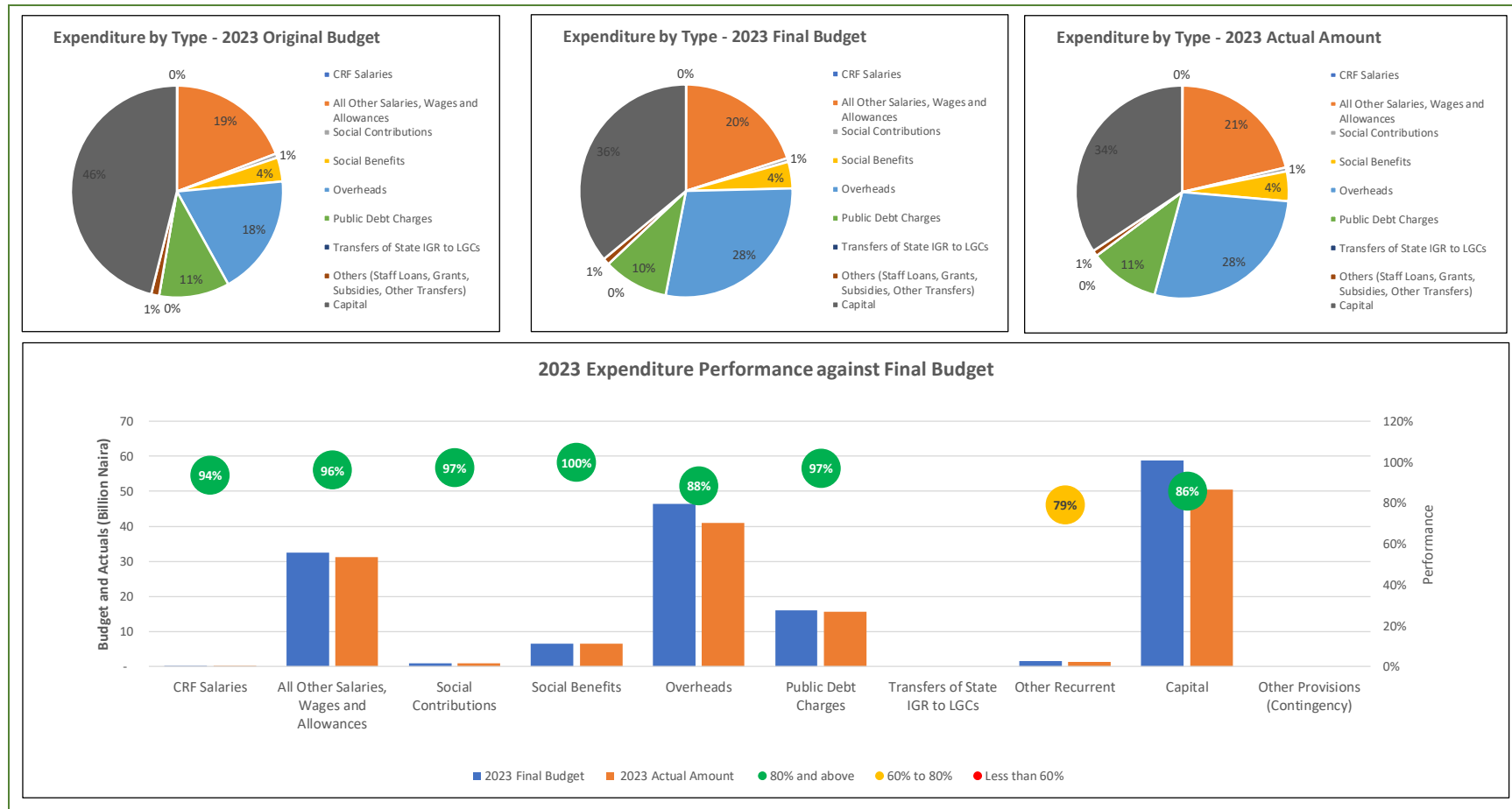
It should be noted that 66% of the total actual expenditure was incurred on recurrent expenditure while the remaining 34% was expended on capital expenditure, indicating concerns on capital investment. Thus, the state government has to make a resolute effort to increase the capital expenditure ratio to at least 45% of the total expenditure outlay of Yobe State.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	38,246,456,000	40,117,456,000	38,816,714,343	1,300,741,657	97%	29,781,472,620	30%
CRF Salaries	120,000,000	120,000,000	112,394,889	7,605,111	94%	109,479,870	3%
All Other Salaries, Wages and Allowances	31,120,456,000	32,483,456,000	31,219,410,050	1,264,045,950	96%	24,178,526,003	29%
Social Contributions	1,056,000,000	900,000,000	876,403,864	23,596,136	97%	826,432,104	6%
Social Benefits	5,950,000,000	6,614,000,000	6,608,505,540	5,494,460	100%	4,667,034,643	42%
Other Recurrent	49,615,261,000	64,166,261,000	57,968,497,576	6,197,763,424	90%	70,656,116,349	-18%
Overheads	30,157,996,000	46,384,996,000	41,009,724,547	5,375,271,453	88%	19,972,562,676	105%
Public Debt Charges	17,525,679,000	16,144,679,000	15,661,626,042	483,052,958	97%	39,931,573,931	-61%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,931,586,000	1,636,586,000	1,297,146,987	339,439,013	79%	10,751,979,742	-88%
Capital	75,143,649,000	58,721,649,000	50,506,609,688	8,215,039,312	86%	32,929,639,103	53%
Total Expenditure	163,005,366,000	163,005,366,000	147,291,821,607	15,713,544,393	90%	133,367,228,072	10%

* Variance and Performance measured against 2023 Final Budget

Figure 7 Expenditure Composition



Section 4 Audit Findings

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

*As presented in Table 6 below, a total of 24 queries worth **N118.80** million against various MDAs, resulting from non-adherence to the provisional laws and house resolution of 2022, non-remittance of revenue to treasury, lack of supporting documents or particulars, including non-submission to annual accounts, non-maintenance of FAR and CR documents, non-disposal/auctioned of the scrapped government assets among other queries.*

*Of significance are the payments of retention and procurement of items worth **N56.50** million, attributed to audit follow-up on the house resolution 2022, about 2 queries were raised in this regard, followed by a Surplus cash balance at the end of the financial year amounting to the tune of **N22.40** billion, resulting from alleged non-remittance to the treasury. In the same vein, an amount worth **N18.70** billion was queried, and expended on payments of retention and procurement of items, with no supporting documents or payment particulars. Others amounting to **N10.10** million were attributed to non-adherence to the provisional laws.*

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Monthly allowances and standing imprest amounting to **N11.10** billion were not presented for audit exercise by the spending MDA.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Substantial amounts expended on payments of retention and procurement of items, about 3 queries, totalling **N75.20** million

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

There was a total of 24 queries for transactions amounting to **N118.80** million representing 0.08% of the overall expenditure issued to concerned MDAs, 5 out of 24 queries the amounts could not be ascertained at the time of compiling the audit report.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS No findings
H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND No findings
I: PERFORMANCE GUARANTEES No findings
I: ADHERENCE TO PROCUREMENT PROCEDURES No findings

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Payments of retention and procurement of items	2	Audit follow-up on House resolution 2022	56,500,156	56,500,156	100%
Payments of retention and procurement of items	1	Non supporting of documents/particulars	18,695,680	18,695,680	100%
Surplus cash balance at the end of financial year	3	non remittance to treasury	22,398,386	22,398,386	100%
Monthly allowances and standing imprest	1	Not presented for audit	11,100,000	11,100,000	100%
Unaccounting of expenditure for the financial year 2023	7	Non submission of Annual Accounts	NA	NA	
No records of Assets and contract payments	3	Non maintenance of FAR and CR	NA	NA	
Waste of public funds on unused assets	1	Non disposable/auctioned of scrapped a	NA	NA	
Deductions of taxes by the Accountant-General	1	Not remitted to Service	NA	NA	
Value for money invested not verified	1	Non submission of BOQ	NA	NA	
Others	4	Non adherence to the provisional laws	10,103,000	10,103,000	100%
Total for All Audit Findings	24	-	118,797,223	118,797,223	100%

Section 5 Audited Financial Statements

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

Table 7 below explains the revenue and expenditure for the year 2023.

