

**YOBE STATE GOVERNMENT**

# **CITIZENS' ACCOUNTABILITY REPORT**

**ON THE IMPLEMENTATION OF THE 2021 BUDGET:**

*Budget of Recovery, Consolidation and Economic Rejuvenation*

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## TABLE OF CONTENTS

Executive Summary .....	4
Section 1 Budget Outturn.....	5
Section 2 Revenue Outturn .....	8
Section 3 Expenditure Outturn.....	11
Section 4 Audit Findings.....	14
Section 5 Audited Financial Statements.....	17
Section 6 Top Sectoral Allocation .....	20
Section 7 Top Value Capital Projects.....	27
Section 8 Citizen-Nominated Projects - Implementation Status Report .....	29
Section 9 Public Consultations with Citizens presenting the Annual Financial Statements.....	40

## About the Citizens Accountability Report

*In order to ensure transparency, accountability and prudent management of public funds, the citizens need to be fully informed on what their government is doing and how it was done. Where the policies and plans that a government develops supposed to reflect the priorities and needs of its people, by providing a detailed account of what it has done to implement those policies and plans together with the results of its efforts. Citizens from their part have a responsibility to hold their government accountable for the mismanagement or otherwise of their funds. They should participate in public life, voting for people they believe in, monitoring the government's actions, commenting on its policies and plans, and challenging it when things go awry. 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 2021 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) 2021 and reports on the State budget revenue and expenditure for 2021.*

### **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 2021, tagged '**Budget of Recovery, Consolidation and Economic Rejuvenation**', was passed and equally assented to by His Excellency on the 23<sup>rd</sup> December 2020 and budget implementation commenced on 1<sup>st</sup> January 2021. Initially, the sum of ₦106.898 billion was budgeted, subsequently a supplementary budget of ₦32.976 billion was prepared and passed on the 22<sup>nd</sup> July 2021, which increased the budget size to ₦139.874 billion, translating into 30.8% increase. Despite the mid-year budget revision, budget implementation recorded an appreciable performance.*

*Aggregate revenue performance was 90.7% of the budgeted ₦139.874 billion in the final budget, both the Federation Account revenues and Internally Generated Revenue performed in the region of 103% - 92% respectively.*

*On the expenditure side, the actual total expenditure is about ₦117.457 billion or 16% less than the budgeted amount in the final budget. A surplus from the operating activities stood at ₦9.378 billion in the final month of the financial year 2021. Capital Expenditure performed wonderfully well. Recurrent expenditure in the other hand took 62.2% of the overall actual expenditure.*

*The most material audit findings were, road construction project awarded by the Ministry of Works, of which the Contractor did not adhere to the project specification. In addition, Ministry of Information, Yobe State University, Ministry of Housing, Ministry of Health, Ministry of Environment, Ministry of Transport and Energy, Sharia Court of Appeal found with payment vouchers without supporting documents (skeletal payment vouchers). While Ministry of Commerce did not remit the closing balance to the treasury.*

## Section 1 Budget Outturn

*The revenue performance (outturn), shows the aggregate revenue performance, which is quite below the anticipated revenue of ₦139.874 billion earmarked in the final budget, amounted to ₦126.834 billion naira (opening balance inclusive). Also, about 92% of the anticipated Internally Generated Revenue was realised. This also resulted from robust PFM reforms, and the state government's determination to increase its independent revenue base.*

*On the expenditure side, the aggregate expenditure stood at ₦117.457 billion (only 16%) less than the budgeted amount of ₦139.874 billion. Recurrent expenditure gulf about 62.2% of the aggregate expenditure. While Capital expenditure gulf ₦44.421 billion or 37.8% of the total expenditure.*

*Moreover, personnel expenditure (employees' salaries and wages) did well in terms of outturn with about 98.3% performance. This is due to a more realistic projection as well as the state government's policy on reduction of payroll frauds and retrenchment of ghost workers. Equally, other recurrent expenditure performance, which include overhead cost, grants, contributions, subsidies, subvention to parastatals & public debt charges was 90.8% of the budgeted ₦43.644 billion with only 9.2% deviation.*

## TABLE 1. BUDGET OUTTURN

**Budget Outturn (Originally Approved vs Actual)**

### 2021 Revenue Composition Performance

2021 Aggregate Revenue Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Opening Balance	14,900,000,000	14,900,000,000	15,531,272,122	631,272,122	104.2%
FAAC Revenue	56,298,013,247	56,298,013,247	57,935,062,959	1,637,049,712	102.9%
IGR	9,200,486,529	9,200,486,529	8,460,647,980	- 739,838,549	92.0%
Aids & Grants	10,000,000,000	16,476,000,000	9,917,320,000	- 6,558,680,000	60.2%
Other Revenue/Receipts	5,100,000,000	11,600,000,000	30,929,937	- 11,569,070,063	0.3%
Budget Financing (Loans)	11,400,000,000	31,400,000,000	34,959,169,633	3,559,169,633	111.3%
<b>Total Revenue</b>	<b>106,898,499,776</b>	<b>139,874,499,776</b>	<b>126,834,402,631</b>	<b>- 13,040,097,145</b>	<b>90.7%</b>

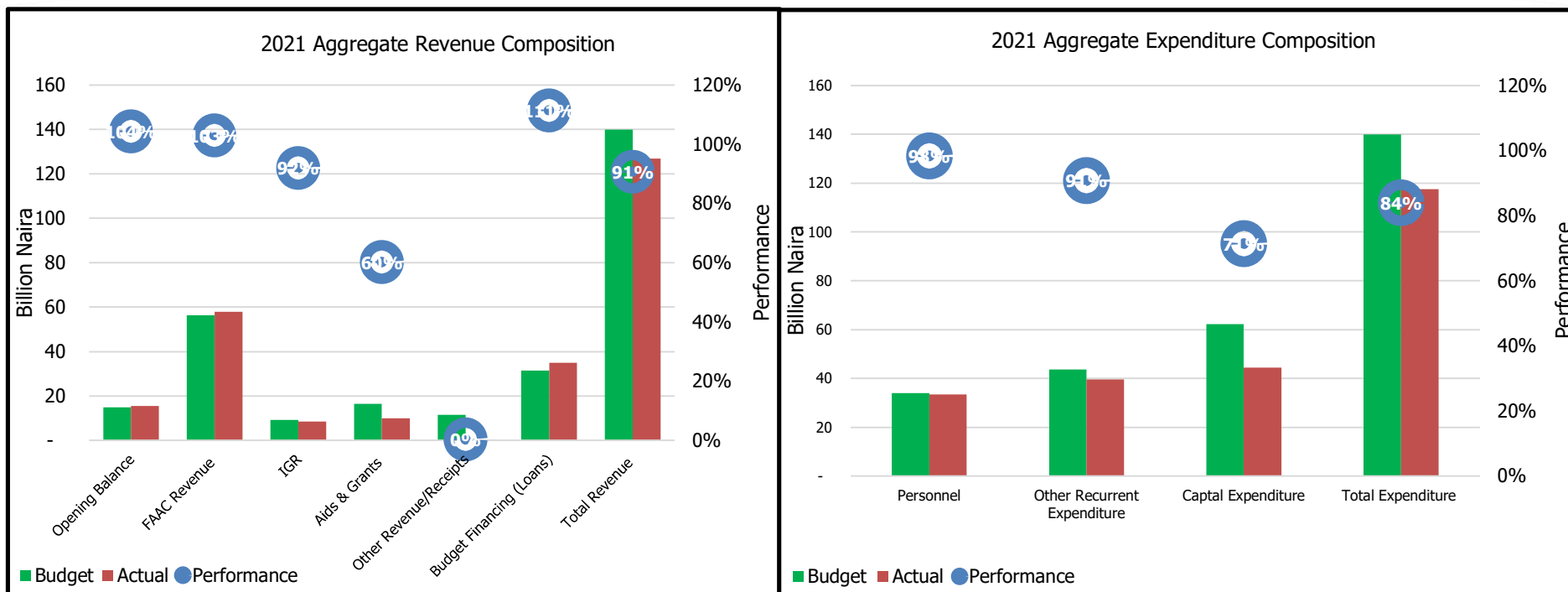
### 2021 Expenditure Performance by Economic Type

2021 Aggregate Expenditure Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Personnel	34,841,107,733	33,984,007,733	33,422,813,026	561,194,707	98.3%
Other Recurrent Expenditure	29,119,464,034	43,644,004,034	39,613,224,196	4,030,779,838	90.8%
Capital Expenditure	42,937,928,009	62,246,488,009	44,420,842,619	17,825,645,390	71.4%
<b>Total Expenditure</b>	<b>106,898,499,776</b>	<b>139,874,499,776</b>	<b>117,456,879,842</b>	<b>22,417,619,934</b>	<b>84.0%</b>

\* 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 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue 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.

