

REPORT

OF THE

AUDITOR-GENERAL

**ON THE ACCOUNTS OF
YOBE STATE GOVERNMENT OF NIGERIA**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

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ACKNOWLEDGEMENT

All praise is due to Allah the almighty, the beneficent, the merciful, for sparing our lives to date and for giving me the courage and strength to stand in the pages of history, and for the successful compilation, completion, and fulfillment of this constitutional task.

My unlimited appreciation and gratefulness to ***His Excellency the Executive Governor Alhaji (Dr.) Ibrahim Gaidam fcna, fnca, fcpa*** for the “greatest honour” done to my life by appointing me to serve in the prestigious great office of the Auditor-General Yobe State Government. Similarly, I also wish to register my sincere appreciation for the moral and financial support he continues to offer to this office; thus creating for us an enabling environment to discharge the challenging constitutional roles and duties of the office successfully.

I am very thankful to the Secretary to the State Government Alhaji Baba Mallam Wali *mni* for his constant support and to the Head of Service Alh. Dauda Yahaya *mni* for the continue encouragement.

The total support receive from Hon. Members of the Yobe State House of Assembly will no doubt continue to influence not only my official but personal conduct in life. Let me also appreciate the cordial working relationship with Members of the Public Accounts Committee (PAC) as well as the inspiration received from my former Boss Alhaji Muhammad Jawa Gashua *fcna, fcpa*.

I must acknowledged the support, cooperation and contribution received from my staff ranging from the Directors to the lowest level (my messengers), most significantly the Director of

Administration and Finance and particularly the Data Processing Unit, for their peculiar roles without which the success recorded could not have been possible.

My love and gratitude also goes to my wives, younger brother Alhaji Adamu Lamido, children and many more that could not be mentioned, for standing by me throughout my official and personal life endeavors.

To all the above mentioned, individually and collectively I remain indebted. I thank you all. May Allah in his infinite mercy reward you with Al-Jannatul Firdausi. **AMIN!!!**



**Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
May, 2016**

**Muh'd Sabo Lamido fcpa, fcaa, cna,
Acting Auditor-General,
Yobe State Government**

CHAPTER ONE

1.1 INTRODUCTION:

The development and submission of the Auditor-General's Annual Report on the accounts and records maintained by the Accountant-General of Yobe State for the accounting period covering 1st January to 31st December 2015 is a step towards the fulfillment of my constitutional responsibility. While some people regards auditing as a fault finding mission, which should not be so, fault finding in auditing is an un-avoidable secondary responsibility. The primary aim of auditing is to establish (under reasonable circumstances) the true and fair nature of the state of affairs with which a given task, undertaking or responsibility has been discharged by the person or persons entrusted with the task, responsibility, and or control and application of resources.

The Auditor therefore seek to express an independent opinion on behalf of the shareholders in the case of corporate organizations; or the public in the case of governmental organizations; or other interested parties with socio economic relations with the audited entity. In addition, for the public sector, auditing is a constitutional responsibility exercised on behalf of the citizens, as in accordance with the requirements of section 125 (i-iv) of the Nigerian Constitution.

1.2 LEGAL RESPONSIBILITIES:

A. THE ACCOUNTANT-GENERAL OF A STATE:

In financial management and control of resources of Yobe State, and in accordance with the provisions of the public finances control and management act 1958, and the provisions in the financial

instructions rule 101 in force in Yobe State, the State Accountant-General is the 'Chief Accounting Officer' responsible for the receipts and payments of all revenues and other monies accruing to the State. He is therefore responsible for the general supervision, coordination, and control and reporting of the accounting activities in all Ministries, Departments and other Agencies (MDAs) within the State. He is responsible for the compilation of the annual financial statement of accounts and of such other statement of accounts as may be required by law; and submitting the financial statements to the Auditor-General for routine constitutionally required audit purposes.

In discharging his roles and responsibilities, the State Accountant-General must seek to ensure that;

- MDAs keep and maintain proper books of accounts that will disclose with reasonable assurance, evidences and accuracies their individual financial positions and results of operations.
- Ensuring that proper measures are rooted in MDAs for the control and safeguard of assets from fraud, lost, waste or pilferages.
- Designing and enforcing an adequate system of internal control over financial resources.
- Advising and or sustenance of proper, consistent and relevant accounting policies acceptable under the Generally Acceptable Accounting Standards (GAAP) and most recently IPSAS Cash Basis and IPSAS Accrual reporting standards.

In my opinion and in discharging his roles, duties and responsibilities during the accounting period ended 31st December, 2015; the State Accountant-General Alhaji Adamu Idi Danchuwa fcna has

performed satisfactorily well. I am particularly impress by his ability to re-invigorate the inspectorate unit of his office to be more efficient and functional than ever before, which facilitated the compilation of his annual report and subsequent submission to the State Auditor-General.

B. THE AUDITOR-GENERAL FOR THE STATE:

As provided under the constitution of the Federal Republic of Nigeria 1999 (as amended) section 125 subsection 2 ***“The Public accounts of a State and of all offices and courts of the State shall be audited by the Auditor-General for the state who shall submit his reports to the House of Assembly of the state concern; and for this purpose the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns, and other documents relating to the accounts”***

Section 125 subsections 4 further added that ***“The Auditor-General for the state shall have powers to conduct periodic checks of all Government Statutory Corporations, Commissions, Authorities, Agencies including all persons and bodies established by a law of the House of Assembly”***. Sub-Section 6 added that ***“In the exercise of his functions under this constitution, the Auditor-General for a state shall not be subject to the direction or control of any other person”***.

In compliance to the above outlined provisions of the Constitution and the requirements of rule 102 of the State Financial Instructions (Revised Edition 2004), the Financial Statements from the State Accountant-General together with the notes to the accounts, the prime records and the underlying supporting documents/evidences for the accounting period covering 1st January to 31st December,

2015 were accordingly subjected for routine audit purposes under my directives and supervision for the purpose of preparing this annual report.

B. (i) AUDIT OBJECTIVES:

The focal objective of our audit, towards or added to the fulfillment of our constitutional role and responsibility is to promote objectivity in financial reporting and ensure or otherwise, the reliability of the State's Financial Statements through the examination of books of accounts, records and underlying evidences to guide and support our judgment, decision, and the formation of an opinion on the state of affairs. Incidentally, we expose errors, irregularities, inaccuracies, and incomplete information arising during the course of our audit processes. We engage in series of verification and value for money analysis. We assess the various systems applicable in accounting operations. In doing all the above, judgment permeates the Auditors responsibilities.

By providing an independent and unbiased 'objective assessment' of whether public resources are manage responsibly and effectively to achieve the desired intended results, Auditors help public sector organizations to achieve accountability and integrity, improve operational efficiency and install confidence among the citizens and stakeholders. Auditor's roles further support government responsibilities of oversight and foresight, as well as enhancing efficient service delivery and proper management of scarce resources.

1.3 SUBMISSION OF 2015 FINANCIAL STATEMENTS:

The Yobe State Accountant-General submitted the financial statements for the year ended 31st December, 2015 to my office on the 28th March 2016, three (3) months before the expiration of the required time limit. This is to say the financial statement was received in my office within a fairly reasonable time required by international best practices and the law.

The statement presents the financial position, financial outlook and relative outcome of governmental activities for delivering services to the people via the goals of governance in 2015.

After detailed scrutiny, the financial statement was observed to be devoid of major material irregularities, arithmetical and or technical errors. The financial statement together with the prime records and notes to the accounts were subjected to our routine audit purposes, test, scrutiny, and verifications.

Consequently, and subject to observations made and comments contain in this report, I have certified the individual accounts as satisfactorily correct.

1.4 FINANCIAL REPORTING STANDARD (2015)

To secure a place and remain relevant in the comity of nations, Nigeria agreed to adopt the global uniform financial reporting standard (IPSAS) acceptable to International Federation of Accounting Convention (IFAC). On 13th June, 2011, a technical sub-committee was formed to develop a roadmap for the implementation of the International Public Sector Accounting Standards (IPSAS) in Nigeria. This further led to the development of a National Chart of Accounts (NCoA) to be used by all

the three tiers of government in Nigeria for the purpose of budget preparation, recording and accounting for transactions and for the preparation of the general purpose financial statement.

On 28th July, 2010, the Federal Executive Council approved the adoption of International Financial Reporting Standards (IFRS) for the private sector and IPSAS for the public sector respectively. These developments commenced the processes to harmonize financial operation and started with the use of the standardized chart of accounts (CoA) that is IPSAS compliant. It became mandatory for all accounting entities therefore to comply and to ensure full adoption of IPSAS cash basis reporting standards by 2014 and for the IPSAS accrual reporting standards by January 2016. **Accordingly, it could be rightly maintain that Yobe State Government (and the stakeholders in financial management) promptly complied among the leading states in Nigeria to adopt IPSAS since January 2014, for the purpose of budgeting, accounting and financial reporting.** Therefore my congratulations to the stakeholders particularly the Ministry of Budget and Economic Planning and Ministry of Finance and Economic Development for the significant development. Government commitment to offering series of trainings, (Including On-The-Job-Training) workshops, seminars as well as the provision of equipment/working materials necessary to support the implementation of both IPSAS cash basis and IPSAS accrual, without which the migration from our domestic traditional accounting reporting pattern under the FRS will not have been possible. It could be rightly mention that Yobe State is now among the reforming states adopting best practices acceptable to the world/and or the international

standards. The contributions of SRIP, SPARC and recently SLOGOR funded by EU, DFID and World Bank must equally be appreciated as being the key drivers to the successful achievement.

The willingness of the government of Yobe State under the leadership of ***His Excellency Alhaji (Dr.) Ibrahim Gaidam fcna, fnca, fcpa, the Executive Governor of Yobe State***, to embrace change; the degree of commitment exhibited by officials of the Offices of the Secretary to the State Government, Head of Service, officials of the Ministries of Finance and Budget particularly the Permanent Secretaries in the 2 Ministries, Alhaji Muhammad Abatcha Geidam ***fcna*** and Alhaji Musa K. Amshi ***fcna***, “committed and reforms minded individuals” who contributed immensely to the great success and developments recorded in the “state financial management processes”, is highly appreciated and commendable.

CHAPTER TWO

2.1 BUDGET PROCESS

My appreciation to the architects of the Yobe Socio Economic Reform Agenda (YOSERA) to serve as a mirror of focus and guide for the springing up of our annual budgets, let this committed group of technocrats continue to update the good work to cover the entire socio economic framework and relevant sectors engage with provision of developmental services including security, health, education, commerce, tourism and most importantly the industrialization of Yobe State.

By using the YOSERA IV document as a guide for the state's development planning and a spring board for our annual budget preparation, the state remains focused and acting within best global practices in budget preparation.

To be specific, our annual budget process; (2015 inclusive) in Yobe State must be adjudge to be satisfactorily credible. Stakeholders in the budget processes consisting of, the state budget working group, officials of the Ministry of Budget and technocrats from various MDAs (involved in the budget processes) technocrats at the state House of Assembly are hereby appreciated for living up to positive expectation.

Furthermore, our budget process, starting from adherence to the budget calendar, budget planning, (guided by the YOSERA IV document and budget working tools) budget discussions involving all stakeholders, (MDAs, CSOs,) to the final compilation of the budget document for executive and legislative scrutiny, stands the test of modern times.

Since the inception of the **Alhaji (Dr.) Ibrahim Gaidam fcna, fnca, fcpa led administration**, government was consistent and careful in budget planning and continue to exhibit wise and patriotic decision not to resort to borrowings to finance huge budget thereby over burdening citizens old and young and those yet unborn with unnecessary debts, but manage to live within its capacity and the resources available. Once more, this regime must be appreciated and applauded considering the degree of indebtedness of many states across the country due to unfocused excesses of leaders desire to execute huge budgets through unnecessary borrowings.

According to the leading reforms advocating institutions (i.e USAID, DFID, EU, World Bank etc) seriously regarded budget performance during the cause of implementation as a major yardstick for measuring the level of budget credibility. Therefore more realistic revenue focus should be the mirror for our expenditure planning during our budget process. Therefore, I appeal to stakeholders in our budget process to consider this point as very important.

A. APPROVED BUDGET (2015)

For the accounting period, covering 1st January to 31st December, 2015; the state annual budget was laid before the State House of Assembly on 23rd March 2015, while the appropriation bill was passed on 5th May, 2015. Subsequently, the budget was signed into law by **His Excellency Alhaji Ibrahim Gaidam fcna, fnca, fcpa**, on 19th May, 2015 as against the 2014 Finance and Appropriation bill which was laid before the Hon. House in December 2015, passed on 29th January, 2015 and signed into law by **His Excellency** on 30th January, 2015.

It could be recalled that unlike in the year 2014, the period covering January-April, 2015 was the election period and politicians were out in the field battling in a tense and heated political atmosphere. Therefore, little wonders that the 2015 budget process suffers a substantial delay. It is my hope and prayers that such a trend will not be repeated in 2016 and that we should keep phase with the 2014 positive development. I am confident that stakeholders in the budget process could live up to this expectation through the subsequent years ahead.

2.2 INTERNALLY GENERATED REVENUE (IGR):

The country is pre-occupied with and developing strategies for the exploitation of other sources of internal revenue generation so as to reduce the over dependence on oil revenue for survival. States in particular must not be left out in this regards, particularly taking into account the vagaries in the oil sector and the current trends in the global oil economy. Bearing this in mind, our internal revenue generation policy as well as accountability requires an emergency situation to address prevailing issues and circumstances.

In all my previous annual reports for the years ended 2012, 2013, and 2014, series of observations were made over the porous manner prevailing for the printing of revenue collection documents and the method of accounting for internally generated revenues in the state, which is seriously contributing to our low performance. Specific areas requiring prompt and urgent attention is the method of printing the revenue generating documents, control of their stock and revenue accountability.

To start with, the process for the printing and control of stock of revenue books and licences must be arranged to confirm with the enshrined provisions in the financial instructions. Therein comprehensive rules and regulations are clearly and cleverly outlined in the financial instructions but are often consciously neglected and or ignored in practice, thereby rendering the legally outlined processes for the printing of revenue earning documents and control of stock of receipts, books and licences to be meaningless and porous. Conversely, revenue earning units under MDAs or even revenue officials resort to printing the important documents on their own, in contravention of the requirement of the existing rules and regulations in force, and devoid of the efficient supervision of the Accounting Officers or the State Accountant-General. It was observed that Accounting Officers of MDAs are more focused on expenditure related issue than revenue generations derive. This trend is saddening. Consequently, revenue officials and agencies were allowed every room to misbehave, unchecked and this could attract all sort of corrupt tendencies. This trend must be brought to an end immediately if efficiency is to be truly restored in our IGR process.

For the purpose of clarity and the aim of strengthening control over the processes of printing our revenue earning documents as well as efficient revenue accounting, the below extracted outline rules and regulations are of great significant.

- i. Ensuring adherence to the requirement of the Constitution of the Federal Republic of Nigeria as outlined under section 120 (i-iv) in collecting and accounting for all revenues accruing to the State as follows:-

Section 120.

(1) All revenues or other moneys raised or received by a State (not being revenues or other moneys payable under this Constitution or any Law of a House of Assembly into any other public fund of the State established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the State.

(2) No moneys shall be withdrawn from the Consolidated Revenue Fund of the State except to meet expenditure that is charged upon the Fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Law, Supplementary Appropriation Law or Law passed in pursuance of section 121 of this Constitution.

(3) No moneys shall be withdrawn from any public fund of the State, other than the Consolidated Revenue Fund of the State, unless the issue of those moneys has been authorised by a Law of the House of Assembly of the State.

(4) No moneys shall be withdrawn from the Consolidated Revenue Fund of the State or any other public fund of the State except in the manner prescribed by the House of Assembly.

- ii. Printing of receipt books and licences for revenue collectors to be done in strict compliance to the provisions/requirements of the established financial instructions under rules 1001, 1002, 1003, 1004, 1005 and 1006 as elaborated below;-

1001. The Accountant-General is responsible for the control of Treasury Receipt Books (T.B.6) and Revenue Collectors' Receipt Books (T.B.6A). Accounting Officers are responsible for the control of Receipt and Licence Books and Fixed Fee Tickets, etc as specified in Appendix 7. These Officers (and such others as may be so authorized by the Accountant-General) will maintain their own Stock and Distribution Registers and will comply with the

principles laid down in this chapter in respect of receipt books, etc controlled by them. Accounting Officers are also responsible for the safe custody of all revenue receipt books and licences/tickets that may be released to them.

1002. Receipt and licence books must be printed in the form prescribed by Law or by these Regulations. All forms which they contain will bear printed consecutive numbers, and each set of forms (duplicate, triplicate and quadruplicate as the case may be) will bear the same printed number.

*1003. Accountant-General and Accounting Officers are the only Officers authorized to place indents with the State Printing Department or the Nigerian Security Printing and Mining Company or its subsidiary for the supply of receipt and licence books and fixed fee tickets. Every issue made by the State Printing Department to the Accountant-General or Accounting Officers will be accompanied by a Receipt Book Issue Note. The State Printing Department will furnish the Auditor-General with a copy of each issue note (see Regulation 1006). **On no account may revenue earning receipt and licence books or fixed fee tickets be obtained from any printer than the State Printing Department.***

1004. All books received shall be taken on charge in a Stock and Distribution Register in the prescribed form (see end of Chapter). Receipt will be recorded in serial order of books, and each book will be entered individually. In large offices it may be convenient to use a subsidiary 'Distribution Register in addition to the main Stock Distribution Register (see end of Chapter).

1005. Indents for Treasury Receipts books will be submitted quarterly to the Accountant-General. Accounting Officers will include in their indents the requirements of collectors of revenue who account to them. All issues by the Accountant-General will be recorded in the Stock and Distribution Register, and will be accompanied by a Receipt Book Issue Note.

1006. Every issue of a receipt book or books will be accompanied by a Receipt Book Issue Note which will be serially numbered and printed in quadruplicate (see Appendix 7 for specimen RBIN). Distribution of the four copies of each issue note will be as follows:-

- a) Original and duplicate copy to the officer to whom the issue is made. The duplicate will be receipted by him and returned to the issuing officer who will gum it to the quadruplicate.*
- b) Triplicate copy to the Auditor-General*
- c) Quadruplicate copy will remain in the book at the office of issue. Issuing Officers must ensure that the duplicate copy of each Receipt Book Issue Note is receipted and returned without delay and that all triplicates are sent to the Auditor-General immediately.*

Unless we appreciate to put in place the outlined transparent method of acquiring our revenue earning documents and control of stocks vide the use of the Receipts Book Issue Notes (RBIN) and Security Book Registers (SBRs) in strict compliance to the requirement of the above quoted legal provisions, it will appear impossible to track and control the excesses of wanting revenue officials as

well as to ensure efficient audit trails on internally generated revenue, for the purpose of maximizing performance, blocking leakages and frauds.

Another significant issue is the practice whereby some internal revenue generating agencies are allowed to, or ended up expending all or part of their internally generated revenue with or without an authoritative approval from the government. In the first place, such practice contravenes the requirement of the constitution of the Federal Republic of Nigeria (section 120) and the State Financial Instructions (rule 401) respectively, and infringes on the principles of efficient budgetary control.

While expending internally generated revenue may not be consistent with the annual budgets, revenues internally generated and expended are often never reported and or captured in the state Accountant-General's Financial Statement thereby understating the revenue volume/potentials of the state and by implication reducing the percentage accruing to the state from the federation accounts, where revenue performance serves as one of the indices for the sharing formulae.

There is no doubt that the adoption of the Treasury Single Account (TSA) for the lodgement of revenue accruing from all sources, guarantees efficient method of accounting for generated revenue without pilferations. I am grateful that the State (Yobe) also intended to adopt similar practices. However there seems to be enormous pressure from various interest groups in the state insisting that MDAs be allowed to maintain individual collection accounts from where transfers will subsequently be made to main revenue account. I wish to strongly advised the government not to allow the dirty practice to prevail. It will not only frustrate the advantages or the aim of the TSA, but will drift us back

to the previous position. It will further continue to frustrate the purpose of enacting the beautiful constitutional provisions that advocated for the establishment of a single consolidated revenue fund. In-fact, the aim of the consolidated revenue fund under section 120 of the Nigerian Constitution and the TSA are directed towards the same objectives.

A. AN OUTLOOK OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

REVENUE PERFORMANCE FOR THE YEAR 2015

The table below provides details of revenue performance of MDAs (authoritatively obtained from the State Board of Internal Revenue) and provided for the purpose of reflecting the actual performance of MDAs during the reporting period, as well as attracting audit comments and observations against the MDAs activities; with the objectives of picturing the real situation so that the government may consider necessary actions to declare an emergency in the area of internal revenue generation so as to encourage proper revenue forecast and target setting, accountability and prompt remittance of generated revenue.

2015 ACTUAL REVENUE PERFORMANCE

CODES		DESCRIPTION	APPROVED 2015	ACTUAL JAN-DEC 2015	AUDIT REMARKS/COMMENTS
			₦	₦	
INTERNAL GENERATED REVENUE (IGR)					
ADMIN	ECON				
BOARD OF INTERNAL REVENUE					

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20008001	12010101	PAYE	1,355,000,000	1,434,700,720.28	Excellent performance but need to be improved
20008001	12010101	Direct Assessment	5,000,000	9,828,812.56	Very excellent performance but need their budgeted estimates/targets to be increased
20008001	12020139	Stamp Duty	235,935,000	10,505,036.77	Poor performance
20008001	12020138	Withholding Tax	72,667,000	168,484,506.95	Very excellent performance but need their budgeted estimates/targets to be increased
20008001	12010101	Property Tax	500,000	-	Non performance
20008001	12010101	Other Direct Charges	200,000	-	Non performance
20008001	12020132	Motor Vehicle License	3,000,000	12,616,661.00	Very excellent performance but need their budgeted estimates/targets to be increased
20008001	12020133	Driver License	2,000,000	-	Non performance
20008001	12020133	Learner's Permit	1,500,000	101,725.00	Poor performance
20008001	12020133	Drivers Badge	100,000	327,750.00	Very excellent performance but need their budgeted estimates/targets to be increased
20008001	12020133	Driving Test	6,000,000	-	Non performance
20008001	12020133	Conductor's Badge	50,000	267,050.00	Very excellent performance but need

					their budgeted estimates/targets to be increased
20008001	12020132	Certificate of Road Worthiness (B of IR)	-	485,500.00	Very excellent performance but need a provisions of budgeted estimates/targets
20008001	12020132	Vehicle Plate Number	30,000,000	17,901,500.00	Fair performance but need to be improved
20008001	12020137	Taxi Registration (Side Badge)	300,000	555,900.00	Excellent performance but need to be improved
20008001	12020132	Vehicle Registration	15,000,000	401,250.00	Very Poor performance
20008001	12020132	Car Hire Chargers		29,500.00	Very excellent performance but need a provisions of budgeted estimates/targets
20008001	12020132	Change of Ownership charge		201,350.00	Very excellent performance but need a provisions of challenging targets
20008001	12020132	Vehicle Registration Weighting Fees	-		To be enforced
20008001	12020132	Taxi Registration	-		To be enforced
20008001	12020132	Registration Fees		1,584,801.00	Very excellent performance but need a provisions of budgeted estimates/targets
20008001	12020501	Road Traffic Offence	3,000,000	14,100.00	Very Poor performance

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20008001	12020501	Miscellaneous Fines & Fees	200,000	46,450.00	Poor performance
SUB TOTAL			1,730,452,000	1,658,052,613.56	
MINISTRY OF FINANCE					
20001001	12020610	Auctioneer License/Renewal	1,000,000	-	Non performance
20001001	12020453	Application for Tender/Renewal	40,000,000	-	Non performance
20001001	12020417	Registration of Contractors	5,000,000	-	Non performance
20001001	12020427	Non Refundable Tenders Fees	-	-	Non performance
20001001	12020430	Reg./Renewal of Accounting Firms	1,000,000	-	Non performance
20001001	12020427	Tender Form Fees	-	330,000.00	Very excellent performance but need a budgeted provisions/challenging targets
20001001	12020604	Sale of Obsolete stores	5,000,000	-	Non performance
20001001	12020611	Sale of Obsolete Vehicles	10,000,000	18,240,000.00	Very excellent performance but need their estimates/targets to be increased
20001001	12020427	Sale of Tender	2,000,000	-	Non performance
20001001	12021004	Motor Vehicle Loan	348,650,000	127,247,451.17	Satisfactorily performance
20001001	12021006	Housing Loan	-	32,893,588.06	Very excellent performance but need a provisions of estimates/targets
20001001	12021008	Furniture Loan		73,020,090.62	Very excellent performance but need a provisions of

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					estimates/targets
20001001	12021006	Refunds	100,000,000	139,271,750.00	Excellent performance but need to be improved
20001001	5100008	SURE-P Bus Loan Repayment		5,100,000.00	Very excellent performance but need a provisions of budgeted estimates/targets
20001001	12021210	Interest on Bank Deposit	50,000,000		Non performance
20001001	12021206	Interest on loans	-		
20001001	12021212	Other Interest	5,000,000	-	Non performance
20001001	12021103	Bonds	10,000,000	436,640.34	Poor performance
20001001	12021102	Return on Investment	15,000,000	-	Non performance
20001001	12020801	Rent of Quarters	-	-	To be enforced
20001001	12020906	Other Rents	50,000,000	-	Non performance
20001001	12020905	Lease of Government properties	50,000,000	40,000,000.00	Good performance
20001001	11111111	Returned Cheque		29,178.55	Excellent performance but need a provisions of budgeted estimates/targets
20001001	14030201	Financial Assistance		50,100,000.00	Fair performance but need a provisions of budgeted estimates/targets
20001001		Cash Deposit		12,150.00	Fair performance but need a provisions of budgeted estimates/targets

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SUB TOTAL			692,650,000	486,680,848.74	
MINISTRY OF AGRIC					
15001001	12020122	Produce buyer licence	700,000	-	Non performance
15001001	12020446	Pest control	500,000	-	Non performance
15001001		Training Institution Fees	-	-	Non performance
15001001	12020450	Produce Inspection	500,000	991,900.00	Fair excellent performance but need challenging targets/estimates to be increased
15001001	12020455	Produce checkpoints	2,000,000	-	Non performance
15001001	12020446	Agricultural Show Charges	100,000	-	Non performance
	12021302	Audit Fees	0	-	Non performance
15001001	12020122	Produce Buyer Certificate fees	50,000	-	Non performance
35001001	12020451	Firewood trafficking fines	50,000	260,000.00	Very excellent performance but need their estimates/targets to be increased
35001001	12020451	Tree cutting and bush burning fines	50,000	-	Non performance
15001001	12020711	Export of Gum Arabic		-	Non performance
15001001	12020609	Irrigation Schemes	1,200,000	-	Non performance
35001001	12020709	Park & Gardens	200,000	-	Non performance
15001001	12021007	Animal Traction	1,000,000	-	Non performance
15001001	12020604	Sales of Pumps	-	-	Non performance
15001001	12020608	Sale of Seedlings	300,000	-	Non performance

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15001001	12020608	Sale of Seed	50,000	-	Non performance
15001001	12020609	Sale of Grains	60,000,000	-	Non performance
15001001	12020616	Sale of Fertilizer	500,000,000	-	Non performance
15001001	12020609	Sale of Farm produce	3,000,000	-	Non performance
15001001	12020609	Vegetable Scheme	50,000	-	Non performance
SUB TOTAL			569,750,000	1,251,900.00	
MINISTRY OF ANIMAL AND FISHERIES					
63001001	12020116	Hide and Skin Licenses	-	-	Non performance
63001001	12020122	Animal Import Licenses	500,000	-	Non performance
63001001	12020117	Meat Saler License/Renewal	100,000	-	Non performance
63001001	12020136	Veterinary Clinic License	100,000	-	Non performance
63001001	12020118	Pet Dog license	50,000	-	Non performance
63001001	12020121	Hunting Permit	50,000	-	Non performance
63001001	12020119	Fishing permit	50,000	-	Non performance
63001001	12020449	Trade Cattle Fees	3,000,000	2,513,800.00	Good performance
63001001	12020442	Reg/Renewal poultry farmers	1,000,000	-	Non performance
63001001	12020446	Hatchery charges	-	-	Non performance
63001001	12020442	livestock Association dues	100,000	-	Non performance
63001001	12020119	Fish Farmer Registration	-	-	Non performance
63001001	12020605	Animal Vaccination	100,000	-	Non performance
63001001	12020609	Sale of Fishing Gear	-	-	Non performance
63001001	12020609	Sale of Livestock	-	-	Non performance

