



# REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF GOVERNMENT OF YOBE STATE OF NIGERIA

**FOR THE YEAR ENDED 31ST DECEMBER, 2020**

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**REPORT OF THE**

**AUDITOR-GENERAL**

**ON THE ACCOUNTS OF GOVERNMENT OF**

**YOBE STATE OF NIGERIA**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2020**

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## **PART I**

### **1.1 INTRODUCTION:**

In pursuant to the provision of section 125 subsection 5 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and other relevant laws, it is my statutory responsibilities to audit the accounts of the Government of Yobe State of Nigeria and submit to the Honourable House of Assembly of Yobe State as provided in the Supreme Constitution. In compliance to the Constitutional provisions, the accounts of the Government of Yobe State of Nigeria for the year ended 31<sup>st</sup> December 2020 have been received and audited under my direction. I have certified the individual accounts and financial statements subject to the comments/observations contained herewith in this report.

### **1.2 SUBMISSION OF THE FINANCIAL STATEMENTS:**

The draft Financial Statements on the accounts of Government of Yobe State for the year ended 31<sup>st</sup> December 2020 were submitted to me by the State Accountant-General on 9<sup>th</sup> day of February 2021.

After thorough checking, observations were noted and raised in some of the statements, thereby made it possible to returned to the State Accountant-General for corrections of the observations noted. The amended copies were returned to me for certification on 4<sup>th</sup> March 2021. The schedule of the statements accompanied with the detailed notes of the accounts is in Annex 3.

### **1.3 COMPLIANCE WITH PUBLIC PROCUREMENT GUIDELINES:**

It was observed that the level of compliance and adherence to Public Procurement laws/regulations in awarding government contracts and supplies appears to be satisfactorily encouraging. Contracts and procurements are accordingly subjected to public procurement guidelines before execution which in turn provides economy, efficiency and effectiveness and saving the government huge resources.

However, ascertaining of cost of materials, price determination and services is expected to improve when all the necessary mechanisms were put in place. This will definitely improve the value for money in all aspect of public contracts and procurements.

It is therefore of great significant and apt to expedite in putting all necessary tools to meet up the requirements of the global best practices as advocated by the State Fiscal Transparency, Accountability and Sustainability (SFTAS) under Disbursement Linked Indicator (DLI) 6.

**1.4 SCHEDULE OF AUDIT WORK:**

The schedule of work for the year under review was successfully carried out as a result of designed work plan being introduced in the Office. This development was achieved by implementing and adopting a “Continues Audit test” to track the regular audit of accounts and records on monthly basis as a form of synergy between the Ministries, Departments and Agencies (MDAs) particularly the Ministry of Finance and Economic Development.

## **PART 2**

### **GENERAL COMMENTS, FINDINGS AND OBSERVATIONS:**

#### **2.1 PUBLIC ACCOUNTS COMMITTEE (PAC) SESSION:**

It becomes necessary to commend the efforts made by the leadership of State House of Assembly for ensuring timely resolutions on the Auditor-General's Annual Report submitted to the Honourable House. Sessions which are usually convened by the Public Accounts Committee to erring MDAs/officials have awakened Chief Executives/Accounting officers responsible for financial duties and other obligations to conduct themselves in accordance with the established rules and regulations governing the principles of accounting operations. This development has boosted the morale of the Audit to stand-up to the constitutional responsibilities.

Therefore, the Special Committee (PAC) of the Hon. House and by extension the State legislature deserves commendation for discharging their constitutional roles bestowed on them. This great achievement couple with the series of reform measures introduced by the government in partnership with other National and International Agencies (e.g Office of the

Accountant-General for the Federation, World Bank, European Union etc) is putting Yobe State among the league of states adopting best practices in the areas of public financial management (PFM) sector.

## **2.2 BUDGET AND BUDGETARY CONTROL:**

The Ministry of Budget & Economic Planning deserve a lot of commendation for providing a timely budget call circular to MDAs for processing and making available proposed estimates to the Executive for onward transmission to the Honourable House for their legislative processes and assent into law by the Executive Governor before the commencement of the fiscal year. This practice made it possible in budget standardization and implementing the approved budget on time as expected.

Although, there are some weaknesses in budget planning, control, timely evaluation of budget performance and misclassification of revenue and expenditure subheads. Hence, the Chief Accounting Officers in the MDAs are advised to uphold the provisions of the bills, fiscal policy and prepare implementation work plan that will provide focus for budgetary expenditure on developmental projects and programmes. This should be undertaken under the guidance of



Office of the Secretary to the State Government and Ministry of Budget and Economic Planning including stakeholders in budget preparation, monitoring and implementation.

**2.3 INTERNAL CONTROL SYSTEM:**

During the year under review, it could be observed that significant improvements were recorded in many MDAs. This development was as a result of strong and reliable Internal Audit Units exist in MDAs. However, in order to maintain reliable accounting records and ensure transparency and accountability in the system, training and re-training of Internal Auditors could be effectively maintained on technical know-how of their roles and responsibilities being expected to carried-out.

**2.4 BOOK-KEEPING AND FINANCIAL RECORDS:**

In the course of my routine audit exercise at Ministries, Departments and Agencies (MDAs) level, necessary records and books of accounts kept were observed to be encouraging. Significant improvements were recorded and noted during the year under review. Though, other shortcomings were noted in some MDAs which include: -

- Non maintenance of Departmental Vote Expenditure Accounts (DVEA) Books

- Store ledgers
- Office Inventories
- Improper classification of payments made under economic codes.
- In some cases, bank reconciliations were not carried-out.
- Non retirements of overhead costs, standing imprests, special imprests, among others.

Therefore, Accounting officers/officials responsible for financial duties and other obligations were advised to acquaint themselves with the financial regulations, stores regulations, state organic public finance laws and other relevant laws for proper compliance.

## **2.5 VOUCHED EXPENDITURE:**

During the year under review, it was observed that all expenditure in respect of public monies were adequately vouched for at the Treasury level of the Ministry of Finance and rendered accordingly for audit purposes. Therefore, no cases of un-vouched expenditure were observed.

**2.6 UNPRODUCED PAYMENT VOUCHERS:**

There were no cases of unproduced payment vouchers observed and recorded in the year 2020. However, adoption of the State Integrated Financial Management Information System (SFMIS) by the Ministry of Finance and Economic Development in revenue and expenditure processes have immensely contributed to that effect.

**2.7 AUDIT QUERIES:**

During the year under review, twenty-two (22) audit queries were forwarded to various Ministries, Departments and Agencies (MDAs). Some of the MDAs have responded satisfactorily to their queries while others are yet to respond. Though, there are some improvements in the manner of MDAs responding to audit queries compared to the previous years. Nevertheless, a lot need to be done by the Public Accounts Committee (PAC) on erring MDAs to ensure proper management of public resources entrusted to their care. Details of the queries is presented in the Domestic report of my Annual report for the year ended 31<sup>st</sup> December 2020 sent to the State House of Assembly for further legislative purposes.

**2.8 MONITORING AND EVALUATION OF PROJECTS/PROGRAMMES:**

Monitoring and Evaluation of Project(s) is one among the schedules of the responsibilities of Audit to determine the performance and value for money audit. Value for money audit ensures that economy, efficiency, and effectiveness of government related projects are being maintained. In pursuance to this, several circulars were distributed as back by provisional laws were sent to MDAs to provide copies of contracts accompanied by a recommendation of the Bureau on Public Procurement (BPP) should be forwarded to my Office to ensure that contract agreement and specification of project being signed and sealed are monitored and reported upon the implementation for further necessary follow-up.

Contrary to this, up to the time of writing this report, no MDA has adhered and complied to these directives which in turn making it difficult for audit to ascertain and report thereon.

## PART 3

### OVERVIEW ON REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR 2020:

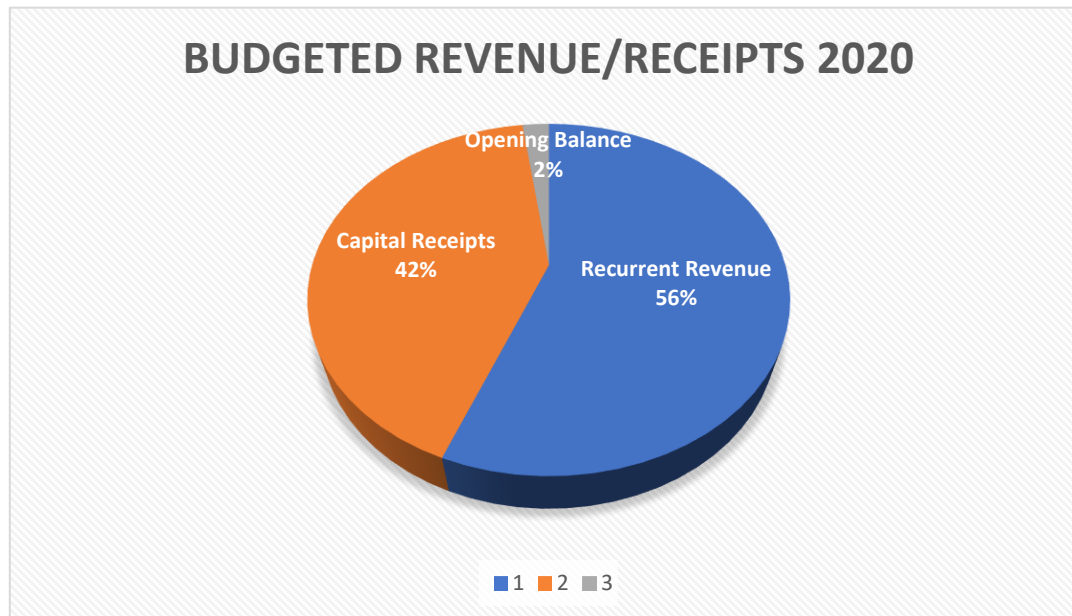
#### 3.1 PERFORMANCE OF RECURENT REVENUE AND CAPITAL RECEIPTS:

During the year under review, Government of Yobe State approved a balanced budget of the total recurrent revenue and total capital receipts projection of N108,314,101,082.00 expected to finance its recurrent and capital expenditure in the year 2020.

However, due to the spread of COVID-19 pandemic which negatively affected the entire global economy necessitated to scale down the total final budget figure to N91,924,111,105.00 which represents a decrease of 15% against the original budget following the passage of the supplementary budget by the State House of Assembly and assent into law by the Executive Governor.

From the accounts submitted, the sum of N56,925,084,464.00 was expected to be realized from recurrent revenue while the sum of N32,775,794,343.00 was expected from capital receipts. However, the sum of N2,223,232,298.00 was expected as opening balance in the year 2020.

Below pie chart represents the final budget analysis of the recurrent revenue and capital receipts including opening balance for the year 2020.

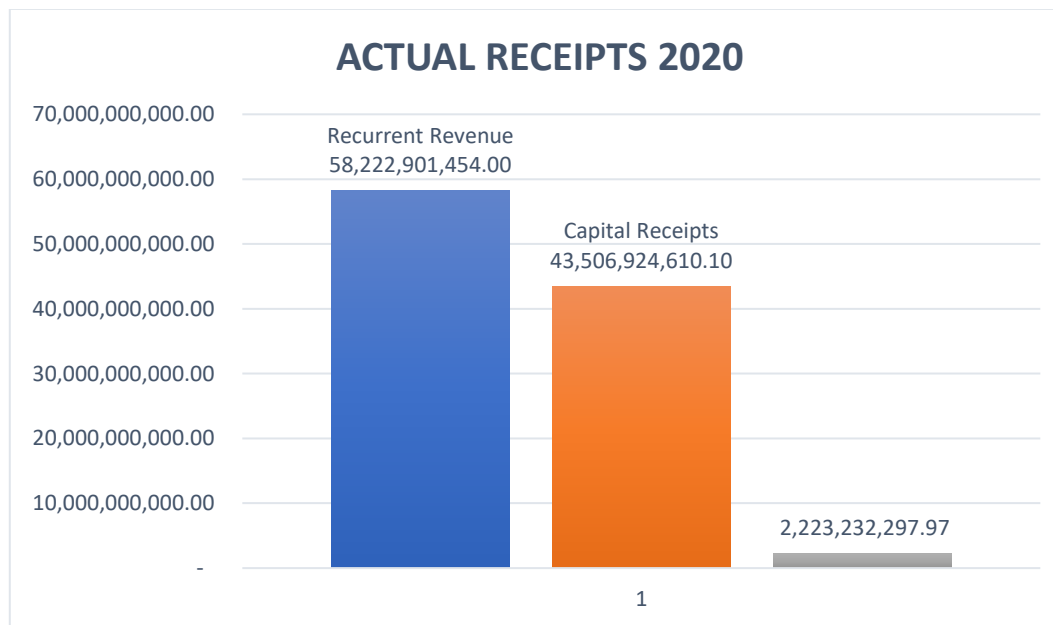


Details of the total recurrent revenue and total capital receipts profile and actual receipts being realized in the year 2020 as submitted by the Accountant-General is presented in the table 1 below: -

**TABLE 1:**

DESCRIPTION	ACTUAL 2020	FINAL BUDGET 2020	ACTUAL 2019
<b>RECURRENT REVENUE:</b>	N	N	N
Statutory Allocation: FAAC	37,993,948,701.44	34,977,448,798.00	42,600,331,657.79
Value Added Tax Allocation	13,396,267,944.04	15,914,739,818.00	11,078,081,758.05
Internally Generated Revenue (IGR)	6,810,915,628.03	6,032,895,848.00	8,499,227,401.08
Other Revenue Sources	21,769,180.49		16,624,564.87
<b>SUB-TOTAL</b>	<b>58,222,901,454.00</b>	<b>56,925,084,464.00</b>	<b>62,194,265,381.79</b>
<b>CAPITAL RECEIPTS:</b>			-
Aids and Grants	9,997,939,608.23	9,500,000,000.00	-
External Loans	-	-	-
Internal Loans	27,008,985,001.87	19,385,794,343.00	700,000,000.00
Other Capital Receipts	6,500,000,000.00	3,890,000,000.00	3,216,270,757.13
<b>SUB-TOTAL</b>	<b>43,506,924,610.10</b>	<b>32,775,794,343.00</b>	<b>3,916,270,757.13</b>
<b>TOTAL REVENUE/RECEIPTS</b>	<b>101,729,826,064.10</b>	<b>89,700,878,807.00</b>	<b>66,110,536,138.92</b>
<b>ADD: OPENING BALANCE</b>	<b>2,223,232,297.97</b>	<b>2,223,232,298.00</b>	<b>13,952,858,044.86</b>
<b>TOTAL FUNDS AVAILABLE 2020</b>	<b>103,953,058,362.07</b>	<b>91,924,111,105.00</b>	<b>80,063,394,183.78</b>

From the table above, it could be observed that the actual total receipts in the year under review stood at N103,953,058,362.07 which consists of N58,222,901,454.00 from recurrent revenue and the sum of N43,506,924,610.10 from capital receipts with the actual opening balance of N2,223,232,296.97 as presented in the bar chart.