The total IGR performance in the 2021 fiscal year was 92%. This high performance resulted from a much robust reforms put in place by State Board of Internal Revenue (BIR), other PFM core groups and government's reforms and economic diversifications. The IGR has two broad categories, namely the Taxes and Non-tax Revenues. The outturn for the taxes and non-tax revenue was 154.1% and 45.1% respectively.

The major source of Tax Revenue for Yobe State includes personal taxes which recorded 164.6% performance during the period under review. A key component of the personal taxes is the PAYE, which recorded the highest level of performance (165.2%) because it is generally deducted at source. As indicated in the Table 2, except for withholding tax, licences, fees, earnings, repayments and of course withholding tax, which performed wonderfully, other sources fall short of the targets.

The State Board of Internal Revenue, which is the highest revenue generating institution of the state had a budget of ₦4.021 billion and ₦6.194 billion was generated, equivalent to 154%. Strengthening the BIR remains a pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Ministry of Finance, which had a final budget in the tune of ₦566 million while the actual realized was ₦481 million, representing 85% outturn; Yobe State University also with a budget of ₦85 million and ₦479 million was realised, indicating 564.3% performance.

Other MDAs contributed to the highest level of independent revenue outturn include the Ministry of Justice, State University Teaching Hospital, Umar Suleiman College of Education Gashua, Yobe Investment Company, Ministry of Housing and Urban Development, Public Procurement Bureau and Mai Idriss Aloomo Polytechnic Geidam.

This information is presented in Table 3.



**TABLE 2. REVENUE OUTTURN BY ITEM**

<b>Internally Generated Revenue Performance</b>					
<b>IGR Items</b>	<b>2021 Original Budget</b>	<b>2021 Final Budget</b>	<b>2021 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
<b>Tax Revenue</b>	<b>3,955,875,000</b>	<b>3,955,875,000</b>	<b>6,096,572,955</b>	2,140,697,955	154.1%
<b>Personal Taxes:</b>	<b>3,505,275,000</b>	<b>3,505,275,000</b>	<b>5,768,266,094</b>	2,262,991,094	164.6%
Personal Income Tax (PAYE)	3,485,275,000	3,485,275,000	5,756,175,610	2,270,900,610	165.2%
Personnal Income Tax (Direct Assessment)	20,000,000	20,000,000	12,090,484	- 7,909,516	60.5%
Penalty For Offences & Interest	-	-	-	-	
Other Personal Tax N.E.C	-	-	-	-	
<b>Other Taxes:</b>	<b>450,600,000</b>	<b>450,600,000</b>	<b>328,306,861</b>	- 122,293,139	72.9%
Sales Tax	-	-	-	-	
Lottery Tax/Licence	-	-	-	-	
Property Tax	10,000,000	10,000,000	-	- 10,000,000	0.0%
Capital Gain Taxes	30,000,000	30,000,000	5,056,275	- 24,943,725	16.9%
Withholding Tax	400,000,000	400,000,000	322,795,585	- 77,204,415	80.7%
Other Taxes N.E.C	10,600,000	10,600,000	455,000	- 10,145,000	4.3%
<b>Non-Tax Revenue:</b>	<b>5,244,611,529</b>	<b>5,244,611,529</b>	<b>2,364,075,025</b>	- 2,880,536,504	45.1%
Licences General	80,438,154	80,438,154	100,070,790	19,632,636	124.4%
Fees – General	803,230,000	803,230,000	1,179,383,603	376,153,603	146.8%
Fines – General	64,050,000	64,050,000	22,865,398	- 41,184,602	35.7%
Sales – General	1,008,350,000	1,008,350,000	226,394,852	- 781,955,148	22.5%
Earnings – General	389,293,000	389,293,000	334,136,461	- 55,156,539	85.8%
Rent On Government Buildings – General	57,000,000	57,000,000	5,210,000	- 51,790,000	9.1%
Rent on Land and Others – General	2,436,030,375	2,436,030,375	134,096,010	- 2,301,934,365	5.5%
Repayments	403,220,000	403,220,000	361,917,911	- 41,302,089	89.8%
Investment Income	3,000,000	3,000,000	-	- 3,000,000	0.0%
<b>Independent Revenue (IGR)</b>	<b>9,200,486,529</b>	<b>9,200,486,529</b>	<b>8,460,647,980</b>	- 739,838,549	<b>92.0%</b>

\* 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**

<b>Internally Generated Revenue Performance</b>					
<b>MDA</b>	<b>2021 Original Budget</b>	<b>2021 Final Budget</b>	<b>2021 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Board of Internal Revenue	4,020,825,000	4,020,825,000	6,193,933,251	2,173,108,251	154.0%
Ministry of Finance	566,000,000	566,000,000	481,107,911	- 84,892,089	85.0%
Yobe State University	85,000,000	85,000,000	479,658,246	394,658,246	564.3%
Ministry of Justice	450,000,000	450,000,000	402,019,048	- 47,980,952	89.3%
Yobe State University Teaching Hospital	250,000,000	250,000,000	310,100,636	60,100,636	124.0%
College of Education Gashua	50,500,000	50,500,000	148,600,000	98,100,000	294.3%
Yobe Investment Company	50,000,000	50,000,000	130,715,017	80,715,017	261.4%
Ministry of Housing & Urban Development	45,000,000	45,000,000	54,567,490	9,567,490	121.3%
Public Procurement Bureau	100,000,000	100,000,000	52,605,000	- 47,395,000	52.6%
State Polytechnic Geidam	5,000,000	5,000,000	37,790,000	32,790,000	755.8%
Other Revenue Collecting Agencies	3,578,161,529	3,578,161,529	169,551,382	- 3,408,610,147	4.7%
<b>Independent Revenue (IGR)</b>	<b>9,200,486,529</b>	<b>9,200,486,529</b>	<b>8,460,647,980</b>	<b>- 739,838,549</b>	<b>92.0%</b>

\* 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 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Of the budgeted ₦139.874 billion, Recurrent expenditure got ₦77.828 billion or 55.5% while capital expenditure was allocated ₦62.246 billion, equivalent to 44.5% of the total budget size. Consequently, the share of actual capital expenditure in the total expenditure of ₦117.457 billion was ₦44.421 billion representing 37.8% while actual recurrent spending gulf ₦73.036 billion or 62.2%. However, in terms of aggregate expenditure outturn, recurrent expenditure is less than its final budget size with approximately 5.9% while the capital expenditure outturn was 28.6% less than the final capital budget size.*

*The breakdown of recurrent expenditure shows that when compared with other recurrent items, out of the ₦73.036 billion, salaries & wages received 24.6%; followed by overheads which got 23.7%, while, social contribution, social benefits, grants, subsidies, public debt charges converge on the remaining (13.9%).*

*Obviously, with the exception of social contribution which recorded 38.2% performance, all other components of recurrent expenditure performed wonderfully well, with over 90% 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 98.6%, which is only 1.4% less than the target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears among others.*