63001001	12020609	Sale of Feeds	-	-	Non performance
63001001	12020609	Poultry Product Sales	-	-	Non performance
SUB TOTAL			5,050,000	2,513,800.00	
MINISTRY OF ENVIRONMENT					
35001001	12020454	Park & Gardens	200,000	-	Non performance
35001001	12020449	Waste primary treatment plant	-	30,000.00	Fair performance but need a provisions of budgeted estimates/targets
35001001	12020431	Reg./Renewal Environmental dump site	70,000	-	Non performance
35001001	12020449	Public collection fees	300,000	-	Non performance
35001001	12020436	Sign post, sign board, bill boards fees	1,000,000	-	Non performance
35001001	12020431	Reg./Renewal Telecom System (Mast)	10,000,000	-	Non performance
35001001	12020431	Reg./Renewal Sewage collection & Treat	100,000	-	Non performance
35001001	12020137	Reg./Renewal Private Refuse Collectors	1,000,000	-	Non performance
35001001	12020431	Environmental Impact Assessment Fees		-	Non performance
35001001	12020608	sale of improve seed	700,000	-	Non performance
35001001	12020608	Sales of Seedlings	2,000,000	-	Non performance
SUB TOTAL			15,370,000	30,000.00	
AGRICULTURAL DEVELOPMENT PROGRAMME (ADP)					
15115001	12020446	Pest control charges	100,000	-	Non performance
15115001	12020608	Registration of Agro Chemical Shop	200,000	-	Non performance
15102001	12020608	Sales of Improved Seedlings	150,000	-	Non performance

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15115001	12020126	Hire of Tractor	15,000,000	520,000.00	Very poor performance
15115001	12020126	Hire of Combine Harvester	5,000,000	-	Non performance
SUB TOTAL			20,450,000	520,000.00	
MINISTRY OF COMMERCE					
22001001	12020137	Hotel License/Renewal	5,000,000	-	Non performance
22001001	12020111	Bakery house license	2,000,000	-	Non performance
22001001	12020113	Brick making license	3,000,000	-	Non performance
22001001	12020117	Dry Fish and Meat license	50,000	-	Non performance
22001001	12020107	Boats & Canoe (Small Craft) License	50,000	-	Non performance
22001001	12020449	Reg. of Business Prem./Renewal	10,000,000	97,000.00	Very poor performance
22001001	12020449	Petrol Filling stations Fees/Renewal	30,000,000	-	Non performance
22001001	12020449	Corner Shop/Shopping Complex	-	-	Non performance
22001001	12020137	Restaurant and Catering Services/Renew	2,000,000	-	Non performance
22001001	12020137	Private Workshop charges	100,000	-	Non performance
22001001	12020137	Restaurant and Catering Services/Renew	2,000,000	-	Non performance
21001001	12020711	Sale of Woven Sacks	-	-	Non performance
21001001	12020711	Sales from Aluminum Products	-	-	Non performance
21001001	12020711	Sales from Dofarga waters	1,000,000	-	Non performance
21001001	12020709	Earnings from provision store/shop	50,000	-	Non performance
21001001	12020709	Earnings from Nguru Oil Mills	-	-	Non performance
21001001	12020709	Earning from poverty scheme (S&M Ent)	2,000,000	-	Non performance

21001001	12020709	Earning from Trade fair exhibition	200,000	-	Non performance
21001001	12020709	Earning from Tourism	-	-	Non performance
21001001	12020711	Gully empire Hire	-	-	Non performance
SUB TOTAL			57,450,000	97,000.00	
MINISTRY OF LAND AND SURVEY					
60001001	12020447	Land use fees	5,000,000	-	Non performance
60001001	12020438	Survey fees	5,000,000	166,890.00	Very poor performance
60001001	12020437	Deeds Preparation & Execution	10,000,000	-	Non performance
60001001	12020437	Deed of Surrender	1,000,000	-	Non performance
60001001	12020453	Document Registration	1,000,000	-	Non performance
60001001	12020453	Processing fees	3,000,000	311,200.00	Poor performance
60001001	12020453	Application for Land fees	3,000,000	384,500.00	Poor performance
60001001	12020453	Application for Re-grant	2,000,000	-	Non performance
60001001	12020448	Valuation fees	500,000	-	Non performance
60001001	12020438	Site plan processing fees	500,000	234,600.00	Fairly performance
60001001	12020445	charge of purpose	600,000	-	Non performance
60001001	12020447	Right of occupancy	200,000	350,616.00	Weak challenging estimates/performance
60001001	12020447	Replacement of beacons	400,000	-	Non performance
60001001	12020438	Printing of plan	200,000	-	Non performance
60001001	12020453	site plan approval fees	500,000	-	Non performance
60001001	12020606	Certificate of Occupancy		-	Non performance

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60001001	12020604	sales of maps	200,000	-	Non performance
60001001	12020901	Rent on plots	200,000	-	Non performance
60001001	12020901	Surface mining rent	500,000	-	Non performance
60001001	12020903	Ground Rent	3,000,000	571,808.00	Weak challenging estimates/poor performance
SUB TOTAL			36,800,000	2,019,614.00	
MINISTRY OF HOUSING					
53001001	12020438	Building materials & site Registration	1,000,000	-	Non performance
53001001	12020438	Building plan approval fees	1,000,000	-	Non performance
53001001	12020438	planning fees	2,000,000	-	Non performance
53001001	12020448	Development levy	-	-	Non performance
53001001	12020606	C of O processing fees	5,000,000	-	Non performance
53001001	12020606	Earnings from Application forms	3,000,000	-	Non performance
53001001	12020614	Earnings from Owner occupier	100,000,000	5,900,000.00	Very poor performance
SUB TOTAL			112,000,000	5,900,000.00	
MINISTRY OF HEALTH					
21001001	12020134	Patent Medicine vendors license/renew	500,000	-	Non performance
21001001	12020134	Drugs/Pharmaceutical chemist Licenses.		-	Non performance
21001001	12020136	Private Medical Laboratory license/renew.	100,000	-	Non performance
21001001	12020450	Hospitals and clinics Inspection Fees	30,000	-	Non performance

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21001001	12020450	Pharmacy Inspection Fees	20,000	-	Non performance
21001001	12020440	Patient Admission Deposit	-	-	Non performance
21001001	12020440	Labour Room	-	-	Non performance
21001001	12020440	Axe Dressing	-	-	Non performance
21001001	12020440	Suture/Episiothomy	-	-	Non performance
21001001	12020440	ENT Sewies	-	-	Non performance
21001001	12020136	Medical Practitioners/Clinical Reg.	700,000	-	Non performance
21001001	12020136	Private Hospital Reg/Renewal	500,000	-	Non performance
21001001	12020702	Laboratory Services	-	-	Non performance
14001001	12020707	Fees and charges from Maryam Abatcha	2,000,000	-	Non performance
21001001	12020707	Sales of DRF Items	-	-	Non performance
21001001	12020707	Earning From X-Ray Services	-	-	Non performance
21001001	12020707	Earning From theater services	-	-	Non performance
21001001	12020707	Earning From Scanning Services	-	-	Non performance
21001001	12020612	Drug Cost Recovery	150,000	-	Non performance
21001001	12020707	Earning From Mortraing Service	-	-	Non performance
21001001		Drug Manufacturing Unit	-	-	Non performance
21001001	12020612	Drug Revolving Fund		-	Non performance
53001001	12020453	Earnings from C of O	5,000,000	-	Non performance
SUB TOTAL			9,000,000	-	
HOSP. MANAGEMENT BOARD					

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21102001	12020441	Laboratory Services	5,000,000	-	Non performance
21102001	12020707	Medical Record	200,000	-	Non performance
21102001	12020707	Medical Report	100,000	-	Non performance
21102001	12020707	Medical Certificate	100,000	-	Non performance
21102001	12020707	Patient Admission Deposit Fees	5,000,000	-	Non performance
21102001	12020707	Labour Room Charges		-	Non performance
21102001	12020707	A&E Charges		-	Non performance
21102001	12020707	ENT Charges	1,000,000	-	Non performance
21102001	12020707	Ophthalmology charges	2,000,000	-	Non performance
21102001	12020707	Physiotherapy charges	2,000,000	-	Non performance
21102001	12020707	X-Ray charges	3,000,000	-	Non performance
21102001	12020707	Scan Services	2,000,000	-	Non performance
21102001	12020707	Theater Services	2,000,000	-	Non performance
21102001	12020707	Mortuary Services		-	Non performance
21102001	12020707	POP charges	1,000,000	-	Non performance
21102001	12020707	Dental Services	1,000,000	-	Non performance
21102001	12020707	Antenatal care services		-	Non performance
21102001	12020707	Immunization charges		-	Non performance
21102001	12020501	Loss of Gate pass	50,000	-	Non performance
21102001	12020441	Laboratory Services	5,000,000	-	Non performance
21102001	12020450	Health Inspection		-	Non performance
SUB TOTAL			29,450,000	-	

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MINISTRY OF INFORMATION					
23001001	12020130	Cinema House License	20,000	-	Non performance
23001001	12020436	Announcement Charges	150,000	-	Non performance
23001001		Telephone and Internet Services	-	-	Non performance
23001001	12020601	Sale of Publication	200,000	-	Non performance
23001001	12020601	Sale of Photograph and Calendar	300,000	-	Non performance
23001001	12020704	Hiring of Public Address System	100,000	-	Non performance
23001001	12020703	Hire of Information Equipment	-	-	Non performance
23001001	12020708	Earnings from cultural centre	500,000	-	Non performance
SUB TOTAL			1,270,000	-	
YBC					
23004001	12020413	Announcement Charges	2,000,000	-	Non performance
23004001	12020436	News Coverage & Promotions	3,000,000	-	Non performance
23004001	12020413	Programmes	3,000,000	-	Non performance
23004001	12020413	Documentation	1,000,000	-	Non performance
23004001	12020711	Commercials	5,000,000	-	Non performance
SUB TOTAL			14,000,000	-	
YTV					
23003001	12020413	Announcement Charges	5,000,000	-	Non performance

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23003001	12020436	News Coverage & Promotions	7,000,000	-	Non performance
23003001	12020413	Programmes	5,000,000	-	Non performance
23003001	12020413	Documentation	2,000,000	-	Non performance
23003001	12020711	Commercials	10,000,000	-	Non performance
SUB TOTAL			29,000,000	-	
MINISTRY OF JUSTICE					
26001001	12020412	Search Fees	50,000	-	Non performance
26001001	12020455	Vetting Fees	600,000,000	86,952,132.09	Poor performance
26001001	12020430	Drafting Fees	700,000	-	Non performance
26001001	12020401	Tribunal charges (Rent)	-	-	Non performance
26001001	12020439	Power of Attorney	50,000	-	Non performance
26001001	12020430	Private Practice Registration/Renewal.	20,000	-	Non performance
26001001	12020401	Court Fines (Sanitation Court)	100,000	-	Non performance
26001001	12020401	Court Fines (Rent Tribunal Court)	-	-	Non performance
26001001	12020401	Court Fines	500,000	-	Non performance
26001001	12020601	Sales of Procedure Rules	30,000	-	Non performance
26001001	12020601	Sales Of Publications	20,000	-	Non performance
SUB TOTAL			601,470,000	86,952,132.09	
HIGHT COURT					
18011001	12020426	Court orders	450,000	9,200.00	Very poor performance

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	12020401	Court Fines	200,000	157,050.00	Satisfactorily performance but weak challenging estimates
18011001	12020401	Appeals	450,000	-	Non performance
18011001	12020401	Filling Fees	550,000	-	Non performance
18011001	12020401	Motions	100,000	-	Non performance
18011001	12020401	Motions Ex-parte	950,000	-	Non performance
18011001	12020401	Probate Fees	2,100,000	1,341,020.00	Fair performance
18011001	12020401	Declarations	300,000	-	Non performance
18011001	12020401	Affidavits	180,000	-	Non performance
18011001	12020401	Counter Affidavits	230,000	-	Non performance
18011001	12020401	Pettitions	600,000	-	Non performance
18011001	12020426	Writ of Summons	300,000	-	Non performance
18011001	12020401	Letter of Administration	150,000	134,894.00	Satisfactorily performance
18011001	12020401	Signing of forms	120,000	-	Non performance
18011001	12020401	Certificate of Judgment	150,000	-	Non performance
18011001	12020401	Copy of Proceedings	700,000	-	Non performance
26051001	12020501	Court Fines	300,000	-	Non performance
18011001	12020418	Marriage/Divorce Fees	100,000	10,000.00	Poor performance
SUB TOTAL			7,930,000	1,652,164.00	
AREA COURT					
26052001	12020401	Court Fees	2,000,000	663,495.00	

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26053001		SHARIA COURT			
26053001	12020401	Filling of Motions	1,500,000	-	Non performance
26053001	12020401	Filling Fees	1,000,000	-	Non performance
26053001	12020401	Filling of Appeal	2,000,000	-	Non performance
26053001	12020426	Court order Fees	500,000	-	Non performance
26053001	12020401	Appeal to court of Appeal Fees	1,500,000	-	Non performance
18011001	12020401	Court Fines	700,000	-	Non performance
SUB TOTAL			9,200,000	0.00	
JUDICIAL SERVICE COMMISSION					
18011001	12020453	Sales of forms	2,000,000	-	Non performance
21104001	12020453	Application Forms(school of Nursing)	3,000,000	-	Non performance
64002001	12020453	Application Forms(COEGA)	4,000,000	-	Non performance
64007001	12020453	Application Forms(State University)	7,000,000	-	Non performance
64005001	12020453	Application Forms(YOCOLIS)	4,000,000	-	Non performance
21106001	12020453	Application Forms(School of Health Tech)	1,000,000	-	Non performance
64003001	12020453	Application Forms(CASB)	5,000,000	-	Non performance
64002001	12020453	Application Forms(College of Agric)	1,000,000	-	Non performance
64002001	12020453	Application Forms(State Polytechnic)	5,000,000	-	Non performance
SUB TOTAL			32,000,000	0.00	

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MINISTRY OF WORKS					
52001001	12020501	Reconnections fines	2,000,000	-	Non performance
34001001	12020456	Road Cut charges	3,000,000	-	Non performance
34001001	12020711	workshop Earnings	100,000	-	Non performance
34001001	12020703	Garage Hire Services	2,000,000	-	Non performance
34001001	12020703	Hire of Plants	5,000,000	-	Non performance
34001001	12020703	Quarry Plant Proceeds	20,000,000	-	Non performance
34001001	12020704	Proceeds from lease of Vehicle	70,000,000	-	Non performance
SUB TOTAL			102,100,000	0.00	
MINISTRY OF TRANSPORT AND ENERGY					
29001001	12020711	workshop Earnings	500,000	-	Non performance
29001001	12020703	Hire of plant	2,000,000	-	Non performance
29001001	12020703	Heavy duty Earning	6,500,000	-	Non performance
29001001	12020706	Earning from VIO charges	3,000,000	-	Non performance
29001001	12020704	Earning from lease vehicles	5,000,000	-	Non performance
29001001	12020450	Inspection of Accident Vehicle	50,000	-	Non performance
29001001	12020409	Certificate of Road Worthiness	2,000,000	-	Non performance
SUB TOTAL			19,050,000	0.00	
MINISTRY OF WATER RESOURCE					
52001001	12020128	Borehole Drilling license	3,000,000	-	Non performance
52001001	12020128	Reg/Renewal Private Boreholes	5,000,000	-	Non performance

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52001001	12020349	Water connection fees	10,000,000	-	Non performance
52001001	12020449	Private Boreholes Annual Fees	-	-	Non performance
52001001	12020702	Earnings from Laboratory	50,000	-	Non performance
52001001	12020711	Earning from workshop	100,000	-	Non performance
52001001	12020703	Earning from rig hire	2,500,000	-	Non performance
52001001	12020711	Urban Water Supply	-	-	Non performance
52001001	12020711	Water Rates	30,000,000	4,500,000.00	Poor performance
SUB TOTAL			50,650,000	4,500,000.00	
MINISTRY OF YOUTH,SPORTS& COMM. DEV.					
13001001	12020120	Hackney Permit	2,500,000	-	Non performance
13001001	12020442	Reg./Renewal of Business group/Ass.	50,000	-	Non performance
13001001	12020442	Reg./Renewal corp. societies	50,000	-	Non performance
13001001	12020109	Reg./Renewal of Youth & Social clubs	70,000	-	Non performance
13001001	12020109	Reg./Renewal of Self-help group	50,000	-	Non performance
13001001	12020130	Reg./Renewal of Cinema houses	100,000	-	Non performance
13001001	12020130	Reg./Renewal of Video house	50,000	-	Non performance
13001001	12021302	Coop. societies audit & Supervising fees	50,000	-	Non performance
13001001	12020137	Refrigeration & Air Condition Services	-	-	Non performance
	12021004	Loan repayment	0	-	Non performance
13001001	12020711	Blind workshop products	50,000	-	Non performance
SUB TOTAL			2,970,000	0.00	

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STATE AUDIT					
40001001	12020430	Registration/Renewal of Auditing firms	2,000,000		Paid in 835,000 to BIR but not reflected in performance report
PRINTING CORPORATION					
23013001	12020601	Printing charges	2,000,000	287,510.00	Weak challenging estimates/very poor performance
23013001	12020601	Graphic Design & charges	500,000	-	Non performance
SUB TOTAL			2,500,000	287,510.00	
SPORTS COUNCIL					
39051001	12020705	Earnings from facility hire	100,000	-	Non performance
39051001	12020705	Gate Fees(S Council)	300,000	-	Insecurity threat
SUB TOTAL			400,000	0.00	
CIVIL SERVICE COMMISSION					
47001001	12020453	Sale of Application forms	400,000	209,350.00	Fairly satisfactory performance
47001001	12020453	Sale of APER forms	5,000,000	-	Non performance
SUB TOTAL			5,400,000	209,350.00	
SIEC					
48001001	12020453	Sale of forms	10,000,000	0.00	Nonperformance (but it is occasional)

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MINISTRY OF EDUCATION					
17001001	12020452	School Fees	0	-	Non performance
17001001	12020452	Examination Fees	3,000,000	-	Non performance
17001001	12020427	Non-refundable Tender Fees	4,000,000	-	Non performance
17001001	12020452	Student Registration Fees	-	-	Non performance
17001001	12020417	Reg/Renewal of contractor (Feeding)	3,000,000	-	Non performance
17001001	12020135	Private School Registration Fees	-	-	Non performance
SUB TOTAL			10,000,000	0.00	
SCHOOL OF NURSING					
21104001	12020452	School Fees	2,000,000	-	Non performance
21104001	12020452	Registration Fees	10,000,000	-	Non performance
21104001	12020452	Examination Fees	1,000,000	-	Non performance
SUB TOTAL			13,000,000	0.00	
COEGA					
64002001	12020452	School Fees	5,000,000	-	Non performance
64002001	12020452	Registration Fees	30,000,000	-	Non performance
64002001	12020452	Examination Fees	3,000,000	-	Non performance
SUB TOTAL			38,000,000	0.00	
STATE UNIVERSITY					
	12020441	Laboratory Services	0	-	Non performance
64007001	12020452	School Fees	10,000,000	-	Non performance
64007001	12020452	Registration Fees	60,000,000	-	Non performance

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64007001	12020452	Examination Fees	5,000,000	-	Non performance
	12020452	Tuition Fees	0	-	Non performance
SUB TOTAL			75,000,000	0.00	
YOCOLIS					
64005001	12020452	School Fees	5,000,000	-	Non performance
64005001	12020452	Registration Fees	30,000,000	-	Non performance
64005001	12020452	Examination Fees	3,000,000	-	Non performance
SUB TOTAL			38,000,000	0.00	
21106001		HEALTH TECH. NGURU			
21106001	12020452	School Fees	2,000,000	-	Non performance
21106001	12020452	Registration Fees	10,000,000	-	Non performance
21106001	12020452	Examination Fees	1,000,000	-	Non performance
SUB TOTAL			13,000,000	0.00	
CABS POTISKUM					
64003001	12020452	School Fees	4,000,000	-	Non performance
64003001	12020452	Registration Fees	15,000,000	-	Non performance
64003001	12020452	Examination Fees	2,500,000	-	Non performance
SUB TOTAL			21,500,000	0.00	
COLLEGE OF AGRIC GUJBA					
64002001	12020452	School Fees	2,000,000	-	Non performance
64002001	12020452	Registration Fees	10,000,000	-	Non performance
64002001	12020452	Examination Fees	1,000,000	-	Non performance

SUB TOTAL			13,000,000	0.00	
STATE POLYTECHNIC GEIDAM					
64002001	12020452	School Fees	4,000,000	-	Non performance
64002001	12020452	Registration Fees	15,000,000	-	Non performance
64002001	12020452	Examination Fees	2,500,000	-	Non performance
SUB TOTAL			21,500,000	0.00	
SCHOLARSHIP BOARD					
17056001	12020453	Sale of Scholarship form	2,000,000	0.00	Non performance
LIBRARY BOARD					
17008001	12020501	Lost and Replacement	50,000	0.00	Non performance
AGENCY FOR MASS LITERACY					
17010001	12020453	Registration Adult Education	50,000	0.00	Non performance
MINISTRY OF WOMEN AFFAIRS					
14001001	12020701	Earnings from Registration of Tranees	1,000,000	0.00	Non performance
HEAD OF SERVICE					
25001001	12020606	Sale of Promotion forms	3,000,000	-	Non performance
25001001	12020601	Circular Books	1,000,000	-	Non performance
25001001	12020705	Hire of Conference Hall	2,000,000	-	Non performance

SUB TOTAL			6,000,000	0.00	
GOVERNOR'S OFFICE					
11013001		Lagos	10,000,000	-	Non performance
11013001	12020801	Rent of Quarters			Non performance
11013001		Abuja	8,000,000	-	Non performance
11013001	12020801	Rent of Quarters			Non performance
11013001		Kaduna	5,000,000	-	Non performance
11013001	12020801	Rent of Quarters			Non performance
11013001		Maiduguri	2,000,000	-	Non performance
11013001	12020801	Rent of Quarters			Non performance
SUB TOTAL			25,000,000	-	
		TOTAL (IGR)	4,365,462,000	2,251,330,427.39	

A careful study of the above situation will reveal the following observations:-

- The revenue budget for the year 2015 provided some MDAs with low challenging targets, thereby encouraging the organizations to put-up low performance. The Ministry of Budget and Economic Planning/the line MDAs must ensure the provisions of more realistic challenging targets on revenue heads/subheads during the budget preparations.
- Some organizations appear reluctant to exert efforts in generating the budgeted revenue contained in the annual revenue estimates because of the non-existence of a powerful revenue

performance appraisal mechanism and the sanctioning of non performing MDAs/Revenue generating officials. The Board of Internal Revenue must awaken to their duties and responsibilities in this regard while the Audit shall create a Revenue Cash Survey Unit to report on the activities of the individual revenue collection units every forth-night.

- c. A number of MDAs especially Boards and Parastatals performance were not reflected in the table received from the Board of Internal Revenue; neither was their performances reported to the Accountant-General for inclusion in his annual report, thereby under stating the revenue potentials of the state.
- d. An Audit survey on internal revenue generation efforts of MDAs currently in progress reveals that the below listed organizations actually generated substantial sums of revenue under the indicated heads/sub-heads but retained and expended the generated revenue declining to account for their performance to the Board of Internal Revenue or providing revenue returns in respect of their performance for capturing and inclusion in the Accountant-General's Annual financial reports.

S/N	ORGANIZATION	HEAD	SUB-HEAD
1	Liaison offices	11013001	12020801
2	Office of the Head of Service	25001001	12020606, 12020601 12020705
3	Ministry of Health	21001001	12020707

			12020612
4	Hospital Management Board	21102001	12020441 12020707
5	Yobe Broadcasting Corporation	23004001	12020413 12020436 12020711
6	Yobe State Television	23003001	12020413
7	College of Agriculture	64002001	12020452
8	State Polytechnic Geidam	64002001	12020452
9	Scholarship Board	17056001	12020453
10	College of Legal & Islamic Studies Nguru	64005001	12020452
11	School of health Technology Nguru	21106001	12020452
12	Yobe State University	64007001	12020441 12025452
13	College of Nursing & Midwifery	21104001	12020452

The negative trends outline above could be improved if the government will prevail on defaulting MDAs and those exhibiting lackadaisical and lukewarm attitude towards internal revenue generation efforts, and to ginger them on the apt need to exalt efforts in IGR performance, as well as to promptly remit revenue into the Treasury Single Account (TSA). Ledgers could subsequently be maintained to record the performance of MDAs, against which remittances will be made to the MDAs in line with approved budgeted expenditure provisions.

2.3 INTERNAL AUDIT

The Internal Audit Unit serves on one of the important pillars of internal control in the MDAs. Involving the Internal Audit Unit in transactions enhance the trends of due processes in conducting the affairs of the MDAs and help in minimizing errors as well as the prevention of frauds before they occur. During the reporting period, however no Internal Audit Unit from any of the MDAs sent in any audit reports to this office as expected. Furthermore, our External Auditors observed that, transactions executed by most MDAs did not go through the expected internal audit test and certification before payments are effected except in the Ministry of finance.

It was observed that most of the Internal Auditors posted to MDAs were not even conscious of their roles, or that they are prevented from exercising their roles by the top management/officials. Therefore:

- Internal Auditors must be sensitized and given adequate training ethically and academically to enhance their skills and competence.
- A seminar should be organize for Chief Executive Officers of MDAs' (Accounting Officers in particular) to enlighten them and to ginger them to appreciate the relevance of Internal Audit functions and allow it to be performed.
- The only MDAs where the internal audit function is regarded and allowed to perform efficiently is the Ministry of Finance and the corresponding advantages of their involvement in transactions is glaring.

- The Accountant-General is required to act promptly and on behalf of the Government, may issue a policy circular on the involvement of Internal Auditors in the sequence transactions as a necessary step in the due processes of internal checks in accounting and related operations.