- *The State Statutory Allocation for the year was less than the projected final budget figure with the sum of **N27.80** billion, representing 47%. Conversely, other Federation Account Distribution surpasses the budgeted estimate by **N24.41** billion emanating from the rise in the price of crude oil and exchange rate. However, there was a deficit of N29 million **in value-added tax compared with the projected figure.***
- *While Independent Tax revenue increased by **N2.96** billion over the final estimates, there was a notable decrease in Independent non-tax Revenue by **N4.01** billion against the final budget.*
- *The total actual expenditure stood at **N147.29** billion, representing 90% performance against the final budget of **N163.01** billion. However, 66% of the total expenditure was on recurrent costs while the remaining 34% was on capital.*

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

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2022 Actual Amount	2023 Original Budget	2023 Budget Amendments	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	9,377,522,789	1,654,755,740	-	1,654,755,740	3,017,062,717	1,362,306,977	182%
Statutory Allocation	36,681,175,222	38,555,341,000	20,172,416,290	58,727,757,290	30,933,644,512	- 27,794,112,778	53%
VAT	23,683,852,697	25,793,593,000	5,400,000,000	31,193,593,000	30,903,208,960	- 290,384,040	99%
Other FAAC Receipts	12,424,762,539	8,654,755,000	- 5,672,416,290	2,982,338,710	27,388,992,637	24,406,653,927	918%
Tax Revenue	7,110,551,528	4,579,731,000	-	4,579,731,000	7,535,716,332	2,955,985,332	165%
Non-Tax Revenue	2,830,003,114	7,671,946,000	-	7,671,946,000	3,659,004,969	- 4,012,941,031	48%
Domestic Aids and Grants	4,565,985,000	33,400,000,000	- 5,600,000,000	27,800,000,000	26,449,983,621	- 1,350,016,379	95%
Foreign Aids and Grants	-	-	-	-	-	-	-
Domestic Loans	39,534,449,231	12,595,244,260	3,800,000,000	16,395,244,260	15,666,921,516	- 728,322,744	96%
Foreign Loans	-	-	-	-	-	-	-
Other Receipts	-	30,100,000,000	- 18,100,000,000	12,000,000,000	10,998,084,202	- 1,001,915,798	92%
Total Revenue (including opening balance) (a)	136,384,290,790	163,005,366,000	-	163,005,366,000	156,689,860,687	- 6,315,505,313	96%
Expenditures							
CRF Salaries	109,479,870	120,000,000	-	120,000,000	112,394,889	7,605,111	94%
All Other Salaries, Wages and Allowances	24,178,526,003	31,120,456,000	1,363,000,000	32,483,456,000	31,219,410,050	1,264,045,950	96%
Social Contributions	826,432,104	1,056,000,000	- 156,000,000	900,000,000	876,403,864	23,596,136	97%
Overheads	19,972,562,676	30,157,996,000	16,227,000,000	46,384,996,000	41,009,724,547	5,375,271,453	88%
Public Debt Charges	39,931,573,931	17,525,679,000	- 1,381,000,000	16,144,679,000	15,661,626,042	483,052,958	97%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	10,751,979,742	1,931,586,000	- 295,000,000	1,636,586,000	1,297,146,987	339,439,013	79%
Capital	32,929,639,103	75,143,649,000	- 16,422,000,000	58,721,649,000	50,506,609,688	8,215,039,312	86%
Total Expenditure (including contingency) (b)	133,367,228,072	163,005,366,000	-	163,005,366,000	147,291,821,607	15,713,544,393	90%

* Variance and Performance measured against 2023 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	62,151,480,810	37,629,825,988	24,521,654,822
Plants, Properties and Investments	50,506,609,688	32,929,639,103	17,576,970,585
Unclassified Assets	-	-	-
Securities	1,202,095,077	915,351,858	286,743,219
Investment Property	-	-	-
Cash and Cash Equivalents	9,398,039,081	3,017,062,717	6,380,976,364
Receivables	1,044,736,964	767,772,310	276,964,654
Inventories (Stocks)	-	-	-
Liabilities	119,770,297,034	101,826,799,320	17,943,497,714
Debt (Long and Short Term)	115,440,347,751	97,568,070,162	17,872,277,590
Payables and Other Liabilities	4,329,949,283	4,258,729,158	71,220,124

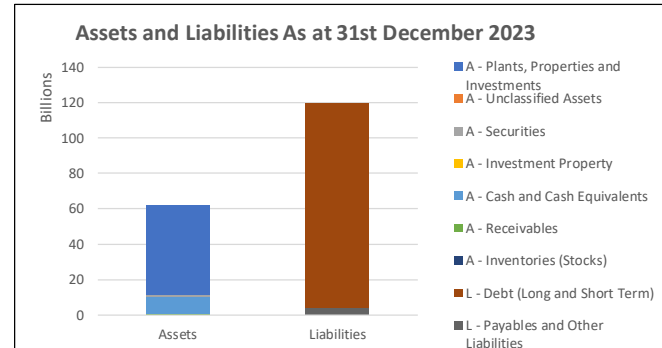
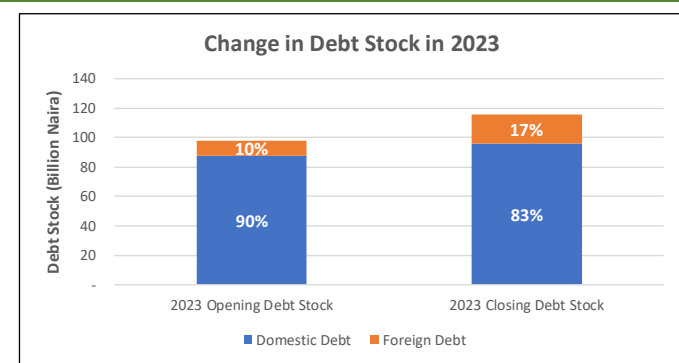


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	87,469,326,487	10,098,743,675	97,568,070,162
2023 New Loans Taken	15,666,921,516	-	15,666,921,516
2023 Principal Repayment	7,022,927,188	1,821,480,387	8,844,407,575
Adjustments (Positive means increase)	1	11,049,763,648	11,049,763,649
2023 Closing Debt Stock	96,113,320,815	19,327,026,936	115,440,347,751
Net Increase in Debt Stock	8,643,994,329	9,228,283,261	17,872,277,590
Cost of Servicing Debt			
Interest Payments in 2023	6,706,773,396	110,445,071	6,817,218,467
Approximate Interest Rate	7.3%	0.8%	6.4%



Section 6 Top Sectoral Allocation

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

Recurrent Expenditure

Table 13 highlights the recurrent expenditure data of the existing main organization in Yobe State. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure'. Therefore, the level of performance stocked between the ranges of 38% to 100%. It gladdens our heart to state that the budget was to a reasonable extent implemented as intended given that the share for each sector as a percentage of the budget and actual expenditure percentage share were relatively matched. As indicated the Office of Secretary to the State Government, Government House and Hospital Management Board got the highest share of both estimated and actual amounts of 99%, 99%, and 98% respectively followed by the State Emergency Management Agency accessing 100% of its provision, the least amongst the top 20 performers, is Yobe State Road Maintenance Agency accessing only 38% of the original budget.