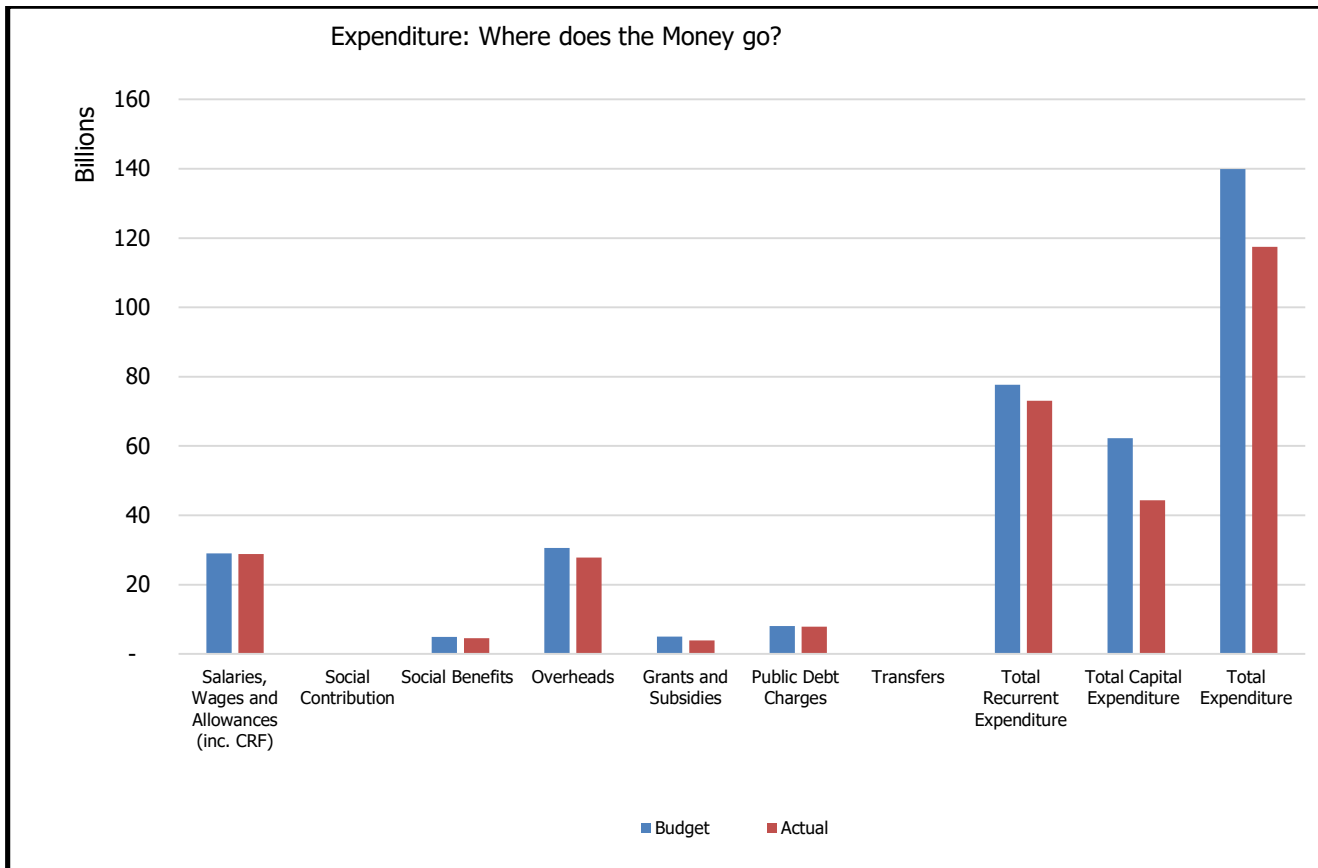
**TABLE 4. EXPENDITURE OUTTURN: Where does the Money Go?**

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

Expenditure	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	29,059,607,733	20.8%	28,880,217,969	24.6%	179,389,764	99.4%
Social Contribution	54,500,000	0.0%	20,800,000	0.0%	33,700,000	38.2%
Social Benefits	4,869,900,000	3.5%	4,521,795,057	3.8%	348,104,943	92.9%
Overheads	30,625,960,534	21.9%	27,809,921,696	23.7%	2,816,038,838	90.8%
Grants and Subsidies	5,022,243,500	3.6%	3,915,528,212	3.3%	1,106,715,288	78.0%
Public Debt Charges	7,995,800,000	5.7%	7,887,774,288	6.7%	108,025,712	98.6%
Transfers	-	0.0%	-	0.0%	-	
<b>Total Recurrent Expenditure</b>	<b>77,628,011,767</b>	<b>55.5%</b>	<b>73,036,037,222</b>	<b>62.2%</b>	<b>4,591,974,545</b>	<b>94.1%</b>
Total Capital Expenditure	62,246,488,009	44.5%	44,420,842,619	37.8%	17,825,645,390	71.4%
<b>Total Expenditure</b>	<b>139,874,499,776</b>	<b>100.0%</b>	<b>117,456,879,842</b>	<b>100.0%</b>	<b>22,417,619,934</b>	<b>84.0%</b>

\* 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**

Six Payment Vouchers presented by the Ministry of Health, RUSAWA, Ministry of Environment, Ministry of Transport & Energy and Sharia Court of Appeal were not retired with relevant supporting document (receipts, invoice, etc) amounting ₦173,245,972

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

Six Payment Vouchers - 2 each from Ministry of Works, Ministry of Housing worth ₦185 million, 1 each from Yobe State University and Ministry of Information, were not attached with supporting documents (receipts etc).

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

Thirteen Vouchers totalling ₦569.59 million as presented in

TABLE 5 below.

### **D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER**

No findings

### **E: BILLS PAYABLE**

No findings

### **F: RECEIVABLES**

One voucher of tax from Ministry of Commerce worth ₦48,641,546 was not attached with evidence of payment from the relevant Tax Authorities, and was not remitted to the State Treasury as at 31<sup>st</sup> December 2021.

**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**

<b>Top Ten Audit Queries</b>					
<b>Details of Expenditure</b>	<b>No. of Queries</b>	<b>Nature of Queries</b>	<b>Amount Queried</b>	<b>Total Cash Expenditure</b>	<b>Percentage (%)</b>
Ministry of works - Road Project Construction	2	Not adherence to Project specification	117,033,257	1,025,075,894	11.4%
Ministry of Information - Supplies/Procurements	1	Skeletal payment voucher	92,118,663	92,118,663	100.0%
Yobe State University - Construction of Hostels	1	Skeletal payment voucher	70,344,303	211,032,907.50	33.3%
Ministry of Housing - Land Compensation	2	Skeletal payment voucher	68,201,662	68,201,662	100.0%
Ministry of Commerce - Non Remittance to the Treasury	1	Non remittance of closing balance to Treasury	48,641,546	400,000,000	12.2%
Ministry of Health - No attachment to PVs	2	Skeletal payment voucher	39,620,639	125,000,000	31.7%
RUWASA - No attachment to PVs	1	Skeletal payment voucher	38,943,102	38,943,102	100.0%
Ministry of Environment - No attachment to PVs	1	Skeletal payment voucher	38,430,000	38,430,000	100.0%
Ministry of Transport & Energy - No attachment to PVs	1	Skeletal payment voucher	33,880,000	33,880,000	100.0%
Sharia Court of Appeal - No attachment to PVs	1	Skeletal payment voucher	22,372,231	22,372,231	100.0%
<b>Total Number of Queries</b>	<b>13</b>		<b>569,585,402</b>	<b>2,032,682,229</b>	<b>28.0%</b>



## 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.*

*The tables provide a more detailed breakdown of revenues and expenditures in 2021. Some of the highlights (major variances) are as follows:*

- *Statutory Allocation performed well.*
- *Domestic grants also out-performed.*
- *The drawdown of loans was also significantly encouraging than budget.*
- *Generally, expenditure performance was commendable due to high revenue outturn.*
- *The State recorded a surplus of over ₦9 billion on operating activities at the end of 2021.*
- *Total cash reserves as at the end of 2021 stood at ₦9.378 billion.*

**TABLE 6. STATEMENT OF INCOME AND EXPENDITURE**

Statement of Income and Expenditure							
Item	Previous Year Actual (2020)	Original Budget 2021	2021 Supplementary Budget	2021 Final Budget	2021 Actuals	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	2,223,232,298	14,900,000,000	-	14,900,000,000	15,531,272,122	631,272,122	104.2%
Statutory Allocation	36,963,663,894	35,383,273,429	-	35,383,273,429	34,365,429,447	- 1,017,843,983	97.1%
13% Derivation	-	-	-	-	-	-	
State Government Share of VAT	13,396,267,944	15,914,739,818	-	15,914,739,818	19,967,530,237	4,052,790,419	125.5%
Other Federation Account Distributions	1,030,284,808	5,000,000,000	-	5,000,000,000	3,602,103,276	- 1,397,896,724	72.0%
Independent Tax Revenue	5,090,607,182	3,955,875,000	-	3,955,875,000	6,096,572,955	2,140,697,955	154.1%
Independent Non-Tax Revenue	1,720,308,446	5,244,611,529	-	5,244,611,529	2,364,075,025	- 2,880,536,504	45.1%
Foreign Grants	8,880,000,000	3,750,000,000	-	3,750,000,000	3,441,320,000	- 308,680,000	91.8%
Domestic Grants	1,117,939,608	6,250,000,000	6,476,000,000	12,726,000,000	6,476,000,000	- 6,250,000,000	50.9%
Foreign Loans	-	-	-	-	-	-	
Domestic Loans	27,008,985,002	11,400,000,000	20,000,000,000	31,400,000,000	34,959,169,633	3,559,169,633	111.3%
Other Revenues	6,521,769,180	5,100,000,000	6,500,000,000	11,600,000,000	30,929,937	- 11,569,070,063	0.3%
Transfer from other Government Entities	-	-	-	-	-	-	
<b>Total Revenue (a)</b>	<b>103,953,058,362</b>	<b>106,898,499,776</b>	<b>32,976,000,000</b>	<b>139,874,499,776</b>	<b>126,834,402,631</b>	<b>- 13,040,097,145</b>	<b>90.7%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	26,111,502,006	30,045,107,733	-	28,924,607,733	28,749,259,870	175,347,863	99.4%
CRF Charges (Salary)	162,443,684	235,000,000	-	135,000,000	130,958,099	4,041,901	97.0%
Social Contributions	516,138,675	50,000,000	4,500,000	54,500,000	20,800,000	33,700,000	38.2%
Social Benefits	3,972,306,483	4,511,000,000	200,000,000	4,869,900,000	4,521,795,057	348,104,943	92.9%
Overheads	13,892,446,734	24,981,734,034	7,379,140,000	30,625,960,534	27,809,921,696	2,816,038,838	90.8%
Grants & Contributions	3,122,275,363	142,730,000	-	5,022,243,500	3,915,528,212	1,106,715,288	78.0%
Public Debt Charges	3,479,466,753	3,995,000,000	-	7,995,800,000	7,887,774,288	108,025,712	98.6%
Transfers	-	-	-	-	-	-	
Capital Expenditure	37,165,206,542	42,937,928,009	25,392,360,000	62,246,488,009	44,420,842,619	17,825,645,390	71.4%
<b>Total Expenditure (b)</b>	<b>88,421,786,240</b>	<b>106,898,499,776</b>	<b>32,976,000,000</b>	<b>139,874,499,776</b>	<b>117,456,879,842</b>	<b>22,417,619,934</b>	<b>84.0%</b>

