



OFFICE OF THE ACCOUNTANT GENERAL

SOKOTO STATE

ADDENDUM

Q1,Q2,Q3 2023 & Q1 2024

S/N	PROJECT DESCRIPTION	Q	YEAR	AMOUNT	MDA	CODES	REMARKS
1	Construction of Waziri Maccido Road	Q3	2023	116,125,834.94	Ministry of Lands & Housing	23020104	Virement is granted and there is no double counting
2	Dualization of Ahmed Rufa'I Road	Q1	2023	37,300,000.00	Ministry of Lands & Housing	23020114	Same as above
3	Dualization of Ahmed Rufa'I Road	Q3	2023	160,312,234.37	Ministry of Lands & Housing	23020114	As above
4	Construction of Student Hostel at UDUS	Q4	2023	45,497,010.00	SSG Office	23020104	Authority to Incurred Expenditure granted and no double counting
5	Construction of Student Hostel at ABU	Q4	2023	41,552,716.75	SSG Office	23020104	As above
6	Construction of New Office Complex at SOIRS	Q2	2023	304,551,700.00	Ministry of Finance	23020101	As above

7	Construction of Student Hostel at UDUS	Q1	2024	85,300,000.00	SSG Office	23020104	As above
8	Construction of Student Hostel at ABU	Q1	2024	100,000,000.00	SSG Office	23020104	As above

NOTE:

BUDGET CLASSIFICATION

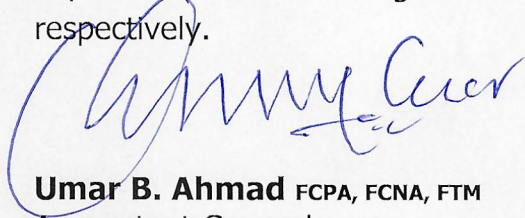
"Budget classification is one of the fundamental building blocks of a sound budget management system, as it determines how the budget is recorded, presented, and reported, and as such has a direct impact on the transparency and coherence of the budget."

Financial Instructions are issued by section 3(2) of the Public Finance (Control and Management) Law, (Cap.108) and apply to the control and use of public monies as defined in section 2 (1) of that Law.

Therefore, under 0508 of the Financial Instructions, a Virement Warrant may be used when, as a result of circumstances that could not have been foreseen when the annual estimates were framed, additional provision is required under a particular Subhead while at the same time, equivalent savings can be made under another subhead of the same head.

Also 0605 of F.I on AIE When an accounting officer must Authorize other officers to incur expenditure and sign vouchers on his behalf, he will use Authority to Incur Expenditure backed with appropriate cash addressed to the officers concerned with copies to the Sub Accounting Officer at the paying office.

The above Virement and Authority to Incur Expenditure are the addendum of Expenditures for the Budget Performance Report of Q1, Q2, Q3 2023, and Q1 2024, respectively.


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 Accountant General
 Sokoto State