Capital Expenditure

Table 14 represents the capital expenditure of the top 20 main organisations. The capital expenditure performance shows that some of the sectors listed had actual capital expenditure less than their respective budget size with others representing zero percent. The Ministry of Works, Rural Electrification Board, and Office of the Secretary to the State Government got the highest actual expenditure. This is followed by the Ministry of Commerce, Ministry of Health, Ministry of Transport and Energy among others.

Performance across the NCOA sectors revealed that Economic Sector and Social Services Sectors received the highest share, followed by Administration Sector with the performance level ranging between 72% to 92%, while Law and Justice Sector being the least performing at 55% of the final budget.

Total Expenditure

*Table 15 indicates top highest spending sectors, in aggregate, Ministry of Works, Office of the Secretary to the State Government, Rural Electrification Board, and Government House received the highest total actual expenditure which is about **N42.74** billion (29%) of the state's total actual expenditure of **N147.29** billion, followed by the Hospital Management Board which got **N5.17** billion, representing 979% of its final allocation. Conversely, the Yobe Road Maintenance Agency, Science and Technical Education Board, Ministry of Wealth Creation and Yobe State Water Corporation received the least actual expenditure to the tune of **N6.25** billion about 4.2% of the state's total expenditure.*

In terms of sectoral allocation according to NCOA, Economic Sector and Social Services Sector received the highest allocation, followed by Administration Sector while Law and Justice Sector received the least allocation, accessing 73% of its allocation.

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	14,450,950,000	29,132,950,000	27,418,427,815	1,714,522,185	94%	28%	28%
Economic Sector	40,130,370,000	42,003,370,000	39,215,808,781	2,787,561,219	93%	40%	41%
Law and Justice Sector	2,025,898,000	2,300,898,000	1,825,543,448	475,354,552	79%	2%	2%
Social Services Sector	31,254,499,000	30,846,499,000	28,325,431,875	2,521,067,125	92%	30%	29%
Total Expenditure	87,861,717,000	104,283,717,000	96,785,211,919	7,498,505,081	93%		

* Variance and Performance measured against 2023 Final Budget

Recurrent Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	16%
Economic Sector	46%
Law and Justice Sector	2%
Social Services Sector	36%

Recurrent Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	28%
Economic Sector	40%
Law and Justice Sector	2%
Social Services Sector	30%

Recurrent Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)	Amount (Naira)
Administration Sector	28%	27,418,427,815
Economic Sector	41%	39,215,808,781
Law and Justice Sector	2%	1,825,543,448
Social Services Sector	29%	28,325,431,875

Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	7,776,431,000	7,688,431,000	6,047,298,801	1,641,132,199	79%	13%	12%
Economic Sector	43,327,199,000	38,983,199,000	35,912,103,045	3,071,095,955	92%	66%	71%
Law and Justice Sector	1,515,000,000	905,000,000	500,000,000	405,000,000	55%	2%	1%
Social Services Sector	22,525,019,000	11,145,019,000	8,047,207,841	3,097,811,159	72%	19%	16%
Total Expenditure	75,143,649,000	58,721,649,000	50,506,609,688	8,215,039,312	86%		

* Variance and Performance measured against 2023 Final Budget

Capital Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	10%
Economic Sector	58%
Law and Justice Sector	2%
Social Services Sector	30%

Capital Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	13%
Economic Sector	66%
Law and Justice Sector	2%
Social Services Sector	19%

Capital Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Administration Sector	12%
Economic Sector	71%
Law and Justice Sector	1%
Social Services Sector	16%

Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	22,227,381,000	36,821,381,000	33,465,726,616	3,355,654,384	91%	23%	23%
Economic Sector	83,457,569,000	80,986,569,000	75,127,911,826	5,858,657,174	93%	50%	51%
Law and Justice Sector	3,540,898,000	3,205,898,000	2,325,543,448	880,354,552	73%	2%	2%
Social Services Sector	53,779,518,000	41,991,518,000	36,372,639,716	5,618,878,284	87%	26%	25%
Total Expenditure	163,005,366,000	163,005,366,000	147,291,821,607	15,713,544,393	90%		

* Variance and Performance measured against 2023 Final Budget

Total Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	14%
Economic Sector	51%
Law and Justice Sector	2%
Social Services Sector	33%

Total Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	22%
Economic Sector	50%
Law and Justice Sector	2%
Social Services Sector	26%

Total Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Administration Sector	23%
Economic Sector	51%
Law and Justice Sector	1%
Social Services Sector	25%

Table 13 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%) *	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	361,073,000	361,073,000	304,438,919	56,634,081	84%	0.35%	0.31%
Office of the Secretary to the State Gove	3,224,725,000	8,488,725,000	8,370,723,300	118,001,700	99%	8.14%	8.65%
Rural Electrification Board	528,705,000	1,378,705,000	1,358,484,061	20,220,939	99%	1.32%	1.40%
Government House	2,898,677,000	6,548,677,000	6,288,757,958	259,919,042	96%	6.28%	6.50%
Hospital Management Board	4,713,915,000	5,268,915,000	5,174,999,254	93,915,746	98%	5.05%	5.35%
Ministry of Commerce	230,630,000	233,630,000	155,501,025	78,128,975	67%	0.22%	0.16%
Ministry of Basic & Secondary Education	3,618,088,000	3,233,088,000	3,143,507,243	89,580,757	97%	3.10%	3.25%
Ministry of Health	1,458,362,000	1,361,362,000	1,182,086,519	179,275,481	87%	1.31%	1.22%
State Emergency Management Agency	743,000,000	3,869,000,000	3,864,806,768	4,193,232	100%	3.71%	3.99%
Yobe State University	2,706,710,000	2,966,710,000	2,963,125,210	3,584,790	100%	2.84%	3.06%
Ministry of Agriculture and Natural Res.	2,636,063,000	2,257,063,000	2,166,226,058	90,836,942	96%	2.16%	2.24%
Head of Service	1,494,026,000	3,053,026,000	3,045,338,923	7,687,077	100%	2.93%	3.15%
Teaching Service Board	3,351,741,000	3,187,741,000	3,099,754,010	87,986,990	97%	3.06%	3.20%
House of Assembly	2,264,422,000	2,675,422,000	2,467,357,918	208,064,082	92%	2.57%	2.55%
State Universal Basic Education Board	1,362,902,000	1,362,902,000	1,077,749,009	285,152,991	79%	1.31%	1.11%
Ministry of Transport & Energy	320,970,000	202,970,000	135,260,098	67,709,902	67%	0.19%	0.14%
Yobe Road Maintenance Agency	8,000,000	8,000,000	3,000,000	5,000,000	38%	0.01%	0.00%
Science & Technical Education Board	1,578,097,000	1,653,097,000	1,544,006,747	109,090,253	93%	1.59%	1.60%
Ministry of Wealth Creation	250,000,000	250,000,000	105,000,078	144,999,922	42%	0.24%	0.11%
Yobe State Water Corporation	489,324,000	637,324,000	606,507,162	30,816,838	95%	0.61%	0.63%
Other Main Orgs	53,622,287,000	55,286,287,000	49,728,581,659	5,557,705,341	90%	53.02%	51.38%
Total Expenditure	87,861,717,000	104,283,717,000	96,785,211,919	7,498,505,081	93%		