**TABLE 7. STATEMENT OF CHANGES IN NET ASSETS**

<b>Statement of Changes in Net Assets</b>			
<b>Item</b>	<b>Accumulated Surplus</b>	<b>Available for Sale Reserve</b>	<b>Total Reserve</b>
Opening Balance as at 1 January 2021	14,900,000,000	-	14,900,000,000
Actuarial Gains/(Losses)	-	-	-
Change in Fair Value Available-for -sale F	-	-	-
Surplus/(Deficit) for the period	- 5,522,477,211	-	- 5,522,477,211
Balance as at 31 December 2021	9,377,522,789	-	9,377,522,789

## 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** - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for 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, Yobe State University, Office of the Head of Civil Service, Ministry of Basic and Secondary Education, Ministry of Agriculture and Natural Resources, Ministry of Health and House of Assembly.

**Capital Expenditure** - Table 9 presents capital expenditure of top MDAs/Sectors. The sectoral capital expenditure performance shows that Ministry of Works, Ministry of Commerce, Ministry of Transport and Energy, Housing and Property Development got the highest share of 21.6%, 17.7%, 14.4% and 11.1%. This is followed by Rural Electrification Board and Office of the Secretary to the State Government which got 7.7% each.

**Total Expenditure** - As indicated in Table 10, for the top highest spending MDAs/sectors, Ministry of Works, Ministry of Commerce, Office of the Secretary to the State Government and Ministry of Transport and Energy record the highest performance occupying 8.5%, 6.8%, 6.4% and 5.6% of the total expenditure. While Housing and Property Development, Hospital Management Board, Rural Electrification Board and Government House closely follows up with appreciable performances.

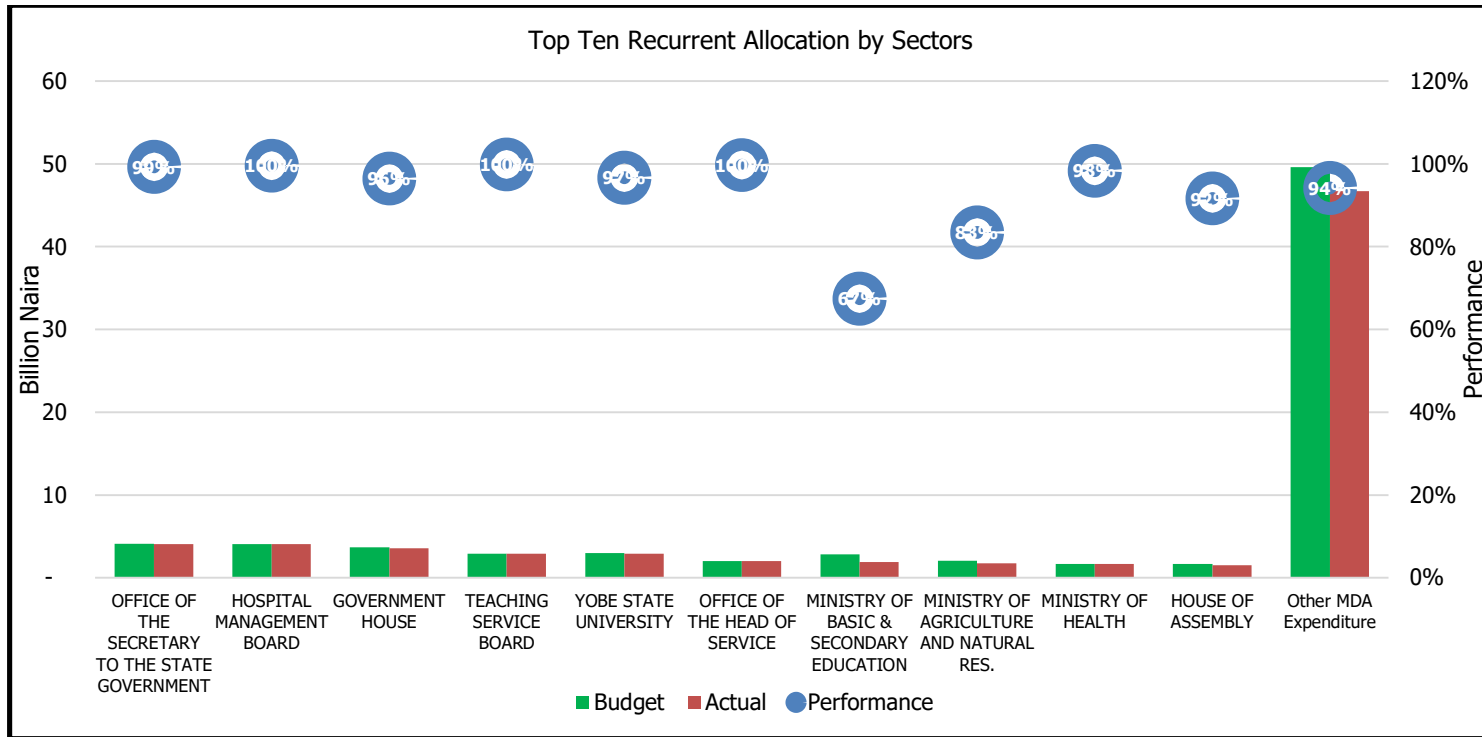
## WHERE DOES THE MONEY GO?

### TABLE 8. RECURRENT EXPENDITURE BY SECTOR

Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
OFFICE OF THE SECRETARY TO THE S	4,102,606,476	4,071,611,516	30,994,960	99.2%	5.3%	5.6%
HOSPITAL MANAGEMENT BOARD	4,068,664,423	4,052,547,352	16,117,071	99.6%	5.2%	5.5%
GOVERNMENT HOUSE	3,672,255,492	3,542,361,341	129,894,151	96.5%	4.7%	4.9%
TEACHING SERVICE BOARD	2,900,602,083	2,897,517,726	3,084,357	99.9%	3.7%	4.0%
YOBE STATE UNIVERSITY	2,989,514,482	2,889,976,633	99,537,849	96.7%	3.9%	4.0%
OFFICE OF THE HEAD OF SERVICE	2,046,323,082	2,040,207,352	6,115,730	99.7%	2.6%	2.8%
MINISTRY OF BASIC & SECONDARY ED	2,846,407,931	1,919,684,764	926,723,167	67.4%	3.7%	2.6%
MINISTRY OF AGRICULTURE AND NAT	2,065,992,650	1,723,874,114	342,118,536	83.4%	2.7%	2.4%
MINISTRY OF HEALTH	1,682,907,662	1,655,254,358	27,653,304	98.4%	2.2%	2.3%
HOUSE OF ASSEMBLY	1,651,000,000	1,512,598,663	138,401,337	91.6%	2.1%	2.1%
Other MDA Expenditure	49,601,737,486	46,730,403,403	2,871,334,083	94.2%	63.9%	64.0%
<b>Total (Except Other MDA Expenditure)</b>	<b>28,026,274,281</b>	<b>26,305,633,819</b>	<b>1,720,640,462</b>	<b>93.9%</b>	<b>36.1%</b>	<b>36.0%</b>
<b>Total Budgeted Expenditure</b>	<b>77,628,011,767</b>	<b>73,036,037,222</b>	<b>4,591,974,545</b>	<b>94.1%</b>		