CHAPTER THREE

3.1 APPROVED BUDGET ANALYSIS (REVENUE/RECEIPTS):

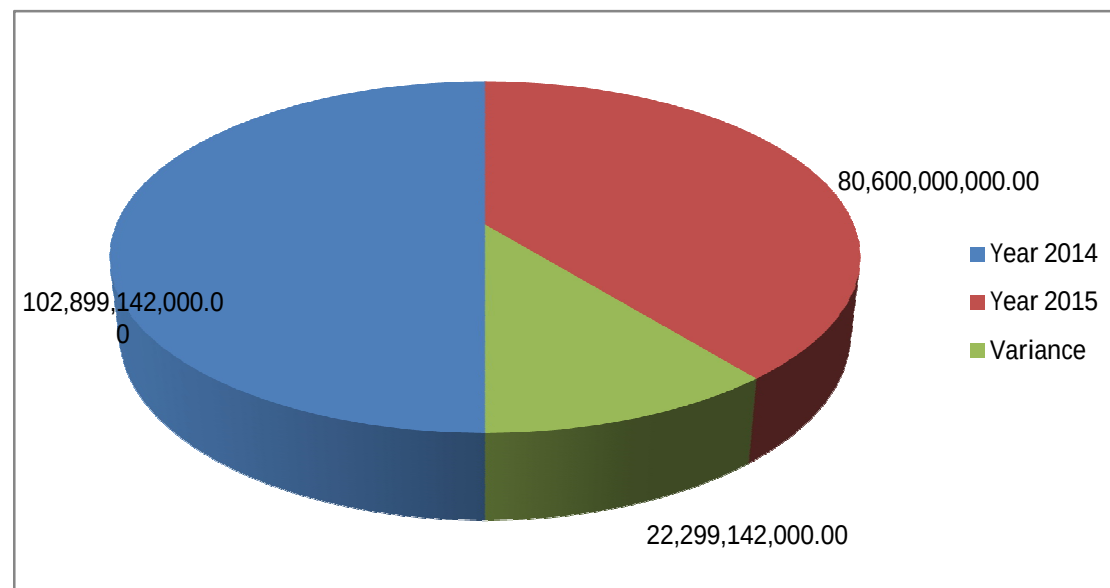
For the services of the accounting period covering 1st January to 31st December 2015, the Government of Yobe State budgeted the sum of N80,600,000,000.00 consisting of N59,988,627,000.00 from recurrent revenue and N20,611,373,000.00 from capital receipts as against the sum of N102,899,142,000.00 consisting of N77,443,324,000.00 from the recurrent revenue and N25,455,818,000.00 from capital receipts budgeted over the same period for the services of the year 2014. The total budget for the year 2015 indicates a difference of N22,299,142,000.00 below the figure of the year 2014 Approved Budget. The decreased in the 2015 Approved Budget was necessitated by low expectations from proceeds accruing to the state from the federation accounts due to the fall in the prices of crude oil globally.

Below is a tabular presentation of 2014 and 2015 Approved Budget Analysis for ease of reference.

APPROVED BUDGET ANALYSIS (REVENUE/RECEIPTS)			
Description	Year 2014	Year 2015	Variance
Opening balance	6,094,416,000.00	975,068,749.00	5,119,347,251.00
Statutory allocation FAAC	63,783,601,000.00	46,335,171,000.00	17,448,430,000.00
Value Added Tax	10,029,723,000.00	9,287,994,000.00	741,729,000.00
Independent Revenue	3,630,000,000.00	4,365,462,000.00	(735,462,000.00)
Other Revenue sources of Govt.	-	-	0.00
Aids and Grants	2,695,000,000.00	2,855,000,000.00	(160,000,000.00)

Sales of Fixed Assets	3,889,340,000.00	-	3,889,340,000.00
External loans	640,953,000.00	490,000,000.00	150,953,000.00
Internal loans	12,136,109,000.00	14,291,304,251.00	(2,155,195,251.00)
Other capital Receipts	-	2,000,000,000.00	(2,000,000,000.00)
Sub-Total	102,899,142,000.00	80,600,000,000.00	22,299,142,000.00

PIE CHART OF APPROVED BUDGET ANALYSIS (REVENUE/RECEIPTS)



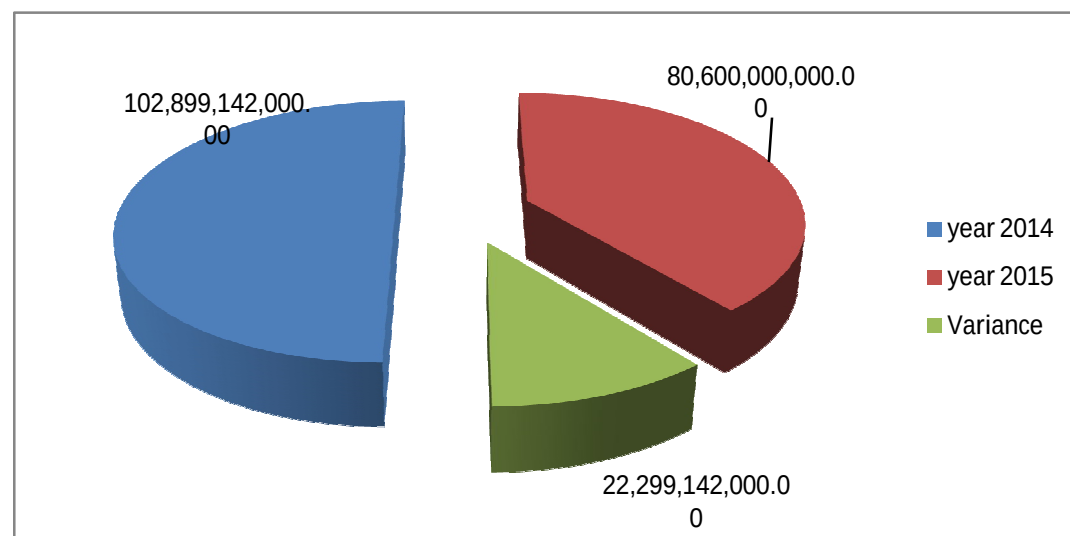
3.2 APPROVED BUDGET ANALYSIS (EXPENDITURE):

During the year under review, the government of Yobe State approved a total expenditure of N80,600,000,000.00 consisting of N44,521,564,000.00 for the recurrent expenditure and N36,297,436,000.00 for the capital development as against the approved expenditure of N102,899,142,000.00 consisting of N37,934,651,100.00 for the recurrent expenditure and N64,964,490,900.00 for the capital expenditure over the same period in the previous year (2014). It could be observed from the figures above that the approved total expenditure for the year 2015 is lower than that of the year 2014 figure by N22,299,142,000.00. In another development, the recurrent expenditure for the year 2015 is higher than that of the year 2014 by N6,367,912,900.00, while the capital expenditure for the 2015 is lower than that of the year 2014 by N28,667,054,900.00 as presented in table below.

APPROVED BUDGET ANALYSIS (EXPENDITURE)			
Description	year 2014	year 2015	Variance
Personnel Costs (Including salaries on CRF charges)	19,535,818,000.00	20,789,426,000.00	(1,253,608,000.00)
Overhead Costs	12,093,298,000.00	14,252,362,000.00	(2,159,064,000.00)
Consolidated Rev. Fund Chrg including P & G	2,333,000,000.00	3,743,900,000.00	(1,410,900,000.00)
Subvention to Parastatals	3,352,535,100.00	3,475,876,000.00	(123,340,900.00)
Other Operating Activities		-	0.00

Repayments: External & Internal Loans (including servicing)	620,000,000.00	2,260,000,000.00	(1,640,000,000.00)
Less: Budget Arithmetic errors	-	219,000,000.00	(219,000,000.00)
Recurrent Expenditure	37,934,651,100.00	44,302,564,000.00	(6,367,912,900.00)
Administrative Sector	7,822,624,000.00	4,130,753,000.00	3,691,871,000.00
Economic Sector	31,588,879,900.00	18,984,983,000.00	12,603,896,900.00
Law and Justice	1,618,960,000.00	788,500,000.00	830,460,000.00
Regional Development	768,000,000.00	424,000,000.00	
Social Service Sector	23,166,027,000.00	11,969,200,000.00	11,196,827,000.00
Capital Expenditure	64,964,490,900.00	36,297,436,000.00	28,667,054,900.00
Grand-Total	102,899,142,000.00	80,600,000,000.00	22,299,142,000.00

PIE CHART OF THE APPROVED BUDGET ANALYSIS (EXPENDITURE)



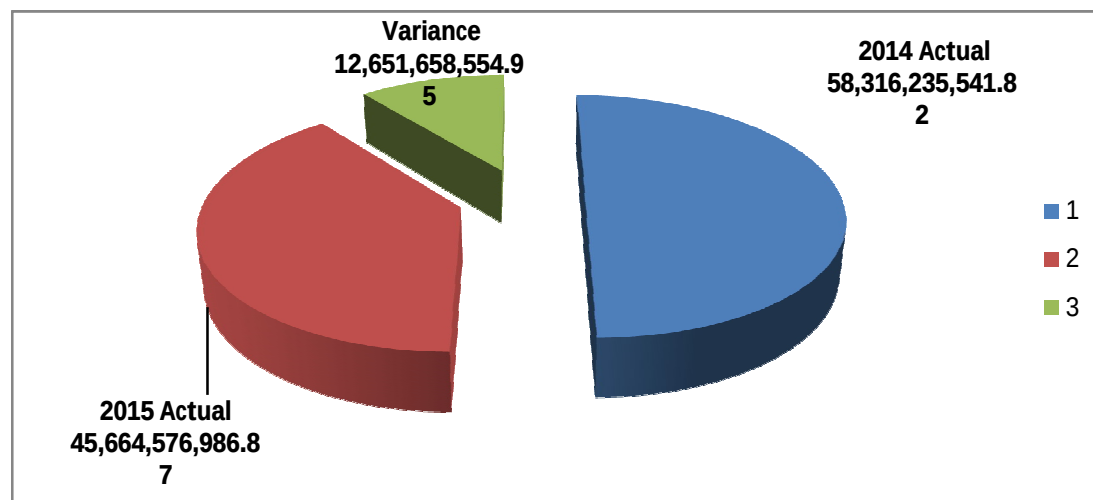
However, a careful scrutiny of the detailed figures of the Approved expenditure for the year 2015 reveals that the total approved expenditure stood at N80,819,000,000.00 and not N80,600,000,000.00 as indicated, resulting into a variance of N219,000,000.00 arising from under casting. In view of the budget deficit recorded during the year the situation above could not have any material effect related to over spending. Yet it appears necessary to draw the attention of the Ministry of Budget and Economic Planning to be more cautious in the arithmetical analysis of figures and to consider the use of the relevant software in all future calculations.

3.3 ACTUAL REVENUE PERFORMANCE:

However, the actual receipts during the year under review (including balance brought forward of N731,954,643.83) stood at N45,664,576,986.87 consisting of N43,085,669,559.44 realized from recurrent revenue and N2,578,907,427.43 from capital receipts as against the sum of N58,316,235,541.82 (including balance brought forward of N1,273,647,592.53) consisting of a recurrent revenue of N55,857,394,518.94 and capital receipts of N2,458,841,022.88 realized during the year 2014. The total figures above indicates a difference of N12,651,658,554.95 below the actual receipts recorded in the year 2015. Similarly, the actual recurrent receipts figure is lower than the 2014 figure by N12,771,724,959.50 while the actual capital receipts figure is higher than the 2014 figure by N120,066,404.55 in the year 2015.

ACTUAL REVENUE PERFORMANCE			
Description	Year 2014	Year 2015	Variance
Opening balance	1,273,647,592.53	731,954,643.83	541,692,948.70
Statutory allocation FAAC	44,027,622,452.53	32,850,130,485.06	11,177,491,967.47
Value Added Tax	7,420,905,699.32	7,233,852,611.95	187,053,087.37
Independent Revenue	3,135,218,774.56	2,269,731,818.60	865,486,955.96
Other Revenue sources of Govt.	-	-	0.00
Sub-Total	<u>55,857,394,518.94</u>	<u>43,085,669,559.44</u>	<u>12,771,724,959.50</u>
Aids and Grants	-	800,000,000.00	(800,000,000.00)
Sales of Fixed Assets	-	-	0.00
External loans	-	-	0.00
Internal loans	2,458,841,022.88	1,778,907,427.43	
Sub-Total	<u>2,458,841,022.88</u>	<u>2,578,907,427.43</u>	<u>(120,066,404.55)</u>
Total	58,316,235,541.82	45,664,576,986.87	12,651,658,554.95

PIE CHART OF ACTUAL REVENUE PERFORMANCE



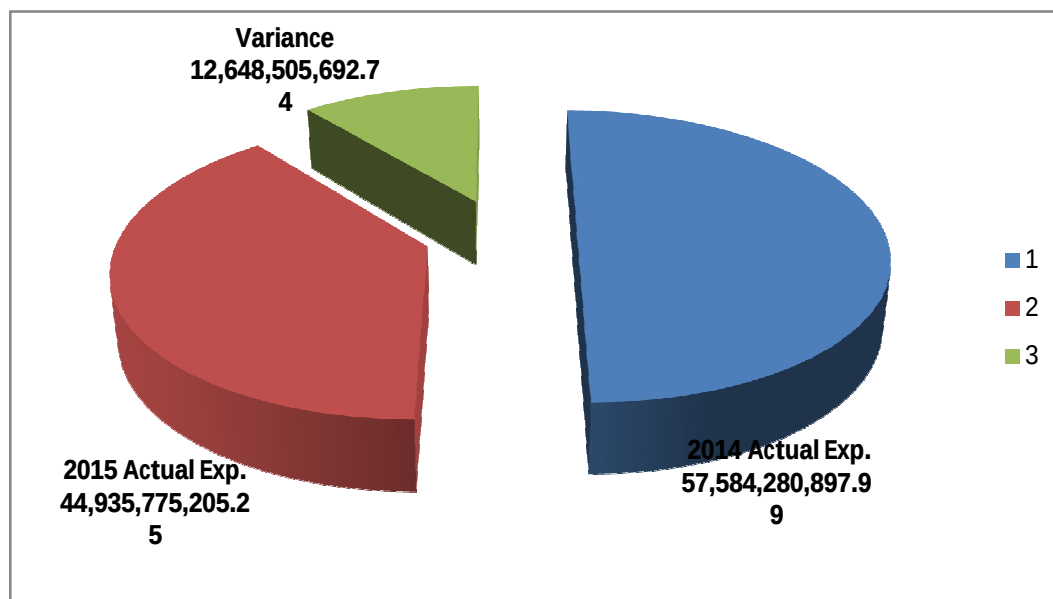
3.4 ACTUAL EXPENDITURE PERFORMANCE:

During the year under review, the Government of Yobe State approved an expenditure of N80,860,000,000.00, but the actual total expenditure during the year 2015 stood at N44,935,775,205.25 consisting of N34,036,559,959.43 for the recurrent services and N10,899,215,245.82 for the capital development as against the actual expenditure of N57,584,280,897.99 consisting of N32,601,899,777.99 for the recurrent expenses and N24,982,381,120.00 for the capital expenditure recorded in the previous year 2014. This is to say that the actual total expenditure recorded during the year 2015 is lower than that of the year 2014 by the

sum of N12,648,505,692.74. Similarly, the total recurrent expenditure recorded for the year 2015 is higher than that of the year 2014 figure by N1,434,660,181.44 while the actual capital expenditure for the year 2015 is lower than that of the year 2014 figure by the sum of N14,083,165,874.18. The table below provides details of the actual expenditure analysis during the year 2015.

ACTUAL EXPENDITURE PERFORMANCE			
Description	Year 2014	Year 2015	Variance
Personnel Costs (Including salaries on CRF charges)	18,488,597,067.05	18,412,221,221.74	76,375,845.31
Overhead Costs	9,589,160,788.94	8,170,782,777.38	1,418,378,011.56
Consolidated Rev. Fund Chrg including P & G	2,249,217,026.00	2,459,641,258.75	(210,424,232.75)
Subvention to Parastatals	1,500,477,011.00	1,413,920,887.69	86,556,123.31
Other Operating Activities	161,733,580.00	243,220,565.04	(81,486,985.04)
Repayments: External & Internal Loans (including servicing)	612,714,305.00	3,336,773,248.83	(2,724,058,943.83)
Total Recurrent Expenditure	32,601,899,777.99	34,036,559,959.43	(1,434,660,181.44)
Administrative Sector	2,424,160,237.00	1,283,237,523.47	1,140,922,713.53
Economic Sector	14,309,252,929.00	6,075,876,665.03	8,233,376,263.97
Law and Justice	558,337,593.00	329,193,581.85	229,144,011.15
Regional Development	20,000,000.00	-	
Social Service Sector	7,670,630,361.00	3,210,907,475.47	4,459,722,885.53
Total Capital Expenditure	24,982,381,120.00	10,899,215,245.82	14,083,165,874.18
Grand-Total	57,584,280,897.99	44,935,775,205.25	12,648,505,692.74

PIE CHART OF ACTUAL EXPENDITURE PERFORMANCE



It could be observed that it was the capital expenditure that suffered a major setback, due to low revenue income, but this situation notwithstanding, I must appreciate the Government of Yobe State for its commitment and restrain not to go for huge borrowings in order to maintain huge capital budget as some states across the country did during the year. Despite its scarce resources, Government committed and concentrated on the completion of ongoing projects.

3.5 PROJECTS VERIFICATION:

A committee of Auditors mandated to verify and report on projects executed/completed by various MDAs during the reporting period expressed satisfactory performance in most cases, even-though bills of preliminary estimates were not initially forwarded to this office to guarantee a systematic tracking of projects implementation. There were no cases of abandon or unexecuted but paid for projects during the reporting period. Two (2) separate observations were made on:-

1. Construction of concrete bridge to avoid washing away, along Potiskum-Fika Road by direct labour at the cost of N2,860,565.00 which indicates deviation from the original specification, where a stone wall was provided instead of the concrete work specified in the bills.
2. Completion of Potiskum to Garin Alkali Road which indicated poor finishing on the shoulders work, using inferior quality materials, and the wasting away portions between Girgir to Garin Alkali. Contract administrators/Ministry of Works are advice to retain the retention funds until the Contractor re-mobilize to site to rectify the abnormalities.

All other projects executed during the year and illustrated below appear satisfactorily executed. These include:-

S/N	MDAs	PROJECTS	LOCATION
1	Ministry of Works, Transport and Energy	➤ Construction of 2.4Km road and 5.4 drainages at Sani Housing Ahmed Daura Estates, ➤ Extension and installation of 35KVA at Govt.	Damaturu, Yusufari, Yunusari, Gashua, Nguru, Katarko, Gujba, Machina

		House and Sabon pegi, ➤ Prevention and Evacuation of Water lodging at Emir's lodge in Presidential Lodge, ➤ Construction of 50KM Yunusari to Yusufari road project, ➤ Construction of bridge at Komadugu zone, ➤ Construction of Nguru-Machina Road, ➤ Construction of Bayamari-Yunusari Road, ➤ Construction of Karage-Dawayo, Construction of Temporary Multiple Cell and Culvert at Katarko, ➤ Marking of Potiskum-Jakusko-G/Alkali Road, ➤ Completion of Gashua-Yusufari road, ➤ Construction of concrete bridge at Potiskum-Fika road to avoid washing away,	
2.	Ministry of Education	➤ Rehabilitation of Admin block , Biology Lab, Wall fence, Gate House, Students Hostel, Staff Room, Classrooms at GSTC Pkm, ➤ Installation of Razor Wire at GSS Dtr and GSTC Pkm, ➤ Renovation of Classroom at GSS Babban gida, ➤ Construction of Class room at the Islamic Centre Damaturu. ➤ Construction of blocks at YOCOLIS Nguru,	Damaturu, Potiskum, Tarmuwa, Geidam, and Nguru.

		➤ Completion of office block at Polytechnic Geidam and ➤ Supply of materials to CABS Pkm	
3	Office of the Secretary to the State Government	➤ Supply of materials to Mararraba lodge in Kaduna, ➤ Procurement for INEC office Dtr., and ICT Centre, ➤ Supply of facilities at IBB Secretariat in Damaturu, ➤ Renovation at SSG/HoS Office Complex, ➤ Renovation of buildings and supplies of furniture to ASCON by Yobe State Govt. and ➤ Clearing site at Specialist Hospital Dtr	Kaduna, Damaturu, Lagos
4	Ministry of Agriculture and Environment	➤ Supply of materials to Zonal Offices	Across the State
5	Ministry of Water Resources	➤ Rehabilitation of boreholes across the State	Across the State
6	Ministry of Health	➤ Supply assorted medical equipment and other services at 200 bed ultra-modern Hospital Dtr., ➤ Rehabilitation of General Hospitals - Damaturu, Damagum, and Geidam ➤ Renovation at College of Nursing & Midwifery Dtr.	Damaturu, Potiskum and Damagum
6	Ministry of Land and	➤ Construction of new office complex (Ministry)	Niger Republic, Damaturu,

	Housing	in Damaturu, ➤ Compensation of Houses allocated to Damagum Police Station, ➤ fencing of SSS office Yobe State Command, ➤ Maintenance of Yobe lodge at Maine-Soroa and ➤ Repairing of roofing at General Hospital Potiskum.	Damagum and Potiskum
7	Ministry of Home Affairs, Information & Culture	➤ Supply of items/equipment	Damaturu
8	Sharia Courts of Appeal	➤ Fencing of Upper and lower sharia courts premises in Nguru, Damaturu, renovation and construction of Sharia Courts in Babbangida, Jakusko and Nguru, Damaturu, ➤ Supplies and procurement at sitting chambers in Sharia Courts.	Nguru, Damaturu, Babbangida, and Jakusko

CHAPTER FOUR

4.1 MINISTERIAL ACCOUNTS:

An interesting development during the year ended 31st December, 2015 is the issue of Permanent Secretaries/Accounting Officers as well as Directors of Finance and Supplies rushing to the Office of the Auditor-General to solicit for posting of Auditors to examine their accounts and report (on quarterly basis) on their activities.

A number of these officials actually confessed to me that they are interested in the review of the results of their stewardship very early to acquaint themselves of the grey areas requesting prompt attention and corrective measures so as to avoid prosecution before the Public Accounts Committee. I am grateful to maintain that by so doing, a culture of consciousness to improve accountability and transparency has been obtained in Yobe State. Let me also aptly appreciate the efforts and conduct of the State Public Accounts Committee under the chairmanship of Hon. Alhaji Abullahi Usman Kukuwa for ensuring the sitting of the Public Accounts Committee to try erring MDAs found wanting in our previous reports. Furthermore, the fear of a recap of the situation encourage MDAs and Accounting Officers to be more conscious of the requirements of public accountability and expedited the compliance of MDAs to cooperate with Inspection Auditors to ensure timely audit of accounts and records as well as prompt response and actions on observations raised during the inspection; this minimized issue of routine queries as well as non-response by the MDAs.

The series of reforms initiatives introduced by the Government of Yobe State over the last 3 years, coupled with the willingness of the Accounting Officers of MDAs and officers engaged in financial duties/responsibilities, to be conscious of accountability and transparency in rendering their stewardship, indicates that, tremendous improvement in financial management, and the management of public resources is achieved in Yobe State. This trend is very encouraging.

For the purpose of assessing the performance of MDAs individually, organizations were x-rayed on the following indicators during our audit.

- Appraisal of accounting systems in operations
- Control of expenditure
- Documentations and records
- Compliance tests
- Substantive tests
- Vouching
- Verifications and value for money assessment
- Compliance with IPSAS (cash) basis reporting standards.
- Submission of periodic returns
- Revenue performance

S/N	ORGANIZATION	REMARKS
1	Ministry of Agriculture and Natural Resources	Accounts and records were satisfactorily examined. Case of non-retirement of personnel imprests from the routine overhead costs was observed and addressed, and officers have been warned to ensure strict compliance with rule 1010 of the Revised Financial Instructions 2011. No other major observation appears to the notice of the Inspection Auditors worth reporting.
2	Ministry of Transport and Energy	The audit of the accounts and records appears satisfactory. In addition, the audit appreciate the manner of maintenance of inventories of plants, equipment and service materials as well as the process of channeling materials vide the established stores accounting processes.
3	Ministry of Education	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting. An issue related to non-retirement of advance by the Director Education Resource Centre was instantly normalized and resolved.
4	Ministry of Higher Education	Accounts and records were examined and case of non-signing of payment voucher by the responsible accounting officials were promptly addressed and the vouchers duly signed upon by the relevant schedules officers. Officials were warned to desist from such careless behaviours in

		due course. The new MDA has also been advice to ensure the establishment of a functional store house and stores accounting processes.
5	Ministry of Finance	Accounts and records were satisfactorily examined. The Audit appreciates the prevalence and functional Internal Audit Unit with all its corresponding advantages.
6	Ministry of Works	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
7	Ministry of Housing	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
8	Ministry of Justice	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
9	Ministry of Integrated & Rural Dev.	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
10	Ministry of Water Resources	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
11	Ministry of Youths and Social Dev.	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.

12	Ministry of Information	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
13	Ministry of Sports	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
14	Ministry for Local Govt. and Chieftaincy Affairs	Accounts and records were audited by the Auditor-General for Local Govt.
15	Ministry of Health & Human Services	➤ Eleven (11) payment vouchers amounting to N209,602,169.21 in respect of various supplies, services and installation appears skeletal in nature. Transactions were not substantiated by any supporting evidence including the bases for enumeration of expenditure as well as the suppliers' statement or evidence of receipt of materials vide the established stores accounting processes. A query was issued to the organization and a response acknowledging receipt and a full reply indicating that the required supporting documents and evidences to the payment vouchers involved have been traced for audit clarification. The Inspection Auditors have been directed to re-examine the documents, results of our findings vide our query administration processes will be communicated in

		due course. ➤ Similarly, the scrutiny of accounts and records in respect of the Drugs Revolving Funds is currently in progress, results of the audit will be communicated vide an interim report when concluded.
16	Ministry of Animal & Fisheries	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
17	Ministry of Budget & Economic Planning	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
18	Ministry of Commerce	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
19	Ministry of Religious Affairs	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting.
20	Office of the Head of Service	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting. The Audit appreciates the level of compliance to audit advice and the improvements recorded against the previous year.
21	Office of the Deputy Governor	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection

		Auditors worth reporting. The Audit appreciates the level of compliance to audit advice and the improvements recorded against the previous year.
22	Government House	Accounts and records were satisfactorily examined and no major comments appear to the notice of the Inspection Auditors worth reporting. The Audit appreciates the level of compliance to audit advice and the improvements recorded against the previous year.
23	Office of the Secretary to the State Government	Financial Audit of the accounts and records satisfactorily completed. Substantive tests of security related expenditure yet to be concluded because of the complex nature of the transactions during the insurgency period. The team of Auditors are currently engaged and results of the audit will be forwarded vide an interim report in due course.
24	Sharia Court of Appeal	➤ Six (6) payment vouchers worth N356,500.00 made in the name of various beneficiaries were not supported by relevant approval of the Accounting Officers. ➤ Fourteen (14) payment vouchers worth N4,417,000.00 paid in the name of various officials and services were skeletal in nature devoid of relevant supporting particulars and evidences such as bills, receipts/invoices.

		➤ A query has issued to the organization and a reply received promptly. It was further established that the supporting evidences were flimsily maintain by officials of the finance department who solicited for consent to sort out the documents for attachment on the payment vouchers as required for further audit purposes. Thereafter, the vouchers were satisfactorily re-examined and cleared, while the officials were warned to desist from such carelessness in future.
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For comments and observations related to the revenue performance of MDAs refer to chapter 2 item 2.2 of this report. At this juncture, let me congratulate the various MDAs and the individual Accounting Officers for putting up an appreciable performance in the management of public resources entrusted to their care and disposal during the reporting period.

4.2 PROGRESS REPORT ON THE ACCOUNTS OF BOARDS AND PARASTATALS:

In accordance with the requirement of section 125 subsection 3 (a) i & ii and b, the accounts of Boards and Parastatals of the state are to be audited by firms of External Auditors. For the year ended 31st December, 2015; about 76% of Boards and Parastatals across the State have submitted their draft accounts to this office. The schedule of engagement of firms of External Auditors to audit the accounts

have been forwarded to ***His Excellency*** for approval after which subsequent engagement by the various Boards and Parastatals will be ensured under the directives and supervision of this office.

The table below indicates list of organizations that are yet to send in their drafts accounts for further necessary actions and audit purposes.

A. ORGANIZATIONS THAT ARE YET TO SUBMIT THEIR DRAFT ACCOUNTS TO THIS OFFICE:

S/N	NAME OF ORGANIZATION	DRAFT ACCTS.
1	Local Govt. Staff Pensions Board	Not yet received
2	Pilgrims Welfare Commission	Not yet received
3	Rural Electrification Board	Not yet received
4	State Scholarship Board	Not yet received
5	Universal Basic Education Board	Not yet received
6	Yobe State Environmental Protection Agency	Not yet received
7	Yobe State University	Not yet received
8	Fertilizer Blending Plants Company	Not yet received
9	Polythene and Woven sacks Company	Not yet received
10	Dofarga Spring Water Company	Not yet received
11	Nguru Oil Mills	Not yet received
12	Yobe Flour & Feed Mills Potiskum	Not yet received
13	Yobe Savings and Loans Ltd	Not yet received

14	Yobe Investment Company	Not yet received
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These defaulting organizations are required to ensure forwarding their annual draft accounts for the accounting period ended 31st December 2015 without further delay.