Table 14 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%) *	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	8,594,240,000	14,416,240,000	14,205,996,125	210,243,875	99%	24.55%	28.13%
Office of the Secretary to the State Gove	3,385,345,000	4,960,345,000	4,867,106,725	93,238,275	98%	8.45%	9.64%
Rural Electrification Board	3,500,000,000	7,351,000,000	7,348,307,580	2,692,420	100%	12.52%	14.55%
Government House	-	-	-	-	#DIV/0!	0.00%	0.00%
Hospital Management Board	1,777,136,000	77,136,000	-	77,136,000	0%	0.13%	0.00%
Ministry ff Commerce	9,625,500,000	4,875,500,000	4,793,873,148	81,626,852	98%	8.30%	9.49%
Ministry of Basic & Secondary Education	4,747,000,000	1,797,000,000	1,315,822,508	481,177,492	73%	3.06%	2.61%
Ministry of Health	3,479,777,000	3,004,777,000	2,983,507,207	21,269,793	99%	5.12%	5.91%
State Emergency Management Agency	-	-	-	-	#DIV/0!	0.00%	0.00%
Yobe State University	815,000,000	639,000,000	639,000,000	-	100%	1.09%	1.27%
Ministry of Agriculture and Natural Res.	3,893,837,000	2,288,837,000	1,330,990,394	957,846,606	58%	3.90%	2.64%
Head of Service	1,038,982,000	418,982,000	301,168,497	117,813,503	72%	0.71%	0.60%
Teaching Service Board	92,000,000	92,000,000	31,024,500	60,975,500	34%	0.16%	0.06%
House of Assembly	698,000,000	392,000,000	113,529,300	278,470,700	29%	0.67%	0.22%
State Universal Basic Education Board	1,600,000,000	1,210,000,000	1,204,452,354	5,547,646	100%	2.06%	2.38%
Ministry of Transport & Energy	2,883,000,000	2,211,000,000	2,071,899,335	139,100,665	94%	3.77%	4.10%
Yobe Road Maintenance Agency	700,000,000	1,958,000,000	1,953,208,042	4,791,958	100%	3.33%	3.87%
Science & Technical Education Board	112,000,000	112,000,000	9,544,000	102,456,000	9%	0.19%	0.02%
Ministry of Wealth Creation	1,500,000,000	1,310,000,000	1,300,521,255	9,478,745	99%	2.23%	2.57%
Yobe State Water Corporation	2,138,000,000	1,018,000,000	726,167,949	291,832,051	71%	1.73%	1.44%
Other Main Orgs	24,563,832,000	10,589,832,000	5,310,490,768	5,279,341,232	50%	18.03%	10.51%
Total Expenditure	75,143,649,000	58,721,649,000	50,506,609,688	8,215,039,312	86%		

Table 15 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%) *	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	8,955,313,000	14,777,313,000	14,510,435,044	266,877,956	98%	9.07%	9.85%
Office of the Secretary to the State Gove	6,610,070,000	13,449,070,000	13,237,830,025	211,239,975	98%	8.25%	8.99%
Rural Electrification Board	4,028,705,000	8,729,705,000	8,706,791,641	22,913,359	100%	5.36%	5.91%
Government House	2,898,677,000	6,548,677,000	6,288,757,958	259,919,042	96%	4.02%	4.27%
Hospital Management Board	6,491,051,000	5,346,051,000	5,174,999,254	171,051,746	97%	3.28%	3.51%
Ministry of Commerce	9,856,130,000	5,109,130,000	4,949,374,173	159,755,827	97%	3.13%	3.36%
Ministry of Basic & Secondary Education	8,365,088,000	5,030,088,000	4,459,329,751	570,758,249	89%	3.09%	3.03%
Ministry of Health	4,938,139,000	4,366,139,000	4,165,593,726	200,545,274	95%	2.68%	2.83%
State Emergency Management Agency	743,000,000	3,869,000,000	3,864,806,768	4,193,232	100%	2.37%	2.62%
Yobe State University	3,521,710,000	3,605,710,000	3,602,125,210	3,584,790	100%	2.21%	2.45%
Ministry of Agriculture and Natural Res.	6,529,900,000	4,545,900,000	3,497,216,452	1,048,683,548	77%	2.79%	2.37%
Head of Service	2,533,008,000	3,472,008,000	3,346,507,420	125,500,580	96%	2.13%	2.27%
Teaching Service Board	3,443,741,000	3,279,741,000	3,130,778,510	148,962,490	95%	2.01%	2.13%
House of Assembly	2,962,422,000	3,067,422,000	2,580,887,218	486,534,782	84%	1.88%	1.75%
State Universal Basic Education Board	2,962,902,000	2,572,902,000	2,282,201,363	290,700,637	89%	1.58%	1.55%
Ministry of Transport & Energy	3,203,970,000	2,413,970,000	2,207,159,433	206,810,567	91%	1.48%	1.50%
Yobe Road Maintenance Agency	708,000,000	1,966,000,000	1,956,208,042	9,791,958	100%	1.21%	1.33%
Science & Technical Education Board	1,690,097,000	1,765,097,000	1,553,550,747	211,546,253	88%	1.08%	1.05%
Ministry of Wealth Creation	1,750,000,000	1,560,000,000	1,405,521,333	154,478,667	90%	0.96%	0.95%
Yobe State Water Corporation	2,627,324,000	1,655,324,000	1,332,675,111	322,648,889	81%	1.02%	0.90%
Other Main Orgs	78,186,119,000	65,876,119,000	55,039,072,427	10,837,046,573	84%	40.41%	37.37%
Total Expenditure	163,005,366,000	163,005,366,000	147,291,821,607	15,713,544,393	90%		

Section 7 Top Value Capital Projects

This section outlines information on the largest 20 capital projects in the budget and the actual expenditure from implementing the fiscal year's budget. Table 16 below provides an overview of Yobe State's top 20 projects based on size and government priority, reflecting budget allocations, actual expenditures, variances, performance percentages, project locations, and statuses. The projects span various sectors, including road construction, electrification, market construction, vehicle procurement, health facilities, and empowerment programs. Each project is accompanied by a detailed description of its scope and objectives, allowing for a clear understanding of the government's focus in 2023.

The original budget column shows the amount allocated to each project at the beginning of the fiscal year. The final budget represents adjustments made throughout the year, reflecting changes in project scope, increased costs, or reallocations. The actual amount is the money spent on each project, providing insight into how the budget was utilized. Comparing the variance between the final budget and actual expenditure highlights how closely the projects adhered to their financial plans, with minimal differences indicating strong budget control. One key takeaway from the table is the completion status of all listed projects. Each project is marked as "Complete," indicating that the government fulfilled its 2023 commitments for these top-priority initiatives. The performance percentage column, which compares actual spending to the final budget, shows that most projects had performance rates of 100%. This means they were completed within the revised budgets. A few projects, such as the Solar Street Light Project, had slightly lower performance at 95%, indicating near-completion within the budget.

The projects like Chumbusko-Tagali Road Construction, where the final budget increased from ₦7.15 billion to ₦11.77 billion, and Electrification Projects, which increased from ₦3 billion to ₦6.79 billion. These adjustments suggest the government's prioritization of infrastructure and electricity expansion in rural areas. Conversely, the Geidam Modern Market saw a reduction in its budget, possibly due to cost-saving measures or scope adjustments. Financial management appears strong, with most projects showing minimal variance between their final budgets and actual expenditures. This trend continues across other major projects, indicating sound financial control throughout the execution of these initiatives.