\* 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**

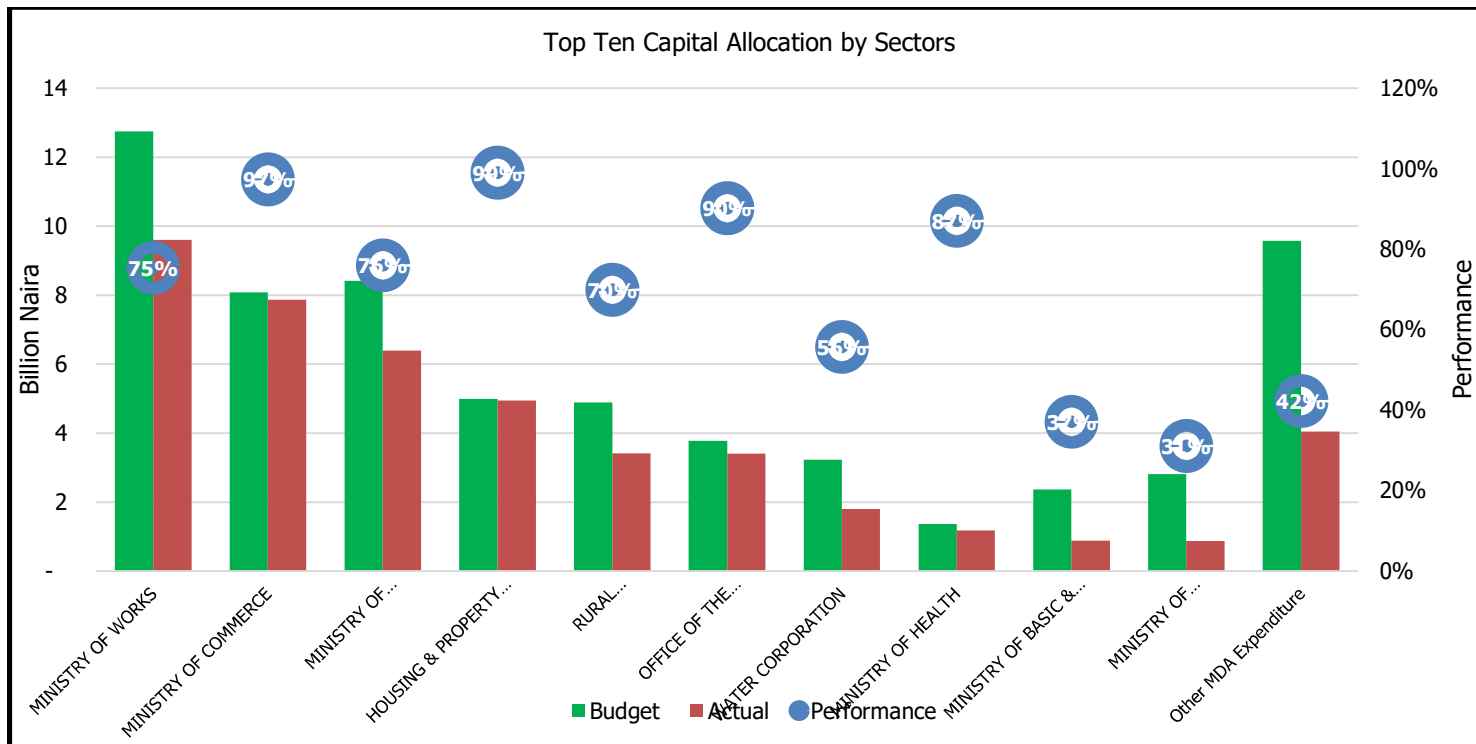


**TABLE 9. CAPITAL EXPENDITURE BY SECTOR**

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF WORKS	12,749,200,000	9,608,097,673	3,141,102,328	75.4%	20.5%	21.6%
MINISTRY OF COMMERCE	8,078,500,000	7,867,745,618	210,754,382	97.4%	13.0%	17.7%
MINISTRY OF TRANSPORT & ENERGY	8,419,850,000	6,398,093,265	2,021,756,735	76.0%	13.5%	14.4%
HOUSING & PROPERTY DEV.	4,994,600,000	4,946,189,543	48,410,457	99.0%	8.0%	11.1%
RURAL ELECTRIFICATION BOARD	4,887,300,000	3,416,817,525	1,470,482,475	69.9%	7.9%	7.7%
OFFICE OF THE SECRETARY TO THE S	3,777,400,000	3,406,163,441	371,236,559	90.2%	6.1%	7.7%
WATER CORPORATION	3,226,460,000	1,797,495,350	1,428,964,650	55.7%	5.2%	4.0%
MINISTRY OF HEALTH	1,358,100,000	1,182,703,467	175,396,533	87.1%	2.2%	2.7%
MINISTRY OF BASIC & SECONDARY ED	2,366,100,000	878,092,265	1,488,007,735	37.1%	3.8%	2.0%
MINISTRY OF AGRICULTURE AND NAT	2,807,100,000	873,110,481	1,933,989,519	31.1%	4.5%	2.0%
Other MDA Expenditure	9,581,878,009	4,046,333,992	5,535,544,017	42.2%	15.4%	9.1%
<b>Total (Except Other MDA Expenditure)</b>	<b>52,664,610,000</b>	<b>40,374,508,627</b>	<b>12,290,101,373</b>	<b>76.7%</b>	<b>84.6%</b>	<b>90.9%</b>
<b>Total Budgeted Expenditure</b>	<b>62,246,488,009</b>	<b>44,420,842,619</b>	<b>17,825,645,390</b>	<b>71.4%</b>		