Similarly, It was observed that the actual performance of the total receipts for the year under review was 56% from recurrent revenue, 42% from capital receipts whereas the actual opening balance represents 2% respectively.



### **3.2 STATUTORY ALLOCATION:**

The estimated statutory allocation from the Federation Accounts Allocation Committee (FAAC) for the year 2020 was N34,977,448,798.00 whereas the actual receipts by the State stood at N37,993,948,701.44 with a surplus of N3,016,499,903.44. From the accounts submitted, it could be observed that the actual statutory allocation received from the FAAC in the year 2020 stood at about 37% of the total actual receipts in the year under review.

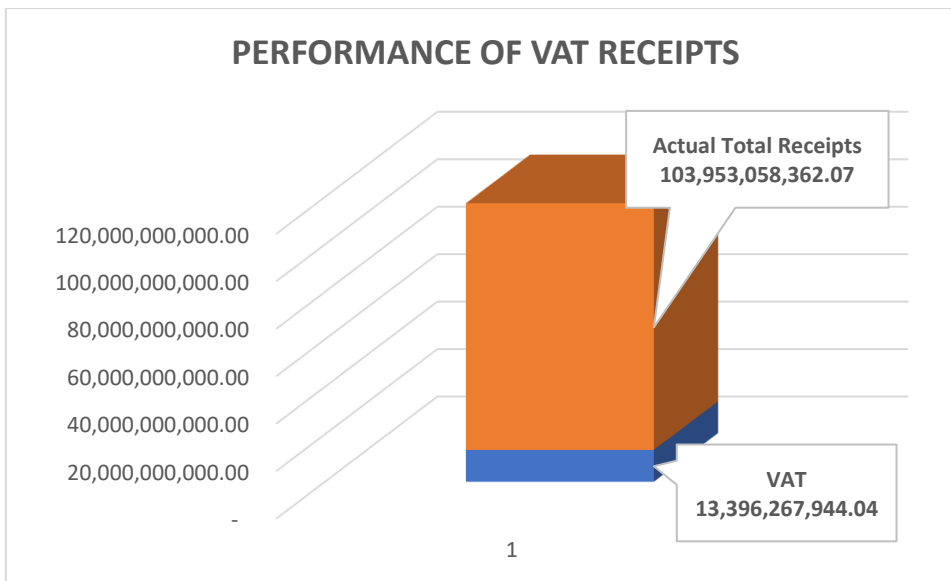
However, out of the actual disbursement made to the State, the sum of N1,194,468,535.88 was the deduction at source for the servicing of foreign loans, bailout loans and budget support facility thereby leaving a net balance of N36,799,480,165.56.

### **3.3 VALUE ADDED TAX (VAT):**

The sum of N15,914,739,818.00 was the income projection from the Value Added Tax for the year under review. Accounts submitted indicates that the actual receipts of N13,396,267,944.04 or 84% performance was realized with a resultant deficit of 14% (i.e. N2,518,471,873.96) against the budgeted figure.

Although, the spread of COVID-19 pandemic affected the income to be generated under VAT, but it could be observed that the performance of actual receipts recorded a great significant improvement compared to the previous year as a result of the FGN policy of upward review from 5.0% to 7.5%.

Therefore, actual VAT receipts recorded 13% performance of the total actual receipts in the year under review as contained in the chart below.



### **3.4 INTERNALLY GENERATED REVENUE (IGR):**

Despite the spread of COVID-19 pandemic, some of the revenue subheads recorded a significant improvement against the budgeted figure in the year 2020 as indicated in the table 2 below. It could be observed that the sum of N6,032,895,848.00 of the total revenue profile of the State was the income projection from the Internally Generated Revenue (IGR) for the year under review. From the accounts submitted, a sum of N6,810,915,628.03 was the total IGR realized during the year under review. This shows that the actual IGR realized stood at about 7% of the total actual receipts in the year 2020.

However, revenue of N8,499,227,401.00 which was generated in the year 2019 recorded a surplus of about 20% against the actual figure realized in the period of reporting (2020). This was not unconnected with the spread of the COVID-19 pandemic that affected the whole economic sector across the globe. Despite this, it becomes necessary to commend the efforts of the State Board of Internal Revenue, Chairman and Members of the State Standing Committee on Monitoring Revenue Collection for evolving strategies that have prompted the

MDAs to be alive to their responsibilities in revenue collection and remittance as recorded during the year under review.

Similarly, stakeholders in revenue generation needs to ensure more effective performance, monitoring and evaluation of activities to enable the Government record further improvements in the revenue generating drive. In order to facilitate the attainment of these objectives, revenue generating MDAs should ensure that they continue to observe due process in award of contracts and project implementation and take further steps to conform to budget discipline and financial rules.

However, despite the provisional laws which ban the MDAs from the spending or utilizing the revenue collected by them, some of the MDAs still engage in exploiting the revenue generated amounting to N1,345,998,009.75 which was not captured in the 2020 Audited financial statement in Annex 3 schedules. This also contravened the provisions of section 120 of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

As always stated in our previous years' reports, full adoption of the Treasury Single Accounts (TSA) would effectively be implemented to ensure proper accountability, probity and

prudence in all revenue processes so as to block chances of leakages and fraud and to build taxpayers confidence in the system.

Continuous diversification of internally generated revenue sources would be maintained in order to stimulate sustained growth and development of the state and to reduce over dependence on the monthly allocation from the Federation Accounts Allocation Committee.

**TABLE 2:**

REVENUE SUBHEAD	ACTUAL 2020	FINAL BUDGET 2020	VARIANCE	Perf.
Direct Taxes	5,090,607,181.60	4,432,570,180.00	658,037,001.60	<b>115%</b>
Licenses	82,936,304.00	68,550,000.00	14,386,304.00	<b>121%</b>
Fees	599,519,971.87	561,705,000.00	37,814,971.87	<b>107%</b>
Fines	2,622,441.00	4,750,000.00	(2,127,559.00)	<b>55%</b>
Sales	710,299,489.04	250,026,668.00	460,272,821.04	<b>284%</b>
Earnings	24,298,951.15	74,124,000.00	(49,825,048.85)	<b>33%</b>
Sales/Rent of Government Buildings	91,721,534.75	297,000,000.00	(205,278,465.25)	<b>31%</b>
Sales/Rent on Lands and Others	1,287,789.70	21,100,000.00	(19,812,210.30)	<b>6%</b>
Repayment General	207,621,964.92	320,070,000.00	(112,448,035.08)	<b>65%</b>
Investment Income	-	3,000,000.00	(3,000,000.00)	
Reimbursements	-	-	-	
	<b>6,810,915,628.03</b>	<b>6,032,895,848.00</b>	<b>778,019,780.03</b>	<b>113%</b>

### **3.5 AIDS AND GRANTS:**

As a result of the emergence of COVID-19 pandemic in the country, which negatively affects the sources of income, the sum of N1,117,939,608.23 was receive as donations and aids from the Federal Government, other donor agencies, public office' holders to finance some expenditure incurred in prevention and control the spread of the COVID-19 pandemic in the year 2020.

However, grants were received to the tune of N8,880,000,000.00 as a mark of fulfilment to the participating states that meet the eligibility criteria under new Disbursement Linked Indicators (DLIs). These grants have positively contributed to the state with about 18% in financing its capital developmental projects.

Audit findings reveals that such initiations made by the State Fiscal Transparency, Accountability and Sustainability (SFTAS) administered by World Bank has tremendously assisted the state in financing its deficit budget as a result of hardship in economic meltdown caused by the spread of COVID-19 pandemic.

**3.6 CASH AND BANK BALANCES:**

The cash and bank balances amounting to the tune of N15,531,272,122.00 were made up of various balances of subsidiary accounts and main treasury accounts during the year 2020. However, no bank certificates were provided and made available as at the time of my audit for confirmation.

**3.7 FOREIGN LOANS:**

Accounts submitted by the State Accountant-General reveals that as at 31<sup>st</sup> December 2020, the actual outstanding balance against the Government of Yobe State stood at N10,090,443,369 as presented in the 2020 fourth quarter performance reports which was provided and made available to Audit were obtained from the Debt Management Office, Abuja.

However, the sum of N346,721,397.30 was deducted at source in the year 2020 for the servicing of foreign loans. Actually, the true and fair position of the total payments made to justify the deductions made during the year under review and outstanding balance could not be reconciled as all efforts to provide the prime records for audit scrutiny proof abortive.

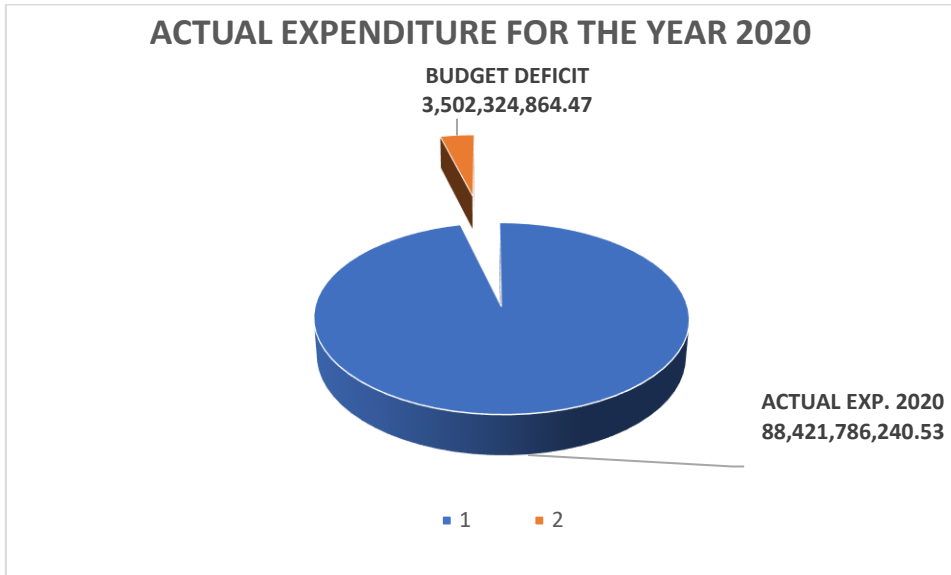
Hence, the Accountant-General is urged to continue pursuing until a reliable and just balance is obtained from the Debt Management Office, Abuja.

**3.8 PERFORMANCE OF RECURRENT AND CAPITAL EXPENDITURE:**

During the year under review, the Government of Yobe State budgeted a total expenditure of N91,924,111,105.00. This made up of recurrent expenditure of N53,139,502,757.00 or 58% and capital expenditure of N38,784,608,348.00 or 42% respectively.

From the accounts submitted, it was observed that the actual expenditure incurred in the year 2020 stood at N88,421,786,240.53 representing 96% performance against the total budgeted expenditure as presented in the pie chart below: -





Actual recurrent expenditure during the year under review stood at N51,256,579,698.15 while the actual capital expenditure was N37,165,206,542.38 representing 58% and 42% performance respectively.

**3.10 PERFORMANCE OF RECURRENT EXPENDITURE:**

The statement revealed that for the period under review, a total sum of N53,139,502,757.00 was budgeted for recurrent expenditure from Consolidated Revenue Fund. However, the

actual expenditure incurred for the same period stood at N51,256,579,698.15 representing 96% performance of the final budgeted figure of recurrent expenditure in the year 2020.

**3.11 PERSONNEL COSTS:**

From the accounts submitted, it was observed that the sum of N26,273,945,690.00 was expended on payments of salaries and wages for the period under review. However, authenticity of the amount involved could not be confirmed as a result of differences observed in some MDAs heads and subheads on the course of examinations. Therefore, observations noted were forwarded to the Accountant-General for proper adjustment and effect the corrections in his subsequent year's preparation of accounts.

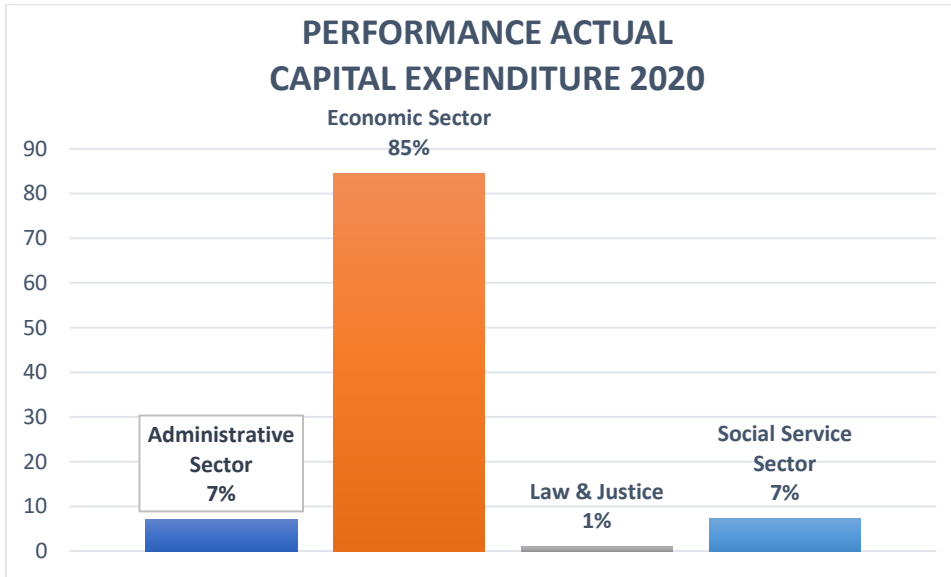
**3.12 PENSIONS AND GRATUITIES:**

During the year under review, the sum of N4,490,256,000.00 was estimated for the servicing of Pensions and Gratuities. From the accounts submitted, the total sum of N4,464,696,483.00 was released for the payments of pensions and gratuities.

However, during the period under review, this office has approved 257 additional pensions and gratuities computations from Ministries, Departments and Agencies (MDAs) with the total savings of about N96,780,677.89 from wrong computations, over-stay among others.

### **3.13 PERFORMANCE OF CAPITAL EXPENDITURE:**

The actual total capital expenditure for the year ended 31<sup>st</sup> December 2020 recorded a tremendous performance of 96% with the sum of N37,165,206,542.38 as against the budgeted figure of N38,784,608,348.00 resulting in a slight shortfall of 4%. Out of the actual expenditure incurred on capital projects/programmes over the same period, economic sector recorded a boost with higher expenditure of N31,420,604,336.80 representing 85% of actual total payments made in capital expenditure being classified according to sector by sector. However, administrative and social service sectors recorded 7% performance each, while law and justice with the least payments of N394,000,000.00 or 1% performance as presented in the below column chart.