1. INTERNALLY GENERATED REVENUE (BOARDS AND PARASTATALS):

It was observed that majority of the Boards and Parastatals are the major organizations involve in retaining and expending their internally generated revenue. In accordance with my assertion in Chapter 2 item 2.2 of this report and in view of the provisions of the constitution under section 120 on the wisdom behind the establishment of the consolidated revenue fund of the state which indicates that *‘all revenues or other monies raise or received by the State shall be paid into and form one consolidated revenue fund of the state it becomes mandatory for all organizations to comply with the constitutional directives/requirements. This vital provision conveys the same meaning and intentions of the Treasury Single Account (TSA)’*. As such except where authorized by an appropriation law or supplementary appropriation law or law passed in pursuance of section 121 of the constitution ‘No money shall be retained, withdrawn or expended by MDAs without first accounting for the revenue to the TSA. An authority could subsequently be obtained vide an Authority to Incur Expenditure (AIE) in line with annual budget provisions for the purpose of incurring expenditure from generated revenue like any other moneys to fund the annual expenditure budget.

AUDIT CERTIFICATE

In accordance with the provisions under section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the accounts and Financial statements of the Yobe State Government of Nigeria for the year ended 31st December, 2015; together with the prime and underlying records. I have also obtained information and explanation necessary (except for cases observed in this report) in the discharge of my duties and statutory responsibilities.

The audit was conducted in line with auditing principles, requirements and standards specified by the Audit laws and international best practices. Projects and Programmes were verified in line with the concept of performance and value for money audit. In the discharge of my responsibility as vested on me by section 125(i-iv) of the Nigerian Constitution, the Statement of Assets and Liabilities and the financial position of Yobe State Government contained in the State Accountant-General financial statements for the year ended 31st December, 2015 have (subject to comments and observations contained in this report) been certified to be correct.

In my opinion the financial statements no. 1-4 (i.e. Cash flow statement, statement of Assets & Liabilities, Statement of Consolidated Revenue fund and Statement of Capital Development fund) and the related schedules give a true and fair view of the State of affairs of Yobe State Government as at 31st December, 2015.

**Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
May, 2016.**



**Muh'd Sabo Lamido fcpa, fcaa, cna,
Acting Auditor-General,
Yobe State Government**

FINANCIAL STATEMENTS OF THE STATE ACCOUNTANT GENERAL

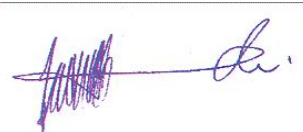
AS AT 31ST DECEMBER, 2015

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These financial statements have been prepared by the Accountant-General of Yobe State in accordance with the provision of the Public Finance (Control and Management) Act 1958 as amended. The Financial Statements Complies with the generally accepted accounting practice and the new International Public Sector Accounting Standard (IPSAS) cash basis General Purpose Financial Statements (GPFS) reporting format approved by Federal Executive Council (FEC) in July, 2010.

The Accountant General is responsible for establishing and maintaining a system of internal controls, designed to provide reasonable assurance that the transactions are recorded within statutory authority and properly record the use of all public financial resources by the state Government.

To the best of my knowledge, this system of internal control has been adequately operated throughout the period of reports.



Alhaji Adamu Idi Danchuwa FCNA
Accountant-General
Yobe State

STATEMENT NO. 1
YOBE STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2015

ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2015			2015	2014
	Cash Flows from Operating Activities			
	Receipts:			
46,335,171,000.00	Statutory Allocations: FAAC	1	32,850,130,485.06	44,027,622,452.53
9,287,994,000.00	Value Added Tax Allocation	1	7,233,852,611.95	7,420,905,699.32
55,623,165,000.00	Sub-total : Statutory Allocation		40,083,983,097.01	51,448,528,151.85
1,669,302,000.00	Direct taxes	2	1,627,480,782.86	1,446,625,667.35
107,410,000.00	Licenses	2	79,118,146.27	27,238,408.46
1,116,950,000.00	Fees	2	55,348,224.03	165,178,660.62
3,700,000.00	Fines	2	270,284.00	1,039,231.04
699,300,000.00	Sales	2	24,427,510.00	395,080,896.00
190,450,000.00	Earnings	2	52,778,590.00	682,711,582.51
128,700,000.00	Sales/Rent of Government Buildings	2	40,602,108.00	58,843,331.21
	Sales/Rent on Lands and Others	2		
449,650,000.00	Repayments – General	2	389,706,173.44	
	Reimbursement	2		358,500,997.37
4,365,462,000.00	Subtotal: Independent Revenue		2,269,731,818.60	3,135,218,774.56
2,000,000,000.00	Other Revenue Sources of the State Government	3	-	-
61,988,627,000.00	Total Receipts		42,353,714,915.61	54,583,746,926.41
	Payments:			
20,789,426,000.00	Personnel Costs (including Salaries on CRF charges)	4	18,412,221,221.74	18,488,597,067.05
14,252,362,000.00	Overhead Charges	6	8,170,782,777.38	9,589,160,788.94

For the year ended 31st December, 2015

Report of the Auditor-General on the accounts of Government of Yobe State

3,743,900,000.00	Consolidated Revenue Fund Charges	7	2,459,641,258.75	2,249,217,026.00
3,475,876,000.00	Subvention to Parastatals	8	1,413,920,887.69	1,500,477,011.00
-	Other Operating Activities	18	243,220,565.04	161,733,580.00
42,261,564,000.00	Total Payments		30,699,786,710.60	31,989,185,472.99
19,727,063,000.00	Net Cash Flow from Operating Activities		11,653,928,205.01	22,594,561,453.42
	Cash Flows from Investment Activities:			
4,130,753,000.00	Capital Expenditure: Administrative Sector	11	1,283,237,523.47	2,424,160,237.00
18,984,983,000.00	Capital Expenditure: Economic Sector	11	6,075,876,665.03	14,309,252,929.00
788,500,000.00	Capital Expenditure: Law and Justice	11	329,193,581.85	558,337,593.00
424,000,000.00	Capital Expenditure: Regional Development	11	-	20,000,000.00
11,969,200,000.00	Capital Expenditure: Social Service Sector	11	3,210,907,475.47	7,670,630,361.00
	Capital Expenditure: Funded from Aid and Grants	10		
36,297,436,000.00	Total Capital Expenditure		10,899,215,245.82	24,982,381,120.00
	Sale of Fixed Assets			
- 16,570,373,000.00	Net Cash Flow from Investment Activities		754,712,959.19	- 2,387,819,666.58
	Cash Flows from Financing Activities:			
2,855,000,000.00	Proceeds from Aid and Grants	10	800,000,000.00	
490,000,000.00	Proceeds from external Loans			
14,291,304,251.00	Proceeds from Internal Loans	24	1,778,907,427.43	2,458,841,022.88
- 2,260,000,000.00	Repayment of External & Internal Loans (Including Servicing)	19&24	- 3,336,773,248.83	- 612,714,305.00
15,376,304,251.00	Net Cash Flow from Financing Activities		- 757,865,821.40	1,846,126,717.88
- 1,194,068,749.00	Net (Increase)/Decrease in Other Cash Equivalents		- 3,152,862.21	- 541,692,948.70
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
975,068,749.00	Cash and its Equivalent as at 1 January 2015		731,954,643.83	1,273,647,592.53
- 219,000,000.00	Cash and its Equivalent as at 31 December 2015		728,801,781.62	731,954,643.83

For the year ended 31st December, 2015

STATEMENT NO. 2
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2015

ASSETS	NOTES	2015	2014
Liquid Assets:			
Cash held by Accountant General			
- CRF Cash Balance		279,942,635	218,507,266
- CDF Cash Balance		448,859,147	513,447,378
- Cash Balances with Treasury	13	677,992,723	520,274,248
Cash held by Ministries Departments and Agencies	14	50,809,058	211,653,385
TOTAL LIQUID ASSETS		728,801,782	731,927,633
Investments and Other Cash Assets:			
State Investments	15	225,346,223	584,678,647
Revolving Loans Granted	18	639,453,554	596,550,531
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		864,799,777	1,181,229,178
Operating Liabilities Over Assets		9,607,262,848	8,320,196,559
TOTAL ASSETS		11,200,864,406	10,233,353,371
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		279,942,635	218,507,266
Capital Development Fund		448,859,147	513,447,378

TOTAL PUBLIC FUNDS		728,801,782	731,954,644
EXTERNAL AND INTERNAL LOANS			
External loans	19	6,062,290,762	5,716,484,323
Internal Loans	19	1,743,624,890	2,105,201,024
TOTAL EXTERNAL AND INTERNAL LOANS			
OTHER LIABILITIES			
CONTINGENT LIABILITES	26	2,666,146,973	1,679,713,380
TOTAL PUBLIC FUNDS AND LIABILITIES		11,200,864,406	10,233,353,371
The Accompanying Notes form part of these Statements			
Signed by State Accountant General			

Report of the Auditor-General on the accounts of Government of Yobe State

STATEMENT NO. 3

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2015

ACTUAL 2014		NOTES	ACTUAL 2015	FINAL BUDGET 2015	ORIGINAL BUDGET 2015	SUPPLEMENTARY BUDGET 2015	VARIANCE ON FINAL BUDGET
934,486,556.00	Opening Balance		218,507,265.79				%
	ADD: REVENUE						
44,027,622,452.53	Statutory Allocation: FAAC	1	32,850,130,485.06	46,335,171,000.00	46,335,171,000.00	-	71
7,420,905,699.32	Value Added Tax Alloc.	1	7,233,852,611.95	9,287,994,000.00	9,287,994,000.00	-	78
52,383,014,707.85	Sub-Total - Statutory Allocation		40,302,490,362.80	55,623,165,000.00	55,623,165,000.00	-	72
						-	
1,446,625,667.35	Direct Taxes	2	1,627,480,782.86	1,669,302,000.00	1,669,302,000.00		97
27,238,408.46	Licenses	2	79,118,146.27	107,410,000.00	107,410,000.00	-	74
165,178,660.62	Fees	2	55,348,224.03	1,116,950,000.00	1,116,950,000.00	-	5
1,039,231.04	Fines	2	270,284.00	3,700,000.00	3,700,000.00	-	
395,080,896.00	Sales	2	24,427,510.00	699,300,000.00	699,300,000.00	-	3
682,711,582.51	Earnings	2	52,778,590.00	190,450,000.00	190,450,000.00	-	28
58,843,331.21	Sales/Rent of Government Buildings	2	40,602,108.00	128,700,000.00	128,700,000.00	-	32
	Sales/Rent on Lands and Others	2			-	-	
358,500,997.37	Repayment General	2	389,706,173.44	449,650,000.00	449,650,000.00	-	
	Reimbursements	2			-	-	
3,135,218,774.56	Sub-Total-Independent Revenue		2,269,731,818.60	4,365,462,000.00	4,365,462,000.00	-	52

For the year ended 31st December, 2015

Report of the Auditor-General on the accounts of Government of Yobe State

	Other Revenue Sources of the State Government	3				-	
55,518,233,482.41	TOTAL REVENUE		42,572,222,181.40	59,988,627,000.00	59,988,627,000.00	-	71
55,518,233,482.41	TOTAL FUNDS AVAILABLE		42,572,222,181.40	59,988,627,000.00	59,988,627,000.00	-	71
	LESS: EXPENDITURE					-	
18,488,597,067.05	Personnel Costs(including Salaries on CRF charges)	4	18,412,221,221.74	20,789,426,000.00	20,009,426,000.00	780,000,000.00	89
9,589,160,788.94	Overhead Charges	6	8,170,782,777.38	14,252,362,000.00	14,102,362,000.00	150,000,000.00	57
2,249,217,026.00	Consolidated Rev Fund Charges including Pension & Gratuity	7	2,459,641,258.75	3,743,900,000.00	3,743,900,000.00		66
1,500,477,011.00	Subvention to Parastatals	8	1,413,920,887.69	3,475,876,000.00	3,715,876,000.00	- 240,000,000.00	41
161,733,580.00	Other Operating Activities		243,220,565.04			-	
	OTHER RECURRENT PAYMENTS/ EXPENDITURE					-	
612,714,305.00	Repayments: External & Internal Loans (including servicing)	19	3,336,773,248.83	2,260,000,000.00	1,160,000,000.00	1,100,000,000.00	148
32,601,899,777.99	TOTAL EXPENDITURE		34,036,559,959.43	44,521,564,000.00	42,731,564,000.00	1,790,000,000.00	76
						-	
22,916,333,704.42	OPERATING BALANCE		8,535,662,221.97	15,467,063,000.00	17,257,063,000.00	-1,790,000,000.00	55
	APPROPRIATIONS/TRANSFERS					-	
22,697,826,438.63	Transfer to Capital Dev. Fund		8,255,719,587.17	15,467,063,000.00	17,257,063,000.00	-1,790,000,000.00	53
22,697,826,438.63	Total transfers		8,255,719,587.17	15,467,063,000.00	17,257,063,000.00	-1,790,000,000.00	53
218,507,265.79	Closing Balance		279,942,634.80	-	-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2015

ACTUAL 2014		NOTES	ACTUAL 2015	FINAL BUDGET 2015	ORIGINAL BUDGET 2015	SUPPLEMENTARY BUDGET 2015	
339,161,036.53	Opening Balance		513,447,378.04	975,068,749.00	975,068,749.00	-	%
	ADD: CAPITAL RECEIPTS					-	
22,697,826,438.63	Transfer from Consolidated Revenue Fund	9	8,255,719,587.17	15,467,063,000.00	17,257,063,000.00	(1,790,000,000.00)	53
	Aids and Grants	10	800,000,000.00	2,855,000,000.00	2,855,000,000.00	-	
	External Loans	19		490,000,000.00	490,000,000.00	-	
2,458,841,022.88	Internal Loans	24	1,778,907,427.43	14,291,304,251.00	14,291,304,251.00	-	12
	Other Capital Receipts			2,000,000,000.00	2,000,000,000.00	-	
25,156,667,461.51	Total Receipts		10,834,627,014.60	35,103,367,251.00	36,893,367,251.00	(1,790,000,000.00)	31
25,495,828,498.04	Total Capital Funds Available		11,348,074,392.64	36,078,436,000.00	37,868,436,000.00	(1,790,000,000.00)	31
	LESS: CAPITAL EXPENDITURE					-	
2,424,160,237.00	Administrative Sector	11	1,283,237,523.47	4,130,753,000.00	4,020,753,000.00	(110,000,000.00)	31
14,309,252,929.00	Economic Sector	11	6,075,876,665.03	18,984,983,000.00	20,584,983,000.00	1,600,000,000.00	32
558,337,593.00	Law and Justice	11	329,193,581.85	788,500,000.00	788,500,000.00	-	42
20,000,000.00	Regional Development	11	-	424,000,000.00	424,000,000.00	-	-
7,670,630,361.00	Social Service Sector	11	3,210,907,475.47	11,969,200,000.00	12,269,200,000.00	300,000,000.00	27
	Funded from Aids and Grants	10				-	
24,982,381,120.00	TOTAL CAPITAL EXPENDITURE		10,899,215,245.82	36,297,436,000.00	38,087,436,000.00	1,790,000,000.00	30
513,447,378.04	Closing Balance		448,859,146.82	- 219,000,000.00	- 219,000,000.00	-	
The Accompanying Notes form part of these Statements							

Report of the Auditor-General on the accounts of Government of Yobe State

NOTE	Details	Ref. Note	Amount	Amount		Remarks
1	A: Share of Statutory Allocation from FAAC 2015					
			N	N		
	Net Share of Statutory Allocation from FAAC	A	27,743,327,864.67			
	Add :Deduction at source for Loan Repayment	B	237,999,549.22	27,981,327,413.89		
	Share of Statutory Allocation - Other Agencies	C	4,715,880,947.23	4,715,880,947.23		
	Share of Federal Accounts Allocation- Excess Crude Oil	D	152,922,123.94	152,922,123.94		
	Total(GROSS) FAAC Allocation			32,850,130,485.06		

	B: Value Added Tax 2015					
1	Share of Value Added Tax (VAT)	E		7,233,852,611.95		

NOTE	Details	Ref. Note	Amount	Amount		Remarks
1	A- Share of Statutory Allocation from FAAC 2014					
			N	N		
	Net Share of Statutory Allocation from FAAC	A	38,257,062,969.25			
	Add :Deduction at source for Loan Repayment	B	333,353,094.01	38,590,416,063.26		
	Share of Statutory Allocation - Other Agencies	C		3,665,947,574.64		
	Share of Federal Accounts Allocation- Excess Crude Oil	D		1,771,258,814.63		
	Total(GROSS) FAAC Allocation			44,027,622,452.53		

	B. Value Added Tax 2014					
1	Share of Value Added Tax (VAT)	E		7,420,905,699.32		

Report of the Auditor-General on the accounts of Government of Yobe State

2	Internally Generated Revenue (Independent Revenue)	Actual	Total Budget	Variance	Remarks
	Direct Taxes				
20008001	State Board of Internal Revenue	1,627,480,782.86	1,669,302,000.00	- 41,821,217.14	
	Total - Direct Taxes	1,627,480,782.86	1,669,302,000.00	- 41,821,217.14	
	Licences			-	
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	0.00	2,820,000.00	(2,820,000.00)	
15001001	MINISTRY OF AGRICULTURE	3,500.00	750,000.00	(746,500.00)	
15115001	YOBE STATE AGRICULTURE MECHANICAL AGENCY	520,000.00	20,000,000.00	(19,480,000.00)	
20008001	BOARD OF INTERNAL REVENUE	33,475,736.00	57,950,000.00	(24,474,264.00)	
21001001	MINISTRY OF HEALTH	-	1,800,000.00	(1,800,000.00)	
22001001	MINISTRY OF COMMERCE	-	14,200,000.00	(14,200,000.00)	
23001001	MINISTRY OF INFORMATION	-	20,000.00	(20,000.00)	
26001001	MINISTRY OF JUSTICE	45,088,910.27	20,000.00	45,068,910.27	
35001001	MINISTRY OF ENVIRONMENT	30,000.00	1,000,000.00	(970,000.00)	
52001001	MINISTRY OF WATER RESOURCES	-	8,000,000.00	(8,000,000.00)	
63001001	MIN. OF ANIMAL & FISH	-	850,000.00	(850,000.00)	
	Total Licences	79,118,146.27	107,410,000.00	(28,291,853.73)	
	Fees			-	
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	-	100,000.00	(100,000.00)	
15005001	YOSAMA	-	100,000.00	(100,000.00)	
18011001	JUDICIAL SERVICE COMMISSION	-	5,730,000.00	(5,730,000.00)	
22001001	MINISTRY OF COMMERCE	-	12,150,000.00	(12,150,000.00)	
23001001	MINISTRY OF INFORMATION	-	150,000.00	(150,000.00)	
26001001	MINISTRY OF JUSTICE	42,820,044.82	601,400,000.00	(558,579,955.18)	
34001001	MINISTRY OF WORKS	-	3,000,000.00	(3,000,000.00)	
15001001	MINISTRY OF AGRICULTURE	2,759,233.21	3,100,000.00	(340,766.79)	

For the year ended 31st December, 2015

Report of the Auditor-General on the accounts of Government of Yobe State

15102001	AGRICULTURAL DEV. PROGRAMME	-	100,000.00	(100,000.00)	
17001001	MINISTRY OF EDUCATION	710,776.00	10,000,000.00	(9,289,224.00)	
17010001	AGENCY FOR MASS EDUCATION	-	50,000.00	(50,000.00)	
17056001	SCHOLARSHIP BOARD	-	2,000,000.00	(2,000,000.00)	
18011001	JUDICIAL SERVICE COMMISSION	864,014.00	2,000,000.00	(1,135,986.00)	
20001001	MINISTRY OF FINANCE	330,000.00	48,000,000.00	(47,670,000.00)	
21102001	HOSPITAL MANAGEMENT BOARD	-	5,000,000.00	(5,000,000.00)	
21104001	SCHOOL OF NURSING DAMATURU	-	16,000,000.00	(16,000,000.00)	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU	-	14,000,000.00	(14,000,000.00)	
23003001	YOBE TELEVISION (YTV)	-	19,000,000.00	(19,000,000.00)	
23004001	YOBE BROADCASTING CORPORATION	-	9,000,000.00	(9,000,000.00)	
26051001	HIGH COURT	216,500.00	2,450,000.00	(2,233,500.00)	
26052001	SHARIA COURT DIVISION	59,590.00	2,000,000.00	(1,940,410.00)	
26053001	SHARIA COURT OF APPEAL	-	6,500,000.00	(6,500,000.00)	
29001001	MINISTRY OF TRANSPORT & ENERGY	59,500.00	2,050,000.00	(1,990,500.00)	
35001001	MINISTRY OF ENVIRONMENT	269,000.00	11,770,000.00	(11,501,000.00)	
40001001	OFFICE OF THE STATE AUDITOR GENERAL	-	2,000,000.00	(2,000,000.00)	
47001001	CIVIL SERVICE COMMISSION	209,350.00	5,400,000.00	(5,190,650.00)	
48001001	STATE INDEPENDENT ELECTION COMMISSION	-	10,000,000.00	(10,000,000.00)	
52001001	MINISTRY OF WATER RESOURCES	2,100,000.00	12,000,000.00	(9,900,000.00)	
53001001	MINISTRY OF HOUSING	30,000.00	9,000,000.00	(8,970,000.00)	
60001001	MINISTRY OF LAND & SURVEY	67,000.00	32,900,000.00	(32,833,000.00)	
60001001	MINISTRY OF LAND & SURVEY	3,861,316.00	32,900,000.00	(29,038,684.00)	
63001001	MIN. OF ANIMAL & FISH	991,900.00	4,100,000.00	(3,108,100.00)	
64002001	COLLEGE OF EDUCATION GASHUA	-	42,000,000.00	(42,000,000.00)	
64003001	CABS POTISKUM	-	26,500,000.00	(26,500,000.00)	
64004001	COLLEGE OF AGRIC GUJBA	-	14,000,000.00	(14,000,000.00)	

For the year ended 31st December, 2015

Report of the Auditor-General on the accounts of Government of Yobe State

64005001	COLLEGE OF LEGAL AND ISLAMIC STUDIES	-	42,000,000.00	(42,000,000.00)	
64006001	POLYTECHNIC GEIDAM	-	26,500,000.00	(26,500,000.00)	
64007001	YOBE STATE UNIVERSITY	-	82,000,000.00	(82,000,000.00)	
	Total Fees	55,348,224.03	1,116,950,000.00	(1,061,601,775.97)	-
	Fines				
17008001	LIBRARY BOARD	-	50,000.00	50,000.00	
20008001	BOARD OF INTERNAL REVENUE	-	3,300,000.00	3,300,000.00	
21102001	HOSPITAL MANAGEMENT BOARD	270,284.00	50,000.00	(220,284.00)	
26051001	HIGH COURT	-	300,000.00	300,000.00	
	Total Fines	270,284.00	3,700,000.00	3,429,716.00	
	Sales			-	
15001001	MINISTRY OF AGRICULTURE	-	564,600,000.00	(564,600,000.00)	
15102001	AGRICULTURAL DEV. PROGRAMME	-	150,000.00	(150,000.00)	
15115001	YOSAMA	-	100,000.00	(100,000.00)	
20001001	MINISTRY OF FINANCE	18,240,000.00	16,000,000.00	2,240,000.00	
21001001	MINISTRY OF HEALTH	-	150,000.00	(150,000.00)	
23001001	MINISTRY OF INFORMATION	-	500,000.00	(500,000.00)	
23013001	PRINTING CORPORATION	287,510.00	2,500,000.00	(2,212,490.00)	
25001001	HEAD OF SERVICE	-	4,000,000.00	(4,000,000.00)	
26001001	MINISTRY OF JUSTICE	-	50,000.00	(50,000.00)	
35001001	MINISTRY OF ENVIRONMENT	-	2,900,000.00	(2,900,000.00)	
53001001	MINISTRY OF HOUSING	5,900,000.00	108,000,000.00	(102,100,000.00)	
60001001	MINISTRY OF LAND & SURVEY	-	200,000.00	(200,000.00)	
63001001	MIN. OF ANIMAL & FISH	-	150,000.00	(150,000.00)	
	Total Sales	24,427,510.00	699,300,000.00	(674,872,490.00)	
	Earnings			-	
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	2,400,000.00	50,000.00	2,350,000.00	

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14001001	MINISTRY OF WOMEN AFFAIRS	-	3,000,000.00	(3,000,000.00)	
20001001	MINISTRY OF FINANCE	50,100,000.00	-	50,100,000.00	
21102001	HOSPITAL MANAGEMENT BOARD	-	19,400,000.00	(19,400,000.00)	
22001001	MINISTRY OF COMMERCE	-	3,250,000.00	(3,250,000.00)	
23001001	MINISTRY OF INFORMATION	-	600,000.00	(600,000.00)	
23003001	YBE TELEVISION AUTHORITY	-	10,000,000.00	(10,000,000.00)	
23004001	YOBE BROADCASTING CORPORATION	-	5,000,000.00	(5,000,000.00)	
25001001	HEAD OF SERVICE	-	2,000,000.00	(2,000,000.00)	
29001001	MINISTRY OF TRANSPORT & ENERGY	-	17,000,000.00	(17,000,000.00)	
39051001	SPORT COUNCIL	-	400,000.00	(400,000.00)	
34001001	MINISTRY OF WORKS	277,590.00	97,100,000.00	(96,822,410.00)	
52001001	MINISTRY OF WATER RESOURCES	1,000.00	32,650,000.00	(32,649,000.00)	
	Total Earnings	52,778,590.00	190,450,000.00	(137,671,410.00)	
	Sales/Rent of Government Buildings			-	
11013001	SSG'S OFFICE (LIAISONS OFFICES)	-	25,000,000.00	(25,000,000.00)	
20001001	MINISTRY OF FINANCE	40,000,000.00	100,000,000.00	(60,000,000.00)	
34001001	MINISTRY OF WORKS	602,108.00	-	602,108.00	
60001001	MINISTRY OF LAND & SURVEY	-	3,700,000.00	(3,700,000.00)	
	Total Sales/Rent on Building	40,602,108.00	128,700,000.00	(88,097,892.00)	
	Repayments				
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	5,100,000.00	-	5,100,000.00	
15001001	MINISTRY OF AGRICULTURE	-	1,000,000.00	(1,000,000.00)	
20001001	Ministry of Finance	384,606,173.44	448,650,000.00	(64,043,826.56)	
	Total Repayments	389,706,173.44	449,650,000.00	(59,943,826.56)	
	Investment Income			-	
	Interest Earned			-	
	Re-imbursement			-	