\* 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**



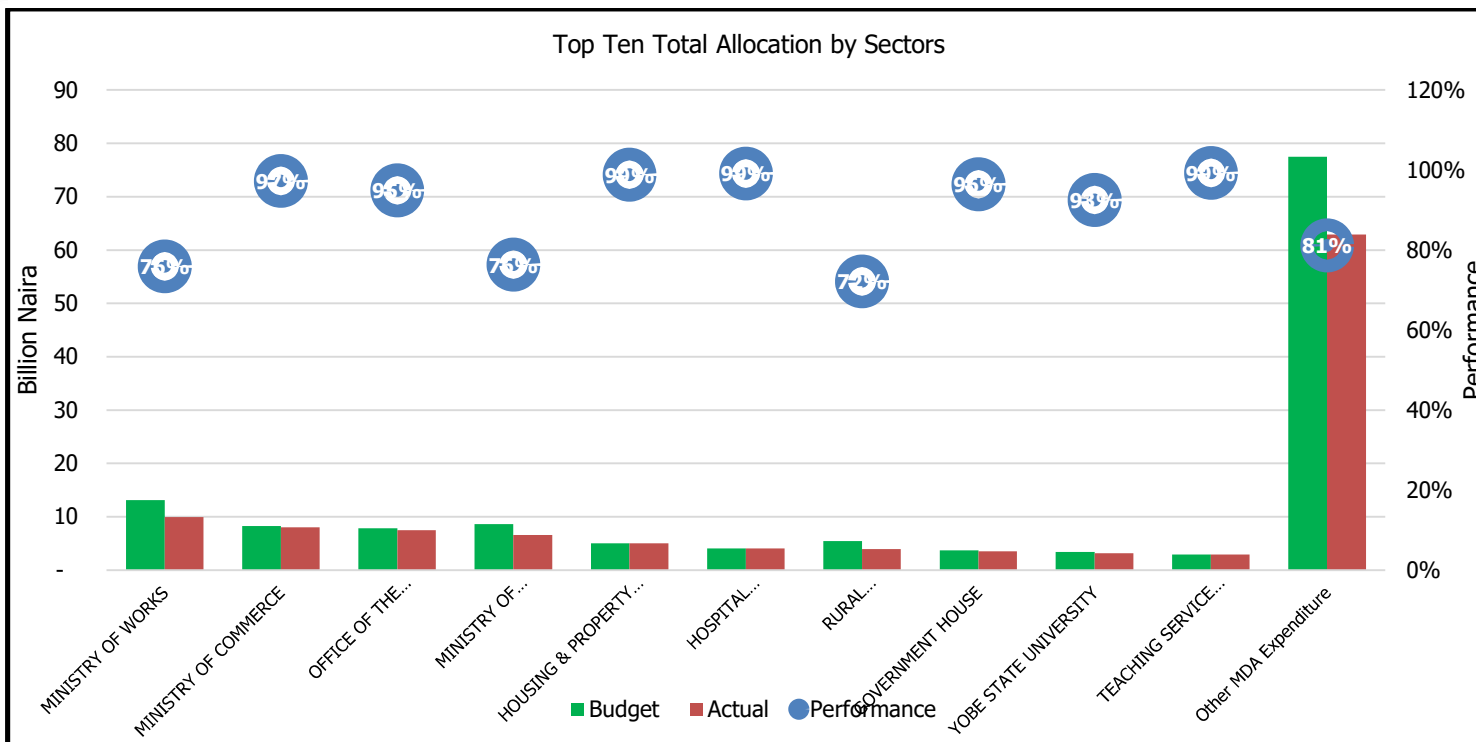


**TABLE 10. TOTAL EXPENDITURE BY SECTOR**

<b>Top Ten Total Allocation by Sectors</b>						
<b>MDA/Sectors</b>	<b>2021 Final Budget</b>	<b>2021 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>	<b>Sector Share in Total Budget</b>	<b>Sector Share in Total Actual Expenditure</b>
MINISTRY OF WORKS	13,103,971,673	9,947,622,913	3,156,348,760	75.9%	9.4%	8.5%
MINISTRY OF COMMERCE	8,240,623,982	8,012,997,500	227,626,482	97.2%	5.9%	6.8%
OFFICE OF THE SECRETARY TO THE S	7,880,006,476	7,477,774,957	402,231,519	94.9%	5.6%	6.4%
MINISTRY OF TRANSPORT & ENERGY	8,595,808,842	6,564,415,115	2,031,393,727	76.4%	6.1%	5.6%
HOUSING & PROPERTY DEV.	5,041,638,631	4,982,148,008	59,490,623	98.8%	3.6%	4.2%
HOSPITAL MANAGEMENT BOARD	4,102,764,423	4,066,639,764	36,124,659	99.1%	2.9%	3.5%
RURAL ELECTRIFICATION BOARD	5,419,369,462	3,911,000,196	1,508,369,266	72.2%	3.9%	3.3%
GOVERNMENT HOUSE	3,672,255,492	3,542,361,341	129,894,151	96.5%	2.6%	3.0%
YOBE STATE UNIVERSITY	3,396,014,482	3,141,951,092	254,063,390	92.5%	2.4%	2.7%
TEACHING SERVICE BOARD	2,932,602,083	2,910,757,726	21,844,357	99.3%	2.1%	2.5%
Other MDA Expenditure	77,489,444,230	62,899,211,230	14,590,233,000	81.2%	55.4%	53.6%
<b>Total (Except Other MDA Expenditure)</b>	<b>62,385,055,546</b>	<b>54,557,668,612</b>	<b>7,827,386,934</b>	<b>87.5%</b>	<b>44.6%</b>	<b>46.4%</b>
<b>Total Budgeted Expenditure</b>	<b>139,874,499,776</b>	<b>117,456,879,842</b>	<b>22,417,619,934</b>	<b>84.0%</b>		

\* 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

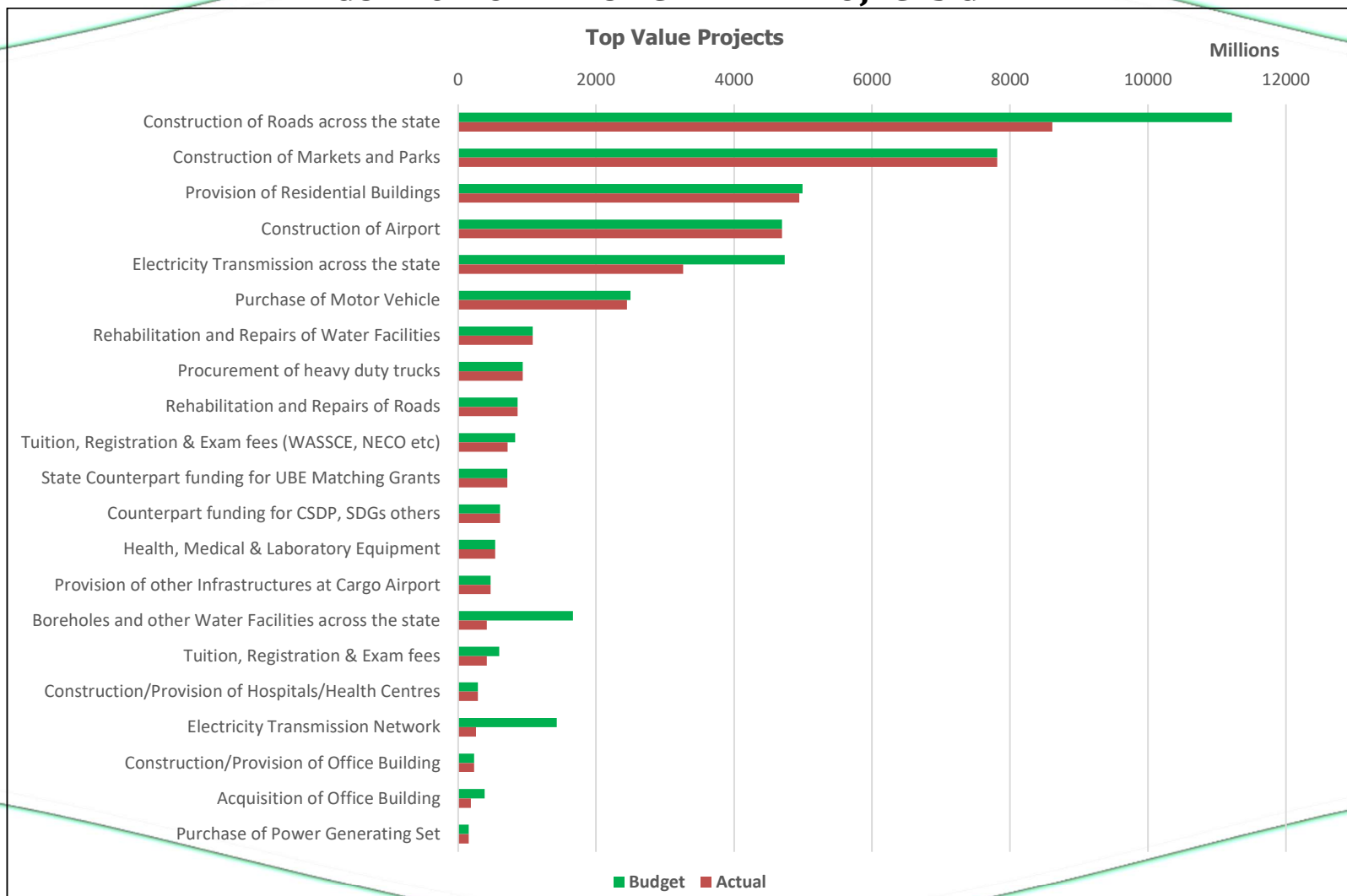
This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

**TABLE 11. TOP VALUE PROJECTS**

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of Roads across the state	State Wide	0	MINISTRY OF WORKS	11,217,000,000	8,613,823,547	2,603,176,453	76.8%	Ongoing
Construction of Markets and Parks	Damaturu, Potiskum, Gashua, Nguru	0	MINISTRY OF COMMERCE	7,814,500,000	7,814,434,457	65,543	100.0%	Ongoing
Provision of Residential Buildings	Damaturu	0	HOUSING & PROPERTY DEV. CORPORATION	4,994,600,000	4,946,189,543	48,410,457	99.0%	Ongoing
Construction of Airport	Damaturu	0	MINISTRY OF TRANSPORT & ENERGY	4,695,100,000	4,695,003,209	96,791	100.0%	Complete
Electricity Transmission across the State	State Wide	0	RURAL ELECTRIFICATION BOARD	4,732,000,000	3,261,606,025	1,470,393,975	68.9%	Complete
Purchase of Motor Vehicle	Damaturu	0	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,500,000,000	2,446,748,593	53,251,407	97.9%	Complete
Rehabilitation and Repairs of Water Facilities	State Wide	0	YOBE STATE WATER CORPORATION	1,083,860,000	1,083,821,820	38,180	100.0%	Complete
Procurement of heavy duty trucks	Damaturu	0	MINISTRY OF TRANSPORT & ENERGY	934,100,000	934,067,200	32,800	100.0%	Complete
Rehabilitation and Repairs of Roads	State Wide	0	MINISTRY OF WORKS	861,200,000	861,153,457	46,543	100.0%	Complete
Tuition, Registration & Exam fees (WASSCE, NECO etc)	State Wide	0	MINISTRY OF BASIC & SECONDARY EDUCATION	828,100,000	718,560,017	109,539,983	86.8%	Complete
State Counterpart funding for UBE Matching Grants	Damaturu	0	STATE UNIVERSAL BASIC EDUCATION BOARD	715,100,000	715,074,135	25,865	100.0%	Complete
Counterpart funding for CSDP, SDGs others	Damaturu	0	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	606,800,000	606,730,000	70,000	100.0%	Complete
Health, Medical & Laboratory	State Wide	0	MINISTRY OF HEALTH	538,500,000	538,483,216	16,784	100.0%	Complete
Provision of other Infrastructures at Cargo Airport	Damaturu	0	MINISTRY OF TRANSPORT & ENERGY	469,800,000	469,749,100	50,900	100.0%	Complete
Boreholes and other Water Facilities across the state	State Wide	0	YOBE STATE WATER CORPORATION	1,665,000,000	417,252,200	1,247,747,800	25.1%	Complete
Tuition, Registration & Exam fees	State Wide	0	SCHOLARSHIP BOARD	596,000,000	416,663,168	179,336,832	69.9%	Complete
Construction/Provision of Hospitals/Health Centres	Damaturu	0	MINISTRY OF HEALTH	288,700,000	288,657,830	42,170	100.0%	Complete
Electricity Transmission Network	State Wide	0	MINISTRY OF TRANSPORT & ENERGY	1,430,350,000	257,383,755	1,172,966,245	18.0%	Complete
Construction/Provision of Office	Damaturu	0	MINISTRY OF HEALTH	233,900,000	233,824,580	75,420	100.0%	Complete
Acquisition of Office Building	State Wide	0	MINISTRY OF LAND AND SOLID MINERALS	385,800,009	182,828,285	202,971,724	47.4%	Complete
Purchase of Power Generating Set	State Wide	0	RURAL ELECTRIFICATION BOARD	155,300,000	155,211,500	88,500	99.9%	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 fiscal year budget.*