In my opinion, giving priority to the economic sector is justifying the government determination for a wellbeing and quality of life of its people by building local wealth, diversifying the economy, creating and retaining jobs and building the local tax base. This will surely mitigate the hardship caused by the COVID-19 pandemic.

## **PART 4**

### **OTHER MATTERS:**

#### **4.1 STAFF**

It cannot be overemphasized that there is need to increase the staff strength by employing staff in different areas of specialization to replace the officers who are retiring from the service in droves. This would enable us to face the challenges inherent in the office and to meet the requirements of the modern days auditing professions.

#### **4.2 TRAINING:**

In line with the current reforms being carried out in Audit professions, continuous training of staff at all levels would be of great advantage. Though, necessary support is receiving from the State Government in this regard, more need to be done based on Training Needs Assessment (TSA) conducted by the Nigerian Governors Forum (NGF).

#### **4.3 MOTOR VEHICLE:**

With the increase and spread of the Government projects/programmes in every part across the State, this office is requiring a four-wheel drive(s) due to some terrain areas for the

purpose of verification and monitoring of projects in all part of the State. This would no doubt give room for proper reporting on government activities embarked upon for which huge public funds are being expended.

#### **4.4 ACKNOWLEDGEMENT:**

I wish to express my sincere appreciation and thanks to Chief Executives and Accounting Officers of Ministries, Departments and Agencies (MDAs) for their cooperation given to this office during the year. I also wish to appreciate particularly the Accountant-General and his staff for special attention and cooperation throughout the period of this statutory exercise. I further wish to re-iterate, as always done to public officials to have a careful look into various recommendations, findings and observations noted in this report with a view to improve.

To my Directors, Data Processing Unit and the entire staff, I sincerely acknowledge and appreciate the spirit of teamwork, loyalty, commitment exhibited and who have contributed in no small measure to the successful conclusion of this constitutional responsibility bestowed on me.

I am particularly grateful to the Technical Team of the Nigerian Governors Forum (NGF) for their guidance and professional advice on the course of audit of the financial statements. The Audit view this singular achievement as a significant trend for the enhancement of transparency and accountability.

Let me also appreciate the contribution and total support received from the State House of Assembly particularly the Chairman and Members of the Public Accounts Committee (PAC) for their tireless efforts and convening sessions on erring MDAs, which will no doubt boost the morale of this office in discharging its statutory roles and responsibilities.

Finally, I sincerely wish to express my profound gratitude to **His Excellency Hon. Mai Malah Buni fcia, the Executive Governor of Yobe State** for his support to the Office of the Auditor-General, I appreciate his exemplary interest for accountability and transparency in the management of the public resources.

**Office of the State Auditor-General,  
P.M.B. 1051,  
Damaturu – Yobe State.  
March 2021**



**Ibrahim Adamu Jajere fca,  
Auditor-General,  
Yobe State.**



## **ANNEX 1**

### **AUDIT CERTIFICATE**

The Financial Statements and Accounts of the Government of Yobe State of Nigeria for the year ended December 31<sup>st</sup>, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and in line with International Public Sector Accounting Standards (IPSAS) Cash.

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) "Modified Cash Basis" as described in Note 1-26 schedules. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Yobe State for the year ended December 31<sup>st</sup>, 2020 and the transactions for the fiscal year ended on that date.

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



**Ibrahim Adamu Jajere fcna,  
Auditor-General,  
Yobe State.**

## **ANNEX 2**

### **Special Opinion:**

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The expenditure framework [and receipts] are detailed in Disclosure Note in the attached General Purpose Financial Statements of Yobe State Government.

In my opinion, Disclosure Note presents fairly, in all material respects, the expenditures incurred [and funds received] against the SFTAS Program by the State for the year ended December 31<sup>st</sup>, 2020 in accordance with IPSAS 'Cash' as described in Disclosure Note in Yobe State Audited Financial Statements for the year 2020 as schedules.

**Office of the State Auditor-General,  
P.M.B. 1051,  
Damaturu – Yobe State.  
April, 2021**



**Ibrahim Adamu Jajere fcna,  
Auditor-General,  
Yobe State.**

**ANNEX 3**

**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2020**

**STATEMENT OF ACCOUNTING POLICIES**  
**(IPSAS CASH)**

**LIST OF ABBREVIATIONS/ACRONYMS**

<b>Abbreviation/Term</b>	<b>Description</b>
CBN	- Central Bank of Nigeria
COA	- Chart of Account
FAAC	- Federation Accounts Allocation Committee
FGN	- Federal Government of Nigeria
FRC	- Financial Reporting Council
GAAP	- Generally Accepted Accounting Principles
GPFS	- General Purpose Financial Statement
IPSAS	- International Public Sector Accounting Standards
LFN	- Law of the Federal Republic of Nigeria
MDA	- Ministries, Departments and Agencies
NCOA	- National Chart of Account
GBE	- Government Business Enterprises
FRCoN	- Financial Reporting Council of Nigeria
OAG	- Office of the Accountant General
PPE	- Properties, Plants and Equipment

## **INTRODUCTION**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Yobe State Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Yobe State.

These policies shall form part of the universally agreed framework for financial reporting in Yobe State.

## **IPSAS CASH BASIS OF ACCOUNTING**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period.

Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Yobe State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Yobe State.

## ACCOUNTING POLICIES:

### 1. ACCOUNTING TERMINOLOGIES/DEFINITIONS

- I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Yobe State Government in preparing and presenting Financial Statements.
- II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. **Cash receipts** are cash inflows.
- VII. **Cash payments** are cash outflows.
- VIII. **Cash Controlled by Yobe State Government:** Cash is deemed to be controlled by Yobe State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or

granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.

**IX. Government Business Enterprise** means a department or agency that has all the following characteristics:

- Is an entity with the power to contract in its own name;
- Has been assigned the financial and operational authority to carry on a Business.
- Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery.
- Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
- Is controlled by a public sector management or the government.

**X.** Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

## **2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)**

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Yobe State Government, and Accounting Policies and Notes to the Financial Statements. In Yobe State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:



- recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
  - separately identifies payments made by third parties on behalf of the State government.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
  - III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
  - IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
  - V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
  - VI. Accounting Policies and Explanatory Notes.

### **3. BASIS OF PREPARATION AND LEGAL PROVISIONS**

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.

### **4. FUNDAMENTAL ACCOUNTING CONCEPTS**

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Yobe State:

- Cash Basis of Accounting.
- Understandability.
- Materiality,
- Relevance.
- Going Concern Concept.
- Consistency Concept
- Prudence
- Completeness, etc.

#### **5. ACCOUNTING PERIOD**

The accounting year (fiscal year) is from 1st January to 31st December 2020. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

#### **6. REPORTING CURRENCY**

The General Purpose GPFS are prepared in Nigerian Naira.

#### **7. MDA FOR CONSOLIDATION**

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Yobe State Government except Government Business Enterprises (GBEs).

## **8. COMPARATIVE INFORMATION**

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

## **9. BUDGET FIGURES**

These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2020 Appropriation Law of Yobe State.

## **10. RECEIPTS**

- These are Cash inflows within the Financial Year 2020. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.
- These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

## **11. EXTERNAL ASSISTANCE**

- Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.

- External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

## **12. OTHER BORROWINGS / GRANTS & AID RECEIVED**

These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

## **13. INTEREST RECEIVED**

Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

## **14. GOVERNMENT BUSINESS ACTIVITIES**

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.

Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

## **15. PAYMENTS**

- These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment.
- Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

## **16. LOANS GRANTED:**

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

## **17. LOAN REPAYMENTS**

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

**18. INTEREST ON LOANS:**

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

**19. FOREIGN CURRENCY TRANSACTIONS:**

- Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments as Receipts/Payments respectively.

**20. PREPAYMENTS**

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

**21. INVESTMENTS:**

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

## 22. LEASES

- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

## 23. CASH BALANCES

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.

## 24. ADVANCES

All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.



14/4/2021

**Alhaji Usman M. Bura FCNA**  
**Accountant-General**  
**Yobe State**

### **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 Standards (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 adequately operated throughout the period of reports.

In my opinion, these financial statements fairly reflect the financial position of the Government of Yobe State of Nigeria as at 31<sup>st</sup> December 2020 and its operations for the year ended on that date.



**Alhaji Usman M. Bura FCNA**  
**Accountant-General**  
**Yobe State**



<b>FINANCIAL HIGHLIGHTS FOR THE YEAR 2020</b>				
<b>S/No</b>	<b>DESCRIPTIONS</b>	<b>ACTUAL 2020</b>	<b>FINAL BUDGET 2020</b>	<b>ACTUAL 2019</b>
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	36,963,663,894	32,776,448,798	42,531,998,367
2	EXCESS CRUDE OIL/EXCHANGE RATE DIFF.	1,030,284,808	2,201,000,000	68,333,291
3	VALUE ADDED TAX	13,396,267,944	15,914,739,818	11,078,081,758
4	ECOLOGICAL FUND	-	-	-
5	STABILIZATION FUND	-	-	-
6	INTERNAL REVENUE IGR	6,810,915,628	6,032,895,848	8,499,227,401
7	OTHER SOURCE OF GOVERNMENT REVENUE	21,769,180	-	16,624,565
	<b>SUB TOTAL</b>	<b>58,222,901,454</b>	<b>56,925,084,464</b>	<b>62,194,265,382</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	9,997,939,608	9,500,000,000	-
2	DEBT RELIEF	-	-	3,216,270,757
3	MISCELLANEOUS	6,500,000,000	3,890,000,000	-
4	INTERNAL LOANS (BSF)	27,008,985,002	19,385,794,343	700,000,000

5	SUBVENTIONS TO BOARD and PARASTATALS	3,111,883,863	3,788,009,286	3,069,522,895
6	PUBLIC DEBTS CHARGES	3,479,466,753	3,662,754,228	2,190,641,282
7	OTHER OPERATING ACTIVITIES (Advances)	-	-	-
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>51,256,579,698</b>	<b>53,139,502,757</b>	<b>47,743,845,912</b>
	CAPITAL EXPENDITURE	37,165,206,542	38,784,608,348	30,096,315,974
	<b>TOTAL EXPENDITURE</b>	<b>88,421,786,241</b>	<b>91,924,111,105</b>	<b>77,840,161,886</b>
1	NET CASH BALANCE	13,308,039,824	- 2,223,232,298	- 11,729,625,747
2	OPENING BALANCE	2,223,232,298	2,223,232,298	13,952,858,045
3	CLOSING BALANCE	15,531,272,122	-	2,223,232,298

STATEMENT NO. 1				
YOBE STATE GOVERNMENT OF NIGERIA				
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020				
ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2020			2020	2019
	<b>Cash Flows from Operating Activities</b>			
	<b>Receipts:</b>			
34,977,448,798	Statutory Allocations: FAAC	1	37,993,948,701	42,600,331,658
15,914,739,818	Value Added Tax Allocation	1	13,396,267,944	11,078,081,758
<b>50,892,188,616</b>	<i>Sub-total : Statutory Allocation</i>		<b>51,390,216,645</b>	<b>53,678,413,416</b>
4,432,570,180	Direct taxes	2	5,090,607,182	7,022,991,685
68,550,000	Licenses	2	82,936,304	79,544,570
561,705,000	Fees	2	599,519,972	765,564,740
4,750,000	Fines	2	2,622,441	2,744,309
250,026,668	Sales	2	710,299,489	123,089,009
74,124,000	Earnings	2	24,298,951	33,993,978
297,000,000	Rent on Government Buildings	2	91,721,535	890,000
21,100,000	Rent on Land and Others	2	1,287,790	163,745,358
320,070,000	Repayments - General	2	207,621,965	306,663,753
3,000,000	Investment Income	2	-	-
	Reimbursements		-	-
<b>6,032,895,848</b>	<i>Subtotal: Independent Revenue</i>		<b>6,810,915,628</b>	<b>8,499,227,401</b>
-	Other Revenue Sources of the State Government	3	21,769,180	16,624,565
<b>56,925,084,464</b>	<b>Total Receipts</b>		<b>58,222,901,454</b>	<b>62,194,265,382</b>
	<b>Payments:</b>			
26,476,529,995	Personnel Costs (including Salaries on CRF charges)	4	26,273,945,690	22,872,365,040
18,256,000	State Contribution to Pension	5	-	-
14,721,953,248	Overhead Charges	6	13,926,586,909	15,101,832,924
4,472,000,000	Consolidated Revenue Fund Charges	7	4,464,696,483	4,509,483,771
3,788,009,286	Subvention to Parastatals	8	3,111,883,863	3,069,522,895
-	Other Operating Activities	18	-	-