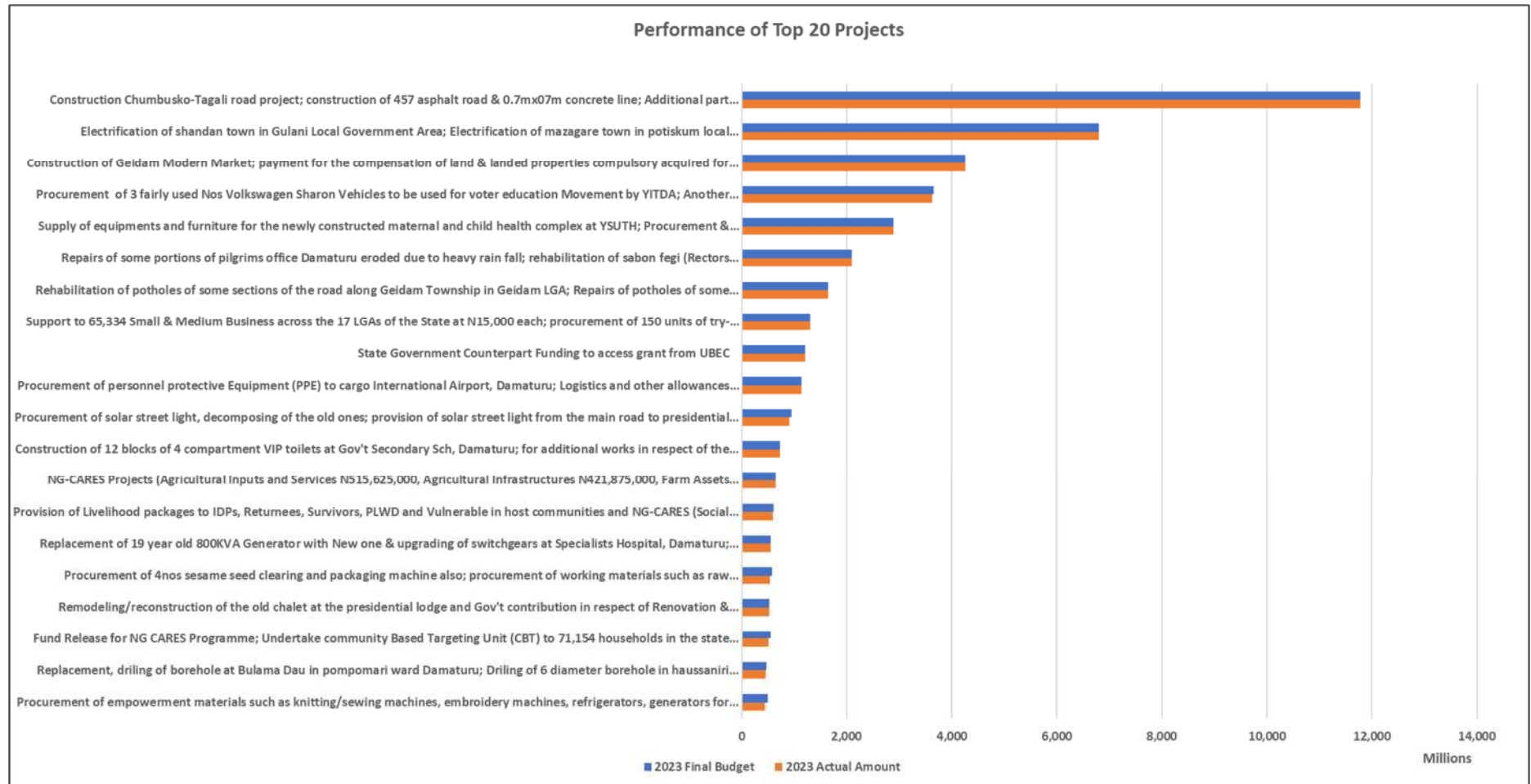
Finally, the government's emphasis on large-scale infrastructure projects is evident from the budget sizes and scope of the initiatives, such as the Electrification Projects and Chumbusko-Tagali Road Project. These projects not only received some of the highest budget allocations but also saw significant increases in their final budgets, underscoring their importance in the government's development strategy for Yobe State. In conclusion, the table illustrates Yobe State's commitment to delivering key infrastructure, health, and empowerment projects in 2023, with strong financial performance across most initiatives. The government's focus on improving public services and infrastructure is reflected in its strategic allocation of funds and successful completion of these high-priority projects.

Yobe State Government 2023 Citizens' Accountability Report

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction Chumbusko-Tagali road project; construction of 457 asphalt road & 0.7mx07m concrete line; Additional part payment for the construction of steel	7,150,240,000	11,776,240,000	11,774,853,993	1,386,007	100%	State Wide	Complete
Electrification of shandan town in Gulani Local Government Area; Electrification of mazagare town in potiskum local government; Provision of Transformer sub-station	3,000,000,000	6,796,000,000	6,794,824,040	1,175,960	100%	State Wide	Complete
Construction of Geidam Modern Market; payment for the compensation of land & landed properties compulsory acquired for the construction of Geidam Modern	8,460,000,000	4,260,000,000	4,259,904,375	95,625	100%	State Wide	Complete
Procurement of 3 fairly used Nos Volkswagen Sharon Vehicles to be used for voter education Movement by YITDA; Another procurement of 2 toyota hilux vehicles to	1,520,000,000	3,660,000,000	3,633,496,813	26,503,188	99%	State Wide	Complete
Supply of equipments and furniture for the newly constructed maternal and child health complex at YSUTH; Procurement & installation of Reverse Osmosis machine at	1,379,777,000	2,894,777,000	2,889,958,899	4,818,101	100%	State Wide	Complete
Repairs of some portions of pilgrims office Damaturu eroded due to heavy rain fall; rehabilitation of sabon fegi (Rectors Mosque) to Ibrahim Geidam Crescent in	700,000,000	2,096,000,000	2,092,020,694	3,979,306	100%	State Wide	Complete
Rehabilitation of potholes of some sections of the road along Geidam Township in Geidam LGA; Repairs of potholes of some damaged section of Kasaisa to Buni Yadi	500,000,000	1,653,000,000	1,650,606,967	2,393,033	100%	State Wide	Complete
Support to 65,334 Small & Medium Business across the 17 LGAs of the State at N15,000 each; procurement of 150 units of try-cycles (Keke Napep); procurement of	1,500,000,000	1,310,000,000	1,300,521,255	9,478,745	99%	State Wide	Complete
State Government Counterpart Funding to access grant from UBEC	1,500,000,000	1,210,000,000	1,204,452,354	5,547,646	100%	State Wide	Complete
Procurement of personnel protective Equipment (PPE) to cargo International Airport, Damaturu; Logistics and other allowances for the commissioning of cargo	1,000,000,000	1,138,000,000	1,136,887,687	1,112,313	100%	State Wide	Complete
Procurement of solar street light, decomposing of the old ones; provision of solar street light from the main road to presidential lodge; Monthly standing payment for	1,450,000,000	950,000,000	905,011,648	44,988,352	95%	State Wide	Complete
Construction of 12 blocks of 4 compartment VIP toilets at Gov't Secondary Sch, Damaturu; for additional works in respect of the contract for the construction of	1,250,000,000	730,000,000	728,553,852	1,446,148	100%	State Wide	Complete
NG-CARES Projects (Agricultural Inputs and Services N515,625,000, Agricultural Infrastructures N421,875,000, Farm Assets N562,500,000 and Wet Market Upgrade	800,940,000	650,940,000	649,814,545	1,125,455	100%	State Wide	Complete
Provision of Livelihood packages to IDPs, Returnees, Survivors, PLWD and Vulnerable in host communities and NG-CARES (Social Cash Transfer to Households	850,800,000	600,800,000	591,647,826	9,152,174	98%	State Wide	Complete
Replacement of 19 year old 800KVA Generator with New one & upgrading of switchgears at Specialists Hospital, Damaturu; replacement of 2Nos. 200KVA	200,000,000	555,000,000	553,483,540	1,516,460	100%	State Wide	Complete
Procurement of 4nos sesame seed clearing and packaging machine also; procurement of working materials such as raw Materials, Fabricaton of heavy duty-	582,500,000	582,500,000	533,968,773	48,531,227	92%	State Wide	Complete
Remodeling/reconstruction of the old chalet at the presidential lodge and Gov't contribution in respect of Renovation & Remodeling of Emir of Damaturu's Palace;	520,000,000	523,000,000	521,603,341	1,396,659	100%	State Wide	Complete
Fund Release for NG CARES Programme; Undertake community Based Targeting Unit (CBT) to 71,154 households in the state aimed at increasing the state social	205,075,000	555,075,000	512,556,380	42,518,620	92%	State Wide	Complete
Replacement, drilling of borehole at Bulama Dau in pompomari ward Damaturu; Drilling of 6 diameter borehole in haussaniri community in Damaturu LGA; drilling	670,000,000	470,000,000	451,914,224	18,085,776	96%	State Wide	Complete
Procurement of empowerment materials such as knitting/sewing machines, embroidery machines, refrigerators, generators for distribution to women across	500,000,000	500,000,000	450,000,000	50,000,000	90%	State Wide	Complete
Others Capital Expenditure	41,404,317,000	15,810,317,000	7,870,528,482	7,939,788,518	50%		
Total Capital Expenditure	75,143,649,000	58,721,649,000	50,506,609,688	8,215,039,312	86%		