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	Total IGR (Independent Revenue)	2,269,528,534.60	4,365,462,000.00	(2,095,933,465.40)	-
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3	Other Revenue Sources of the Yobe State Government:	Actual	Total Budget	Variance	Remarks
14020203	Refund from Federal Government	0	2,000,000,000	2,000,000,000.00	
	Total Other Revenue Sources	-	2,000,000,000.00	2,000,000,000.00	
4	A-Total Personnel Costs (including Salaries on CRF charges)	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector				
11001001	GOVERNMENT HOUSE	123,456,415.87	130,776,000.00	7,319,584.13	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	342,034,356.36	410,667,000.00	68,632,643.64	
11035001	LOCAL GOVERNMENT PENSION BOARD	8,636,479.14	8,644,000.00	7,520.86	
11037001	PILGRIMS WELFARE COMMISSION	12,320,516.23	21,955,000.00	9,634,483.77	
12001001	HOUSE OF ASSEMBLY	123,719,691.88	213,590,000.00	89,870,308.12	
12004001	HOUSE OF ASSEMBLY SERVICE COMMISSION	8,881,084.00	25,069,000.00	16,187,916.00	
23001001	MINISTRY OF INFORMATION	51,004,783.23	62,109,000.00	11,104,216.77	
23001002	HISTORY BUREAU	2,727,720.81	4,271,000.00	1,543,279.19	
23003001	YOBE TELEVISION (YTV)	90,864,410.00	98,594,000.00	7,729,590.00	
23004001	YOBE BROADCASTING CORPORATION	95,320,051.00	98,448,000.00	3,127,949.00	
23013001	PRINTING CORPORATION	24,315,460.00	25,205,000.00	889,540.00	
23057001	COUNCIL FOR ARTS & CULTURE	35,246,771.00	41,907,000.00	6,660,229.00	
25001001	HEAD OF SERVICE	119,860,218.50	123,719,000.00	3,858,781.50	
17004001	CABS POTISKUM	500,958,215.50	516,033,000.00	15,074,784.50	
40001001	OFFICE OF THE STATE AUDITOR GENERAL	53,533,049.00	60,566,000.00	7,032,951.00	
40002001	LOCAL GOVERNMENT AUDIT	64,429,745.51	65,129,000.00	699,254.49	
47001001	CIVIL SERVICE COMMISSION	25,632,285.85	27,483,000.00	1,850,714.15	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION	20,596,520.00	25,355,000.00	4,758,480.00	

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48001001	STATE INDEPENDENT ELECTION COMMISSION	3,763,233.00	5,990,000.00	2,226,767.00	
62001001	MINISTRY OF RELIGIOUS AFFAIRS	27,323,273.92	27,328,000.00	4,726.08	
20001004	PUBLIC OFFICE HOLDERS	1,230,300,126.56	2,310,000,000.00	1,079,699,873.44	
	total Administrative Sector	2,964,924,407.36	4,302,838,000.00	258,213,719.20	
	List of MDA: Economic Sector				
15001001	MINISTRY OF AGRICULTURE	319,866,019.32	320,185,000.00	318,980.68	
15102001	AGRICULTURAL DEV. PROGRAMME	153,565,400.27	174,275,000.00	20,709,599.73	
15115001	YOBE STATE AGRICULTURE MECHANICAL AGENCY	97,871,346.74	108,941,000.00	11,069,653.26	
17004001	COLLEGE OF AGRIC GUJBA	350,603,762.28	370,864,000.00	20,260,237.72	
20001001	MINISTRY OF FINANCE	483,258,940.71	570,748,000.00	87,489,059.29	
20008001	BOARD OF INTERNAL REVENUE	80,053,365.00	80,122,000.00	68,635.00	
22001001	MINISTRY OF COMMERCE	91,861,625.36	100,613,000.00	8,751,374.64	
22051001	SMALL SCALE INDUSTRIES	8,715,154.00	9,163,000.00	447,846.00	
22059001	YOBE MICRO FINANCE BANK	3,194,616.00	5,378,000.00	2,183,384.00	
24007001	FIRE SERVICE	105,408,489.00	125,732,000.00	20,323,511.00	
29001001	MINISTRY OF TRANSPORT & ENERGY	110,102,129.81	115,133,000.00	5,030,870.19	
31003001	RURAL ELECTRIFICATION BOARD	170,149,721.01	185,020,000.00	14,870,278.99	
34001001	MINISTRY OF WORKS	168,004,674.66	170,980,000.00	2,975,325.34	
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING	58,549,245.72	58,610,000.00	60,754.28	
52001001	MINISTRY OF WATER RESOURCES	34,367,915.00	36,307,000.00	1,939,085.00	
52102001	WATER CORPORATION	281,550,690.01	300,971,000.00	19,420,309.99	
52103001	RURAL WATER SUPPLY & SANITATION AGENCY	90,224,074.98	92,231,000.00	2,006,925.02	
53001001	MINISTRY OF HOUSING	96,986,677.48	110,266,000.00	13,279,322.52	
53010001	HOUSING & PROPERTY DEV.	34,430,704.69	37,734,000.00	3,303,295.31	
60001001	MINISTRY OF LAND & SURVEY	186,214,634.50	200,138,000.00	13,923,365.50	
63001001	MIN. OF ANIMAL & FISH	454,315,893.45	510,610,000.00	56,294,106.55	
	Total Economic Sector	3,379,295,079.99	3,684,021,000.00	304,725,920.01	

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	List of MDA: Law and Justice Sector				
26001001	MINISTRY OF JUSTICE	168,681,532.14	183,475,000.00	14,793,467.86	
26001002	PERORAGATIVE OF MERCY	2,305,970.00	2,496,000.00	190,030.00	
26051001	HIGH COURT	239,770,512.37	360,310,000.00	120,539,487.63	
26052001	SHARIA COURT DIVISION	154,407,558.27	157,599,000.00	3,191,441.73	
26053001	SHARIA COURT OF APPEAL	102,011,012.07	151,481,000.00	49,469,987.93	
18011001	JUDICIAL SERVICE COMMISSION	33,890,876.13	33,898,000.00	7,123.87	
17005001	COLLEGE OF LEGAL AND ISLAMIC STUDIES	286,729,463.94	300,033,000.00	13,303,536.06	
	Total Law and Justice Sector	987,796,924.92	1,189,292,000.00	201,495,075.08	
	Lis of MDA: Regional Sector				
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.	127,306,556.27	140,726,000.00	13,419,443.73	
	Total Regional Sector	127,306,556.27	140,726,000.00	13,419,443.73	
	List of MDA: Social Sector				
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	133,880,784.57	140,273,000.00	6,392,215.43	
14001001	MINISTRY OF WOMEN AFFAIRS	57,360,156.03	60,273,000.00	2,912,843.97	
17001001	MINISTRY OF EDUCATION	101,437,157.80	118,917,000.00	17,479,842.20	
17001001	MINISTRY OF HIGHER EDUCATION	14,439,550.00	16,789,000.00	2,349,450.00	
17002001	COLLEGE OF EDUCATION GASHUA	945,808,589.80	970,139,000.00	24,330,410.20	
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD	659,031,179.42	700,378,000.00	41,346,820.58	
17006001	STATE POLYTECHNIC GEIDAM	246,527,244.00	262,386,000.00	15,858,756.00	
17007001	YOBE STATE UNIVERSITY	1,059,871,392.14	1,154,656,000.00	94,784,607.86	
17008001	LIBRARY BOARD	59,148,209.24	63,319,000.00	4,170,790.76	
17010001	AGENCY FOR MASS EDUCATION	231,342,182.69	250,380,000.00	19,037,817.31	
17031001	ARABIC AND ISLAMIC BOARD	17,266,290.00	17,573,000.00	306,710.00	
17054001	TEACHING SERVICE BOARD	2,109,127,350.58	2,200,377,000.00	91,249,649.42	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD	964,466,104.92	1,000,658,000.00	36,191,895.08	
17056001	SCHOLARSHIP BOARD	20,149,554.00	22,275,000.00	2,125,446.00	

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21001001	MINISTRY OF HEALTH	803,657,529.40	840,105,000.00	36,447,470.60	
21102001	HOSPITAL MANAGEMENT BOARD	2,169,021,732.41	2,236,072,000.00	67,050,267.59	
21103001	TRADITIONAL MEDICINE BOARD	7,757,960.34	8,233,000.00	475,039.66	
21104001	SCHOOL OF NURSING DAMATURU	106,903,308.65	110,932,000.00	4,028,691.35	
35001001	MINISTRY OF ENVIRONMENT	515,615,281.85	530,277,000.00	14,661,718.15	
35001004	NEAZADP	62,534,604.00	67,088,000.00	4,553,396.00	
35016001	ENVIRONMENT PROTECTION AGENCY	248,373,305.69	250,029,000.00	1,655,694.31	
39001001	MINISTRY OF SPORT	24,330,040.51	28,674,000.00	4,343,959.49	
39051001	SPORT COUNCIL	105,207,131.96	105,912,000.00	704,868.04	
39051002	DESERT STARS	13,014,000.00	15,315,000.00	2,301,000.00	
51001001	MINISTRY FOR LOCAL GOVERNMENT	54,192,463.68	60,841,000.00	6,648,536.32	
51002001	EMIRATE COUNCIL	222,435,149.52	240,678,000.00	18,242,850.48	
	Total Social Sector	10,952,898,253.20	11,472,549,000.00	519,650,746.80	
	Total Personnel Cost	18,412,221,221.74	20,789,426,000.00	2,377,204,778.26	

6	Overhead Costs	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector				
11001001	GOVERNMENT HOUSE	1,336,271,440.64	1,800,000,000.00	463,728,559.36	
11001002	OFFICE OF THE DEPUTY GOVERNOR	229,979,000.00	255,901,000.00	25,922,000.00	
11001003	SPECIAL ADVISERS	38,750,000.00	144,000,000.00	105,250,000.00	
11005001	MILLENNIUM DEVELOPMENT GOALS (MDG)	230,899,458.01	231,400,000.00	500,541.99	
11008001	STATE EMERGENCY RELIEF AGENCY	188,912,595.00	354,000,000.00	165,087,405.00	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,693,064,022.30	2,912,763,000.00	219,698,977.70	
11013003	UNICEF COORDINATOR	800,000.00	1,200,000.00	400,000.00	
11013004	LANDSCAPE UNIT	400,000.00	600,000.00	200,000.00	
11013005	KOREAN TECHNICAL TEAM	720,000.00	1,080,000.00	360,000.00	

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11013006	NATIONAL VOLUNTEER SERVICE	160,000.00	240,000.00	80,000.00	
11013007	MAINTENANCE UNIT	400,000.00	600,000.00	200,000.00	
11013008	DPRS GOVERNOR'S OFFICE	-	1,200,000.00	1,200,000.00	
11013009	SPECIAL DUTIES	-	1,200,000.00	1,200,000.00	
11021001	LAISION OFFICE LAGOS	2,400,000.00	2,400,000.00	-	
11021002	LAISION OFFICE KADUNA	2,400,000.00	2,400,000.00	-	
11021003	LIAISON OFFICE ABUJA	16,000,000.00	27,600,000.00	11,600,000.00	
11021004	LAISION OFFICE MAIDUGURI	1,600,000.00	2,400,000.00	800,000.00	
12001001	HOUSE OF ASSEMBLY	888,838,417.50	1,484,100,000.00	595,261,582.50	
12004001	HOUSE OF ASSEMBLY SERVICE COMMISSION	4,000,000.00	64,200,000.00	60,200,000.00	
23001001	MINISTRY OF INFORMATION	10,660,000.00	47,735,000.00	37,075,000.00	
25001001	HEAD OF SERVICE	104,872,044.00	124,000,000.00	19,127,956.00	
40001001	OFFICE OF THE STATE AUDITOR GENERAL	51,895,000.00	102,800,000.00	50,905,000.00	
40002001	OFFICE OF THE AUDITOR GEN. LOCAL GOVERNMENT AUDIT	21,025,000.00	37,280,000.00	16,255,000.00	
47001001	CIVIL SERVICE COMMISSION	5,600,000.00	28,400,000.00	22,800,000.00	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION	2,400,000.00	3,600,000.00	1,200,000.00	
48001001	STATE INDEPENDENT ELECTION COMMISSION	4,000,000.00	6,000,000.00	2,000,000.00	
62001001	MINISTRY OF RELIGIOUS AFFAIRS	109,740,000.00	144,000,000.00	34,260,000.00	
	Total Administrative Sector	5,945,786,977.45	7,781,099,000.00	1,835,312,022.55	
	List of MDA: Economic Sector				
15001001	MINISTRY OF AGRICULTURE	8,000,000.00	1,210,240,000.00	1,202,240,000.00	
63001001	MIN. OF ANIMAL & FISH	5,000,000.00	61,000,000.00	56,000,000.00	
20001001	MINISTRY OF FINANCE	55,240,500.00	105,000,000.00	49,759,500.00	
20001003	MISCELLANEOUS EXPENCES	885,646,430.49	1,914,528,000.00	1,028,881,569.51	
20002001	DEBT MANAGEMENT OFFICE	400,000.00	600,000.00	200,000.00	
20007001	ACCOUNTANT GENERAL OFFICE	4,800,000.00	8,000,000.00	3,200,000.00	
20007002	PROJECT FINANCIAL MANAGEMENT UNIT	400,000.00	1,200,000.00	800,000.00	

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22001001	MINISTRY OF COMMERCE	8,063,851.44	145,000,000.00	136,936,148.56	
29001001	MINISTRY OF TRANSPORT & ENERGY	5,000,000.00	28,000,000.00	23,000,000.00	
34001001	MINISTRY OF WORKS	8,000,000.00	12,000,000.00	4,000,000.00	
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING	27,453,000.00	41,320,000.00	13,867,000.00	
38001002	BUDGET PERFORMANCE UNIT			-	
38001003	BUDGET MONITORING & INSPECTION	3,000,000.00	3,000,000.00	-	
38001004	DONOR CORDINATION UNIT	15,600,000.00	15,600,000.00	-	
38001005	STATISTIC DEPT.	2,400,000.00	3,600,000.00	1,200,000.00	
52001001	MINISTRY OF WATER RESOURCES	8,000,000.00	12,000,000.00	4,000,000.00	
53001001	MINISTRY OF HOUSING	5,000,000.00	17,000,000.00	12,000,000.00	
60001001	MINISTRY OF LAND & SURVEY	8,995,000.00	12,000,000.00	3,005,000.00	
60001002	SOLID MINERAL	-	1,200,000.00	1,200,000.00	
	Total Economic Sector	1,050,998,781.93	3,591,288,000.00	2,540,289,218.07	
	List of MDA: Law and Justice Sector				
18011001	JUDICIAL SERVICE COMMISSION	3,600,000.00	22,700,000.00	19,100,000.00	
26001001	MINISTRY OF JUSTICE	11,989,963.00	101,337,000.00	89,347,037.00	
26001002	PERORAGATIVE OF MERCY	9,000,000.00	21,800,000.00	12,800,000.00	
26001003	RENT TRIBUNAL	1,600,000.00	2,400,000.00	800,000.00	
26001004	SANITATION COURT	2,400,000.00	3,600,000.00	1,200,000.00	
26001005	REVENUE COURT	320,000.00	960,000.00	640,000.00	
	Total Law and Justice Sector	28,909,963.00	152,797,000.00	123,887,037.00	
	Lis of MDA: Regional Sector				
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.	5,000,000.00	36,000,000.00	31,000,000.00	
	Total Regional Sector	5,000,000.00	36,000,000.00	31,000,000.00	
	List of MDA: Sector Sector				
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	35,969,500.00	226,848,000.00	190,878,500.00	
13052001	NYSC FIKA	400,000.00	600,000.00	200,000.00	

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14001001	MINISTRY OF WOMEN AFFAIRS	8,630,000.00	87,500,000.00	78,870,000.00	
14001002	FAMILY SUPPORT MCHC	1,750,000.00	3,000,000.00	1,250,000.00	
17001001	MINISTRY OF EDUCATION	757,122,796.00	1,627,630,000.00	870,507,204.00	
17001002	FRENCH AND KANURI CENTRE			-	
17030001	ZONAL INSPECTORATE	400,000.00	1,800,000.00	1,400,000.00	
21001001	MINISTRY OF HEALTH	307,014,759.00	498,000,000.00	190,985,241.00	
21001002	EPIDEMIOLOGICAL UNIT EPI	800,000.00	1,200,000.00	400,000.00	
21001003	NPI UNIT	800,000.00	1,200,000.00	400,000.00	
35001001	MINISTRY OF ENVIRONMENT	5,000,000.00	67,000,000.00	62,000,000.00	
39001001	MINISTRY OF SPORT	5,000,000.00	15,000,000.00	10,000,000.00	
51001001	MINISTRY FOR LOCAL GOVERNMENT	8,000,000.00	12,000,000.00	4,000,000.00	
51002001	EMIRATE COUNCIL	-	5,600,000.00	5,600,000.00	
64001001	MINISTRY OF HIGHER EDUCATION	9,200,000.00	143,800,000.00	134,600,000.00	
64001002	REMEDIAL PROGRAMME		-	-	
	Total Social Sector	1,140,087,055.00	2,691,178,000.00	1,551,090,945.00	
	Total Overhead Cost	8,170,782,777.38	14,252,362,000.00	6,081,579,222.62	

7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	Actual	Total Budget	Variance	Remarks
22021007	Assistance to Emirate Councils	-	15,000,000.00	15,000,000.00	
21020101	Council of Ulamas	-	10,000,000.00	10,000,000.00	
21020202	2.5% State Contribution to L. G Pension	-	-	-	
22021026	Local Government Share of Revenue (10%)	-	300,000,000.00	300,000,000.00	
22021025	3% of IGR to Board of Internal revenue	62,252,045.14	108,000,000.00	45,747,954.86	
22010102	Pension and Gratuities	2,254,387,023.61	2,500,000,000.00	245,612,976.39	
22030106	Public Office Holders Vehicle Loan	143,002,190.00	810,900,000.00	667,897,810.00	
	Total Consolidated Revenue Fund Charges	2,459,641,258.75	3,743,900,000.00	1,284,258,741.25	

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8	Subventions to Parastatals (According to Sectors-List)	Actual	Total Budget	Variance	Remarks
List of MDA: Administrative Sector					
11013010	INFRASTRUCTURAL DEV. FUND (I DF)	1,200,000.00	2,400,000.00	1,200,000.00	
11033001	YOSACA	13,820,000.00	54,800,000.00	40,980,000.00	
11035001	LOCAL GOVERNMENT PENSION BOARD	1,200,000.00	1,800,000.00	600,000.00	
11037001	PILGRIMS WELFARE COMMISSION	474,502,925.55	619,981,000.00	145,478,074.45	
23001002	HISTORY BUREAU	900,000.00	2,825,000.00	1,925,000.00	
23003001	YOBE TELEVISION (YTV)	15,950,000.00	40,000,000.00	24,050,000.00	
23004001	YOBE BROADCASTING CORPORATION	3,600,000.00	80,420,000.00	76,820,000.00	
23013001	PRINTING CORPORATION	2,800,000.00	20,121,000.00	17,321,000.00	
23057001	COUNCIL FOR ARTS & CULTURE	3,000,000.00	4,500,000.00	1,500,000.00	
62001002	YOBE MOSQUE AND ISLAMIC CENTRE	54,800,000.00	61,200,000.00	6,400,000.00	
64003001	CABS POTISKUM	4,000,000.00	33,000,000.00	29,000,000.00	
24007001	FIRE SERVICE	7,200,000.00	22,800,000.00	15,600,000.00	
Total Administrative Sector		582,972,925.55	943,847,000.00	360,874,074.45	
List of MDA: Economic Sector					
15102001	AGRICULTURAL DEV. PROGRAMME	-	22,000,000.00	22,000,000.00	
15110001	FERTILIZER BLENDING PLANT	400,000.00	8,644,000.00	8,244,000.00	
15115001	YOBE STATE AGRICULTURE MECHANICAL AGENCY	2,100,000.00	4,200,000.00	2,100,000.00	
20001002	STATE TENDERS BOARD	800,000.00	1,200,000.00	400,000.00	
20008001	BOARD OF INTERNAL REVENUE	17,450,654.50	25,700,000.00	8,249,345.50	
22051001	SMALL SCALE INDUSTRIES	2,800,000.00	4,200,000.00	1,400,000.00	
31003001	RURAL ELECTRIFICATION BOARD	3,600,000.00	5,400,000.00	1,800,000.00	
52102001	WATER CORPORATION	16,128,999.00	53,000,000.00	36,871,001.00	
52103001	RURAL WATER SUPPLY & SANITATION AGENCY	12,753,500.00	18,400,000.00	5,646,500.00	
53010001	HOUSING & PROPERTY DEV.	2,800,000.00	4,200,000.00	1,400,000.00	

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63002001	MODERN ABATTOIR	400,000.00	600,000.00	200,000.00	
63003001	PILOT LIVESTOCK	12,450,000.00	144,000,000.00	131,550,000.00	
64004001	COLLEGE OF AGRIC GUJBA	4,450,000.00	33,000,000.00	28,550,000.00	
Total Economic Sector		76,133,153.50	324,544,000.00	248,410,846.50	
List of MDA: Law and Justice Sector					
26051001	HIGH COURT	110,673,805.00	315,000,000.00	204,326,195.00	
26052001	SHARIA COURT DIVISION	8,700,000.00	10,800,000.00	2,100,000.00	
26053001	SHARIA COURT OF APPEAL	40,500,000.00	306,000,000.00	265,500,000.00	
64005001	COLLEGE OF LEGAL AND ISLAMIC STUDIES	4,000,000.00	6,000,000.00	2,000,000.00	
Total Law and Justice Sector		163,873,805.00	637,800,000.00	473,926,195.00	
List of MDA: Sector Sector					
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD	147,893,975.64	150,000,000.00	2,106,024.36	
17008001	LIBRARY BOARD	4,000,000.00	6,000,000.00	2,000,000.00	
17010001	AGENCY FOR MASS EDUCATION	3,200,000.00	4,800,000.00	1,600,000.00	
17031001	ARABIC AND ISLAMIC BOARD	10,453,000.00	87,200,000.00	76,747,000.00	
17054001	TEACHING SERVICE BOARD	74,833,900.00	110,400,000.00	35,566,100.00	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD	43,533,600.00	98,200,000.00	54,666,400.00	
17056001	SCHOLARSHIP BOARD	4,000,000.00	31,000,000.00	27,000,000.00	
21003001	PRIMARY HEALTH CARE MANAGEMENT BOARD	61,645,000.00	211,000,000.00	149,355,000.00	
21102001	HOSPITAL MANAGEMENT BOARD	49,649,000.00	488,568,000.00	438,919,000.00	
21103001	TRADITIONAL MEDICINE BOARD	900,000.00	6,572,000.00	5,672,000.00	
21104001	SCHOOL OF NURSING DAMATURU	3,534,000.00	44,500,000.00	40,966,000.00	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU	2,800,000.00	24,400,000.00	21,600,000.00	
35001003	AFFORESTATION PROJECT	1,600,000.00	2,400,000.00	800,000.00	
35001004	NEAZADP	3,200,000.00	6,800,000.00	3,600,000.00	
35016001	ENVIRONMENT PROTECTION AGENCY	3,600,000.00	14,400,000.00	10,800,000.00	
39051001	SPORT COUNCIL	6,640,000.00	72,800,000.00	66,160,000.00	

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39051002	DESERT STARS	7,200,000.00	20,645,000.00	13,445,000.00	
64002001	COLLEGE OF EDUCATION GASHUA	4,000,000.00	6,000,000.00	2,000,000.00	
64006001	STATE POLYTECHNIC GEIDAM	4,000,000.00	6,000,000.00	2,000,000.00	
64007001	YOBE STATE UNIVERSITY	154,258,528.00	178,000,000.00	23,741,472.00	
Total Social Sector		590,941,003.64	1,569,685,000.00	978,743,996.36	
Total Subventions to Parastatals		1,413,920,887.69	3,475,876,000.00	2,061,955,112.31	

9	Transfer from Consolidated Revenue Fund:	Actual	Total Budget	Variance	Remarks
	Transfer from Consolidated Revenue Fund	8,255,719,587.17	17,257,063,000.00	9,001,343,412.83	
	TOTAL	8,255,719,587.17	17,257,063,000.00	9,001,343,412.83	

10	Aids and Grants	Actual	Total Budget	Variance	Include Parastatals Capital Exp in Note 11.B
13020302	Joint Projects (4LGCs)	400,000,000.00	2,000,000,000	1,600,000,000.00	Contribution from 4 LGCs for MDG projects & FGN
13020302	(UBE) Matching Grants	0	455,000,000	455,000,000.00	
13020302	FGN Grant for MDG	400,000,000.00	400,000,000	-	
	TOTAL	800,000,000.00	2,855,000,000	2,055,000,000.00	

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11	A - Details of Total Capital Expenditures (According to Sectors)				Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Actual	Total Budget	Variance	Remarks
12001001	HOUSE OF ASSEMBLY				
23010105	Purchase of Motor Vehicle	-	9,000,000.00	9,000,000.00	
23010112	Purchase of Office Furniture and Fittings	3,665,000.00	35,324,000.00	31,659,000.00	
23010113	Purchase of Computers	-	6,100,000.00	6,100,000.00	
23010119	Purchase of Power Gen Set	-	10,000,000.00	10,000,000.00	
23010122	Purchase of Medical Equipment	-	1,000,000.00	1,000,000.00	
23010123	Purchase of Fire Fight Equipment	-	3,000,000.00	3,000,000.00	
23010128	Purchase of Patrol & Security Equip	-	17,000,000.00	17,000,000.00	
23010143	Purchase of Public Address and Information Equip.	-	5,000,000.00	5,000,000.00	
23010145	Purchase of Sanitary Equipment	-	500,000.00	500,000.00	
23020101	Construction of Office Building	-	50,000,000.00	50,000,000.00	
23020103	Construction of Power Electricity Distr	-	125,000,000.00	125,000,000.00	
23020105	Construction of Water Supply	-	4,000,000.00	4,000,000.00	
23030121	Rehab /Renovationof Office Building	7,620,000.00	25,000,000.00	17,380,000.00	
	Sub total	11,285,000.00	290,924,000.00	279,639,000.00	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT				
23010105	Purchase of Motor Vehicle	74,000,000.00	200,000,000.00	126,000,000.00	
23010112	Purchase of Office Furniture and Fittings	3,000,000.00	10,080,000.00	7,080,000.00	
23010113	Purchase of Computers	5,861,500.00	21,000,000.00	15,138,500.00	
23010119	Purchase of Power Gen Set	4,700,000.00	50,000,000.00	45,300,000.00	
23010121	Purchase of Hotels/Lodges Furniture	-	10,000,000.00	10,000,000.00	
23010143	Purchase of Public Address and Information Equip.	910,000.00	1,000,000.00	90,000.00	

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23030101	Rehabilitation of Hotels/Lodges	131,197,000.00	157,000,000.00	25,803,000.00	
23030102	Repairs of Electricity Equipment	-	2,500,000.00	2,500,000.00	
23040101	Establishment of Orchards/Oasis	6,000,000.00	6,000,000.00	-	
23050128	Counterpart Funding	25,000,000.00	200,000,000.00	175,000,000.00	
23050129	Capitalisation and Sustainability	-	15,000,000.00	15,000,000.00	
23010103	Purchase of Residential Building	-	550,000,000.00	550,000,000.00	
	Sub total	250,668,500.00	1,222,580,000.00	971,911,500.00	
11008001	STATE EMERGENCY RELIEF AGENCY				
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	3,000,000.00	3,000,000.00	
23010143	Purchase of Public Address and Information Equip.	-	2,868,000.00	2,868,000.00	
	Sub total	-	10,868,000.00	10,868,000.00	
11013010	INFRASTRUCTURAL DEV. FUND (I DF)				
23010112	Purchase of Office Furniture and Fittings	-	7,800,000.00	7,800,000.00	
23010113	Purchase of Computers	-	4,000,000.00	4,000,000.00	
23050101	Data Collection and Analysis	-	20,000,000.00	20,000,000.00	
23050103	Inspection and Monitoring	-	2,000,000.00	2,000,000.00	
	Sub total		33,800,000.00	33,800,000.00	
11005001	MILLENNIUM DEVELOPMENT GOALS (MDG)				
23010105	Purchase of Motor Vehicle	118,925,121.13	120,000,000.00	1,074,878.87	
23010122	Purchase of Medical Equipment	49,550,285.74	50,000,000.00	449,714.26	
23010148	Purchase of School Furniture and Fittings	53,570,830.58	55,000,000.00	1,429,169.42	
23020101	Construction of Office Building	128,025,168.79	130,000,000.00	1,974,831.21	
23020105	Construction of Water Supply	44,672,103.47	45,000,000.00	327,896.53	
23020106	Construction of Hospital Buildings	68,346,452.84	70,000,000.00	1,653,547.16	
23020107	Construction of School Building	137,156,764.74	140,000,000.00	2,843,235.26	
	Sub total	600,246,727.29	610,000,000.00	9,753,272.71	