-	Other Transfers		-	-
<b>49,476,748,529</b>	<b>Total Payments</b>		<b>47,777,112,945</b>	<b>45,553,204,630</b>
<b>7,448,335,935</b>	<b>Net Cash Flow from Operating Activities</b>		<b>10,445,788,509</b>	<b>16,641,060,752</b>
	<b>Cash Flows from Investment Activities:</b>			
2,944,178,000	Capital Expenditure: Administrative Sector	11	2,634,736,842	3,078,673,516
31,934,380,348	Capital Expenditure: Economic Sector	11	31,420,604,337	19,884,155,708
545,700,000	Capital Expenditure: Law and Justice	11	394,000,000	444,900,394
-	Capital Expenditure: Regional Development	11	-	-
3,360,350,000	Capital Expenditure: Social Service Sector	11	2,715,865,363	6,688,586,356
	Capital Expenditure: Funded from Aid and Grants	10		
<b>38,784,608,348</b>	<b>Total Capital Expenditure</b>		<b>37,165,206,542</b>	<b>30,096,315,974</b>
<b>(31,336,272,413)</b>	<b>Net Cash Flow from Investment Activities</b>		<b>- 26,719,418,033</b>	<b>- 13,455,255,222</b>
	<b>Cash Flows from Financing Activities:</b>			
9,500,000,000	Proceeds from Aid and Grants	10	9,997,939,608	-
-	Proceeds from external Loans		-	-
19,385,794,343	Proceeds from Internal Loans	24	27,008,985,002	700,000,000
3,890,000,000	Proceeds from Other Capital Receipt	25	6,500,000,000	3,216,270,757
(3,662,754,228)	Repayment of External & Internal Loans (Including Servicing)	19&24	- 3,479,466,753	- 2,190,641,282
<b>29,113,040,115</b>	<b>Net Cash Flow from Financing Activities</b>		<b>40,027,457,857</b>	<b>1,725,629,475</b>
	<b>Movement in Other Cash Equivalent Accounts:</b>			
	(Increase)/Decrease in Investments			
(2,223,232,298)	Net (Increase)/Decrease in Other Cash Equivalents		13,308,039,824	- 11,729,625,747
	<b>Total Cash Flow from Other Cash Equivalent Accounts</b>			
	<b>Net cash for the year</b>			
2,223,232,298	<b>Cash and its Equivalent as at 1 January 2020</b>		<b>2,223,232,298</b>	<b>13,952,858,045</b>
-	<b>Cash and its Equivalent as at 31 December 2020</b>		<b>15,531,272,122</b>	<b>2,223,232,298</b>
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				
Signed by Yobe State Accountant General				
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FINANCIAL HIGHLIGHTS FOR THE YEAR 2020				
S/No	DESCRIPTIONS	ACTUAL 2020	FINAL BUDGET 2020	ACTUAL 2019
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	36,963,663,894	32,776,448,798	42,531,998,367
2	EXCESS CRUDE OIL/EXCHANGE RATE DIFF.	1,030,284,808	2,201,000,000	68,333,291
3	VALUE ADDED TAX	13,396,267,944	15,914,739,818	11,078,081,758
4	ECOLOGICAL FUND	-	-	-
5	STABILIZATION FUND	-	-	-
6	INTERNAL REVENUE IGR	6,810,915,628	6,032,895,848	8,499,227,401
7	OTHER SOURCE OF GOVERNMENT REVENUE	21,769,180	-	16,624,565
	<b>SUB TOTAL</b>	<b>58,222,901,454</b>	<b>56,925,084,464</b>	<b>62,194,265,382</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	9,997,939,608	9,500,000,000	-
2	DEBT RELIEF	-	-	3,216,270,757
3	MISCELLANEOUS	6,500,000,000	3,890,000,000	-
4	INTERNAL LOANS (BSF)	27,008,985,002	19,385,794,343	700,000,000
5	EXTERNAL LOANS	-	-	-
	<b>SUB TOTAL</b>	<b>43,506,924,610</b>	<b>32,775,794,343</b>	<b>3,916,270,757</b>
	<b>TOTAL RECEIPTS</b>	<b>101,729,826,064</b>	<b>89,700,878,807</b>	<b>66,110,536,139</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	26,273,945,690	26,476,529,995	22,872,365,040
2	STATE CONTRIBUTORY PENSION	-	18,256,000	-
3	OVERHEAD COSTS	13,926,586,909	14,721,953,248	15,101,832,924
4	CONSOLIDATED FUND CHARGES (including Pension & Gratuity)	4,464,696,483	4,472,000,000	4,509,483,771
5	SUBVENTIONS TO BOARD and PARASTATALS	3,111,883,863	3,788,009,286	3,069,522,895
6	PUBLIC DEBTS CHARGES	3,479,466,753	3,662,754,228	2,190,641,282
7	OTHER OPERATING ACTIVITIES (Advances)	-	-	-
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>51,256,579,698</b>	<b>53,139,502,757</b>	<b>47,743,845,912</b>
	CAPITAL EXPENDITURE	37,165,206,542	38,784,608,348	30,096,315,974
	<b>TOTAL EXPENDITURE</b>	<b>88,421,786,241</b>	<b>91,924,111,105</b>	<b>77,840,161,886</b>
1	NET CASH BALANCE	13,308,039,824	- 2,223,232,298	- 11,729,625,747
2	OPENING BALANCE	2,223,232,298	2,223,232,298	13,952,858,045
3	CLOSING BALANCE	15,531,272,122	-	2,223,232,298



	<b>EXTERNAL AND INTERNAL LOANS</b>			
	External loans	19	10,090,443,369	7,982,350,204
	Internal Loans	19	52,166,403,937	26,685,546,711
	<b>Total External and Internal Loans.</b>		<b>62,256,847,306</b>	<b>34,667,896,915</b>
	<b>OTHER LIABILITIES</b>			
	CONTINGENT LIABILITES	26	2,699,793,786	2,291,480,277
	<b>Total Public Funds and Liabilities.</b>		<b>80,487,913,213</b>	<b>39,182,609,489</b>
The Accompanying Notes form part of these Statements				
Signed by State Accountant General				

**STATEMENT NO. 3**  
**YOBE STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020**

ACTUAL 2019		NOTE S	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
544,650,636	<b>Opening Balance</b>		<b>479,512,481</b>				%
	<b>ADD: REVENUE</b>						
42,600,331,658	Statutory Allocation: FAAC	1	37,993,948,701	34,977,448,798	55,735,719,659	<b>20,758,270,861</b>	109
11,078,081,758	Value Added Tax Alloc.	1	13,396,267,944	15,914,739,818	12,470,885,755	- <b>3,443,854,063</b>	84
<b>54,223,064,051</b>	<b>Sub-Total - Statutory Allocation</b>		<b>51,869,729,127</b>	<b>50,892,188,616</b>	<b>68,206,605,414</b>	<b>17,314,416,798</b>	102
						-	
7,022,991,685	Direct Taxes	2	5,090,607,182	4,432,570,180	3,542,170,000	- <b>890,400,180</b>	115
79,544,570	Licenses	2	82,936,304	68,550,000	68,550,000	-	121
765,564,740	Fees	2	599,519,972	561,705,000	711,705,000	<b>150,000,000</b>	107
2,744,309	Fines	2	2,622,441	4,750,000	4,750,000	-	55
123,089,009	Sales	2	710,299,489	250,026,668	250,026,668	-	284
33,993,978	Earnings	2	24,298,951	74,124,000	74,124,000	-	33
890,000	Sales/Rent of Government Buildings	2	91,721,535	297,000,000	267,000,000	- <b>30,000,000</b>	31
163,745,358	Sales/Rent on Lands and Others	2	1,287,790	21,100,000	201,100,000	<b>180,000,000</b>	-
306,663,753	Repayment General	2	207,621,965	320,070,000	320,070,000	-	65
-	Investment Income	2	-	3,000,000	3,000,000		
-	Reimbursements	2	-	-	-	-	-
<b>8,499,227,401</b>	<b>Sub-Total-Independent Revenue</b>		<b>6,810,915,628</b>	<b>6,032,895,848</b>	<b>5,442,495,668</b>	- <b>590,400,180</b>	113



16,624,565	Other Revenue Sources of the Sta	3	21,769,180			-	
<b>62,738,916,017</b>	<b>TOTAL REVENUE</b>		<b>58,702,413,935</b>	<b>56,925,084,464</b>	<b>73,649,101,082</b>	<b>16,724,016,618</b>	<b>103</b>
<b>62,738,916,017</b>	<b>TOTAL FUNDS AVAILABLE</b>		<b>58,702,413,935</b>	<b>56,925,084,464</b>	<b>73,649,101,082</b>	<b>16,724,016,618</b>	<b>103</b>
	<b>LESS: EXPENDITURE</b>					-	
22,872,365,040	Personnel Costs(including Salaries on CRF charges)	4	26,273,945,690	26,476,529,995	29,567,332,820	3,090,802,825	99
15,101,832,924	Overhead Charges	6	13,926,586,909	14,721,953,248	13,007,291,248	- 1,714,662,000	95
4,509,483,771	Consolidated Rev Fund Charges including Pension & Gratuity	7	4,464,696,483	4,472,000,000	8,806,254,228	4,334,254,228	100
3,069,522,895	Subvention to Parastatals	8	3,111,883,863	3,788,009,286	4,202,422,786	414,413,500	82
-	Other Operating Activities		-		-	-	
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>				-	-	
2,190,641,282	Repayments: External & Internal Loans (including servicing)	19 & 24 Ref.G	3,479,466,753	3,662,754,228	2,212,000,000	- 1,450,754,228	95
					-	-	
<b>47,743,845,912</b>	<b>TOTAL EXPENDITURE</b>		<b>51,256,579,698</b>	<b>53,121,246,757</b>	<b>57,795,301,082</b>	<b>4,674,054,325</b>	<b>96</b>
					-	-	
<b>14,995,070,106</b>	<b>OPERATING BALANCE</b>		<b>7,445,834,237</b>	<b>3,803,837,707</b>	<b>15,853,800,000</b>	<b>12,049,962,293</b>	<b>196</b>
					-	-	
	<b>APPROPRIATIONS/TRANSFERS</b>				-	-	
14,515,557,624	Transfer to Capital Dev. Fund		7,000,000,000	3,803,837,707	15,853,800,000	12,049,962,293	184
					-	-	
<b>14,515,557,624</b>	<b>Total transfers</b>		<b>7,000,000,000</b>	<b>3,803,837,707</b>	<b>3,803,837,707</b>	-	<b>184</b>
<b>479,512,481</b>	<b>Closing Balance</b>		<b>445,834,237</b>	-	-	-	

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, 2020							
ACTUAL 2019		NOTE S	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	
13,408,207,408	Opening Balance		1,743,719,816	2,223,232,298	2,500,000,000	276,767,702	%
						-	
	<b>ADD: CAPITAL RECEIPTS</b>						
14,515,557,624	Transfer from Consolidated Revenue	9	7,000,000,000	3,803,837,707	15,853,800,000	12,049,962,293	184
-	Aids and Grants	10	9,997,939,608	9,500,000,000	4,250,000,000	- 5,250,000,000	
	External Loans	19	-	-	-	-	
700,000,000	Internal Loans	24	27,008,985,002	19,385,794,343	20,900,000,000	1,514,205,657	139
3,216,270,757	Other Capital Receipts	25	6,500,000,000	3,890,000,000	7,015,000,000	3,125,000,000	167
<b>18,431,828,381</b>	<b>Total Receipts</b>		<b>50,506,924,610</b>	<b>36,579,632,050</b>	<b>48,018,800,000</b>	<b>11,439,167,950</b>	<b>138</b>
<b>31,840,035,790</b>	<b>Total Capital Funds Available</b>		<b>52,250,644,426</b>	<b>38,802,864,348</b>	<b>50,518,800,000</b>	<b>11,715,935,652</b>	<b>135</b>
	<b>LESS: CAPITAL EXPENDITURE</b>						
3,078,673,516	Administrative Sector	11	2,634,736,842	2,944,178,000	6,098,300,000	3,154,122,000	89
19,884,155,708	Economic Sector	11	31,420,604,337	31,934,380,348	31,013,000,000	- 921,380,348	98
444,900,394	Law and Justice	11	394,000,000	545,700,000	987,000,000	441,300,000	72
-	Regional Development	11	-	-	-	-	-
6,688,586,356	Social Service Sector	11	2,715,865,363	3,360,350,000	12,420,500,000	9,060,150,000	81
	Funded from Aids and Grants	10				-	
<b>30,096,315,974</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>37,165,206,542</b>	<b>38,784,608,348</b>	<b>50,518,800,000</b>	<b>11,734,191,652</b>	<b>96</b>
<b>1,743,719,816</b>	<b>Closing Balance</b>		<b>15,085,437,883</b>	<b>18,256,000</b>	-	- 18,256,000	
The Accompanying Notes form part of these Statements							
			Page 7 of 46				

NOTE	Details	Ref. Note	Amount	Amount	Remarks	
<b>1</b>	<b>A: Share of Statutory Allocation from FAAC 2020</b>					
			<b>N</b>	<b>N</b>		
	Net Share of Statutory Allocation from FAAC	<b>A</b>	32,644,398,061.48			
	Add :Deduction at source for Loan Repayment	<b>B</b>	1,194,468,535.88	33,838,866,597.36		
	Share of Statutory Allocation - Other Agencies	<b>C</b>	4,155,082,104.08	4,155,082,104.08		
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>	-	-		
	<b>Total(GROSS) FAAC Allocation</b>			<b>37,993,948,701.44</b>		
	<b>B: Value Added Tax 2020</b>					
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>13,396,267,944.04</b>		
NOTE	Details	Ref. Note	Amount	Amount	Remarks	
<b>1</b>	<b>A- Share of Statutory Allocation from FAAC 2019</b>					
			<b>N</b>	<b>N</b>		
	Net Share of Statutory Allocation from FAAC	<b>A</b>	40,217,922,981.03			
	Add :Deduction at source for Loan Repayment	<b>B</b>	2,163,641,281.76	42,381,564,262.79		
	Share of Statutory Allocation - Other Agencies	<b>C</b>		218,767,395.00		
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>		-		
	<b>Total(GROSS) FAAC Allocation</b>			<b>42,600,331,657.79</b>		
	<b>B. Value Added Tax 2019</b>					
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>11,078,081,758.05</b>		
<b>2</b>	<b>Internally Generated Revenue (Independent Revenue)</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
	<b>Direct Taxes</b>					
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		15,000.00	600,000.00	- 585,000.00	
20008001	BOARD OF INTERNAL REVENUE		5,090,592,181.60	4,431,900,180.00	658,692,001.60	
46008001	STATE EMERGENCY RELIEF AGENCY		-	70,000.00	- 70,000.00	
	<b>Total - Direct Taxes</b>		<b>5,090,607,181.60</b>	<b>4,432,570,180.00</b>	<b>658,037,001.60</b>	
	<b>Licences</b>					
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		-	6,000,000.00	- 6,000,000.00	
20008001	BOARD OF INTERNAL REVENUE		78,231,154.00	56,200,000.00	22,031,154.00	
21001001	MINISTRY OF HEALTH		-	1,100,000.00	- 1,100,000.00	
23001001	MINISTRY OF INFORMATION		-	-	-	
34001001	MINISTRY OF WORKS		4,705,150.00	5,250,000.00	- 544,850.00	
	<b>Total Licences</b>		<b>82,936,304.00</b>	<b>68,550,000.00</b>	<b>14,386,304.00</b>	