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Departments, and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from implementing the fiscal year budget. The Citizens Nominated Projects in the Yobe State 2023 Budget covers a range of important initiatives, all aimed at improving infrastructure, public services, and living conditions across the state. One of the major projects includes the construction of the Chumbusko-Tagali road, along with various other roadworks such as steel pedestrian crossings in Potiskum, Nguru, and Gashua modern markets, as well as asphalt roads, city gates, and drainage systems in Damaturu. These works include the painting, interlocking, and repair of several areas within the state capital and other key locations. For instance, the asphaltting of the parking areas near the Governor's office and rehabilitation of failed road portions across several LGAs are complete.

In the electrification projects, substantial efforts have been made to extend the power supply to various communities. This includes the electrification of Shandan town in Gulani Local Government Area, Mazagane town in Potiskum, and numerous other locations across the state. These projects also involved upgrading existing infrastructure, such as the installation of 500KVA transformers and strengthening the 33KV transmission lines. In addition, there was significant progress on the Geidam Modern Market project, which involved not only the construction but also compensating landowners and providing logistical support for the project. Monthly payments were made to planning committees for the Gashua and Ngalda markets, alongside the installation of CCTV cameras and the establishment of sesame seed cleaning factories in multiple locations. The budget for this initiative was adjusted from ₦8.5 billion to ₦4.3 billion, with the project fully completed within the allocated resources.

Healthcare facilities also saw improvements, with the procurement of equipment and furniture for the Maternal and Child Health Complex at Yobe State University Teaching Hospital (YSUTH). Moreover, reverse osmosis machines were installed at water points in Gashua and Nguru, ensuring better water quality in these areas. An amount of ₦2.9 billion was allocated for this, with the actual expenditure of ₦2.9 billion, resulting in 100% completion. Furthermore, road maintenance was a key focus in 2023, with the rehabilitation of potholes in various sections of Geidam, Potiskum, and other LGAs. These repairs aimed at improving road quality after the heavy rainfall experienced the previous year. Katarko Bridge and other key roadways were also rehabilitated. The budget for these projects was ₦1,653,000,000, all of which was spent, achieving a 100% success rate.

Economic empowerment programs were also highlighted, benefiting 65,334 small and medium businesses across the 17 local governments in the state. The state distributed tools such as tricycles, grinding machines, laptops, and barbing salon equipment. Additionally, poultry and fishery farmers received empowerment items, and new taxis were painted and branded for uniformity across the state. A total of ₦1.3 billion was allocated for these activities, with ₦1.3 billion spent, marking a 99% performance rate. While street lighting projects were undertaken to enhance safety, including the installation and maintenance of solar streetlights in Damaturu. The project, which originally had a budget

of ₦1.5 billion, was revised to ₦950 million, with ₦905 million expended and a 95% performance rate. Education infrastructure also received attention, with the renovation of five critical schools, the construction of student hostels, and the provision of new toilet facilities at government secondary schools. The budget for these projects was ₦730 million, which was fully utilized, marking another 100% completion.

Water supply projects included the drilling of boreholes in rural areas and the procurement of generator sets to support water distribution. Borehole maintenance was carried out across the state for several months. These activities were covered with a budget of ₦360 million and the actual expenditure was ₦354 million, resulting in a 98% performance rate. Lastly, the procurement of beds and mattresses for health facilities across the state, with an allocation of ₦240 million, was also completed, with ₦237 million spent, achieving a 99% performance rate.