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25001001	HEAD OF SERVICE				
23010112	Purchase of Office Furniture and Fittings	19,807,853.25	250,000,000.00	230,192,146.75	
23010113	Purchase of Computers	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	201,400,808.04	500,000,000.00	298,599,191.96	
23030121	Rehab /Renovation of Office Building	95,062,214.11	100,000,000.00	4,937,785.89	
	Sub total	316,270,875.40	860,000,000.00	543,729,124.60	
24007001	FIRE SERVICE				
23010112	Purchase of Office Furniture and Fittings	0.00	3,000,000.00	3,000,000.00	
23010123	Purchase of Fire Fight Equipment	15,651,000.00	77,396,000.00	61,745,000.00	
23030121	Rehab /Renovation of Office Building	0.00	50,000,000.00	50,000,000.00	
	Sub total	15,651,000.00	130,396,000.00	114,745,000.00	
64003001	CABS POTISKUM				
23010122	Purchase of Medical Equipment	-	20,000,000.00	20,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	8,000,000.00	8,000,000.00	
23010148	Purchase of School Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	-	25,000,000.00	25,000,000.00	
23020106	Construction of Hospital Buildings	-	10,000,000.00	10,000,000.00	
23020107	Construction of School Building	1,291,972.00	20,000,000.00	18,708,028.00	
	Sub total	1,291,972.00	93,000,000.00	91,708,028.00	
11033001	YOSACA				
23010122	Purchase of Medical Equipment	6,000,000.00	7,000,000.00	1,000,000.00	
23050128	Counterpart Funding	15,000,000.00	27,406,000.00	12,406,000.00	
	Sub total	21,000,000.00	34,406,000.00	13,406,000.00	
23001001	MINISTRY OF INFORMATION				
23010143	Purchase of Public Address and Information Equip.	-	40,000,000.00	40,000,000.00	
23030121	Rehab /Renovationof Office Building	-	5,000,000.00	5,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences	-	5,000,000.00	5,000,000.00	

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23050124	Advocacy, Enlightenment & Campaign	-	2,000,000.00	2,000,000.00	
	Sub total	-	52,000,000.00	52,000,000.00	
23057001	COUNCIL FOR ARTS & CULTURE				
23030121	Rehab /Renovationof Office Building	-	2,000,000.00	2,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences	-	10,800,000.00	10,800,000.00	
	Sub total	-	12,800,000.00	12,800,000.00	
23004001	YOBE BROADCASTING CORPORATION				
23010105	Purchase of Motor Vehicle	-	50,000,000.00	50,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010123	Purchase of Fire Fight Equipment	-	2,500,000.00	2,500,000.00	
23030121	Rehab /Renovationof Office Building	-	11,000,000.00	11,000,000.00	
	Sub total	0.00	68,500,000.00	68,500,000.00	
23003001	YOBE TELEVISION (YTV)				
23010112	Purchase of Office Furniture and Fittings	-	1,000,000.00	1,000,000.00	
23010113	Purchase of Computers	-	1,624,000.00	1,624,000.00	
23010139	Healvy Duty Plant & Mach	-	12,000,000.00	12,000,000.00	
23010147	Purchase of Spare Parts and Tools	-	20,000,000.00	20,000,000.00	
23020101	Construction of Office Building	-	10,000,000.00	10,000,000.00	
	Sub total	-	44,624,000.00	44,624,000.00	
23013001	PRINTING CORPORATION				
23010113	Purchase of Computers	-	1,000,000.00	1,000,000.00	
23010129	Purchase of Industrials equipment	-	10,000,000.00	10,000,000.00	
	Sub total		11,000,000.00	11,000,000.00	
23001002	HISTORY BUREAU				
23020101	Construction of Office Building	-	2,375,000.00	2,375,000.00	
	Sub total		2,375,000.00	2,375,000.00	
11035001	LOCAL GOVERNMENT PENSION BOARD				

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23020101	Construction of Office Building	-	10,000,000.00	10,000,000.00	
	Sub total		10,000,000.00	10,000,000.00	
62001001	MINISTRY OF RELIGIOUS AFFAIRS				
23020107	Construction of School Building	-	20,000,000.00	20,000,000.00	
23020129	Construction of Mosques and Islamiya	3,457,685.00	40,000,000.00	36,542,315.00	
23030129	Rehabilitation of Dams & Irrigations	-	15,000,000.00	15,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	12,000,000.00	20,000,000.00	8,000,000.00	
	Sub total	15,457,685.00	95,000,000.00	79,542,315.00	
11037001	PILGRIMS WELFARE COMMISSION				
23010112	Purchase of Office Furniture and Fittings	24,979,120.00	50,000,000.00	25,020,880.00	
23010113	Purchase of Computers	-	14,000,000.00	14,000,000.00	
23020101	Construction of Office Building	15,273,643.78	100,000,000.00	84,726,356.22	
23020105	Construction of Water Supply	-	10,000,000.00	10,000,000.00	
	Sub total	40,252,763.78	174,000,000.00	133,747,236.22	
40001001	OFFICE OF THE STATE AUDITOR GENERAL				
23010112	Purchase of Office Furniture and Fittings	-	4,000,000.00	4,000,000.00	
23010113	Purchase of Computers	2,788,000.00	6,000,000.00	3,212,000.00	
23050101	Data Collection and Analysis	695,000.00	15,000,000.00	14,305,000.00	
23050103	Inspection and Monitoring	4,445,000.00	10,000,000.00	5,555,000.00	
	Sub total	7,928,000.00	35,000,000.00	27,072,000.00	
40002001	LOCAL GOVERNMENT AUDIT				
23010112	Purchase of Office Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23010113	Purchase of Computers	-	4,520,000.00	4,520,000.00	
23010123	Purchase of Fire Fight Equipment	-	1,000,000.00	1,000,000.00	
23030121	Rehab /Renovationof Office Building	-	30,000,000.00	30,000,000.00	
23040101	Establishment of Orchards/Oasis	-	3,000,000.00	3,000,000.00	
	Sub total		48,520,000.00	48,520,000.00	

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47001001	CIVIL SERVICE COMMISSION				
23010112	Purchase of Office Furniture and Fittings	2,000,000.00	10,000,000.00	8,000,000.00	
23010113	Purchase of Computers	-	20,000,000.00	20,000,000.00	
23010119	Purchase of Power Gen Set	-	5,000,000.00	5,000,000.00	
23030121	Rehab /Renovationof Office Building	-	5,000,000.00	5,000,000.00	
	Sub total	2,000,000.00	40,000,000.00	38,000,000.00	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION				
23010112	Purchase of Office Furniture and Fittings	-	2,500,000.00	2,500,000.00	
23010113	Purchase of Computers	-	2,500,000.00	2,500,000.00	
	Sub total	-	5,000,000.00	5,000,000.00	
48001001	STATE INDEPENDENT ELECTION COMMISSION				
23010113	Purchase of Computers	-	1,000,000.00	1,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	200,000,000.00	200,000,000.00	
23030121	Rehab /Renovationof Office Building	-	15,000,000.00	15,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences		-	-	
23050124	Advocacy, Enlightenment & Campaign	1,185,000.00	29,960,000.00	28,775,000.00	
	Sub total	1,185,000.00	245,960,000.00	244,775,000.00	
	Total Administration Sector	1,283,237,523.47	4,130,753,000.00	2,847,515,476.53	

	List of MDA: Economic Sector	Actual	Total Budget	Variance	Remarks
	15001001 MINISTRY OF AGRICULTURE				
23010101	Acquisition of Land	-	25,000,000.00	25,000,000.00	
23010105	Purchase of Motor Vehicle	-	30,000,000.00	30,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010127	Purchahse of Agricultural Equipment	-	40,000,000.00	40,000,000.00	
23010140	Purchase of Water Supply Equipment	-	25,000,000.00	25,000,000.00	

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23010144	Purchase Of Livestock equipment	-	60,000,000.00	60,000,000.00	
23010147	Purchase of Spare Parts and Tools	-	5,000,000.00	5,000,000.00	
23020113	Construction/Provision of Agricultural Facilities	14,748,500.00	400,000,000.00	385,251,500.00	
23020116	Construction of Bridges	-	10,000,000.00	10,000,000.00	
23030115	Dredging of River Basin and Ponds	-	45,000,000.00	45,000,000.00	
23030121	Rehab /Renovationof Office Building	-	15,000,000.00	15,000,000.00	
23040101	Establishment of Orchards/Oasis	-	10,000,000.00	10,000,000.00	
23050103	Inspection and Monitoring	-	4,000,000.00	4,000,000.00	
	Sub total	14,748,500.00	684,000,000.00	669,251,500.00	
15102001 AGRICULTURAL DEV. PROGRAMME					
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	
23030121	Rehab /Renovationof Office Building	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	25,000,000.00	25,000,000.00	
23050128	Counterpart Funding	-	229,423,000.00	229,423,000.00	
23050129	Capitalisation and Sustainability	12,000,000.00	12,000,000.00	-	
	Sub total	12,000,000.00	281,423,000.00	269,423,000.00	
15115001 YOBE STATE AGRICULTURE MECHANICAL AGENCY					
23010112	Purchase of Office Furniture and Fittings	-	1,500,000.00	1,500,000.00	
23010127	Purcahse of Agricultural Equipment	-	30,000,000.00	30,000,000.00	
23010147	Purchase of Spare Parts and Tools	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	-	2,000,000.00	2,000,000.00	
23030112	Repairs of Agric Equipment	-	1,500,000.00	1,500,000.00	
	Sub total	-	45,000,000.00	45,000,000.00	
64004001 COLLEGE OF AGRIC GUJBA					
23010127	Purcahse of Agricultural Equipment	2,165,000.00	25,000,000.00	22,835,000.00	
23010148	Purchase of School Furniture and Fittings	4,607,510.00	15,000,000.00	10,392,490.00	
23020105	Construction of Water Supply	1,654,500.00	10,320,000.00	8,665,500.00	

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23020107	Construction of School Building	-	17,680,000.00	17,680,000.00	
23030101	Rehabilitation of Hotels/Lodges	-	12,000,000.00	12,000,000.00	
23050103	Inspection and Monitoring	3,150,000.00	20,000,000.00	16,850,000.00	
	Sub total	11,577,010.00	100,000,000.00	88,422,990.00	
15110001 FERTILIZER BLENDING PLANT					
23010129	Purchase of Industrials equipment	2,200,000.00	22,105,000.00	19,905,000.00	
	Sub total	2,200,000.00	22,105,000.00	19,905,000.00	
63001001 MIN. OF ANIMAL & FISH					
23010112	Purchase of Office Furniture and Fittings	-	12,000,000.00	12,000,000.00	
23010144	Purchase Of Livestock equipment	-	8,000,000.00	8,000,000.00	
23020101	Construction of Office Building	-	10,000,000.00	10,000,000.00	
23020105	Construction of Water Supply	-	20,000,000.00	20,000,000.00	
23020116	Construction of Bridges	-	20,000,000.00	20,000,000.00	
23030121	Rehab /Renovationof Office Building	-	10,000,000.00	10,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences	-	5,000,000.00	5,000,000.00	
23050128	Counterpart Funding	-	27,000,000.00	27,000,000.00	
	Sub total	-	112,000,000.00	112,000,000.00	
63002001 MODERN ABATTOIR					
23010112	Purchase of Office Furniture and Fittings	-	3,000,000.00	3,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	-	3,000,000.00	3,000,000.00	
23030121	Rehab /Renovationof Office Building	-	25,000,000.00	25,000,000.00	
	Sub total	-	31,000,000.00	31,000,000.00	
63003001 PILOT LIVESTOCK					
23010112	Purchase of Office Furniture and Fittings	-	4,000,000.00	4,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010119	Purchase of Power Gen Set	-	3,000,000.00	3,000,000.00	
23010122	Purchase of Medical Equipment	-	5,500,000.00	5,500,000.00	

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23010124	Purchase of Teaching& training Equipment	-	3,000,000.00	3,000,000.00	
23010133	Purchase of Survey Equipment	-	2,000,000.00	2,000,000.00	
23020105	Construction of Water Supply	-	8,000,000.00	8,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	-	1,000,000.00	1,000,000.00	
23030121	Rehab /Renovation of Office Building	-	3,000,000.00	3,000,000.00	
23040103	Wildlife and Game Reserve	-	5,500,000.00	5,500,000.00	
23050101	Data Collection and Analysis	9,000,000.00	15,000,000.00	6,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	300,000.00	3,000,000.00	2,700,000.00	
	Sub total	9,300,000.00	58,000,000.00	48,700,000.00	
20001001 MINISTRY OF FINANCE					
23010113	Purchase of Computers	-	20,000,000.00	20,000,000.00	
23030121	Rehab /Renovation of Office Building	-	80,000,000.00	80,000,000.00	
	Sub total	-	100,000,000.00	100,000,000.00	
20008001 BOARD OF INTERNAL REVENUE					
23010112	Purchase of Office Furniture and Fittings	-	135,000,000.00	135,000,000.00	
23010113	Purchase of Computers	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	2,800,000.00	2,800,000.00	
23050103	Inspection and Monitoring	1,050,000.00	5,000,000.00	3,950,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	4,260,000.00	4,260,000.00	
	Sub total	1,050,000.00	157,060,000.00	156,010,000.00	
34001001 MINISTRY OF WORKS					
23010112	Purchase of Office Furniture and Fittings	-	2,000,000.00	2,000,000.00	
23010122	Purchase of Medical Equipment	-	3,000,000.00	3,000,000.00	
23010133	Purchase of Survey Equipment	-	2,000,000.00	2,000,000.00	
23010147	Purchase of Spare Parts and Tools	3,505,500.00	70,000,000.00	66,494,500.00	
23020103	Construction of Power Electricity Distr		-	-	
23020114	Construction of Federal roads	5,203,101,900.29	7,550,000,000.00	2,346,898,099.71	

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23020116	Construction of Bridges	202,089,503.56	400,000,000.00	197,910,496.44	
23020128	Construction of Warehouse and shops	-	30,000,000.00	30,000,000.00	
23030113	Rehabilitation of State Roads	123,894,405.22	2,100,000,000.00	1,976,105,594.78	
23030115	Dredging of River Basin and Ponds	-	150,000,000.00	150,000,000.00	
	Sub total	5,532,591,309.07	10,307,000,000.00	4,774,408,690.93	
29001001 MINISTRY OF TRANSPORT & ENERGY					
23010106	Purchase of towing Van (Recovery Vehicle)	-	15,000,000.00	15,000,000.00	
23010107	Purchase of Tippers	-	50,000,000.00	50,000,000.00	
23010147	Purchase of Spare Parts and Tools	-	5,000,000.00	5,000,000.00	
23020103	Construction of Power Electricity Distr	49,421,410.00	505,000,000.00	455,578,590.00	
23020107	Construction of School Building	-	10,000,000.00	10,000,000.00	
23020117	Construction of Airports	38,950,000.00	3,000,000,000.00	2,961,050,000.00	
23020119	Construction of Hall and Theater	-	20,000,000.00	20,000,000.00	
23020128	Construction of Warehouse and shops	-	10,000,000.00	10,000,000.00	
23030102	Repairs of Electricity Equipment	9,894,300.00	30,000,000.00	20,105,700.00	
23050101	Data Collection and Analysis	-	5,000,000.00	5,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	8,000,000.00	8,000,000.00	
	Sub total	98,265,710.00	3,658,000,000.00	3,559,734,290.00	
31003001 RURAL ELECTRIFICATION BOARD					
23020103	Construction of Power Electricity Distr	-	50,000,000.00	50,000,000.00	
	Sub total		50,000,000.00	50,000,000.00	
22001001 MINISTRY OF COMMERCE					
23010102	Purchase/Acquisition of Building	-	96,000,000.00	96,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	18,000,000.00	18,000,000.00	
23010123	Purchase of Fire Fight Equipment	-	2,000,000.00	2,000,000.00	
23020101	Construction of Office Building	-	15,000,000.00	15,000,000.00	
23020102	Construction of Residential Building	31,396,030.63	32,000,000.00	603,969.37	

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23030121	Rehab /Renovation of Office Building	9,844,959.12	10,000,000.00	155,040.88	
23050101	Data Collection and Analysis	-	1,000,000.00	1,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences	-	4,000,000.00	4,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	1,000,000.00	1,000,000.00	
23050128	Counterpart Funding	-	2,000,000.00	2,000,000.00	
23050129	Capitalization and Sustainability	-	200,000,000.00	200,000,000.00	
	Sub total	41,240,989.75	381,000,000.00	339,759,010.25	
1901000	DAFORGA SPRING WATER COMPANY				
2301001	Purchase of Office Furniture & Fittings			-	
2302003	Purchase of Industrials equipment			-	
2302018	Purchase of Generator Sets			-	
2303004	Purchase of Delivery van			-	
	Sub total	-	-	-	
22051001 SMALL SCALE INDUSTRIES					
23010112	Purchase of Office Furniture and Fittings	-	100,000,000.00	100,000,000.00	
	Sub total		100,000,000.00	100,000,000.00	
22052001 STATE HOTELS					
23010121	Purchase of Hotels/Lodges Furniture	-	3,500,000.00	3,500,000.00	
23010142	Purchase of Electrical Equipment	-	12,000,000.00	12,000,000.00	
23020105	Construction of Water Supply	-	7,000,000.00	7,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	12,600,000.00	14,415,000.00	1,815,000.00	
	Sub total	12,600,000.00	36,915,000.00	24,315,000.00	
22018001 YOBE INVESTMENT COMPANY					
23050129	Capitalization and Sustainability	98,336,443.12	100,000,000.00	1,663,556.88	
	Sub total	98,336,443.12	100,000,000.00	1,663,556.88	
22059001 YOBE MICRO FINANCE BANK					
23050129	Capitalization and Sustainability	-	100,000,000.00	100,000,000.00	

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	Sub total		100,000,000.00	100,000,000.00	
1906000	POLYTHENE BAGS & WOVEN SACKS COMPANY				
2315001	Capitalization and Sustainability			-	
	Sub total		-	-	
1909000	THREE STARS HOTEL				
2301005	Purchase of Hotels/Lodges Furniture			-	
2302010	Purchase of Fire Fight Equipment			-	
2305012	Construction of Hotels and Lodges			-	
2310001	Landscape and Tree Planting			-	
2311002	Consultancy Service			-	
	Sub total	-	-	-	
1911000	HYDRO FORM BLOCK INDUSTRY				
2315001	Capitalization and Sustainability			-	
	Sub total		-	-	
60001001 MINISTRY OF LAND & SURVEY					
23010101	Acquisition of Land	9,256,296.00	80,000,000.00	70,743,704.00	
23010112	Purchase of Office Furniture and Fittings	-	3,000,000.00	3,000,000.00	
23010113	Purchase of Computers	-	7,000,000.00	7,000,000.00	
23010122	Purchase of Medical Equipment	-	1,000,000.00	1,000,000.00	
23010133	Purchase of Survey Equipment	2,000,000.00	20,000,000.00	18,000,000.00	
23050101	Data Collection and Analysis	-	20,000,000.00	20,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	9,480,000.00	9,480,000.00	
	Sub total	11,256,296.00	140,480,000.00	129,223,704.00	
52001001 MINISTRY OF WATER RESOURCES					
23010122	Purchase of Medical Equipment	-	15,000,000.00	15,000,000.00	
23010140	Purchase of Water Supply Equipment	-	100,000,000.00	100,000,000.00	
23020105	Construction of Water Supply	10,604,563.05	322,247,000.00	311,642,436.95	

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23020116	Construction of Bridges	-	30,000,000.00	30,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	-	15,000,000.00	15,000,000.00	
23040101	Establishment of Orchards/Oasis	-	60,000,000.00	60,000,000.00	
23050101	Data Collection and Analysis	-	2,500,000.00	2,500,000.00	
23050128	Counterpart Funding	5,000,000.00	424,253,000.00	419,253,000.00	
	Sub total	15,604,563.05	969,000,000.00	953,395,436.95	
52102001 WATER CORPORATION					
23010113	Purchase of Computers	-	2,000,000.00		
23010119	Purchase of Power Gen Set	-	7,000,000.00	7,000,000.00	
23010140	Purchase of Water Supply Equipment	15,000,000.00	18,000,000.00	3,000,000.00	
23010142	Purchase of Electrical Equipment	4,550,000.00	10,000,000.00	5,450,000.00	
23030102	Repairs of Electricity Equipment	-	2,000,000.00	2,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	31,127,500.00	72,000,000.00	40,872,500.00	
	Sub total	50,677,500.00	111,000,000.00	60,322,500.00	
52103001 RURAL WATER SUPPLY & SANITATION AGENCY					
23010112	Purchase of Office Furniture and Fittings	-	6,500,000.00	6,500,000.00	
23010113	Purchase of Computers	-	5,500,000.00	5,500,000.00	
23010139	Heavy Duty Plant & Mach	-	40,500,000.00	40,500,000.00	
23010140	Purchase of Water Supply Equipment	-	40,000,000.00	40,000,000.00	
23020101	Construction of Office Building	1,512,280.00	76,000,000.00	74,487,720.00	
23020105	Construction of Water Supply	-	60,000,000.00	60,000,000.00	
23020118	Construction of other Infrastructure (Sanitation Facilities)	-	15,000,000.00	15,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	23,404,000.00	27,000,000.00	3,596,000.00	
23050101	Data Collection and Analysis	-	3,000,000.00	3,000,000.00	
23050128	Counterpart Funding	95,243,400.00	300,000,000.00	204,756,600.00	
	Sub total	120,159,680.00	573,500,000.00	453,340,320.00	
53001001 MINISTRY OF HOUSING					

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23010102	Purchase/Acquisition of Building	-	170,000,000.00	170,000,000.00	
23010105	Purchase of Motor Vehicle	-	23,000,000.00	23,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23010113	Purchase of Computers	-	7,000,000.00	7,000,000.00	
23010141	Purchase of Building Materials/Equipment	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	6,857,100.00	85,000,000.00	78,142,900.00	
23020102	Construction of Residential Building	8,102,457.00	100,000,000.00	91,897,543.00	
23020128	Construction of Warehouse and shops	-	30,000,000.00	30,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	19,309,107.04	100,000,000.00	80,690,892.96	
23050103	Inspection and Monitoring	10,000,000.00	10,000,000.00	-	
	Sub total	44,268,664.04	545,000,000.00	500,731,335.96	
53010001 HOUSING & PROPERTY DEV.					
23010101	Acquisition of Land	-	10,000,000.00	10,000,000.00	
23010105	Purchase of Motor Vehicle	-	7,500,000.00	7,500,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23020102	Construction of Residential Building	-	200,000,000.00	200,000,000.00	
	Sub total		222,500,000.00	222,500,000.00	
38001001 MINISTRY OF BUDGET & ECONOMIC PLANNING					
23010105	Purchase of Motor Vehicle	-	15,000,000.00	15,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	15,000,000.00	15,000,000.00	
23010113	Purchase of Computers	-	15,000,000.00	15,000,000.00	
23030121	Rehab /Renovationof Office Building	-	30,000,000.00	30,000,000.00	
23050101	Data Collection and Analysis	-	20,000,000.00	20,000,000.00	
23050103	Inspection and Monitoring	-	5,000,000.00	5,000,000.00	
	Sub total	-	100,000,000.00	100,000,000.00	
	Total Economic Sector	6,075,876,665.03	18,984,983,000.00	12,909,106,334.97	

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	List of MDA: Law and Justice Sector	Actual	Total Budget	Variance	Remarks
26001001 MINISTRY OF JUSTICE					
23010112	Purchase of Office Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23010113	Purchase of Computers	-	2,000,000.00	2,000,000.00	
23050128	Counterpart Funding	-	50,000,000.00	50,000,000.00	
	Sub total	-	62,000,000.00	62,000,000.00	
26001002 PERORAGATIVE OF MERCY					
23010112	Purchase of Office Furniture and Fittings	-	3,000,000.00	3,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	3,000,000.00	3,000,000.00	
	Sub total	-	6,000,000.00	6,000,000.00	
26051001 HIGH COURT					
23010105	Purchase of Motor Vehicle	20,000,000.00	30,000,000.00	10,000,000.00	
23010112	Purchase of Office Furniture and Fittings	17,000,000.00	19,000,000.00	2,000,000.00	
23010113	Purchase of Computers	-	10,000,000.00	10,000,000.00	
23010119	Purchase of Power Gen Set	4,000,000.00	4,000,000.00	-	
23020101	Construction of Office Building	67,940,000.00	110,000,000.00	42,060,000.00	
23020102	Construction of Residential Building	25,000,000.00	80,000,000.00	55,000,000.00	
23020105	Construction of Water Supply	2,000,000.00	7,000,000.00	5,000,000.00	
23020106	Construction of Hospital Buildings	-	15,000,000.00	15,000,000.00	
23030121	Rehab /Renovationof Office Building	18,000,000.00	40,000,000.00	22,000,000.00	
	Sub total	153,940,000.00	315,000,000.00	161,060,000.00	
26053001 SHARIA COURT OF APPEAL					
23010105	Purchase of Motor Vehicle	-	15,000,000.00	15,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	20,000,000.00	20,000,000.00	
23010113	Purchase of Computers	10,000,000.00	10,000,000.00	-	
23010123	Purchase of Fire Fight Equipment	-	5,000,000.00	5,000,000.00	

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23020101	Construction of Office Building	90,000,000.00	100,000,000.00	10,000,000.00	
23020105	Construction of Water Supply	-	5,000,000.00	5,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	30,000,000.00	50,000,000.00	20,000,000.00	
23030121	Rehab /Renovationof Office Building	20,000,000.00	20,000,000.00	-	
23040101	Establishment of Orchards/Oasis	5,000,000.00	5,000,000.00	-	
23050103	Inspection and Monitoring	-	10,000,000.00	10,000,000.00	
	Sub total	155,000,000.00	240,000,000.00	85,000,000.00	
18011001 JUDICIAL SERVICE COMMISSION					
23010105	Purchase of Motor Vehicle	-	15,000,000.00	15,000,000.00	
23010112	Purchase of Office Furniture and Fittings	5,000,000.00	9,000,000.00	4,000,000.00	
23010119	Purchase of Power Gen Set	-	6,500,000.00	6,500,000.00	
23020101	Construction of Office Building	10,000,000.00	10,000,000.00	-	
23020105	Construction of Water Supply	-	5,000,000.00	5,000,000.00	
	Sub total	15,000,000.00	45,500,000.00	30,500,000.00	
64005001 COLLEGE OF LEGAL AND ISLAMIC STUDIES					
23010148	Purchase of School Furniture and Fittings	-	35,000,000.00	35,000,000.00	
23020107	Construction of School Building	-	50,000,000.00	50,000,000.00	
23030106	Rehabilitation/Renovation of School Building	5,253,581.85	15,000,000.00	9,746,418.15	
23050130	Registration and Exams Fees	-	20,000,000.00	20,000,000.00	
	Sub total	5,253,581.85	120,000,000.00	114,746,418.15	
	Total Law and Justice Sector	329,193,581.85	788,500,000.00	459,306,418.15	

	Lis of MDA: Regional Sector	Actual	Total Budget	Variance	Remarks
51021001 MIN. OF INTERGRATED& COMM. RURAL DEV.					
23010105	Purchase of Motor Vehicle	-	25,000,000.00	25,000,000.00	
23010107	Purchase of Tippers	-	45,000,000.00	45,000,000.00	
23010113	Purchase of Computers	-	2,000,000.00	2,000,000.00	