	Fees				-
11010001	PUBLIC PROCUREMENT BUREAU		66,472,000.00	86,500,000.00	(20,028,000.00)
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		-	-	-
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		-	-	-
13001002	SPORT COUNCIL		9,000.00	1,350,000.00	(1,341,000.00)
13001003	YOBE STATE DESERT STAR		-	1,500,000.00	(1,500,000.00)
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		6,229,000.00	6,000,000.00	229,000.00
15001002	MODERN ABATTOIR		555,000.00	700,000.00	(145,000.00)
17118001	STATE POLYTECHNIC GEIDAM		-	1,200,000.00	(1,200,000.00)
17121001	YOBE STATE UNIVERSITY		-	46,000,000.00	(46,000,000.00)
17165001	COLLEGE OF EDUCATION GASHUA		-	3,000,000.00	(3,000,000.00)
17166001	CABS POTISKUM		-	2,500,000.00	(2,500,000.00)
17167001	COLLEGE OF AGRIC GUJBA		-	3,000,000.00	(3,000,000.00)
17168001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		-	3,000,000.00	(3,000,000.00)
18011001	JUDICIAL SERVICE COMMISSION		-	400,000.00	(400,000.00)
20008001	BOARD OF INTERNAL REVENUE		547,250.00	750,000.00	(202,750.00)
21102001	HOSPITAL MANAGEMENT BOARD		1,158,883.00	1,000,000.00	158,883.00
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	5,000,000.00	(5,000,000.00)
22001001	MINISTRY OF COMMERCE		17,189,000.00	38,000,000.00	(20,811,000.00)
23001001	MINISTRY OF INFORMATION		881,060.00	30,000.00	851,060.00
23003001	YOBE TELEVISION (YTV)		400,000.00	3,450,000.00	(3,050,000.00)
23013001	PRINTING CORPORATION		30,000.00	4,000,000.00	(3,970,000.00)
24007001	FIRE SERVICE		410,000.00	500,000.00	(90,000.00)
25001001	HEAD OF SERVICE		644,000.00	200,000.00	444,000.00
26001001	MINISTRY OF JUSTICE		471,605,774.04	300,300,000.00	171,305,774.04
26051001	HIGH COURT		1,895,054.83	12,050,000.00	(10,154,945.17)
26052001	SHARIA COURT DIVISION		168,450.00	1,000,000.00	(831,550.00)
26053001	SHARIA COURT OF APPEAL		94,900.00	500,000.00	(405,100.00)
34001001	MINISTRY OF WORKS		-	630,000.00	(630,000.00)
35001001	MINISTRY OF ENVIRONMENT		7,617,200.00	6,600,000.00	1,017,200.00
40001001	OFFICE OF THE STATE AUDITOR GENERAL		1,987,500.00	1,000,000.00	987,500.00
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		757,000.00	400,000.00	357,000.00
52102001	WATER CORPORATION		9,000,000.00	18,000,000.00	(9,000,000.00)
53010001	HOUSING & PROPERTY DEV.		468,000.00	2,000,000.00	(1,532,000.00)
60001001	MINISTRY OF LAND AND SOLID MINERAL		11,400,900.00	11,145,000.00	255,900.00
	<b>Total Fees</b>		<b>599,519,971.87</b>	<b>561,705,000.00</b>	<b>37,814,971.87</b>
	<b>Fines</b>				
20008001	BOARD OF INTERNAL REVENUE		16,400.00	250,000.00	(233,600.00)
21102001	HOSPITAL MANAGEMENT BOARD		-	200,000.00	(200,000.00)
26001001	MINISTRY OF JUSTICE		33,591.00	600,000.00	(566,409.00)
26051001	HIGH COURT		2,234,250.00	2,500,000.00	(265,750.00)
26052001	SHARIA COURT DIVISION		309,500.00	-	309,500.00
26053001	SHARIA COURT OF APPEAL		4,400.00	500,000.00	(495,600.00)

34001001	MINISTRY OF WORKS	-	400,000.00	(400,000.00)
35001001	MINISTRY OF ENVIRONMENT	24,300.00	300,000.00	(275,700.00)
	<b>Total Fines</b>	<b>2,622,441.00</b>	<b>4,750,000.00</b>	<b>(2,127,559.00)</b>
	<b>Sales</b>			-
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	250,000.00	(250,000.00)
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.	652,420,000.00	149,482,668.00	502,937,332.00
15102001	AGRICULTURAL DEV. PROGRAMME	-	1,000,000.00	(1,000,000.00)
17118001	STATE POLYTECHNIC GEIDAM	-	200,000.00	(200,000.00)
17121001	YOBE STATE UNIVERSITY	-	4,000,000.00	(4,000,000.00)
17056001	SCHOLARSHIP BOARD	2,000,000.00	4,000,000.00	(2,000,000.00)
17165001	COLLEGE OF EDUCATION GASHUA	-	2,000,000.00	(2,000,000.00)
17167001	COLLEGE OF AGRIC GJUBA	-	600,000.00	(600,000.00)
17068001	COLLEGE OF LEGAL AND ISLAMIC STUDIES	-	1,200,000.00	(1,200,000.00)
17168001	MINISTRY OF FINANCE	-	15,100,000.00	(15,100,000.00)
21102002	YOB STATE UNIVERSITY TEACHING HOSPITAL	5,196,791.04	-	5,196,791.04
21104001	SCHOOL OF NURSING DAMATURU	-	800,000.00	(800,000.00)
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU	-	800,000.00	(800,000.00)
25001001	HEAD OF SERVICE	-	600,000.00	(600,000.00)
26051001	HIGH COURT	11,000.00	100,000.00	(89,000.00)
47001001	CIVIL SERVICE COMMISSION	691,000.00	2,500,000.00	(1,809,000.00)
47002001	LOCAL GOVERNMENT SERVICE COMMISSION	194,800.00	294,000.00	(99,200.00)
53001001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	46,479,898.00	-	46,479,898.00
53010001	HOUSING & PROPERTY DEV.	3,306,000.00	22,000,000.00	(18,694,000.00)
60001001	MINISTRY OF LAND AND SURVEY	-	45,100,000.00	(45,100,000.00)
	<b>Total Sales</b>	<b>710,299,489.04</b>	<b>250,026,668.00</b>	<b>460,272,821.04</b>
	<b>Earnings</b>			
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	100,000.00	(100,000.00)
15102001	AGRICULTURAL DEV. PROGRAMME	510,000.00	14,000,000.00	(13,490,000.00)
17065001	COLLEGE OF EDUCATION GASHUA	-	2,000,000.00	(2,000,000.00)
17066001	CABS POTISKUM	-	5,500,000.00	(5,500,000.00)
21102001	HOSPITAL MANAGEMENT BOARD	650,938.00	2,600,000.00	(1,949,062.00)
21102002	YOB STATE UNIVERSITY TEACHING HOSPITAL	-	6,300,000.00	(6,300,000.00)
22001001	MINISTRY OF COMMERCE	-	10,000,000.00	(10,000,000.00)
22052001	STATE HOTELS	5,310,400.00	7,000,000.00	(1,689,600.00)
23001001	MINISTRY OF INFORMATION	21,000.00	270,000.00	(249,000.00)
23003001	YOBE TELEVISION (YTV)	-	400,000.00	(400,000.00)
23004001	YOBE BROADCASTING CORPORATION	9,573,113.15	7,984,000.00	1,589,113.15
25001001	HEAD OF SERVICE	-	200,000.00	(200,000.00)
34001001	MINISTRY OF WORKS	6,123,500.00	14,770,000.00	(8,646,500.00)
34001003	YOBE LINE	2,110,000.00	3,000,000.00	(890,000.00)
	<b>Total Earnings</b>	<b>24,298,951.15</b>	<b>74,124,000.00</b>	<b>(49,825,048.85)</b>
	<b>Rent on Government Buildings</b>			-
17001001	MINISTRY OF EDUCATION	-	36,000,000.00	(36,000,000.00)



26001002	PERORAGATIVE OF MERCY		5,575,427.94	10,000,000.00	4,424,572.06	
26051001	HIGH COURT		457,897,717.83	458,128,330.00	230,612.17	
26052001	SHARIA COURT DIVISION		267,334,548.05	268,127,020.00	792,471.95	
26053001	SHARIA COURT OF APPEAL		144,786,584.68	149,193,400.00	4,406,815.32	
	<b>Total Law and Justice Sector</b>		<b>1,662,681,673.68</b>	<b>1,681,322,110.00</b>	<b>18,640,436.32</b>	
	<b>List of MDA: Regional Sector</b>					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	<b>Total Regional Sector</b>		-	-	-	
	<b>List of MDA: Social Sector</b>					Remarks
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		281,009,265.42	288,258,730.00	7,249,464.58	
13001002	SPORT COUNCIL		113,298,690.38	113,425,150.00	126,459.62	
13001003	YOBE STATE DESERT STAR		87,840,000.00	88,125,000.00	285,000.00	
14001001	MINISTRY OF WOMEN AFFAIRS		86,255,821.41	88,798,540.00	2,542,718.59	
17001001	MINISTRY OF EDUCATION		146,489,989.41	146,729,165.00	239,175.59	
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD		960,442,243.23	961,000,000.00	557,756.77	
17008001	LIBRARY BOARD		81,287,209.06	84,430,210.00	3,143,000.94	
17010001	AGENCY FOR MASS EDUCATION		291,647,010.40	296,307,470.00	4,660,459.60	
17101001	MINISTRY OF HIGER EDUCATION		7,316,913.02	11,591,438.00	4,274,524.98	
17018001	STATE POLYTECHNIC GEIDAM		392,798,916.89	398,425,340.00	5,626,423.11	
17021001	YOBE STATE UNIVERSITY		2,088,557,318.29	2,088,685,650.00	128,331.71	
17031001	ARABIC AND ISLAMIC BOARD		32,008,089.41	35,355,040.00	3,346,950.59	
17054001	TEACHING SERVICE BOARD		2,663,115,505.83	2,663,365,000.00	249,494.17	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD		1,163,076,703.15	1,163,328,430.00	251,726.85	
17056001	SCHOLARSHIP BOARD		32,939,604.78	38,776,875.00	5,837,270.22	
17165001	COLLEGE OF EDUCATION GASHUA		1,069,336,740.58	1,069,368,830.00	32,089.42	
21001001	MINISTRY OF HEALTH		784,265,721.42	784,383,000.00	117,278.58	
21102001	HOSPITAL MANAGEMENT BOARD		3,934,225,283.84	3,938,762,400.00	4,537,116.16	
21102002	YOB STATE UNIVERSITY TEACHING HOSPITAL		1,027,236,955.87	1,028,121,811.00	884,855.13	
21104001	SCHOOL OF NURSING DAMATURU		243,192,879.50	243,613,800.00	420,920.50	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		146,959,713.21	150,126,000.00	3,166,286.79	
35001001	MINISTRY OF ENVIRONMENT		507,184,035.23	507,595,000.00	410,964.77	
35001004	NEAZADP		62,534,604.00	81,263,950.00	18,729,346.00	
35016001	ENVIRONMENT PROTECTION AGENCY		381,279,645.59	390,862,870.00	9,583,224.41	
51001001	MINISTRY FOR LOCAL GOVERNMENT		58,962,242.85	59,069,190.00	106,947.15	
51002001	EMIRATE COUNCIL		222,435,149.52	222,917,150.00	482,000.48	
62001001	MINISTRY OF RELIGIOUS AFFAIRS		86,286,367.79	97,796,850.00	11,510,482.21	
62001002	YOBE MOSQUE AND ISLAMIC CENTRE		54,000,000.00	54,020,000.00	20,000.00	
			<b>17,005,982,620.08</b>	<b>17,094,502,889.00</b>	<b>88,520,268.92</b>	
	<b>Total Personnel Cost</b>		<b>26,273,945,690.44</b>	<b>26,476,529,995.00</b>	<b>202,584,304.56</b>	
	<b>5 Contributory Pension</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	<b>List of MDA: Administrative Sector</b>					
	Economic Sector- Ministry of Finance		0.00	18,256,000.00	18,256,000.00	

17066001	CABS POTISKUM		677,109,195.19	677,638,070.00	528,874.81
23001001	MINISTRY OF INFORMATION		109,824,218.89	115,176,130.00	5,351,911.11
23003001	YOBE TELEVISION (YTV)		108,676,113.16	109,342,260.00	666,146.84
23004001	YOBE BROADCASTING CORPORATION		101,173,730.20	101,907,840.00	734,109.80
23013001	PRINTING CORPORATION		27,416,288.02	34,772,360.00	7,356,071.98
23057001	COUNCIL FOR ARTS & CULTURE		55,938,730.35	56,843,520.00	904,789.65
25001001	HEAD OF SERVICE		259,540,431.17	261,576,160.00	2,035,728.83
40001001	OFFICE OF THE STATE AUDITOR GENERAL		65,990,125.59	70,564,760.00	4,574,634.41
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		78,693,041.38	85,647,220.00	6,954,178.62
46001001	MINISTRY OF HUMANITARIAN AFFAIRS		10,928,195.75	11,591,438.00	663,242.25
47001001	CIVIL SERVICE COMMISSION		58,352,961.73	65,000,000.00	6,647,038.27
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		49,521,731.34	54,240,780.00	4,719,048.66
48001001	STATE INDEPENDENT ELECTION COMMISSION		8,859,878.50	11,156,490.00	2,296,611.50
20001004	Consolidated Revenue Fund Charge- Salaries		162,443,684.30	162,542,000.00	98,315.70
	<b>total Administrative Sector</b>		<b>3,022,046,207.33</b>	<b>3,077,564,525.00</b>	<b>55,518,317.67</b>
	<b>List of MDA: Economic Sector</b>				
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,315,850,004.56	1,316,763,200.00	913,195.44
15102001	AGRICULTURAL DEV. PROGRAMME		191,523,024.15	191,905,340.00	382,315.85
17167001	COLLEGE OF AGRIC GUJBA		449,612,375.08	450,098,140.00	485,764.92
20001001	MINISTRY OF FINANCE		579,885,711.81	580,557,250.00	671,538.19
20008001	BOARD OF INTERNAL REVENUE		100,441,651.60	102,113,580.00	1,671,928.40
22001001	MINISTRY OF COMMERCE		135,640,908.28	140,875,220.00	5,234,311.72
22051001	SMALL SCALE INDUSTRIES		17,941,856.43	19,003,000.00	1,061,143.57
22052001	STATE HOTELS		21,112,754.47	22,422,590.00	1,309,835.53
22059001	YOBE MICRO FINANCE BANK		887,383.56	2,121,110.00	1,233,726.44
22061006	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	3,879,000.00	3,879,000.00
24007001	FIRE SERVICE		169,478,087.92	169,712,340.00	234,252.08
34001001	MINISTRY OF WORKS		342,030,996.18	342,508,010.00	477,013.82
29001001	MINISTRY OF TRANSPORT & ENERGY		76,611,274.57	78,591,438.00	1,980,163.43
29003001	RURAL ELECTRIFICATION BOARD		128,936,063.55	129,410,900.00	474,836.45
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING		91,046,343.83	91,899,600.00	853,256.17
50001001	FISCAL RESPONSIBILITY BOARD		20,633,663.66	20,643,190.00	9,526.34
52001001	MINISTRY OF WATER RESOURCES		78,521,115.11	81,314,300.00	2,793,184.89
52102001	WATER CORPORATION		342,095,810.78	342,386,330.00	290,519.22
52103001	RURAL WATER SUPPLY & SANITATION AGENCY		113,381,832.73	120,429,750.00	7,047,917.27
53001001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		5,350,330.00	6,341,773.00	991,443.00
53010001	HOUSING & PROPERTY DEV.		35,369,905.60	35,996,550.00	626,644.40
60001001	MINISTRY OF LAND AND SURVEY		366,884,095.48	374,167,860.00	7,283,764.52
	<b>Total Economic Sector</b>		<b>4,583,235,189.35</b>	<b>4,623,140,471.00</b>	<b>39,905,281.65</b>
	<b>List of MDA: Law and Justice Sector</b>				
17168001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		530,070,186.25	530,587,170.00	516,983.75
18011001	JUDICIAL SERVICE COMMISSION		38,596,459.54	39,338,190.00	741,730.46
26001001	MINISTRY OF JUSTICE		218,420,749.39	225,948,000.00	7,527,250.61