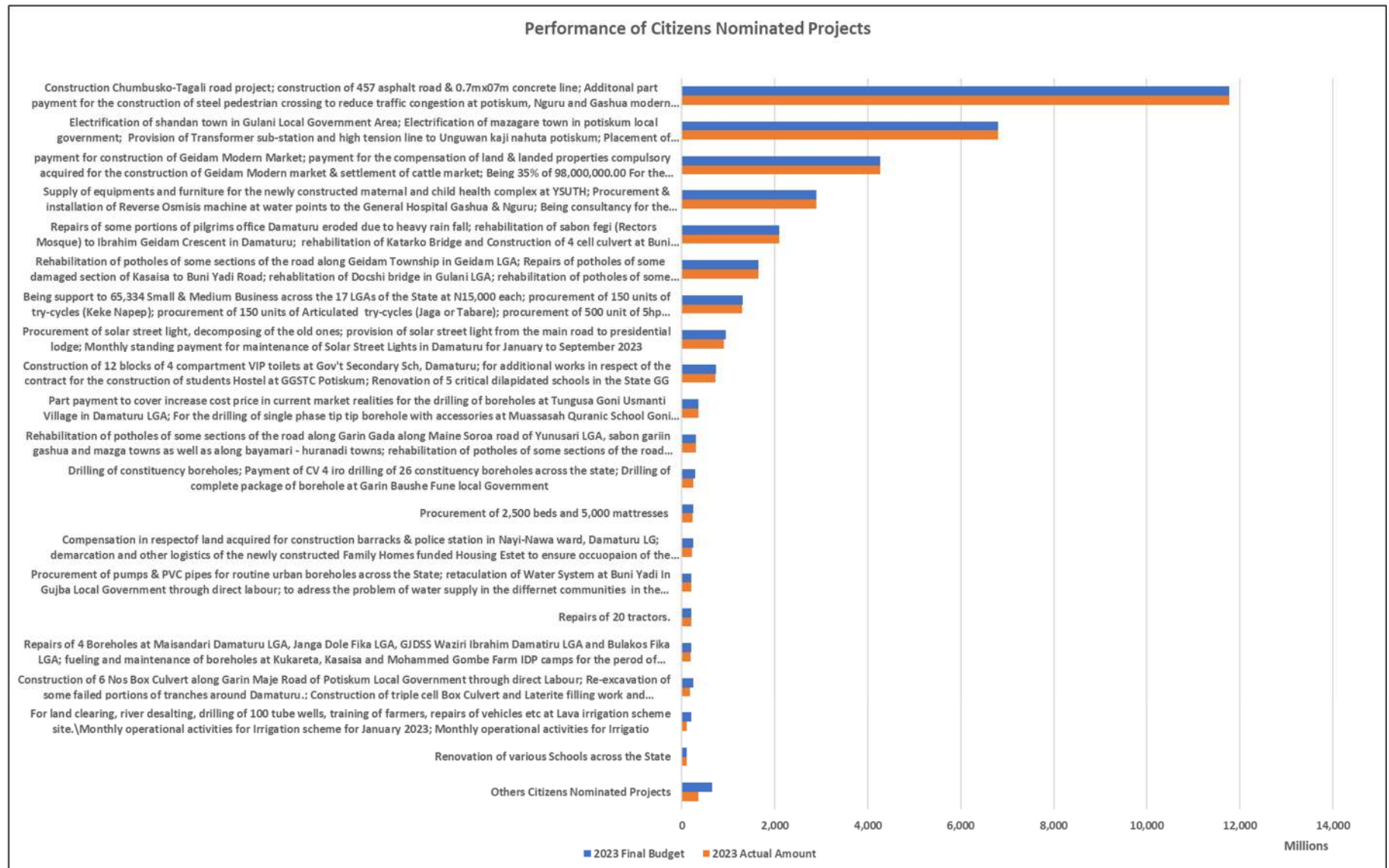
In summary, the 2023 Citizens Nominated Projects in Yobe State reflect a broad commitment to infrastructure development, healthcare improvements, electrification, road maintenance, and economic empowerment. Most of these projects were completed within the revised budget allocations, demonstrating strong financial performance across the board.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%) *	Location (LG)	Status
Construction Chumbusko-Tagali road project; construction of 457 asphalt road & 0.7mx07m concrete line; Additional part payment for the construction of steel	7,150,240,000	11,776,240,000	11,774,853,993	1,386,007	100%	State Wide	Complete
Electrification of shandan town in Gulani Local Government Area; Electrification of mazagare town in potiskum local government; Provision of Transformer sub-station	3,000,000,000	6,796,000,000	6,794,824,040	1,175,960	100%	State Wide	Complete
payment for construction of Geidam Modern Market; payment for the compensation of land & landed properties compulsory acquired for the	8,460,000,000	4,260,000,000	4,259,904,375	95,625	100%	State Wide	Complete
Supply of equipments and furniture for the newly constructed maternal and child health complex at YSUTH; Procurement & installation of Reverse Osmosis machine at	1,379,777,000	2,894,777,000	2,889,958,899	4,818,101	100%	State Wide	Complete
Repairs of some portions of pilgrims office Damaturu eroded due to heavy rain fall; rehabilitation of sabon fegi (Rectors Mosque) to Ibrahim Geidam Crescent in	700,000,000	2,096,000,000	2,092,020,694	3,979,306	100%	State Wide	Complete
Rehabilitation of potholes of some sections of the road along Geidam Township in Geidam LGA; Repairs of potholes of some damaged section of Kasaisa to Buni Yadi	500,000,000	1,653,000,000	1,650,606,967	2,393,033	100%	State Wide	Complete
Being support to 65,334 Small & Medium Business across the 17 LGAs of the State at N15,000 each; procurement of 150 units of try-cycles (Keke Napep); procurement of	1,500,000,000	1,310,000,000	1,300,521,255	9,478,745	99%	State Wide	Complete
Procurement of solar street light, decomposing of the old ones; provision of solar street light from the main road to presidential lodge; Monthly standing payment for	1,450,000,000	950,000,000	905,011,648	44,988,352	95%	State Wide	Complete
Construction of 12 blocks of 4 compartment VIP toilets at Gov't Secondary Sch, Damaturu; for additional works in respect of the contract for the construction of	1,250,000,000	730,000,000	728,553,852	1,446,148	100%	State Wide	Complete
Part payment to cover increase cost price in current market realities for the drilling of boreholes at Tungusa Goni Usmani Village in Damaturu LGA; For the drilling of	300,000,000	360,000,000	353,720,387	6,279,613	98%	State Wide	Complete
Rehabilitation of potholes of some sections of the road along Garin Gada along Maine Soroa road of Yunusari LGA, sabon gariin gashua and mazga towns as well as	200,000,000	305,000,000	302,601,075	2,398,925	99%	State Wide	Complete
Drilling of constituency boreholes; Payment of CV 4 iro drilling of 26 constituency boreholes across the state; Drilling of complete package of borehole at Garin	4,500,000,000	286,000,000	239,315,727	46,684,273	84%	State Wide	Complete
Procurement of 2,500 beds and 5,000 mattresses	150,000,000	240,000,000	237,437,750	2,562,250	99%	State Wide	Complete
Compensation in respectof land acquired for construction barracks & police station in Nayi-Nawa ward, Damaturu LG; demarcation and other logistics of the newly	350,000,000	250,000,000	224,299,368	25,700,632	90%	State Wide	Complete
Procurement of pumps & PVC pipes for routine urban boreholes across the State; retaculation of Water System at Buni Yadi In Gujba Local Government through direct	350,000,000	210,000,000	203,705,625	6,294,375	97%	State Wide	Complete
Repairs of 20 tractors.	200,000,000	200,000,000	198,830,000	1,170,000	99%	State Wide	Complete
Repairs of 4 Boreholes at Maisandari Damaturu LGA, Janga Dole Fika LGA, GJDSS Waziri Ibrahim Damatiru LGA and Bulakos Fika LGA; fueling and maintenance of	150,000,000	200,000,000	187,326,600	12,673,400	94%	State Wide	Complete
Construction of 6 Nos Box Culvert along Garin Maje Road of Potiskum Local Government through direct Labour; Re-excavation of some failed portions of	250,000,000	250,000,000	179,751,405	70,248,595	72%	State Wide	Complete
For land clearing, river desalting, drilling of 100 tube wells, training of farmers, repairs of vehicles etc at Lava irrigation scheme site.\Monthly operational activities	200,000,000	200,000,000	108,849,834	91,150,166	54%	State Wide	Complete
Renovation of various Schools across the State	104,960,660	110,000,000	104,960,660	5,039,340	95%	State Wide	Complete
Others Citizens Nominated Projects	352,772,102	651,000,000	352,772,102	298,227,898	54%		
Total Value of Citizens Nominated Projects	32,497,749,762	35,728,017,000	35,089,826,256	638,190,744	98%		

* Variance and Performance measured against 2023 Final Budget

Figure 9 Citizens Nominated Projects Graph



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

This section outlines the financial information on top Ministries, departments, and Agencies/Sector allocations to projects that address Gender, Equality, and Social Inclusion (GESI) issues and the actual expenditure from implementing the fiscal year budget. The Gender, Equity, and Social Inclusion (GESI) Projects for 2023 in Yobe State addressed critical infrastructure, education, and healthcare needs, particularly for women and children. Below is an overview of the top 20 projects, focusing on their budget allocations, performance, and current status.

One of the key projects was the construction of 12 blocks of 4-compartment VIP toilets at Government Secondary School, Damaturu, and the renovation of five critically dilapidated schools across the state. These include GGC Damaturu, GGSS Ngelzarma, GSTC Damagum, GDSS Gashua, and GSS Damaturu. The project also involved the construction of two blocks of female hostels at GGSTC Potiskum. Initially budgeted at ₦1.25 billion, the final budget was revised to ₦730 million, with the actual expenditure of ₦728.55 million. The project was completed with a 100% performance rate by the Ministry of Basic & Secondary Education.