*Network for Yobe Civil Society Organisation (NYCSO) have been supportive in terms monitoring and evaluation of the budget execution over the past years, single-handedly tracking the budget implementation through their members spread across the 3 Senatorial Districts, 24 House of Assembly Constituencies and 17 LGAs of the State. Some of the citizens' need has seen the light of the day, is captured in Table 12.*

**TABLE 12. CITIZENS NOMINATED PROJECTS**

Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Completion Status
Rehabilitation of Nguru - Afunori 33kv ITC Line and address the problem of electricity supply at Sabon Pegi near Federal Polytechnic Damaturu.	State wide	0	Ministry of Transport & Energy	200,000,000	41,890,000	158,110,000	20.9%	Ongoing
Replacement of low tension line with underground armoured cable around Military Strip GRA Damaturu; Provision of 2nos 500kva transformers as additional relief transformer with 11kv line and replacement of the burnt 300kva transformer sub-station at Buni Yadi; Rehabilitation and strengthening of Girgir-Karage 33kv line and provision of relief substation at Tajuwa and Dachi Towns in Jakusko Local Government Area; Rehabilitation of 33kv line, re-electrification of the town and subsequent restoration of power supply to the affected communities; Provision of 2nos 500kva transformers substations, extension of TDN and construction of 33kv transmission line at YOTCICO Potiskum; Extension of electricity to Lawan Ngoma ward phase ii Nguru; Re-electrification and upgrading of power supply at Ben Kali and Dabo Aliyu Estate Damaturu; Rehabilitation, reactivation and strengthening of 33kv line from Damagum to	State wide	0	Rural Electrification Board (REB)	4,732,000,000	3,261,606,025	1,470,393,975	68.9%	Ongoing

<p>Potiskum; Rehabilitation and reactivation of Juluri 33kv line and installation of transformers at Juluri and Malti Towns in Bursari Local Government; Electrification of Makera and Dumawal Towns in Fune Local Government; Garbawa in Potiskum LGA; Yamdugo in Nguru LGA; Nasarawa Zango at Damaturu, Babban Tsangaya Damaturu; Replacement of 2nos 500kva transformers and improvement of earthing systems at Dagare and Dazigau Towns in Nangere Local Government; Repairs of 25 Nos transformers; Electrification of Aji Dawari Town in Bursari Local Government; Extension of electricity to Forestry Area in Damaturu; Rehabilitation, reactivation and strengthening of 33kv line feeding Chirokusko Town in Tarmuwa LG; Electrification and upgrading of power supply at old House of Assembly Quarters Damaturu; Extension of electricity with 500kva transformer substation, 11kv line and LT Network at Fulatari Ward, Buni Yadi; Provision of Township Distribution Network, 11kv transmission line with relief substation around Hospital and upgrading of existing power supply at General Hospital Gashua; Extension of electricity to GRA Gashua town; Re-electrification and reactivation of 33kv line and town distribution network at Katsira in Nangere; Electrification of Don Etebet</p>								
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extension in Damaturu; Extension of electrification to Isa Mai Lalle Ward Buni Yadi, Rigan Fulani in Potiskum phase 1; Rehabilitation and strengthening of 33kv line from Gashua to Jaji Maji town; Extension of electricity to NUT, NUJ, NAN and other Trade Union Offices behind Women and Children Hospital in Damaturu as well as reactivation of 33kv line and town distribution network at Bida and Jimami Town in Bade Local Govt.								
Replacement of 350KVA Generator and upgrading of earthing system at General Hospital Gashua; Replacement of 11KV with 250KVA Generator and upgrading of the earthing system at Yobe Television Studio Complex, Damaturu; Procurement of 50KVA Generator to residence of H.E the Deputy Governor and electrification of Arfani Town in Jakusko LG.	State wide	0	Rural Electrification Board (REB)	155,300,000	155,211,500	88,500	99.9%	Complete
Construction of 2.3KM Road and 4.6KM Concrete Darin at Jaji Maji; 96km Gujba-Ngalda Road; Damagum-Gubana Road; Linking Potiskum road with Gujba Road Damaturu; Nguru Township Road; Geidam Township Road; Potiskum Township Road; Gashua Township Road; 18km road and bridge at Danchua-Bula-Garin Bingel; Linking New Bra-Bra Housing Estate and Nya Nya Housing Estate; Damaturu International Cargo Airport Road; Nguru-Bulanguwa road; Steel Pedestrian Bridge at Damaturu	State wide	0	Ministry of Works	11,217,000,000	8,613,823,547	2,603,176,453	76.8%	Ongoing



Cattle Market; 4.2km Earth road from Works Quarters to New Housing Estate Along Ibrahim Geidam Crescent Damaturu; 1.5km and 3.0km concrete drainages at College of Nursing & Midwifery Damaturu; road and drainages at General Hospital Gashua, General Hospital Potiskum; Sabon Fegi-Pompomari road; Damaturu-Kalallawa dual carriage road; and surface dress road linking new Kasaisa IDPs Camp to Maiduguri dual carriage way bypass along Gujba road								
Excavation of trenches around Geidam, Goniri & Kanamma Town, and surrounding Damaturu as well as evacuation of perimeter trenches of Nig. Army stationed at 4 towns of Goneri, Geidam, Yunusari & Katarko covering 6 Kilometres distance for security reasons.	State wide	0	Ministry of Works	600,000,000	115,120,669	484,879,331	19.2%	Ongoing
Rehabilitation of Damaturu-Buni-Gari and Bukarti-Maine junction roads and repairs of Asphalt Plant Potiskum and some machines and trucks.	State wide	0	Ministry of Works	861,200,000	861,153,457	46,543	100.0%	Complete
Repairs of damaged sections of road between Bayamari and construction of metres double cell culverts.	Bayamari	0	Yobe Road Maintenance Agency (YORMA)	96,100,000	96,071,830	28,170	100.0%	Complete
Drilling of replacement borehole and rehabilitation of other necessary facilities at the 8: API Diameter 200m deep complete package.	State wide	0	Ministry of Water Resources	888,000,000	734,212,040	153,787,960	82.7%	Complete