6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance
	<b>List of MDA: Administrative Sector</b>				
11001001	GOVERNMENT HOUSE		2,786,634,091.57	2,811,000,000.00	24,365,908.43
11001002	OFFICE OF THE DEPUTY GOVERNOR		505,169,059.51	512,000,000.00	6,830,940.49
11003001	SPECIAL ADVISER ON BUDGET		1,749,987.00	1,750,000.00	13.00
11003002	SPECIAL ADVISER ON EDUCATION		-	-	-
11003003	SPECIAL ADVISER ON FINANCE		1,749,500.00	1,750,000.00	500.00
11003004	SPECIAL ADVISER ON JUSTICE		1,749,636.00	1,750,000.00	364.00
11003005	SPECIAL ADVISER ON LOCAL GOVERNMENT		1,750,000.00	1,750,000.00	-
11003006	SPECIAL ADVISER ON HOUSING		1,748,934.67	1,750,000.00	1,065.33
11003007	SPECIAL ADVISER ON POLITICAL		1,745,181.57	1,750,000.00	4,818.43
11003008	SPECIAL ADVISER ON SECURITY		1,749,253.50	1,750,000.00	746.50
11003009	SPECIAL ADVISER ON WORKS		1,746,003.31	1,750,000.00	3,996.69
11003010	SPECIAL ADVISER ON HEALTH		1,745,967.24	1,750,000.00	4,032.76
11003011	SPECIAL ADVISER ON AGRIC		1,745,910.66	1,750,000.00	4,089.34
11003012	SPECIAL ADVISER ON RELIGIOUS AFFIARS		1,748,385.00	1,750,000.00	1,615.00
11003013	SPECIAL ADVISER ON COMMERCE		1,749,137.92	1,750,000.00	862.08
11003014	SPECIAL ADVISER ON WATER RESOURCES		1,749,185.50	1,750,000.00	814.50
11003015	SPECIAL ADVISER ON TRANSPORT AND ENERGY		1,748,692.17	1,750,000.00	1,307.83
11003016	SPECIAL ADVISER ON HUMANITARIAN		1,749,084.01	1,750,000.00	915.99
11003017	SPECIAL ADVISER ON ENVIROMENT		1,748,879.08	1,750,000.00	1,120.92
11003018	SPECIAL ADVISER ON YOUTH AND SPORT		1,749,345.94	1,750,000.00	654.06
11003019	SPECIAL ADVISER ON WOMEN AFFAIRS		1,749,919.22	1,750,000.00	80.78
11003020	SPECIAL ADVISER ON ECONOMIC DEVELOPMENT		1,745,903.04	1,750,000.00	4,096.96
11003021	SPECIAL ADVISER ON LAND & SOLID MINIRAL		1,747,403.42	1,750,000.00	2,596.58
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		2,697,325,212.81	2,704,000,000.00	6,674,787.19
11013003	UNICEF COORDINATOR		350,000.00	350,000.00	-
11013004	LANDSCAPE UNIT		175,000.00	175,000.00	-
11013006	NATIONAL VOLUNTEER SERVICE		70,000.00	70,000.00	-
11013007	MAINTENANCE UNIT		175,000.00	175,000.00	-
11021001	LAISION OFFICE LAGOS		1,400,000.00	4,800,000.00	3,400,000.00
11021002	LAISION OFFICE KADUNA		1,400,000.00	6,612,000.00	5,212,000.00
11021003	LIAISON OFFICE ABUJA		12,600,000.00	21,600,000.00	9,000,000.00
11021004	LAISION OFFICE MAIDUGURI		700,000.00	2,400,000.00	1,700,000.00
12003001	HOUSE OF ASSEMBLY		1,055,649,314.20	1,101,205,248.00	45,555,933.80
12004001	HOUSE OF ASSEMBLY SERVICE COMMISSION		9,925,407.50	50,450,000.00	40,524,592.50
23001001	MINISTRY OF INFORMATION		61,947,868.54	79,400,000.00	17,452,131.46
25001001	HEAD OF SERVICE		1,274,418,148.74	1,285,000,000.00	10,581,851.26
40001001	OFFICE OF THE STATE AUDITOR GENERAL		72,652,448.81	75,074,000.00	2,421,551.19
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		5,468,017.61	13,763,000.00	8,294,982.39
46001001	MINISTRY OF HUMANITARIAN AFFAIRS		85,570,000.00	354,000,000.00	268,430,000.00

26001002	PERORAGATIVE OF MERCY		5,575,427.94	10,000,000.00	4,424,572.06	
26051001	HIGH COURT		457,897,717.83	458,128,330.00	230,612.17	
26052001	SHARIA COURT DIVISION		267,334,548.05	268,127,020.00	792,471.95	
26053001	SHARIA COURT OF APPEAL		144,786,584.68	149,193,400.00	4,406,815.32	
	<b>Total Law and Justice Sector</b>		<b>1,662,681,673.68</b>	<b>1,681,322,110.00</b>	<b>18,640,436.32</b>	
	<b>List of MDA: Regional Sector</b>					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	<b>Total Regional Sector</b>		-	-	-	
	<b>List of MDA: Social Sector</b>					Remarks
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		281,009,265.42	288,258,730.00	7,249,464.58	
13001002	SPORT COUNCIL		113,298,690.38	113,425,150.00	126,459.62	
13001003	YOBE STATE DESERT STAR		87,840,000.00	88,125,000.00	285,000.00	
14001001	MINISTRY OF WOMEN AFFAIRS		86,255,821.41	88,798,540.00	2,542,718.59	
17001001	MINISTRY OF EDUCATION		146,489,989.41	146,729,165.00	239,175.59	
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD		960,442,243.23	961,000,000.00	557,756.77	
17008001	LIBRARY BOARD		81,287,209.06	84,430,210.00	3,143,000.94	
17010001	AGENCY FOR MASS EDUCATION		291,647,010.40	296,307,470.00	4,660,459.60	
17101001	MINISTRY OF HIGER EDUCATION		7,316,913.02	11,591,438.00	4,274,524.98	
17018001	STATE POLYTECHNIC GEIDAM		392,798,916.89	398,425,340.00	5,626,423.11	
17021001	YOBE STATE UNIVERSITY		2,088,557,318.29	2,088,685,650.00	128,331.71	
17031001	ARABIC AND ISLAMIC BOARD		32,008,089.41	35,355,040.00	3,346,950.59	
17054001	TEACHING SERVICE BOARD		2,663,115,505.83	2,663,365,000.00	249,494.17	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD		1,163,076,703.15	1,163,328,430.00	251,726.85	
17056001	SCHOLARSHIP BOARD		32,939,604.78	38,776,875.00	5,837,270.22	
17165001	COLLEGE OF EDUCATION GASHUA		1,069,336,740.58	1,069,368,830.00	32,089.42	
21001001	MINISTRY OF HEALTH		784,265,721.42	784,383,000.00	117,278.58	
21102001	HOSPITAL MANAGEMENT BOARD		3,934,225,283.84	3,938,762,400.00	4,537,116.16	
21102002	YOB STATE UNIVERSITY TEACHING HOSPITAL		1,027,236,955.87	1,028,121,811.00	884,855.13	
21104001	SCHOOL OF NURSING DAMATURU		243,192,879.50	243,613,800.00	420,920.50	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		146,959,713.21	150,126,000.00	3,166,286.79	
35001001	MINISTRY OF ENVIRONMENT		507,184,035.23	507,595,000.00	410,964.77	
35001004	NEAZADP		62,534,604.00	81,263,950.00	18,729,346.00	
35016001	ENVIRONMENT PROTECTION AGENCY		381,279,645.59	390,862,870.00	9,583,224.41	
51001001	MINISTRY FOR LOCAL GOVERNMENT		58,962,242.85	59,069,190.00	106,947.15	
51002001	EMIRATE COUNCIL		222,435,149.52	222,917,150.00	482,000.48	
62001001	MINISTRY OF RELIGIOUS AFFAIRS		86,286,367.79	97,796,850.00	11,510,482.21	
62001002	YOBE MOSQUE AND ISLAMIC CENTRE		54,000,000.00	54,020,000.00	20,000.00	
			<b>17,005,982,620.08</b>	<b>17,094,502,889.00</b>	<b>88,520,268.92</b>	
	<b>Total Personnel Cost</b>		<b>26,273,945,690.44</b>	<b>26,476,529,995.00</b>	<b>202,584,304.56</b>	
5	<b>Contributory Pension</b>	Ref.Note	Actual	Total Budget	Variance	
	<b>List of MDA: Administrative Sector</b>					
	Economic Sector- Ministry of Finance		0.00	18,256,000.00	18,256,000.00	
	<b>Total</b>		<b>0.00</b>	<b>18,256,000.00</b>	<b>18,256,000.00</b>	

47001001	CIVIL SERVICE COMMISSION		7,455,391.00	30,750,000.00	23,294,609.00
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		1,049,738.65	19,650,000.00	18,600,261.35
48001001	STATE INDEPENDENT ELECTION COMMISSION		1,750,000.00	1,750,000.00	-
51001001	MINISTRY FOR LOCAL GOVERNMENT		7,000,000.00	7,000,000.00	-
62001001	MINISTRY OF RELIGIOUS AFFAIRS		64,360,630.00	73,700,000.00	9,339,370.00
	<b>Total Administrative Sector</b>		<b>8,688,211,638.19</b>	<b>9,189,924,248.00</b>	<b>501,712,609.81</b>
	<b>List of MDA: Economic Sector</b>				
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		18,459,382.34	22,000,000.00	3,540,617.66
20001001	MINISTRY OF FINANCE		178,878,653.90	213,600,000.00	34,721,346.10
20001003	MISCELLANEOUS EXPENCES		3,609,311,562.34	3,644,200,000.00	34,888,437.66
20002001	DEBT MANAGEMENT OFFICE		174,239.25	175,000.00	760.75
20007001	ACCOUNTANT GENERAL OFFICE		13,600,000.00	14,320,000.00	720,000.00
20007002	PROJECT FINANCIAL MANAGEMENT UNIT		174,424.47	175,000.00	575.53
20007004	EFFICIENCY UNIT		-	300,000.00	300,000.00
22001001	MINISTRY OF COMMERCE		12000000	33600000	21,600,000.00
29001001	MINISTRY OF TRANSPORT & ENERGY		37,926,310.00	39,000,000.00	1,073,690.00
34001001	MINISTRY OF WORKS		11,000,021.00	23,773,000.00	12,772,979.00
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING		54,715,019.80	92,700,000.00	37,984,980.20
38001002	BUDGET MONITORING & INSPECTION		1,050,000.00	1,875,000.00	825,000.00
38001003	STATISTIC DEPT.		875,000.00	1,050,000.00	175,000.00
38001004	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT		5,750,000.00	6,500,000.00	750,000.00
38001005	YOBE STATE BUREAU OF STATISTICS		-	-	-
52001001	MINISTRY OF WATER RESOURCES		11,355,066.00	20,000,000.00	8,644,934.00
53001001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		7,000,000.00	13,510,000.00	
60001001	MINISTRY OF LAND AND SURVEY		7,004,783.14	12,025,000.00	5,020,216.86
	<b>Total Economic Sector</b>		<b>3,969,274,462.24</b>	<b>4,138,803,000.00</b>	<b>169,528,537.76</b>
	<b>List of MDA: Law and Justice Sector</b>				
18011001	JUDICIAL SERVICE COMMISSION		2,362,652.00	20,600,000.00	18,237,348.00
26001001	MINISTRY OF JUSTICE		21,005,011.00	29,488,000.00	8,482,989.00
26001002	PERORAGATIVE OF MERCY		15,150,000.00	16,300,000.00	1,150,000.00
26001003	RENT TRIBUNAL		700,000.00	700,000.00	-
26001004	SANITATION COURT		1,050,000.00	1,050,000.00	-
26001005	REVENUE COURT		140,000.00	380,000.00	240,000.00
	<b>Total Law and Justice Sector</b>		<b>40,407,663.00</b>	<b>68,518,000.00</b>	<b>28,110,337.00</b>
	<b>Lis of MDA: Regional Sector</b>				
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-
	<b>Total Regional Sector</b>		<b>-</b>	<b>-</b>	<b>-</b>
	<b>List of MDA: Sector Sector</b>				
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		106,307,433.61	112,000,000.00	5,692,566.39
13052001	NYSC FIKA		175,000.00	475,000.00	300,000.00
14001001	MINISTRY OF WOMEN AFFAIRS		7,681,189.56	38,200,000.00	30,518,810.44
17001001	MINISTRY OF EDUCATION		712,073,473.84	725,248,000.00	13,174,526.16
17001002	FRENCH AND KANURI CENTRE		175,000.00	175,000.00	-

17030001	ZONAL INSPECTORATE		525,000.00	525,000.00	-	
17064001	EDUCATION RESOURCE CENTRE		875,000.00	1,175,000.00	300,000.00	
17101001	MINISTRY OF HIGER EDUCATION		11,998,357.42	19,500,000.00	7,501,642.58	
17101003	REMEDIAL PROGRAMME		258,891.50	1,012,000.00	753,108.50	
21001001	MINISTRY OF HEALTH		326,451,174.69	338,773,000.00	12,321,825.31	
21001002	EPIDEMOLOGICAL UNIT EPI		350,000.00	350,000.00	-	
21001003	NPI UNIT		350,000.00	350,000.00	-	
21107001	FAMILY SUPPORT MCHC		875,000.00	875,000.00	-	
35001001	MINISTRY OF ENVIRONMENT		60,597,625.00	86,050,000.00	25,452,375.00	
	<b>Total Social Sector</b>		<b>1,228,693,145.62</b>	<b>1,324,708,000.00</b>	<b>96,014,854.38</b>	
	<b>Total Overhead Cost</b>		<b>13,926,586,909.05</b>	<b>14,721,953,248.00</b>	<b>795,366,338.95</b>	

7	Consolidated Revenue Fund Charges ( Incl. Pension and G	Ref.Note	Actual	Total Budget	Variance	Remarks
22010101	Gratuities		684,087,428.73	685,000,000.00	912,571.27	
22010102	Pension		3,034,022,070.20	3,035,000,000.00	977,929.80	
22010103	Death Benefits		254,196,983.63	255,000,000.00	803,016.37	
22030106	Motor Vehicle Advance		350,360,000.00	352,000,000.00	1,640,000.00	
22030107	Furnishing Advances		142,030,000.00	145,000,000.00	2,970,000.00	
	<b>Total Consolidated Revenue Fund Charges</b>		<b>4,464,696,482.56</b>	<b>4,472,000,000.00</b>	<b>7,303,517.44</b>	