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23010146	Purchase of Road Construction Equipment	-	70,000,000.00	70,000,000.00	
23020101	Construction of Office Building	-	17,000,000.00	17,000,000.00	
23020114	Construction of Federal roads	-	200,000,000.00	200,000,000.00	
23020116	Construction of Bridges	-	15,000,000.00	15,000,000.00	
23030128	Rehab of industrials Building	-	15,000,000.00	15,000,000.00	
23030129	Rehabilitation of Dams & Irrigations	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	5,000,000.00	5,000,000.00	
23050128	Counterpart Funding	-	20,000,000.00	20,000,000.00	
	Sub total	-	424,000,000.00	424,000,000.00	
	Total Regional Sector	-	424,000,000.00	424,000,000.00	

	List of MDA: Social Sector	Actual	Total Budget	Variance	Remarks
17001001 MINISTRY OF EDUCATION					
23010108	Purchase of Buses	15,420,000.00	18,000,000.00	2,580,000.00	
23010112	Purchase of Office Furniture and Fittings	-	3,000,000.00	3,000,000.00	
23010113	Purchase of Computers	-	4,000,000.00	4,000,000.00	
23010120	Purchase of Kitchen Utensils	-	20,000,000.00	20,000,000.00	
23010122	Purchase of Medical Equipment	-	20,000,000.00	20,000,000.00	
23010126	Purchase of Sporting Equipment	-	5,000,000.00	5,000,000.00	
23010148	Purchase of School Furniture and Fittings	-	50,000,000.00	50,000,000.00	
23020107	Construction of School Building	84,071,015.88	432,782,000.00	348,710,984.12	
23030106	Rehabilitation/Renovation of School Building	52,088,088.44	500,000,000.00	447,911,911.56	
23030111	Rehabilitation of Sporting Facilities	-	3,000,000.00	3,000,000.00	
23050101	Data Collection and Analysis	935,000.00	10,000,000.00	9,065,000.00	
23050103	Inspection and Monitoring	-	10,703,000.00	10,703,000.00	

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23050104	Anniversaries/Celebrations and Annual Conferences	-	15,010,000.00	15,010,000.00	
23050130	Registration and Exams Fees	885,831,957.32	1,138,000,000.00	252,168,042.68	
	Sub total	1,038,346,061.64	2,229,495,000.00	1,191,148,938.36	
17008001 LIBRARY BOARD					
23010105	Purchase of Motor Vehicle	-	7,500,000.00	7,500,000.00	
23020101	Construction of Office Building	-	7,000,000.00	7,000,000.00	
23020111	Construction/Provision of Library	-	30,000,000.00	30,000,000.00	
23030121	Rehab /Renovationof Office Building	-	5,736,000.00	5,736,000.00	
	Sub total		50,236,000.00	50,236,000.00	
17010001 AGENCY FOR MASS EDUCATION					
23010105	Purchase of Motor Vehicle	-	8,000,000.00	8,000,000.00	
23010112	Purchase of Office Furniture and Fittings	3,000,000.00	3,000,000.00	-	
23010124	Purchase of Teaching& training Equipment	-	10,500,000.00	10,500,000.00	
23020101	Construction of Office Building	-	20,000,000.00	20,000,000.00	
23020119	Construction of Hall and Theater	8,740,000.00	10,500,000.00	1,760,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	1,500,000.00	1,500,000.00	
23050128	Counterpart Funding	-	1,332,000.00	1,332,000.00	
	Sub total	11,740,000.00	54,832,000.00	43,092,000.00	
17003001 STATE UNIVERSAL BASIC EDUCATION BOARD					
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	
23010113	Purchase of Computers	-	7,000,000.00	7,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	65,000,000.00	65,000,000.00	
23010126	Purchase of Sporting Equipment	-	5,000,000.00	5,000,000.00	
23010143	Purchase of Public Address and Information Equip.	-	500,000.00	500,000.00	
23020107	Construction of School Building	1,260,753.50	50,000,000.00	48,739,246.50	
23030106	Rehabilitation/Renovation of School Building	55,340,207.13	100,000,000.00	44,659,792.87	
23030121	Rehab /Renovationof Office Building	-	16,500,000.00	16,500,000.00	

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23050101	Data Collection and Analysis	-	10,000,000.00	10,000,000.00	
23050103	Inspection and Monitoring	-	10,000,000.00	10,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	5,000,000.00	5,000,000.00	
23050128	Counterpart Funding	-	720,000,000.00	720,000,000.00	
	Sub total	56,600,960.63	994,000,000.00	937,399,039.37	
17031001 ARABIC AND ISLAMIC BOARD					
23010124	Purchase of Teaching& training Equipment	-	23,624,000.00	23,624,000.00	
23020103	Construction of Power Electricity Distr	-	7,000,000.00	7,000,000.00	
23030106	Rehabilitation/Renovation of School Building	-	20,000,000.00	20,000,000.00	
23030121	Rehab /Renovationof Office Building	-	3,400,000.00	3,400,000.00	
23050129	Capitalisation and Sustainability	-	5,000,000.00	5,000,000.00	
	Sub total		59,024,000.00	59,024,000.00	
17054001 TEACHING SERVICE BOARD					
23010112	Purchase of Office Furniture and Fittings	-	20,000,000.00	20,000,000.00	
23010113	Purchase of Computers	-	10,500,000.00	10,500,000.00	
23010119	Purchase of Power Gen Set	-	5,500,000.00	5,500,000.00	
	Sub total		36,000,000.00	36,000,000.00	
17055001 SCIENCE & TECHNICAL EDUCATION BOARD					
23010113	Purchase of Computers	-	8,000,000.00	8,000,000.00	
23010139	Healvy Duty Plant & Mach	-	80,000,000.00	80,000,000.00	
23010148	Purchase of School Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23050103	Inspection and Monitoring	-	4,208,000.00	4,208,000.00	
23050130	Registration and Exams Fees	70,544,010.00	73,000,000.00	2,455,990.00	
	Sub total	70,544,010.00	175,208,000.00	104,663,990.00	
64001001 MINISTRY OF HIGHER EDUCATION					
23010105	Purchase of Motor Vehicle	2,800,000.00	15,000,000.00	12,200,000.00	
23020101	Construction of Office Building	-	250,000,000.00	250,000,000.00	

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23020107	Construction of School Building	-	15,000,000.00	15,000,000.00	
23050101	Data Collection and Analysis	-	1,000,000.00	1,000,000.00	
23050130	Registration and Exams Fees	41,987,500.00	250,000,000.00	208,012,500.00	
	Sub total	44,787,500.00	531,000,000.00	486,212,500.00	
17056001 SCHOLARSHIP BOARD					
23010112	Purchase of Office Furniture and Fittings	-	2,000,000.00	2,000,000.00	
23010113	Purchase of Computers	-	2,000,000.00	2,000,000.00	
23050130	Registration and Exams Fees	450,236,961.05	800,000,000.00	349,763,038.95	
	Sub total	450,236,961.05	804,000,000.00	353,763,038.95	
64002001 COLLEGE OF EDUCATION GASHUA					
23010124	Purchase of Teaching& training Equipment	-	4,000,000.00	4,000,000.00	
23020107	Construction of School Building	-	100,000,000.00	100,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	-	6,000,000.00	6,000,000.00	
23050103	Inspection and Monitoring	-	5,000,000.00	5,000,000.00	
23050129	Capitalisation and Sustainability		5,000,000.00	5,000,000.00	
	Sub total	-	120,000,000.00	120,000,000.00	
64006001 STATE POLYTECHNIC GEIDAM					
23010133	Purchase of Survey Equipment	-	6,000,000.00	6,000,000.00	
23020101	Construction of Office Building	34,334,753.50	45,000,000.00	10,665,246.50	
23030101	Rehabilitation of Hotels/Lodges	-	15,000,000.00	15,000,000.00	
23030106	Rehabilitation/Renovation of School Building	34,334,754.50	54,000,000.00	19,665,245.50	
	Sub total	68,669,508.00	120,000,000.00	51,330,492.00	
64007001 YOBE STATE UNIVERSITY					
23010101	Acquisition of Land	-	15,000,000.00	15,000,000.00	
23010105	Purchase of Motor Vehicle	-	100,000,000.00	100,000,000.00	
23010107	Purchase of Tippers	-	10,000,000.00	10,000,000.00	
23010113	Purchase of Computers	-	30,000,000.00	30,000,000.00	

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23010119	Purchase of Power Gen Set	11,000,000.00	20,000,000.00	9,000,000.00	
23010121	Purchase of Hotels/Lodges Furniture	9,300,000.00	15,000,000.00	5,700,000.00	
23010123	Purchase of Fire Fight Equipment	-	6,920,000.00	6,920,000.00	
23010145	Purchase of Sanitary Equipment	-	5,000,000.00	5,000,000.00	
23010148	Purchase of School Furniture and Fittings	54,388,500.00	75,000,000.00	20,611,500.00	
23020101	Construction of Office Building	43,000,000.00	43,000,000.00	-	
23020107	Construction of School Building	71,000,000.00	200,000,000.00	129,000,000.00	
23020112	Construction of Sporting Facilities	-	40,000,000.00	40,000,000.00	
23020116	Construction of Bridges	-	10,000,000.00	10,000,000.00	
23020119	Construction of Hall and Theater	-	70,000,000.00	70,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	15,000,000.00	15,000,000.00	-	
23050101	Data Collection and Analysis	-	50,000,000.00		
	Sub total	203,688,500.00	704,920,000.00	501,231,500.00	
21001001 MINISTRY OF HEALTH					
23010105	Purchase of Motor Vehicle	-	50,000,000.00	50,000,000.00	
23010112	Purchase of Office Furniture and Fittings	17,400,000.00	25,000,000.00	7,600,000.00	
23010113	Purchase of Computers	-	4,480,000.00	4,480,000.00	
23010122	Purchase of Medical Equipment	760,245,875.74	1,880,000,000.00	1,119,754,124.26	
23010149	Purchase of Hospital Furniture & Fittings	199,648,410.10	200,000,000.00	351,589.90	
23020101	Construction of Office Building	-	90,000,000.00	90,000,000.00	
23020102	Construction of Residential Building	108,515,603.23	300,000,000.00	191,484,396.77	
23020106	Construction of Hospital Buildings	52,804,299.18	400,000,000.00	347,195,700.82	
23030105	Rehab./Renovation of Clinics	-	1,110,000,000.00	1,110,000,000.00	
23030121	Rehab /Renovationof Office Building	2,997,000.00	10,000,000.00	7,003,000.00	
23050101	Data Collection and Analysis	6,000,000.00	100,000,000.00	94,000,000.00	
23050103	Inspection and Monitoring	1,820,000.00	5,000,000.00	3,180,000.00	
23050128	Counterpart Funding	-	210,000,000.00	210,000,000.00	

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	Sub total	1,149,431,188.25	4,384,480,000.00	3,235,048,811.75	
21102001 HOSPITAL MANAGEMENT BOARD					
23010112	Purchase of Office Furniture and Fittings	7,735,000.00	10,000,000.00	2,265,000.00	
23010113	Purchase of Computers	-	2,000,000.00	2,000,000.00	
23010149	Purchase of Hospital Furniture & Fittings	-	18,000,000.00	18,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	-	18,000,000.00	18,000,000.00	
23030105	Rehab./Renovation of Clinics	8,787,130.00	40,000,000.00	31,212,870.00	
23030121	Rehab /Renovationof Office Building	-	7,000,000.00	7,000,000.00	
23030130	REPAIRS OF MEDICAL EQUIPMENT	-	25,000,000.00	25,000,000.00	
23040101	Establishment of Orchards/Oasis	-	5,000,000.00	5,000,000.00	
23050101	Data Collection and Analysis	3,000,000.00	23,000,000.00	20,000,000.00	
	Sub total	19,522,130.00	148,000,000.00	128,477,870.00	
21106001 SCHOOL OF HEALTH TECHNOLOGY NGURU					
23010105	Purchase of Motor Vehicle	-	8,000,000.00	8,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	
23010113	Purchase of Computers	-	7,000,000.00	7,000,000.00	
23010119	Purchase of Power Gen Set	-	3,000,000.00	3,000,000.00	
23010122	Purchase of Medical Equipment	-	10,000,000.00	10,000,000.00	
23010148	Purchase of School Furniture and Fittings	5,750,000.00	12,000,000.00	6,250,000.00	
23020107	Construction of School Building	-	200,000,000.00	200,000,000.00	
23020112	Construction of Sporting Facilities	-	2,000,000.00	2,000,000.00	
23050130	Registration and Exams Fees	-	5,000,000.00	5,000,000.00	
	Sub total	5,750,000.00	252,000,000.00	246,250,000.00	
21104001 SCHOOL OF NURSING DAMATURU					
23010105	Purchase of Motor Vehicle	-	20,500,000.00	20,500,000.00	
23010112	Purchase of Office Furniture and Fittings	-	8,000,000.00	8,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	

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23010119	Purchase of Power Gen Set	-	5,000,000.00	5,000,000.00	
23010122	Purchase of Medical Equipment	-	10,000,000.00	10,000,000.00	
23010125	Purchase of Library and Journals	-	8,000,000.00	8,000,000.00	
23010126	Purchase of Sporting Equipment	-	2,500,000.00	2,500,000.00	
23010148	Purchase of School Furniture and Fittings	-	13,000,000.00	13,000,000.00	
23020107	Construction of School Building	1,583,141.73	74,500,000.00	72,916,858.27	
23020128	Construction of Warehouse and shops	-	5,000,000.00	5,000,000.00	
23030106	Rehabilitation/Renovation of School Building	12,952,372.32	17,000,000.00	4,047,627.68	
23040101	Establishment of Orchards/Oasis	-	24,000,000.00	24,000,000.00	
23050130	Registration and Exams Fees	799,000.00	6,000,000.00	5,201,000.00	
	Sub total	15,334,514.05	198,500,000.00	183,165,485.95	
21103001 TRADITIONAL MEDICINE BOARD					
23010112	Purchase of Office Furniture and Fittings	-	1,500,000.00	1,500,000.00	
	Sub total		1,500,000.00	1,500,000.00	
21003001 PRIMARY HEALTH CARE MANAGEMENT BOARD					
23010112	Purchase of Office Furniture and Fittings	-	15,000,000.00	15,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010119	Purchase of Power Gen Set	-	5,000,000.00	5,000,000.00	
23010122	Purchase of Medical Equipment	-	33,000,000.00	33,000,000.00	
23020101	Construction of Office Building	-	50,713,000.00	50,713,000.00	
23020102	Construction of Residential Building	-	15,000,000.00	15,000,000.00	
23020106	Construction of Hospital Buildings	-	40,000,000.00	40,000,000.00	
23030105	Rehab./Renovation of Clinics	-	42,000,000.00	42,000,000.00	
23030121	Rehab /Renovationof Office Building	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	2,000,000.00	2,000,000.00	
23050103	Inspection and Monitoring	-	5,000,000.00	5,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	3,000,000.00	3,000,000.00	

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23050128	Counterpart Funding	10,000,000.00	140,000,000.00	130,000,000.00	
	Sub total	10,000,000.00	365,713,000.00	355,713,000.00	
35001001 MINISTRY OF ENVIRONMENT					
23010105	Purchase of Motor Vehicle	-	7,500,000.00	7,500,000.00	
23010112	Purchase of Office Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23010145	Purchase of Sanitary Equipment	2,000,000.00	40,000,000.00	38,000,000.00	
23030121	Rehab /Renovationof Office Building	9,466,484.75	36,000,000.00	26,533,515.25	
23040101	Establishment of Orchards/Oasis	13,683,000.00	40,000,000.00	26,317,000.00	
23040102	Flood and Erosion Control	5,000,000.00	40,000,000.00	35,000,000.00	
23040105	Environmental Pollution Control		-	-	
23050104	Anniversaries/Celebrations and Annual Conferences	2,000,000.00	3,000,000.00	1,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	3,000,000.00	3,000,000.00	
	Sub total	32,149,484.75	179,500,000.00	147,350,515.25	
35001003 AFFORESTATION PROJECT					
23040101	Establishment of Orchards/Oasis	-	8,000,000.00	8,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	2,000,000.00	2,000,000.00	
	Sub total	-	10,000,000.00	10,000,000.00	
35001004 NEAZADP					
23010101	Acquisition of Land	-	16,000,000.00	16,000,000.00	
23020116	Construction of Bridges	-	8,000,000.00	8,000,000.00	
23050103	Inspection and Monitoring	-	2,000,000.00	2,000,000.00	
	Sub total		26,000,000.00	26,000,000.00	
35016001 ENVIRONMENT PROTECTION AGENCY					
23040105	Environmental Pollution Control	15,000,000.00	41,000,000.00	26,000,000.00	
	Sub total	15,000,000.00	41,000,000.00	26,000,000.00	
39001001 MINISTRY OF SPORT					
23010126	Purchase of Sporting Equipment	-	25,000,000.00	25,000,000.00	

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23020112	Construction of Sporting Facilities	2,093,174.72	50,000,000.00	47,906,825.28	
23020128	Construction of Warehouse and shops	-	30,000,000.00	30,000,000.00	
23030111	Rehabilitation of Sporting Facilities	800,000.00	50,000,000.00	49,200,000.00	
	Sub total	2,893,174.72	155,000,000.00	152,106,825.28	
14001001 MINISTRY OF WOMEN AFFAIRS					
23010129	Purchase of Industrials equipment	-	20,000,000.00	20,000,000.00	
23010148	Purchase of School Furniture and Fittings	-	2,040,000.00	2,040,000.00	
23010149	Purchase of Hospital Furniture & Fittings	-	10,500,000.00	10,500,000.00	
23020101	Construction of Office Building	532,247.38	15,000,000.00	14,467,752.62	
23020106	Construction of Hospital Buildings	-	25,000,000.00	25,000,000.00	
23020107	Construction of School Building	-	10,000,000.00	10,000,000.00	
23030121	Rehab /Renovationof Office Building	-	20,000,000.00	20,000,000.00	
23050101	Data Collection and Analysis	680,000.00	6,000,000.00	5,320,000.00	
23050103	Inspection and Monitoring	-	2,000,000.00	2,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences	-	30,500,000.00	30,500,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	3,000,000.00	3,000,000.00	
	Sub total	1,212,247.38	144,040,000.00	142,827,752.62	
51001001 MINISTRY FOR LOCAL GOVERNMENT					
23010112	Purchase of Office Furniture and Fittings	-	4,752,000.00	4,752,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
	Sub total		9,752,000.00	9,752,000.00	
13001001 MINISTRY OF YOUTH & SOCIAL DEVELOPMENT					
23010104	Purchase of Motor Cycles	-	50,000,000.00	50,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	-	70,000,000.00	70,000,000.00	
23030106	Rehabilitation/Renovation of School Building	-	40,000,000.00	40,000,000.00	
23030121	Rehab /Renovationof Office Building		5,000,000.00	5,000,000.00	

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	Sub total	-	175,000,000.00	175,000,000.00	
	Total Social Sector	3,210,907,475.47	11,969,200,000.00	8,758,292,524.53	
	Total Details of Capital Expenditures	10,899,215,245.82	36,297,436,000.00	25,398,220,754.18	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A above)				Include Parastatals Capital Exp in Note 11A
	List of MDA: Administrative Sector	Actual	Total Budget	Variance	Remarks
11008001 STATE EMERGENCY RELIEF AGENCY					
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	
23010124	Purchase of Teaching & training Equipment	-	3,000,000.00	3,000,000.00	
23010143	Purchase of Public Address and Information Equip.	-	2,868,000.00	2,868,000.00	
	Sub total	-	10,868,000.00	10,868,000.00	
11013010 INFRASTRUCTURAL DEV. FUND (I DF)					
23010112	Purchase of Office Furniture and Fittings	-	7,800,000.00	7,800,000.00	
23010113	Purchase of Computers	-	4,000,000.00	4,000,000.00	
23050101	Data Collection and Analysis	-	20,000,000.00	20,000,000.00	
23050103	Inspection and Monitoring	-	2,000,000.00	2,000,000.00	
	Sub total		33,800,000.00	33,800,000.00	
24007001 FIRE SERVICE					
23010112	Purchase of Office Furniture and Fittings	0.00	3,000,000.00	3,000,000.00	
23010123	Purchase of Fire Fight Equipment	15,651,000.00	77,396,000.00	61,745,000.00	
23030121	Rehab /Renovation of Office Building	0.00	50,000,000.00	50,000,000.00	
	Sub total	15,651,000.00	130,396,000.00	114,745,000.00	
64003001 CABS POTISKUM					

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23010122	Purchase of Medical Equipment	-	20,000,000.00	20,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	8,000,000.00	8,000,000.00	
23010148	Purchase of School Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	-	25,000,000.00	25,000,000.00	
23020106	Construction of Medical Health Clinic Buildings	-	10,000,000.00	10,000,000.00	
23020107	Construction of School Building	1,291,972.00	20,000,000.00	18,708,028.00	
	Sub total	1,291,972.00	93,000,000.00	91,708,028.00	
23057001 COUNCIL FOR ARTS & CULTURE					
23030121	Rehab /Renovationof Office Building	-	2,000,000.00	2,000,000.00	
23050104	Anniversaries/Celebrations and Annual Conferences	-	10,800,000.00	10,800,000.00	
	Sub total	-	12,800,000.00	12,800,000.00	
23004001 YOBE BROADCASTING CORPORATION					
23010105	Purchase of Motor Vehicle	-	50,000,000.00	50,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010123	Purchase of Fire Fight Equipment	-	2,500,000.00	2,500,000.00	
23030121	Rehab /Renovationof Office Building	-	11,000,000.00	11,000,000.00	
	Sub total	0.00	68,500,000.00	68,500,000.00	
23003001 YOBE TELEVISION (YTV)					
23010112	Purchase of Office Furniture and Fittings	-	1,000,000.00	1,000,000.00	
23010113	Purchase of Computers	-	1,624,000.00	1,624,000.00	
23010139	Healvy Duty Plant & Mach	-	12,000,000.00	12,000,000.00	
23010147	Purchase of Spare Parts and Tools	-	20,000,000.00	20,000,000.00	
23020101	Construction of Office Building	-	10,000,000.00	10,000,000.00	
	Sub total	-	44,624,000.00	44,624,000.00	
23013001 PRINTING CORPORATION					
23010113	Purchase of Computers	-	1,000,000.00	1,000,000.00	
23010129	Purchase of Industrials equipment	-	10,000,000.00	10,000,000.00	

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	Sub total		11,000,000.00	11,000,000.00	
23001002 HISTORY BUREAU					
23020101	Construction of Office Building	-	2,375,000.00	2,375,000.00	
	Sub total		2,375,000.00	2,375,000.00	
11037001 PILGRIMS WELFARE COMMISSION					
23010112	Purchase of Office Furniture and Fittings	24,979,120.00	50,000,000.00	25,020,880.00	
23010113	Purchase of Computers	-	14,000,000.00	14,000,000.00	
23020101	Construction of Office Building	15,273,643.78	100,000,000.00	84,726,356.22	
23020105	Construction of Water Supply	-	10,000,000.00	10,000,000.00	
	Sub total	40,252,763.78	174,000,000.00	133,747,236.22	
	Total Administration Sector	57,195,735.78	581,363,000.00	524,167,264.22	

	List of MDA: Economic Sector	Actual	Total Budget	Variance	Remarks
15102001 AGRICULTURAL DEV. PROGRAMME					
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	
23030121	Rehab /Renovationof Office Building	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	25,000,000.00	25,000,000.00	
23050128	Counterpart Funding	-	229,423,000.00	229,423,000.00	
23050129	Capitalisation and Sustainability	12,000,000.00	12,000,000.00	-	
	Sub total	12,000,000.00	281,423,000.00	269,423,000.00	
15115001 YOBE STATE AGRICULTURE MECHANICAL AGENCY					
23010112	Purchase of Office Furniture and Fittings	-	1,500,000.00	1,500,000.00	
23010127	Purcahse of Agricultural Equipment	-	30,000,000.00	30,000,000.00	
23010147	Purchase of Spare Parts and Tools	-	10,000,000.00	10,000,000.00	
23020101	Construction of Office Building	-	2,000,000.00	2,000,000.00	
23030112	Repairs of Agric Equipment	-	1,500,000.00	1,500,000.00	
	Sub total		45,000,000.00	45,000,000.00	

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64004001 COLLEGE OF AGRIC GUJBA					
23010127	Purchase of Agricultural Equipment	2,165,000.00	25,000,000.00	22,835,000.00	
23010148	Purchase of School Furniture and Fittings	4,607,510.00	15,000,000.00	10,392,490.00	
23020105	Construction of Water Supply	1,654,500.00	10,320,000.00	8,665,500.00	
23020107	Construction of School Building	-	17,680,000.00	17,680,000.00	
23030101	Rehabilitation of Hotels/Lodges	-	12,000,000.00	12,000,000.00	
23050103	Inspection and Monitoring	3,150,000.00	20,000,000.00	16,850,000.00	
	Sub total	11,577,010.00	100,000,000.00	88,422,990.00	
15110001 FERTILIZER BLENDING PLANT					
23010129	Purchase of Industrials equipment	2,200,000.00	22,105,000.00	19,905,000.00	
	Sub total	2,200,000.00	22,105,000.00	19,905,000.00	
63002001 MODERN ABATTOIR					
23010112	Purchase of Office Furniture and Fittings	-	3,000,000.00	3,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	-	3,000,000.00	3,000,000.00	
23030121	Rehab /Renovationof Office Building	-	25,000,000.00	25,000,000.00	
	Sub total		31,000,000.00	31,000,000.00	
63003001 PILOT LIVESTOCK					
23010112	Purchase of Office Furniture and Fittings	-	4,000,000.00	4,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010119	Purchase of Power Gen Set	-	3,000,000.00	3,000,000.00	
23010122	Purchase of Medical Equipment	-	5,500,000.00	5,500,000.00	
23010124	Purchase of Teaching& training Equipment	-	3,000,000.00	3,000,000.00	
23010133	Purchase of Survey Equipment	-	2,000,000.00	2,000,000.00	
23020105	Construction of Water Supply	-	8,000,000.00	8,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	-	1,000,000.00	1,000,000.00	
23030121	Rehab /Renovationof Office Building	-	3,000,000.00	3,000,000.00	
23040103	Wildlife and Game Reserve	-	5,500,000.00	5,500,000.00	

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23050101	Data Collection and Analysis	9,000,000.00	15,000,000.00	6,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	300,000.00	3,000,000.00	2,700,000.00	
	Sub total	9,300,000.00	58,000,000.00	48,700,000.00	
20008001 BOARD OF INTERNAL REVENUE					
23010112	Purchase of Office Furniture and Fittings	-	135,000,000.00	135,000,000.00	
23010113	Purchase of Computers	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	2,800,000.00	2,800,000.00	
23050103	Inspection and Monitoring	1,050,000.00	5,000,000.00	3,950,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	4,260,000.00	4,260,000.00	
	Sub total	1,050,000.00	157,060,000.00	156,010,000.00	
1501000	FIRE SERVICE	-			
2301001	Purchase of Office Furniture & Fittings			-	
2302001	Purchase of Office Equipment			-	
2302010	Purchase of Fire Fight Equipment			-	
2308001	Repairs of Motor Vehicle/Other Trans. Equip			-	
2308025	Rehabilitation /Renovationof Office Building			-	
2311005	National Council Meeting/Conference			-	
	Sub total	-	-	-	
31003001 RURAL ELECTRIFICATION BOARD					
23020103	Construction of Power Electricity Distr	-	50,000,000.00	50,000,000.00	
	Sub total	-	50,000,000.00	50,000,000.00	
1901000	DAFORGA SPRING WATER COMPANY				
2301001	Purchase of Office Furniture & Fittings			-	
2302003	Purchase of Industrials equipment			-	
2302018	Purchase of Generator Sets			-	
2303004	Purchase of Delivery van			-	
	Sub total	-	-	-	