<p>Replacement of Fire Hydrant at YSUTH; Procurement and Installation of 21 units of Fire Hydrants at 11 Strategic locations in the State; Drilling of complete package borehole at old House of Assembly Quarters Damaturu; Extension of pipelines in three major towns, Damaturu, Buni Yadi and Potiskum; Procurement of pumps and accessories to be prepositioned to take care of emergency as they occur from time to time; Repairs of boreholes 2nos and 3nos at Specialist Hospital Damaturu; Rehabilitation of 4 boreholes at Geidam in the location of Sheikh Isa Boreholes Geidam, Gumsa Road, Hausari Borehole and Hospital Road Borehole; Procurement of 20nos SQ Flet Solar pump complete and 30nos 10HP submersible pumps; Repairs of boreholes at State Secretariat, DA 109 Extension Don Etibet and Nasarawa behind LG Secretariat Damaturu; Drilling of additional borehole at College of Nursing and Midwifery Damaturu; Procurement of pipes and fittings in Damaturu, Potiskum, Damagum, Fika and Nangere.</p>	State wide	0	Yobe State Water Corporation	1,665,000,000	417,252,200	1,247,747,800	25.1%	Complete
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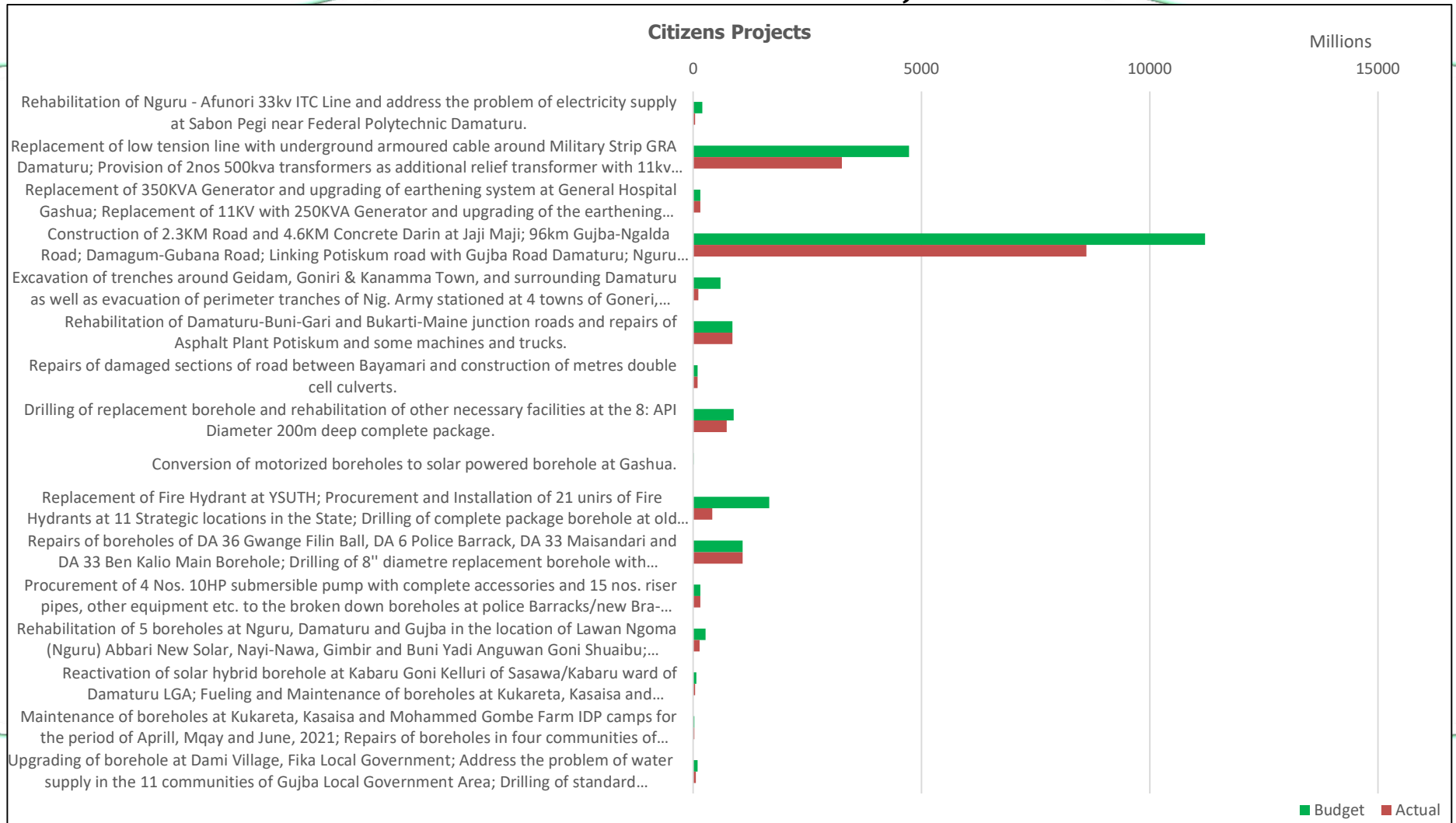
Repairs of boreholes of DA 36 Gwange Filin Ball, DA 6 Police Barrack, DA 33 Maisandari and DA 33 Ben Kalio Main Borehole; Drilling of 8" diameter replacement borehole with complete accessories at Kasatchya, Buni Yadi; Drilling of replacement borehole at Ministry of Works Estate Damaturu; Drilling of boreholes at new Abbari Damaturu; Drilling of replacement borehole, rehabilitation of two boreholes and procurement of two 40KVA Gen Sets; Drilling of replacement 150m boreholes and procurement of 3nos 40KVA generators; Repairs of boreholes at NG 20 Water Works, NG 15 Water Works; DA 21 Tsohon Nguru and DA 22 Tsohon Nguru to address the problem of water supply in the town; Repairs of boreholes in respect of Special Army super camp 1 based in Ngamdu Goniri Road and environs; Procurement of 6 UPV pipes and laying to improve water supply in Potiskum, Nguru, Gashua and Geidam Towns; Procurement of drilling materials to drill replacement boreholes at Ministry of Works and Commissioner's Quarters; Extension of water to 10 area offices to improve water supply delivery; Procurement of 250nos 3" API Riser pipes, 300nos 2.5 API Riser Pipes, 2" API Riser pipes and heavy gauge; Procurement of 1000nos 6"UPVC pipes 10 bar, fittings and	State wide	0	Yobe State Water Corporation	1,083,860,000	1,083,821,820	38,180	100.0%	Complete
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evacuation/back filling for some broken down boreholes; Procurement of 15 nos 20HP CRI S6S 22/20 complete with accessories, 120 cable x4 core and 20nos SQ Flex Solar Pumps; Drilling of replacement borehole with 100,000 gallons of overhead tank at Kiri Kasamma Damaturu; Drilling of 6 diameter borehole at Emir's Palace Damaturu; Procurement of pumps, cables and adaptors for urban borehole and routine maintenance across the State.								
Procurement of 4 Nos. 10HP submersible pump with complete accessories and 15 nos. riser pipes, other equipment etc. to the broken down boreholes at police Barracks/new Bra-Bra/Waziri Ibrahim Estate, Abattoir and state Low-cost in Damaturu; Replacement of burnt pump at Mafida Borehole No.2 Machina Local Government Area; Procurement of 3nos Generator of 30KVA for replacement at borehole in Sumsumma, Kabaru and Kukareta Communities; Procurement of 7nos 60KVA Perkins Generators for replacement at Nguru and Potiskum; 11nos 30KVA Perkins Generators for installation to various boreholes across the State; 45KVA Gen Set for replacement of DA 84 new Pompomari primary school, Damaturu;.	State wide	0	Yobe State Water Corporation	152,600,000	152,600,000	-	100.0%	Complete

Rehabilitation of 5 boreholes at Nguru, Damaturu and Gujba in the location of Lawan Ngoma (Nguru) Abbari New Solar, Nayi-Nawa, Gimbir and Buni Yadi Anguwan Goni Shuaibu; Repairs of boreholes at Filin Idi Potiskum, Dorawa and Low-cost boreholes in Potiskum; Procurement of 150nos 8" diameter API casing drilling materials, JSS Screen drilling materials and chemicals; Reticulation of boreholes at Bra-Bra Estate, Tijjani Zanna Zakariya Estate, 3 Bedroom Maiduguri Road & Don Etiebet; Procurement of 2 Nos. 10HP submersible pump with complete accessories and 6 No. 2" GI Pipes in respect of YSU TH Damaturu.	State wide	0	Yobe State Water Corporation	270,000,000	139,121,330	130,878,670	51.5%	Ongoing
Reactivation of solar hybrid borehole at Kabaruru Goni Kelluri of Sasawa/Kabaruru ward of Damaturu LGA; Fueling and Maintenance of boreholes at Kukareta, Kasaisa and Mohammed Gombe farm of IDP Camps for the period of Jan-March 2021; For the conversion of motorized borehole to Solar Hybrid at Ngurum and Shishiwaji in Gulani Local Government; Conversion of motorized borehole to Solar Hybrid at Ngurum and Shishiwaji in Gulani Local Government; Repairs of boreholes at Mallam Babu, Karambari and Digirari in Nguru Local Government Council; Drilling of standard boreholes (full package) at Jauro - Nini Pampo & Mahdiya communities along	State wide	0	Rural Water Supply & Sanitation Agency (RUWASA)	65,000,000	44,105,311	20,894,689	67.9%	Ongoing

Gujba - Buni Yadi Road; Monthly maintenance of Rural Boreholes across the State.								
Maintenance of boreholes at Kukareta, Kasaisa and Mohammed Gombe Farm IDP camps for the period of April, May and June, 2021; Repairs of boreholes in four communities of karasuwa Damaturu Local Govt; Repairs of borehole at GJDSS Waziri Ibrahim and GSTC Damaturu; Repairs of Boreholes at Kukareta and other two boreholes in IDPs Camp of Kusumiri and Jajeri.	State wide	0	Rural Water Supply & Sanitation Agency (RUWASA)	25,300,000	25,273,500	26,500	99.9%	Complete
Upgrading of borehole at Dami Village, Fika Local Government; Address the problem of water supply in the 11 communities of Gujba Local Government Area; Drilling of standard boreholes (full package) at Jauro - Nini Pampo & Mahdiya communities along Gujba - Buni Yadi Road.	State wide	0	Rural Water Supply & Sanitation Agency (RUWASA)	100,000,000	58,262,941	41,737,060	58.3%	Ongoing

**FIGURE 7. CITIZENS NOMINATED PROJECTS GRAPH**



## **Section 9      Public Consultations with Citizens presenting the Annual Financial Statements**

*The FY 2021 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>