8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	Remarks
<b>List of MDA: Administrative Sector</b>						
11005001	SUSTAINABLE DEVELOPMENT GOALS (SDG)		38,100,000.00	50,880,000.00	12,780,000.00	
11010001	PUBLIC PROCUREMENT BUREAU		13,387,500.00	30,500,000.00	17,112,500.00	
11033001	YOSACA		350,000.00	23,445,000.00	23,095,000.00	
11035001	LOCAL GOVERNMENT PENSION BOARD		525,000.00	525,000.00	-	
11037001	PILGRIMS WELFARE COMMISSION		25,685,290.00	40,500,000.00	14,814,710.00	
17066001	CABS POTISKUM		1,750,000.00	11,900,000.00	10,150,000.00	
23003001	YOBE TELEVISION (YTV)		5,250,000.00	21,297,000.00	16,047,000.00	
23004001	YOBE BROADCASTING CORPORATION		2,319,630.00	13,000,000.00	10,680,370.00	
23013001	PRINTING CORPORATION		1,225,000.00	7,125,000.00	5,900,000.00	
23057001	COUNCIL FOR ARTS & CULTURE		1,312,500.00	3,975,000.00	2,662,500.00	
24007001	FIRE SERVICE		6,300,000.00	11,650,000.00	5,350,000.00	
46008001	STATE EMERGENCY RELIEF AGENCY		1,081,513,232.24	1,090,000,000.00	8,486,767.76	
62001002	YOBE MOSQUE AND ISLAMIC CENTRE		350,000.00	350,000.00	-	
	<b>Total Administrative Sector</b>		<b>1,178,068,152.24</b>	<b>1,305,147,000.00</b>	<b>127,078,847.76</b>	
<b>List of MDA: Economic Sector</b>						
15001002	MODERN ABATTOIR		175,000.00	3,485,000.00	3,310,000.00	
15001003	PILOT LIVESTOCK		7,000,000.00	19,250,000.00	12,250,000.00	
15102001	AGRICULTURAL DEV. PROGRAMME		7,000,000.00	7,000,000.00	-	
15110001	FERTILIZER BLENDING PLANT		1,225,000.00	1,975,000.00	750,000.00	
17167001	COLLEGE OF AGRIC GUJBA		1,750,000.00	14,955,000.00	13,205,000.00	

20008001	BOARD OF INTERNAL REVENUE		389,024,476.44	408,750,000.00	19,725,523.56
22051001	SMALL SCALE INDUSTRIES		1,225,000.00	5,800,000.00	4,575,000.00
22061006	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	5,000,000.00	5,000,000.00
29003001	RURAL ELECTRIFICATION BOARD		327,081,000.00	335,150,000.00	8,069,000.00
29055001	ROAD TRAFFIC MANAGEMENT AGENCY		57,934,965.00	69,250,000.00	11,315,035.00
29056001	CARGO AIRPORT AGENCY		-	1,500,000.00	1,500,000.00
34004001	ROAD MAINTENANCE AGENCY		1,250,000.00	8,000,000.00	6,750,000.00
50001001	FISCAL RESPONSIBILITY BOARD		26,600,000.00	59,040,000.00	32,440,000.00
52102001	WATER CORPORATION		141,353,959.86	150,166,000.00	8,812,040.14
52103001	RURAL WATER SUPPLY & SANITATION AGENCY		1,575,000.00	21,000,000.00	19,425,000.00
53010001	HOUSING & PROPERTY DEV.		1,225,000.00	8,100,000.00	6,875,000.00
<b>Total Economic Sector</b>			<b>964,419,401.30</b>	<b>1,118,421,000.00</b>	<b>154,001,598.70</b>
<b>List of MDA: Law and Justice Sector</b>					
17168001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		1,750,000.00	13,000,000.00	11,250,000.00
26051001	HIGH COURT		65,500,000.00	95,804,000.00	30,304,000.00
26051002	ADMINSTRATIVE OF JUSTICE COMMITTEE		40,000,000.00	40,000,000.00	-
26052001	SHARIA COURT DIVISION		3,150,000.00	3,900,000.00	750,000.00
26053001	SHARIA COURT OF APPEAL		66,875,000.00	107,000,000.00	40,125,000.00
<b>Total Law and Justice Sector</b>			<b>177,275,000.00</b>	<b>259,704,000.00</b>	<b>82,429,000.00</b>
<b>List of MDA: Sector Sector</b>					
13001002	SPORT COUNCIL		38,433,000.00	41,000,500.00	2,567,500.00
13001003	YOBE STATE DESERT STAR		9,150,000.00	9,150,000.00	-
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD		58,700,900.00	64,500,000.00	5,799,100.00
17008001	LIBRARY BOARD		1,750,000.00	5,650,000.00	3,900,000.00
17010001	AGENCY FOR MASS EDUCATION		1,400,000.00	12,400,000.00	11,000,000.00
17118001	STATE POLYTECHNIC GEIDAM		1,750,000.00	18,750,000.00	17,000,000.00
17121001	YOBE STATE UNIVERSITY		73,945,000.00	78,937,500.00	4,992,500.00
17031001	ARABIC AND ISLAMIC BOARD		112,649,019.86	113,391,000.00	741,980.14
17054001	TEACHING SERVICE BOARD		104,867,644.66	110,958,286.00	6,090,641.34
17055001	SCIENCE & TECHNICAL EDUCATION BOARD		30,271,450.00	30,800,000.00	528,550.00
17056001	SCHOLARSHIP BOARD		3,750,000.00	8,000,000.00	4,250,000.00
17165001	COLLEGE OF EDUCATION GASHUA		1,750,000.00	12,650,000.00	10,900,000.00
21002001	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		-	12,000,000.00	12,000,000.00
21003001	PRIMARY HEALTH CARE MANAGEMENT BOARD		34,942,000.00	53,000,000.00	18,058,000.00
21102001	HOSPITAL MANAGEMENT BOARD		162,083,294.86	215,940,000.00	53,856,705.14
21102002	YOB STATE UNIVERSITY TEACHING HOSPITAL		74,000,000.00	132,000,000.00	58,000,000.00
21104001	SCHOOL OF NURSING DAMATURU		1,750,000.00	58,000,000.00	56,250,000.00
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		23,254,000.00	28,540,000.00	5,286,000.00
21113001	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		-	20,000,000.00	20,000,000.00
35001004	NEAZADP		1,400,000.00	6,370,000.00	4,970,000.00
35016001	ENVIRONMENT PROTECTION AGENCY		55,575,000.00	67,000,000.00	11,425,000.00
35057001	AFFORESTATION PROJECT		700,000.00	5,700,000.00	5,000,000.00
<b>Total Social Sector</b>			<b>792,121,309.38</b>	<b>1,104,737,286.00</b>	<b>312,615,976.62</b>

	<b>Total Subventions to Parastatals</b>		<b>3,111,883,862.92</b>	<b>3,788,009,286.00</b>	<b>676,125,423.08</b>	
	<b>CAPITAL DEVELOPMENT FUND</b>					
<b>9</b>	<b>Transfer from Consolidated Revenue Fund:</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
	Transfer from Consolidated Revenue Fund		7,000,000,000.00	3,785,581,707.00	(3,214,418,293.00)	
	<b>TOTAL</b>		<b>7,000,000,000.00</b>	<b>3,785,581,707.00</b>	<b>(3,214,418,293.00)</b>	
<b>10</b>	<b>Aids and Grants</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
13020302	Joint Projects (LGCs)		-	-	-	
13020302	(UBE) Matching Grants		-	-	-	
13020302	FGN Grant for SDG		-	250,000,000.00	250,000,000.00	
13010103	Donation/Assistance (COVID 19)		1,117,939,608.23	-		
13020401	BESDA		-	-	-	
13020401	DLI (World Bank)		8,880,000,000.00	5,750,000,000.00	(3,130,000,000.00)	
13020401	Saving One Million Lives		-	3,200,000,000.00	3,200,000,000.00	
13020401	Basic Healthcare Provisional Fund		-	300,000,000.00	300,000,000.00	
	<b>TOTAL</b>		<b>9,997,939,608.23</b>	<b>9,500,000,000.00</b>	<b>(497,939,608.23)</b>	
<b>25</b>	<b>Other Capital Receipt</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
14040101	Debt Relief (Paris Club Debt Forgiveness)		-	-	-	
14020203	Refund From Federal Govt. Nig. (FGN)		6,500,000,000.00	3,875,000,000.00	(2,625,000,000.00)	
14020202	Disposal Of Fixed Assets		-	15,000,000.00	15,000,000.00	
	<b>TOTAL</b>		<b>6,500,000,000.00</b>	<b>3,890,000,000.00</b>	<b>(2,610,000,000.00)</b>	
<b>11</b>	<b>A - Details of Total Capital Expenditures (According to Sectors)</b>					<b>Include Parastatals Capital Exp in Note 11.B</b>
	<b>List of MDA: Administrative Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
<b>12001001</b>	<b>HOUSE OF ASSEMBLY</b>					
32010101	Construction/Provision of Office Building		169,149,137.09	170,000,000.00	850,862.91	
32010107	Rehabilitation/Repairs of Office Building		2,926,000.00	3,600,000.00	674,000.00	
32010207	Electricity Transmission Network		0.00	600,000.00	600,000.00	
32010214	Boreholes and other Water Facilities		0.00	600,000.00	600,000.00	
32010302	Purchase of Industrial Equipment		0.00	1,200,000.00	1,200,000.00	

32010311	Health/Medical/Laboratory Equipment		0.00	2,100,000.00	2,100,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	600,000.00	600,000.00	
32010315	Purchase of Sanitary Equipment		0.00	1,200,000.00	1,200,000.00	
32010319	Library Books/Equipment		5,500,000.00	18,000,000.00	12,500,000.00	
32010405	Purchase of Motor Vehicle		24,000,000.00	24,600,000.00	600,000.00	
32010501	Purchase of Computers		0.00	1,200,000.00	1,200,000.00	
32010505	Purchase of Photocopying Machines		2,000,000.00	6,000,000.00	4,000,000.00	
32010601	Chairs		4,370,000.00	5,000,000.00	630,000.00	
	<b>Sub total</b>		<b>207,945,137.09</b>	<b>234,700,000.00</b>	<b>26,754,862.91</b>	
<b>11013001</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>					
32010102	Construction/Provision of Residential Buildings		136,452,384.69	150,000,000.00	13,547,615.31	
32010108	Rehabilitation/Repairs of Residential Building		349,644,750.00	350,000,000.00	355,250.00	
32010129	Tree Planting/Landscaping		0.00	3,000,000.00	3,000,000.00	
32010218	Rehabilitation/Repairs of Electricity		2,500,000.00	7,000,000.00	4,500,000.00	
32010305	Purchase of Power Generating Set		0.00	20,000,000.00	20,000,000.00	
32010405	Purchase of Motor Vehicle		1,243,541,071.43	1,244,000,000.00	458,928.57	
32010501	Purchase of Computers		9,912,250.00	10,000,000.00	87,750.00	
32010601	Chairs		7,195,000.00	10,000,000.00	2,805,000.00	
32010602	Tables		0.00	20,000,000.00	20,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		10,000,000.00	10,000,000.00	-	
	<b>Sub total</b>		<b>1,759,245,456.12</b>	<b>1,826,000,000.00</b>	<b>66,754,543.88</b>	
<b>11005001</b>	<b>SUSTAINABLE DEVELOPMENT GOALS (SDG)</b>					
32030111	Monitoring and Evaluation		16,581,000.00	25,000,000.00	8,419,000.00	
	<b>Sub total</b>		<b>16,581,000.00</b>	<b>25,000,000.00</b>	<b>8,419,000.00</b>	
<b>11010001</b>	<b>PUBLIC PROCUREMENT BUREAU</b>					
32030111	Monitoring and Evaluation		21,000,000.00	21,000,000.00	-	
32030112	Computer Software Acquisition		47,000,000.00	50,000,000.00	3,000,000.00	
	<b>Sub total</b>		<b>68,000,000.00</b>	<b>71,000,000.00</b>	<b>3,000,000.00</b>	
<b>25001001</b>	<b>HEAD OF SERVICE</b>					
32010101	Construction/Provision of Office Building		223,281,666.65	224,000,000.00	718,333.35	
32010107	Rehabilitation/Repairs of Office Building		100,387,798.02	101,000,000.00	612,201.98	
32010601	Chairs		56,253,820.00	57,000,000.00	746,180.00	
32010602	Tables		0.00	20,000,000.00	20,000,000.00	
	<b>Sub total</b>		<b>379,923,284.67</b>	<b>402,000,000.00</b>	<b>22,076,715.33</b>	
<b>17066001</b>	<b>CABS POTISKUM</b>					
32010311	Health/Medical/Laboratory Equipment		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	
<b>11033001</b>	<b>YOSACA</b>					
32030115	Counterpart Fund		0.00	15,000,000.00	15,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	