Another major project was the procurement of 2,500 beds and 5,000 mattresses for secondary schools. The original budget of ₦150 million was increased to ₦240 million, with an actual expenditure of ₦237.44 million, achieving a 99% performance rate. The project was completed under the Ministry of Basic & Secondary Education. In addition, the supply of laboratory equipment to six secondary schools, including GGSS Gadaka, GGSS Ngelzarma, and GSS Fika Town, was completed. The project's initial budget of ₦250 million was reduced to ₦60 million, with a final expenditure of ₦54.20 million, resulting in a 90% performance rate. This too was handled by the Ministry of Basic & Secondary Education.

Under the Adolescent Girl Initiative for Learning and Empowerment (AGILE), a World Bank programme, the state made significant contributions. The original budget of ₦40 million was revised to ₦190 million, with ₦150 million spent, resulting in a 79% performance rate. The project was completed by the Ministry of Basic & Secondary Education. The Yobe State Scholarship Board provided a ₦1 million grant to support the National Union of Yobe State Students (NUYOSS) in renovating their secretariat, procuring office furniture, and servicing a utility vehicle. This project was fully completed with a 100% performance rate. While in the healthcare sector, the renovation and expansion of the maternity post and antenatal ward at the Women and Children Hospital in Damaturu was conducted by the Ministry of Health & Human Services. Initially budgeted at ₦1.1 billion, the final budget was revised to ₦40 million, with actual expenditure of ₦30.06 million, achieving a 75% performance rate.

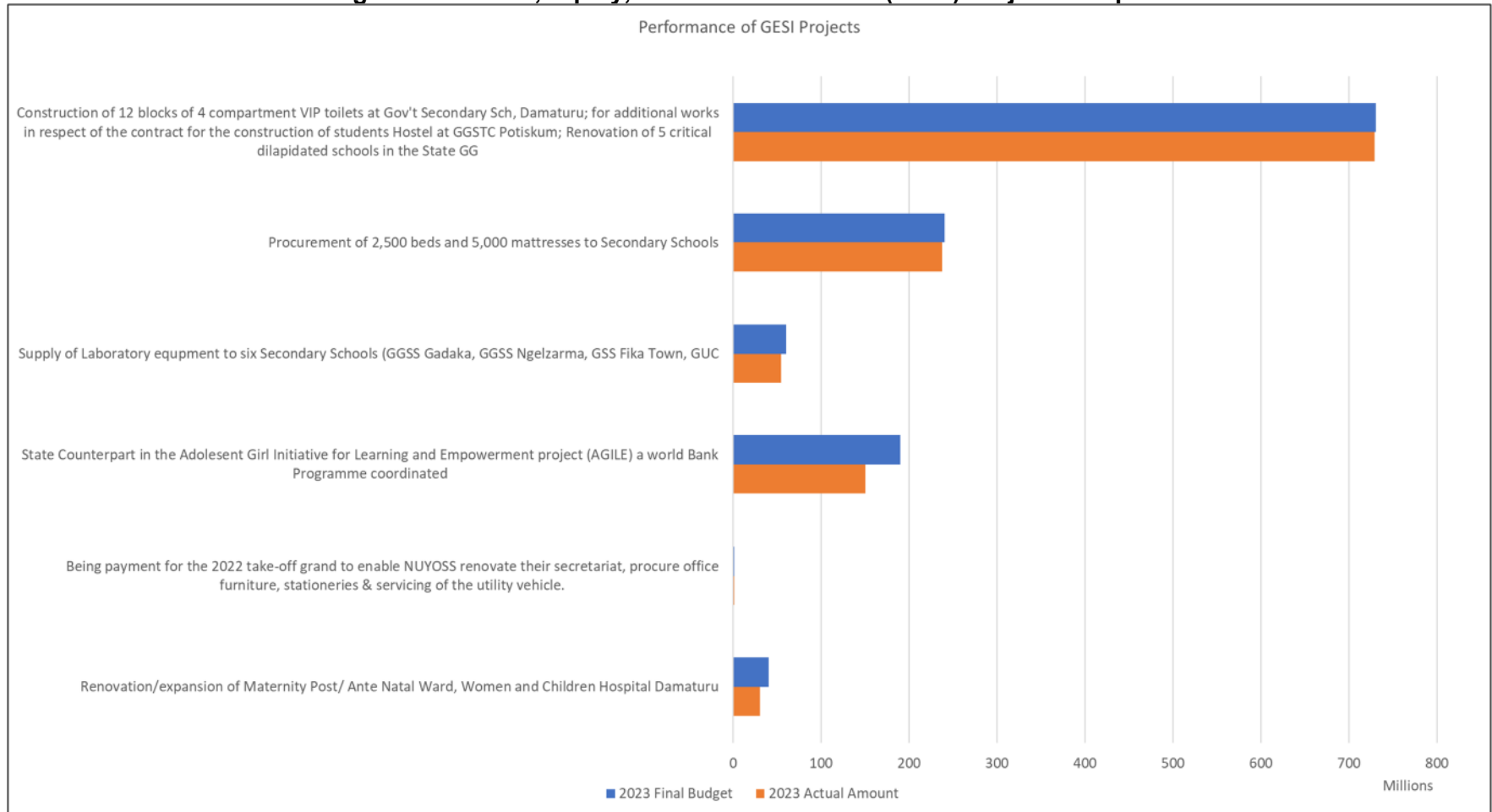
In total, the GESI projects in Yobe State for 2023 had a total original budget of ₦2.79 billion, which was revised to ₦1.26 billion, with actual expenditure of ₦1.20 billion. The variance between the final budget and actual expenditure stood at ₦59.75 million, reflecting a 95% overall performance rate across all projects. These completed initiatives demonstrate Yobe State's dedication to improving educational infrastructure, and healthcare services and ensuring social inclusion for women and other marginalized groups.

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

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Construction of 12 blocks of 4 compartment VIP toilets at Gov't Secondary Sch, Damaturu; for additional works in respect of the contract for the	1,250,000,000	730,000,000	728,553,852	1,446,148	100%	Ministry of Basic & Secor	Complete
Procurement of 2,500 beds and 5,000 mattresses to Secondary Schools	150,000,000	240,000,000	237,437,750	2,562,250	99%	Ministry of Basic & Secor	Complete
Supply of Laboratory equipment to six Secondary Schools (GGSS Gadaka, GGSS Ngelzarma, GSS Fika Town, GUC	250,000,000	60,000,000	54,198,690	5,801,310	90%	Ministry of Basic & Secor	Complete
State Counterpart in the Adolescent Girl Initiative for Learning and Empowerment project (AGILE) a world Bank Programme coordinated	40,000,000	190,000,000	150,000,000	40,000,000	79%	Ministry of Basic & Secor	Complete
Being payment for the 2022 take-off grand to enable NUYOSS renovate their secretariat, procure office furniture, stationeries & servicing of the utility	1,000,000	1,000,000	1,000,000	-	100%	Yobe State Scholarship B	Complete
Renovation/expansion of Maternity Post/ Ante Natal Ward, Women and Children Hospital Damaturu	1,100,000,000	40,000,000	30,062,731	9,937,269	75%	Ministry of Health & Hun	Complete
Total Value of GESI Projects	2,791,000,000	1,261,000,000	1,201,253,023	59,746,977	95%		

* Variance and Performance measured against 2023 Final Budget

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



Section 10 Public Consultations with Citizens Presenting the Annual Financial Statements

The Yobe State Audited Annual Financial Statements were made available on the State Government and State Audit Department's Websites, specifically at this link address: www.osag.yb.gov.ng and as www.budget.pfm.yb.gov.ng/yb-citizens-accountability-report/ published on 27th September 2024.

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