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22051001 SMALL SCALE INDUSTRIES					
23010112	Purchase of Office Furniture and Fittings	-	100,000,000.00	100,000,000.00	
	Sub total	-	100,000,000.00	100,000,000.00	
22052001 STATE HOTELS					
23010121	Purchase of Hotels/Lodges Furniture	-	3,500,000.00	3,500,000.00	
23010142	Purchase of Electrical Equipment		12,000,000.00	12,000,000.00	
23020105	Construction of Water Supply	-	7,000,000.00	7,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	12,600,000.00	14,415,000.00	1,815,000.00	
	Sub total	12,600,000.00	36,915,000.00	24,315,000.00	
22018001 YOBE INVESTMENT COMPANY					
23050129	Capitalisation and Sustainability	98,336,443.12	100,000,000.00	1,663,556.88	
	Sub total	98,336,443.12	100,000,000.00	1,663,556.88	
22059001 YOBE MICRO FINANCE BANK					
23050129	Capitalisation and Sustainability	-	100,000,000.00	100,000,000.00	
	Sub total	-	100,000,000.00	100,000,000.00	
1906000	POLYTHENE BAGS & WOVEN SACKS COMPANY				
2315001	Capitalisation and Sustainability			-	
	Sub total	-	-	-	
1909000	THREE STARS HOTEL				
2301005	Purchase of Hotels/Lodges Furniture			-	
2302010	Purchase of Fire Fight Equipment			-	
2305012	Construction of Hotels and Lodges			-	
2310001	Landscape and Tree Planting			-	
2311002	Consultancy Service			-	
	Sub total	-	-	-	
1911000	HYDRO FORM BLOCK INDUSTRY				
2315001	Capitalisation and Sustainability			-	

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	Sub total	-	-	-	
52102001 WATER CORPORATION					
23010113	Purchase of Computers	-	2,000,000.00		
23010119	Purchase of Power Gen Set	-	7,000,000.00	7,000,000.00	
23010140	Purchase of Water Supply Equipment	15,000,000.00	18,000,000.00	3,000,000.00	
23010142	Purchase of Electrical Equipment	4,550,000.00	10,000,000.00	5,450,000.00	
23030102	Repairs of Electricity Equipment	-	2,000,000.00	2,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	31,127,500.00	72,000,000.00	40,872,500.00	
	Sub total	50,677,500.00	111,000,000.00	60,322,500.00	
52103001 RURAL WATER SUPPLY & SANITATION AGENCY					
23010112	Purchase of Office Furniture and Fittings	-	6,500,000.00	6,500,000.00	
23010113	Purchase of Computers	-	5,500,000.00	5,500,000.00	
23010139	Heavy Duty Plant & Mach	-	40,500,000.00	40,500,000.00	
23010140	Purchase of Water Supply Equipment	-	40,000,000.00	40,000,000.00	
23020101	Construction of Office Building	1,512,280.00	76,000,000.00	74,487,720.00	
23020105	Construction of Water Supply	-	60,000,000.00	60,000,000.00	
23020118	Construction of other Infrastructure (Sanitation Facilities)	-	15,000,000.00	15,000,000.00	
23030104	Rehabilitation & Maintenance of Water Supply	23,404,000.00	27,000,000.00	3,596,000.00	
23050101	Data Collection and Analysis	-	3,000,000.00	3,000,000.00	
23050128	Counterpart Funding	95,243,400.00	300,000,000.00	204,756,600.00	
	Sub total	120,159,680.00	573,500,000.00	453,340,320.00	
53010001 HOUSING & PROPERTY DEV.					
23010101	Acquisition of Land	-	10,000,000.00	10,000,000.00	
23010105	Purchase of Motor Vehicle	-	7,500,000.00	7,500,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23020102	Construction of Residential Building	-	200,000,000.00	200,000,000.00	
	Sub total		222,500,000.00	222,500,000.00	

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	Total Economic Sector	317,900,633.12	1,988,503,000.00	1,670,602,366.88	
	List of MDA: Law and Justice Sector				
	26051001 HIGH COURT				
23010105	Purchase of Motor Vehicle	20,000,000.00	30,000,000.00	10,000,000.00	
23010112	Purchase of Office Furniture and Fittings	17,000,000.00	19,000,000.00	2,000,000.00	
23010113	Purchase of Computers	-	10,000,000.00	10,000,000.00	
23010119	Purchase of Power Gen Set	4,000,000.00	4,000,000.00	-	
23020101	Construction of Office Building	67,940,000.00	110,000,000.00	42,060,000.00	
23020102	Construction of Residential Building	25,000,000.00	80,000,000.00	55,000,000.00	
23020105	Construction of Water Supply	2,000,000.00	7,000,000.00	5,000,000.00	
23020106	Construction of Hospital Buildings	-	15,000,000.00	15,000,000.00	
23030121	Rehab /Renovationof Office Building	18,000,000.00	40,000,000.00	22,000,000.00	
	Sub total	153,940,000.00	315,000,000.00	161,060,000.00	
	26053001 SHARIA COURT OF APPEAL				
23010105	Purchase of Motor Vehicle	-	15,000,000.00	15,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	20,000,000.00	20,000,000.00	
23010113	Purchase of Computers	10,000,000.00	10,000,000.00	-	
23010123	Purchase of Fire Fight Equipment	-	5,000,000.00	5,000,000.00	
23020101	Construction of Office Building	90,000,000.00	100,000,000.00	10,000,000.00	
23020105	Construction of Water Supply	-	5,000,000.00	5,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	30,000,000.00	50,000,000.00	20,000,000.00	
23030121	Rehab /Renovationof Office Building	20,000,000.00	20,000,000.00	-	
23040101	Establishment of Orchards/Oasis	5,000,000.00	5,000,000.00	-	
23050103	Inspection and Monitoring	-	10,000,000.00	10,000,000.00	
	Sub total	155,000,000.00	240,000,000.00	85,000,000.00	
	64005001 COLLEGE OF LEGAL AND ISLAMIC STUDIES				

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23010148	Purchase of School Furniture and Fittings	-	35,000,000.00	35,000,000.00	
23020107	Construction of School Building	-	50,000,000.00	50,000,000.00	
23030106	Rehabilitation/Renovation of School Building	5,253,581.85	15,000,000.00	9,746,418.15	
23050130	Registration and Exams Fees	-	20,000,000.00	20,000,000.00	
	Sub total	5,253,581.85	120,000,000.00	114,746,418.15	
	Total Law and Justice Sector	314,193,581.85	675,000,000.00	360,806,418.15	

	Lis of MDA: Regional Sector				
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	List of MDA: Social Sector	Actual	Total Budget	Variance	Remarks
17008001 LIBRARY BOARD					
23010105	Purchase of Motor Vehicle	-	7,500,000.00	7,500,000.00	
23020101	Construction of Office Building	-	7,000,000.00	7,000,000.00	
23020111	Construction/Provision of Library	-	30,000,000.00	30,000,000.00	
23030121	Rehab /Renovationof Office Building	-	5,736,000.00	5,736,000.00	
	Sub total	-	50,236,000.00	50,236,000.00	
17010001 AGENCY FOR MASS EDUCATION					
23010105	Purchase of Motor Vehicle	-	8,000,000.00	8,000,000.00	
23010112	Purchase of Office Furniture and Fittings	3,000,000.00	3,000,000.00	-	
23010124	Purchase of Teaching& training Equipment	-	10,500,000.00	10,500,000.00	
23020101	Construction of Office Building	-	20,000,000.00	20,000,000.00	
23020119	Construction of Hall and Theater	8,740,000.00	10,500,000.00	1,760,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	1,500,000.00	1,500,000.00	
23050128	Counterpart Funding	-	1,332,000.00	1,332,000.00	
	Sub total	11,740,000.00	54,832,000.00	43,092,000.00	
17003001 STATE UNIVERSAL BASIC EDUCATION BOARD					
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	

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23010113	Purchase of Computers	-	7,000,000.00	7,000,000.00	
23010124	Purchase of Teaching& training Equipment	-	65,000,000.00	65,000,000.00	
23010126	Purchase of Sporting Equipment	-	5,000,000.00	5,000,000.00	
23010143	Purchase of Public Address and Information Equip.	-	500,000.00	500,000.00	
23020107	Construction of School Building	1,260,753.50	50,000,000.00	48,739,246.50	
23030106	Rehabilitation/Renovation of School Building	55,340,207.13	100,000,000.00	44,659,792.87	
23030121	Rehab /Renovationof Office Building	-	16,500,000.00	16,500,000.00	
23050101	Data Collection and Analysis	-	10,000,000.00	10,000,000.00	
23050103	Inspection and Monitoring	-	10,000,000.00	10,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	5,000,000.00	5,000,000.00	
23050128	Counterpart Funding	-	720,000,000.00	720,000,000.00	
	Sub total	56,600,960.63	994,000,000.00	937,399,039.37	
17031001 ARABIC AND ISLAMIC BOARD					
23010124	Purchase of Teaching& training Equipment	-	23,624,000.00	23,624,000.00	
23020103	Construction of Power Electricity Distr	-	7,000,000.00	7,000,000.00	
23030106	Rehabilitation/Renovation of School Building	-	20,000,000.00	20,000,000.00	
23030121	Rehab /Renovationof Office Building	-	3,400,000.00	3,400,000.00	
23050129	Capitalisation and Sustainability	-	5,000,000.00	5,000,000.00	
	Sub total		59,024,000.00	59,024,000.00	
17054001 TEACHING SERVICE BOARD					
23010112	Purchase of Office Furniture and Fittings	-	20,000,000.00	20,000,000.00	
23010113	Purchase of Computers	-	10,500,000.00	10,500,000.00	
23010119	Purchase of Power Gen Set	-	5,500,000.00	5,500,000.00	
	Sub total		36,000,000.00	36,000,000.00	
17055001 SCIENCE & TECHNICAL EDUCATION BOARD					
23010113	Purchase of Computers	-	8,000,000.00	8,000,000.00	
23010139	Heavly Duty Plant & Mach	-	80,000,000.00	80,000,000.00	

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23010148	Purchase of School Furniture and Fittings	-	10,000,000.00	10,000,000.00	
23050103	Inspection and Monitoring	-	4,208,000.00	4,208,000.00	
23050130	Registration and Exams Fees	70,544,010.00	73,000,000.00	2,455,990.00	
	Sub total	70,544,010.00	175,208,000.00	104,663,990.00	
17056001 SCHOLARSHIP BOARD					
23010112	Purchase of Office Furniture and Fittings	-	2,000,000.00	2,000,000.00	
23010113	Purchase of Computers	-	2,000,000.00	2,000,000.00	
23050130	Registration and Exams Fees	450,236,961.05	800,000,000.00	349,763,038.95	
	Sub total	450,236,961.05	804,000,000.00	353,763,038.95	
64002001 COLLEGE OF EDUCATION GASHUA					
23010124	Purchase of Teaching& training Equipment	-	4,000,000.00	4,000,000.00	
23020107	Construction of School Building	-	100,000,000.00	100,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	-	6,000,000.00	6,000,000.00	
23050103	Inspection and Monitoring	-	5,000,000.00	5,000,000.00	
23050129	Capitalisation and Sustainability		5,000,000.00	5,000,000.00	
	Sub total	-	120,000,000.00	120,000,000.00	
64006001 STATE POLYTECHNIC GEIDAM					
23010133	Purchase of Survey Equipment	-	6,000,000.00	6,000,000.00	
23020101	Construction of Office Building	34,334,753.50	45,000,000.00	10,665,246.50	
23030101	Rehabilitation of Hotels/Lodges	-	15,000,000.00	15,000,000.00	
23030106	Rehabilitation/Renovation of School Building	34,334,754.50	54,000,000.00	19,665,245.50	
	Sub total	68,669,508.00	120,000,000.00	51,330,492.00	
64007001 YOBE STATE UNIVERSITY					
23010101	Acquisition of Land	-	15,000,000.00	15,000,000.00	
23010105	Purchase of Motor Vehicle	-	100,000,000.00	100,000,000.00	
23010107	Purchase of Tippers	-	10,000,000.00	10,000,000.00	
23010113	Purchase of Computers	-	30,000,000.00	30,000,000.00	

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23010119	Purchase of Power Gen Set	11,000,000.00	20,000,000.00	9,000,000.00	
23010121	Purchase of Hotels/Lodges Furniture	9,300,000.00	15,000,000.00	5,700,000.00	
23010123	Purchase of Fire Fight Equipment	-	6,920,000.00	6,920,000.00	
23010145	Purchase of Sanitary Equipment	-	5,000,000.00	5,000,000.00	
23010148	Purchase of School Furniture and Fittings	54,388,500.00	75,000,000.00	20,611,500.00	
23020101	Construction of Office Building	43,000,000.00	43,000,000.00	-	
23020107	Construction of School Building	71,000,000.00	200,000,000.00	129,000,000.00	
23020112	Construction of Sporting Facilities	-	40,000,000.00	40,000,000.00	
23020116	Construction of Bridges	-	10,000,000.00	10,000,000.00	
23020119	Construction of Hall and Theater	-	70,000,000.00	70,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	15,000,000.00	15,000,000.00	-	
23050101	Data Collection and Analysis	-	50,000,000.00		
	Sub total	203,688,500.00	704,920,000.00	501,231,500.00	
21102001 HOSPITAL MANAGEMENT BOARD					
23010112	Purchase of Office Furniture and Fittings	7,735,000.00	10,000,000.00	2,265,000.00	
23010113	Purchase of Computers	-	2,000,000.00	2,000,000.00	
23010149	Purchase of Hospital Furniture & Fittings	-	18,000,000.00	18,000,000.00	
23030101	Rehabilitation of Hotels/Lodges	-	18,000,000.00	18,000,000.00	
23030105	Rehab./Renovation of Clinics	8,787,130.00	40,000,000.00	31,212,870.00	
23030121	Rehab /Renovationof Office Building	-	7,000,000.00	7,000,000.00	
23030130	REPAIRS OF MEDICAL EQUIPMENT	-	25,000,000.00	25,000,000.00	
23040101	Establishment of Orchards/Oasis	-	5,000,000.00	5,000,000.00	
23050101	Data Collection and Analysis	3,000,000.00	23,000,000.00	20,000,000.00	
	Sub total	19,522,130.00	148,000,000.00	128,477,870.00	
21106001 SCHOOL OF HEALTH TECHNOLOGY NGURU					
23010105	Purchase of Motor Vehicle	-	8,000,000.00	8,000,000.00	
23010112	Purchase of Office Furniture and Fittings	-	5,000,000.00	5,000,000.00	

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Report of the Auditor-General on the accounts of Government of Yobe State

23010113	Purchase of Computers	-	7,000,000.00	7,000,000.00	
23010119	Purchase of Power Gen Set	-	3,000,000.00	3,000,000.00	
23010122	Purchase of Medical Equipment	-	10,000,000.00	10,000,000.00	
23010148	Purchase of School Furniture and Fittings	5,750,000.00	12,000,000.00	6,250,000.00	
23020107	Construction of School Building	-	200,000,000.00	200,000,000.00	
23020112	Construction of Sporting Facilities	-	2,000,000.00	2,000,000.00	
23050130	Registration and Exams Fees	-	5,000,000.00	5,000,000.00	
	Sub total	5,750,000.00	252,000,000.00	246,250,000.00	
21104001 SCHOOL OF NURSING DAMATURU					
23010105	Purchase of Motor Vehicle	-	20,500,000.00	20,500,000.00	
23010112	Purchase of Office Furniture and Fittings	-	8,000,000.00	8,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010119	Purchase of Power Gen Set	-	5,000,000.00	5,000,000.00	
23010122	Purchase of Medical Equipment	-	10,000,000.00	10,000,000.00	
23010125	Purchase of Library and Journals	-	8,000,000.00	8,000,000.00	
23010126	Purchase of Sporting Equipment	-	2,500,000.00	2,500,000.00	
23010148	Purchase of School Furniture and Fittings	-	13,000,000.00	13,000,000.00	
23020107	Construction of School Building	1,583,141.73	74,500,000.00	72,916,858.27	
23020128	Construction of Warehouse and shops	-	5,000,000.00	5,000,000.00	
23030106	Rehabilitation/Renovation of School Building	12,952,372.32	17,000,000.00	4,047,627.68	
23040101	Establishment of Orchards/Oasis	-	24,000,000.00	24,000,000.00	
23050130	Registration and Exams Fees	799,000.00	6,000,000.00	5,201,000.00	
	Sub total	15,334,514.05	198,500,000.00	183,165,485.95	
21103001 TRADITIONAL MEDICINE BOARD					
23010112	Purchase of Office Furniture and Fittings	-	1,500,000.00	1,500,000.00	
	Sub total	-	1,500,000.00	1,500,000.00	
21003001 PRIMARY HEALTH CARE MANAGEMENT BOARD					

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23010112	Purchase of Office Furniture and Fittings	-	15,000,000.00	15,000,000.00	
23010113	Purchase of Computers	-	5,000,000.00	5,000,000.00	
23010119	Purchase of Power Gen Set	-	5,000,000.00	5,000,000.00	
23010122	Purchase of Medical Equipment	-	33,000,000.00	33,000,000.00	
23020101	Construction of Office Building	-	50,713,000.00	50,713,000.00	
23020102	Construction of Residential Building	-	15,000,000.00	15,000,000.00	
23020106	Construction of Hospital Buildings	-	40,000,000.00	40,000,000.00	
23030105	Rehab./Renovation of Clinics	-	42,000,000.00	42,000,000.00	
23030121	Rehab /Renovation of Office Building	-	10,000,000.00	10,000,000.00	
23050101	Data Collection and Analysis	-	2,000,000.00	2,000,000.00	
23050103	Inspection and Monitoring	-	5,000,000.00	5,000,000.00	
23050124	Advocacy, Enlightenment & Campaign	-	3,000,000.00	3,000,000.00	
23050128	Counterpart Funding	10,000,000.00	140,000,000.00	130,000,000.00	
	Sub total	10,000,000.00	365,713,000.00	355,713,000.00	
35001004 NEAZADP					
23010101	Acquisition of Land	-	16,000,000.00	16,000,000.00	
23020116	Construction of Bridges	-	8,000,000.00	8,000,000.00	
23050103	Inspection and Monitoring		2,000,000.00	2,000,000.00	
	Sub total	-	26,000,000.00	26,000,000.00	
35016001 ENVIRONMENT PROTECTION AGENCY					
23040105	Environmental Pollution Control	15,000,000.00	41,000,000.00	26,000,000.00	
	Sub total	15,000,000.00	41,000,000.00	26,000,000.00	
	Total Social Sector	927,086,583.73	4,150,933,000.00	3,223,846,416.27	
	Total Details of Capital Expenditures of Parastatals	1,616,376,534.48	7,395,799,000.00	5,779,422,465.52	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE	2015	2014
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For the year ended 31st December, 2015

Report of the Auditor-General on the accounts of Government of Yobe State

211	RECURRENT CASH AND BANK BALANCES HQTRS	N	N
005	KEYSTONE BANK	1,520,689.46	5,667,689.46
006	FCMB DAMATURU		1,010,310.50
007	UNITY BANK (IGR ACCT)	126,325,349.31	58,871,887.00
009	ACCESS BANK	693,157.16	7,537,822.36
011	FIDELITY BANK EXPENDITURE	59,569,093.94	52,909,975.78
012	ZENITH BANK PLC		686,725.34
013	UBA BANK SALARY ACCT (OAG)	480,610.23	5,932,978.22
016	FIRST BANK OF NIG PLC (GRAINS ACCOUNT)		3,849,288.87
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		3,184,479.47
022	CONDITIONAL GRANT ACCOUNT		153,737.01
023	SPECIAL PROJECT II ACCOUNT		8,324,294.72
027	FIRST BANK FERTILIZER ACCOUNT		14,204,124.74
028	UBA YBSG EXPT ACCOUNT	1,143,618.80	3,231,450.47
035	FCMB (PENSION & GRATUITY)		2,386,709.23
036	FIDELITY BANK (CONTRACT LIABILITY ACCT)	539,736.30	3,928,574.00
038	UBA VAT ACCOUNT	494,878.58	2,732,148.37
040	FIDELITY BANK (STABILIZATION ACCT)	658,464.09	5,206,802.09
041	FIDELITY BANK (STATUTORY ACCT)		-
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)	26,781,806.55	8,892,202.14
043	FIDELITY BANK (YOBE STATE SPECIAL PROJECT ACCT)		53,433.55
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT	66,785,774.77	80,437,291.58
046	KEYSTONE BANK (SURE-P ACCOUNT)	7,869.42	9,432,869.42
047	ECO BANK FUNE LOCAL GOVT COUNCIL	15,745,530.44	21,096,083.95
048	SKYE BANK KARASUWA LOCAL GOVT COUNCIL	3,273,132.01	15,712,445.51
049	SKYE BANK YUNUSARI LOCAL GOVT COUNCIL	16,720,942.69	21,721,942.69
051	FIDELITY BANK YOBE STATE CGS 2011 PROJECT A/C	15,194,170.13	20,095,600.60

Report of the Auditor-General on the accounts of Government of Yobe State

052	FIDELITY BANK C G S 2009 PROJECT (CONDITIONAL GRANT)	160,970,927.22	160,970,927.21
053	SKYE BANK NANGERE GCS LG SPECIAL PROJEC	3,165,551.82	
054	SKYE BANK GEIDAM GCS LG SPECIAL PROJECT	1,280,748.48	
055	SKYE BANK Bank YUSUFARI GCS LG SPECIAL PROJE	9,836,268.11	
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJEC	3,538,204.53	
057	GTB Plc YBSG Stabilisation Account	27,511.04	
050	RETURNED SALARY ACCT.[UBA]	163,238,688.28	
003	DIAMOND BANK POLICE REFORMS		2,042,453.50
	Total Details of Cash Book Balances of Treasury	677,992,723.36	520,274,247.78

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	2015	2014
	Administrative Sector		
11001001	GOVT HOUSE	8,838,193.46	15,167,991.86
11001003	SPECIAL ADVISERS OFFICES	256,743.41	
11001002	DEP GOV's OFFICE	10,011,119.29	2,490,676.79
12003001	HOUSE OF ASSEMBLY	9,548.84	16,121,973.62
11013001	GOVERNORS OFFICE	7,886,868.28	84,150,935.96
25001001	OFFICE OF HEAD OF SERVICE	21,344.78	5,727,901.73
23001001	MINISTRY OF INFORMATION	8,980.58	90,219.26
40001001	STATE AUDIT DEPARTMENT	38,963.03	12,113.98
62001002	MINISTRY OF RELIGIOUS AFFAIRS	31,741.58	13,577.23
40002001	LOCAL GOVT AUDIT DEPT.	103,162.00	24,205.00
47001001	CIVIL SERVICE COMMISSION	8,191.00	40,367.30
47002001	LOCAL GOVT SERVICE COMMISSION	2,507.21	27,415.12
12004001	ASSEMBLY SERVICE COMMISSION	23,524.82	156,574.67
48001001	STATE INDEPENDENT ELECTORAL COMM	59,047.00	

Report of the Auditor-General on the accounts of Government of Yobe State

	SUB TOTAL	27,299,935.28	124,023,952.52
	Economic Sector		
15001001	MINISTRY OF AGRICULTURE	79,090.45	88,839.62
0700000	MINISTRY OF ANIMAL & FISHERIES	0.00	20,550.16
20001001	MINISTRY OF FINANCE	8,910,665.98	5,741,718.31
20007001	OFFICE OF THE ACCOUNTANT GENERAL	21,491.67	161,491.67
34001001	MINISTRY OF WORKS	264,192.26	20,781.50
1600000	MINISTRY OF TRANSPORT AND ENERGY	0.00	67,572.66
22001001	MINISTRY OF COMMERCE	16,703.38	8,453.38
38001001	MINISTRY OF BUDGET & PLANNING	89,209.28	1,208,505.14
52001001	MINISTRY OF WATER RESOURCES	14,702.39	14,702.39
53001001	MINISTRY OF LAND & SURVEY	332,507.86	5,524,155.65
2500000	MINISTRY OF HOUSING	0.00	866,656.22
	SUB TOTAL	9,728,563.27	13,723,426.70
	Law and Justice sector		
26001001	MINISTRY OF JUSTICE	0.00	13,282,227.00
	SUB TOTAL	0.00	13,282,227.00
	Regional Development sector		
2200000	MINISTRY OF INTEGRATED RURAL DEVELOPMENT	9,535.07	31,603.07
	SUB TOTAL	9,535.07	31,603.07
	Social Service Sector		
17001001	MINISTRY OF EDUCATION	9,926,848.00	57,360,727.07
0800000	MINISTRY OF ENVIRONMENT	0.00	323,717.00
1000000	MINISTRY OF HIGHER EDUCATION	1,115,177.21	34,167.22
1100000	MINISTRY OF SPORTS	333611.52	1,643,975.49
21001001	MINISTRY OF HEALTH	2,324,648.91	1,126,199.96

Report of the Auditor-General on the accounts of Government of Yobe State

13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	15,709.83	1,437.83
14001001	MINISTRY OF WOMEN AFFAIRS	26,032.56	101,951.18
51001001	MINISTRY OF LOCAL GOVT & CHIEFTANCY AFFAIRS	28,996.61	27,011.01
	SUB-TOTAL	13,771,024.64	60,592,175.75
	Total Details of Cash Book Balances of MDAs	50,809,058.26	211,653,385.04

15	INVESTMENTS	2015	2014
	Investments in Quoted Companies	144,216,267.55	433,190,201.93
	Investments in unquoted Companies	81,129,955.00	151,488,445.00
	Total Investments	225,346,222.55	584,678,646.93

18 Revolving Loan Account		(Other Operating Activities)			
	List the Loans	Balance as at 31/12/2015	Additional Loan	Loan Paid Back	Balance as at 31/12/2014
a	CAR LOAN	377,988,505.53	153,920,565.04	127,247,451.79	351,315,392.28
b	FURNITURE LOAN	261,465,048.46	89,300,000.00	73,070,090.62	245,235,139.08
c	HOUSING LOAN (Owner Occupier)	-	-	37,172,098.92	
d	KEKE NAPEP LOAN	-	-	-	
e	SURE P BUS LOAN	-	-	5,100,000.00	
	Total Revolving Loan	639,453,553.99	243,220,565.04	242,589,641.33	596,550,531.36

19 External and Internal Loans					
a	List of External Loans	Balance as at 31/12/2015	Additional Loan	Loan Paid Back	Balance as at 31/12/2014
	Public Debt Services	6,062,290,761.64		237,999,549.22	5,716,484,322.75

Source: DMO Abuja & CBN

For the year ended 31st December, 2015

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Report of the Auditor-General on the accounts of Government of Yobe State

24	Internal Loans				
	List of Internal Loans	Balance as at 31/12/2015	Additional Loan	Loan Paid Back	Balance as at 31/12/2014
A	Commercial Bank Loan (Prin)	875,000,000.00	1,500,000,000.00	625,000,000.00	
B	Interest on Commercial Bank Loan	92,644,071.38	-	269,157,997.36	
C	Marching Grant (SUBEB)	-	-	498,026,667.82	1,042,857,142.84
D	Interest on Matching Grant Facility	-	-	608,333,333.33	63,502,858.30
E	GTB NLC LOAN	497,073,391.10	-	99,414,678.22	
F	Overdraft Fidelity Acct	278,907,427.43	278,907,427.43	998,841,022.88	998,841,022.88
	Total Loans	1,743,624,889.91	1,778,907,427.43	3,098,773,699.61	2,105,201,024.02

26	CONTINGENT LIABILITES AS AT YEAR END 2015	Amount 2015	Amount 2014		List All the Contigent Liabilities
A	Pension and Gratuity Due	2,513,040,670.65	1,580,056,675.71		
B	Outstanding Contractors Liabilities	153,106,302.47	99,656,704.24		
	Total Contigent Liabilities	2,666,146,973.12	1,679,713,379.95		