<b>MINISTRY OF INFORMATION</b>				
Rehabilitation/Repairs of Office Building	0.00	20,000,000.00	20,000,000.00	
Purchase of Computers	95,645,577.50	110,000,000.00	14,354,422.50	
Chairs	8,220,000.00	10,000,000.00	1,780,000.00	
Research and Development	0.00	10,000,000.00	10,000,000.00	
Anniversaries/Celebration	10,700,000.00	25,000,000.00	14,300,000.00	
<b>Sub total</b>	<b>114,565,577.50</b>	<b>175,000,000.00</b>	<b>60,434,422.50</b>	
<b>COUNCIL FOR ARTS &amp; CULTURE</b>				
Anniversaries/Celebration	8,000,000.00	14,000,000.00	6,000,000.00	
<b>Sub total</b>	<b>8,000,000.00</b>	<b>14,000,000.00</b>	<b>6,000,000.00</b>	
<b>YOBE BROADCASTING CORPORATION</b>				
Tree Planting/Landscaping	0.00	5,000,000.00	5,000,000.00	
Purchase of Fire fighting Equipments	0.00	8,000,000.00	8,000,000.00	
Spare Parts and Tools	0.00	10,000,000.00	10,000,000.00	
<b>Sub total</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	
<b>PRINTING CORPORATION</b>				
Purchase of Security Equipments	0.00	10,000,000.00	10,000,000.00	
Purchase of Industrial Equipment	0.00	10,000,000.00	10,000,000.00	
Purchase of Fire fighting Equipments	0.00	500,000.00	500,000.00	
<b>Sub total</b>	<b>-</b>	<b>20,500,000.00</b>	<b>20,500,000.00</b>	
<b>MINISTRY OF RELIGIOUS AFFAIRS</b>				
Research and Development	11,600,000.00	12,000,000.00	400,000.00	
Monitoring and Evaluation	0.00	5,000,000.00	5,000,000.00	
<b>Sub total</b>	<b>11,600,000.00</b>	<b>17,000,000.00</b>	<b>5,400,000.00</b>	
<b>PILGRIMS WELFARE COMMISSION</b>				
Other Storage Facilities	17,208,387.00	17,300,000.00	91,613.00	
Purchase of Motor Vehicle	26,068,000.00	26,068,000.00	-	
Purchase of Computers	1,000,000.00	1,110,000.00	110,000.00	
<b>Sub total</b>	<b>44,276,387.00</b>	<b>44,478,000.00</b>	<b>201,613.00</b>	
<b>OFFICE OF THE STATE AUDITOR GENERAL</b>				
Purchase of Computers	20,000,000.00	20,000,000.00	-	
Chairs	0.00	6,000,000.00	6,000,000.00	
Monitoring and Evaluation	4,600,000.00	6,000,000.00	1,400,000.00	
<b>Sub total</b>	<b>24,600,000.00</b>	<b>32,000,000.00</b>	<b>7,400,000.00</b>	
<b>LOCAL GOVERNMENT AUDIT</b>				
Tree Planting/Landscaping	0.00	750,000.00	750,000.00	
Sewage/Drainages and Culverts	0.00	18,250,000.00	18,250,000.00	
<b>Sub total</b>	<b>-</b>	<b>19,000,000.00</b>	<b>19,000,000.00</b>	
<b>CIVIL SERVICE COMMISSION</b>				
Purchase of Power Generating Set	0.00	5,500,000.00	5,500,000.00	
<b>Sub total</b>	<b>-</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	
<b>Total Administration Sector</b>	<b>2,634,736,842.38</b>	<b>2,944,178,000.00</b>	<b>309,441,157.62</b>	



	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
	<b>15001001 MINISTRY OF AGRICULTURE</b>					
32010214	Boreholes and other Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010227	Construction / Provision of Agricultural Facility		6,946,000.00	7,000,000.00	54,000.00	
32010322	Spare Parts and Tools		0.00	20,000,000.00	20,000,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00	
32030114	Anniversaries/Celebration		6,615,000.00	10,000,000.00	3,385,000.00	
	<b>Sub total</b>		<b>13,561,000.00</b>	<b>65,000,000.00</b>	<b>51,439,000.00</b>	
	<b>15102001 AGRICULTURAL DEV. PROGRAMME</b>					
32010307	Purchase of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010316	Purchase of Diving Equipment		0.00	3,000,000.00	3,000,000.00	
32010321	Rehabilitation/Repairs of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	4,000,000.00	4,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>32,000,000.00</b>	<b>32,000,000.00</b>	
	<b>17167001 COLLEGE OF AGRIC GJBA</b>					
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010309	Water Supply Equipment		0.00	1,000,000.00	1,000,000.00	
32010314	Purchase of Electrical Equipment		0.00	1,000,000.00	1,000,000.00	
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00	
32010320	Building Materials/Equipment		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	
	<b>15110001 FERTILIZER BLENDING PLANT</b>					
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00	10,000,000.00	10,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	
	<b>15001002 MODERN ABATTOIR</b>					
32010220	Rehabilitation/Repairs of Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>22,000,000.00</b>	<b>22,000,000.00</b>	
	<b>15001003 PILOT LIVESTOCK</b>					
32010214	Boreholes and other Water Facilities		0.00	5,000,000.00	5,000,000.00	
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
32010903	Wildlife Conservation		0.00	5,000,000.00	5,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	
	<b>15117001 IRRIGATION DEVELOPMENT PROGRAMME</b>					
32030111	Monitoring and Evaluation		18,475,000.00	18,500,000.00	25,000.00	
	<b>Sub total</b>		<b>18,475,000.00</b>	<b>18,500,000.00</b>	<b>25,000.00</b>	

<b>MINISTRY OF FINANCE</b>				
Rehabilitation/Repairs of Office Building	35,020,060.00	40,000,000.00	4,979,940.00	
Purchase of Security Equipments	14,223,000.00	15,000,000.00	777,000.00	
Construction/Provision of ICT Infrastructure	595,387,488.00	596,000,000.00	612,512.00	
Purchase of Fire fighting Equipments	0.00	5,000,000.00	5,000,000.00	
<b>Sub total</b>	<b>644,630,548.00</b>	<b>656,000,000.00</b>	<b>11,369,452.00</b>	
<b>BOARD OF INTERNAL REVENUE</b>				
Purchase of Computers	10,000,000.00	10,000,000.00	-	
Purchase of Printers	9,929,299.19	10,000,000.00	70,700.81	
Television Sets	2,000,000.00	2,000,000.00	-	
Research and Development	10,000,000.00	10,000,000.00	-	
<b>Sub total</b>	<b>31,929,299.19</b>	<b>32,000,000.00</b>	<b>70,700.81</b>	
<b>MINISTRY OF TRANSPORT &amp; ENERGY</b>				
Construction of Airport	5,031,052,346.69	5,032,000,000.00	947,653.31	
Electricity Transmission Network	324,574,060.00	340,000,000.00	15,425,940.00	
Rehabilitation/Repairs of Electricity	93,480,000.00	94,000,000.00	520,000.00	
Construction/Provision of ICT Infrastructure	0.00	5,000,000.00	5,000,000.00	
Monitoring and Evaluation	1,100,000.00	2,000,000.00	900,000.00	
<b>Sub total</b>	<b>5,450,206,406.69</b>	<b>5,473,000,000.00</b>	<b>22,793,593.31</b>	
<b>RURAL ELECTRIFICATION BOARD</b>				
Electricity Transmission Network	2,177,089,320.00	2,178,000,000.00	910,680.00	
Purchase of Power Generating Set	69,067,200.00	70,000,000.00	932,800.00	
Purchase of Fire fighting Equipments	0.00	2,000,000.00	2,000,000.00	
<b>Sub total</b>	<b>2,246,156,520.00</b>	<b>2,250,000,000.00</b>	<b>3,843,480.00</b>	
<b>MINISTRY OF WORKS</b>				
Construction of Roads	4,595,556,959.10	4,598,000,000.00	2,443,040.90	
Boundary Pillars/right of ways/road signs	0.00	10,000,000.00	10,000,000.00	
Rehabilitation/Repairs of Roads	1,206,645,136.95	1,207,000,000.00	354,863.05	
Health/Medical/Laboratory Equipment	0.00	1,000,000.00	1,000,000.00	
Research and Development	0.00	3,000,000.00	3,000,000.00	
Monitoring and Evaluation	0.00	2,000,000.00	2,000,000.00	
<b>Sub total</b>	<b>5,802,202,096.05</b>	<b>5,821,000,000.00</b>	<b>18,797,903.95</b>	
<b>ROAD MAINTENANCE AGENCY</b>				
Rehabilitation/Repairs of Roads	18,333,505.00	19,000,000.00	666,495.00	
<b>Sub total</b>	<b>18,333,505.00</b>	<b>19,000,000.00</b>	<b>666,495.00</b>	
<b>MINISTRY OF COMMERCE</b>				
Rehabilitation/Repairs of Office Building	17,414,166.00	20,000,000.00	2,585,834.00	
Construction of Markets/Parks	6,390,931,477.55	6,391,000,000.00	68,522.45	
Zoos, Parks & Reserves	10,000,000.00	10,000,000.00	-	
Purchase of Industrial Equipment	134,253,238.25	135,000,000.00	746,761.75	
Monitoring and Evaluation	0.00	2,000,000.00	2,000,000.00	
Anniversaries/Celebration	0.00	3,000,000.00	3,000,000.00	

32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		<b>6,552,598,881.80</b>	<b>6,571,000,000.00</b>	<b>18,401,118.20</b>
<b>22051001</b>	<b>SMALL SCALE INDUSTRIES</b>				
32010501	Purchase of Computers		985,000.00	1,000,000.00	15,000.00
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00
32030115	Counterpart Fund		5,000,000.00	10,000,000.00	5,000,000.00
	<b>Sub total</b>		<b>5,985,000.00</b>	<b>14,000,000.00</b>	<b>8,015,000.00</b>
<b>22052001</b>	<b>STATE HOTELS</b>				
32010108	Rehabilitation/Repairs of Residential Building		7,000,000.00	12,000,000.00	5,000,000.00
32010114	Construction of Toilet		0.00	2,000,000.00	2,000,000.00
32010119	Wall Fencing		0.00	1,500,000.00	
32010129	Tree Planting/Landscaping		0.00	1,000,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	500,000.00	
32010399	Alternative Energy		0.00	1,000,000.00	1,000,000.00
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00
	<b>Sub total</b>		<b>7,000,000.00</b>	<b>20,000,000.00</b>	<b>13,000,000.00</b>
<b>22061006</b>	<b>PRE-STRESS CONCRETE POLE INDUSTRY</b>				
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>52001001</b>	<b>MINISTRY OF WATER RESOURCES</b>				
32010129	Tree Planting/Landscaping		0.00	2,000,000.00	2,000,000.00
32010209	Sewage/Drainages and Culverts		0.00	10,000,000.00	10,000,000.00
32010214	Boreholes and other Water Facilities		75,736,338.00	76,000,000.00	263,662.00
32010220	Rehabilitation/Repairs of Water Facilities		9,150,000.00	20,000,000.00	10,850,000.00
	<b>Sub total</b>		<b>84,886,338.00</b>	<b>108,000,000.00</b>	<b>23,113,662.00</b>
<b>52102001</b>	<b>WATER CORPORATION</b>				
32010214	Boreholes and other Water Facilities		70,987,058.05	71,000,000.00	12,941.95
32010220	Rehabilitation/Repairs of Water Facilities		124,964,345.00	125,000,000.00	35,655.00
32010305	Purchase of Power Generating Set		36,982,000.00	60,000,000.00	23,018,000.00
32010309	Water Supply Equipment		51,642,000.00	52,000,000.00	358,000.00
32010314	Purchase of Electrical Equipment		19,837,000.00	30,000,000.00	10,163,000.00
32010322	Spare Parts and Tools		4,723,000.00	10,000,000.00	5,277,000.00
	<b>Sub total</b>		<b>309,135,403.05</b>	<b>348,000,000.00</b>	<b>38,864,596.95</b>
<b>52103001</b>	<b>RURAL WATER SUPPLY &amp; SANITATION AGENCY</b>				
32010214	Boreholes and other Water Facilities		45,938,625.00	50,500,000.00	4,561,375.00
32010220	Rehabilitation/Repairs of Water Facilities		930,000.00	20,000,000.00	19,070,000.00
32010299	Construction/Provision of other Infrastructures		0.00	10,000,000.00	10,000,000.00
32010305	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00
32010309	Water Supply Equipment		19,017,500.00	30,000,000.00	10,982,500.00
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00
32030115	Counterpart Fund		4,500,000.00	5,000,000.00	500,000.00
	<b>Sub total</b>		<b>70,386,125.00</b>	<b>127,500,000.00</b>	<b>57,113,875.00</b>
<b>38001001</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>				

32030109	Research and Development		3,315,000.00	20,000,000.00	16,685,000.00	
32030111	Monitoring and Evaluation		0.00	12,000,000.00	12,000,000.00	
32030112	Computer Software Acquisition		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		96,960,000.00	97,000,000.00	40,000.00	
	<b>Sub total</b>		<b>100,275,000.00</b>	<b>134,000,000.00</b>	<b>33,725,000.00</b>	
<b>50001001</b>	<b>FISCAL RESPONSIBILITY BOARD</b>					
32010308	Surveying Equipment		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		21,000,000.00	25,000,000.00	4,000,000.00	
32030112	Computer Software Acquisition		0.00	2,800,000.00	2,800,000.00	
	<b>Sub total</b>		<b>21,000,000.00</b>	<b>58,800,000.00</b>	<b>37,800,000.00</b>	
<b>53001001</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>					
32010101	Construction/Provision of Office Building		5,350,000.00	22,000,000.00	16,650,000.00	
32010107	Rehabilitation/Repairs of Office Building		5,000,000.00	10,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		112,258,124.50	113,000,000.00	741,875.50	
	<b>Sub total</b>		<b>122,608,124.50</b>	<b>145,000,000.00</b>	<b>22,391,875.50</b>	
<b>53010001</b>	<b>HOUSING &amp; PROPERTY DEV.</b>					
32010102	Construction/Provision of Residential Buildings		9,800,329,494.77	9,800,580,348.00	250,853.23	
	<b>Sub total</b>		<b>9,800,329,494.77</b>	<b>9,800,580,348.00</b>	<b>250,853.23</b>	
<b>60001001</b>	<b>MINISTRY OF LAND AND SOLID MINERALS</b>					
32010112	Acquisition of Office Building		118,911,394.75	119,000,000.00	88,605.25	
32010308	Surveying Equipment		1,994,200.00	2,000,000.00	5,800.00	
	<b>Sub total</b>		<b>120,905,594.75</b>	<b>121,000,000.00</b>	<b>94,405.25</b>	
	<b>Total Economic Sector</b>		<b>31,420,604,336.80</b>	<b>31,934,380,348.00</b>	<b>513,776,011.20</b>	
	<b>List of MDA: Law and Justice Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
	<b>26001001 MINISTRY OF JUSTICE</b>					
32010101	Construction/Provision of Office Building		0.00	3,000,000.00	3,000,000.00	
32010102	Construction/Provision of Residential Buildings		0.00	18,000,000.00	18,000,000.00	
32010319	Library Books/Equipment		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	6,000,000.00	6,000,000.00	
32010501	Purchase of Computers		0.00	1,800,000.00	1,800,000.00	
32030113	Tuition, Registration & Exam fees		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		0.00	1,200,000.00	1,200,000.00	
	<b>Sub total</b>		<b>-</b>	<b>36,000,000.00</b>	<b>36,000,000.00</b>	
	<b>26001002 PERORAGATIVE OF MERCY</b>					
32010317	Teaching & Learning Equipment		0.00	5,000,000.00	5,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	
	<b>26051001 HIGH COURT</b>					
32010101	Construction/Provision of Office Building		90,000,000.00	90,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		42,000,000.00	42,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		30,000,000.00	36,000,000.00	6,000,000.00	

32010119	Wall Fencing		8,000,000.00	18,000,000.00	10,000,000.00	
32010129	Tree Planting/Landscaping		0.00	3,600,000.00	3,600,000.00	
32010214	Boreholes and other Water Facilities		9,000,000.00	9,000,000.00	-	
32010305	Purchase of Power Generating Set		0.00	21,600,000.00	21,600,000.00	
32010405	Purchase of Motor Vehicle		0.00	18,000,000.00	18,000,000.00	
32010501	Purchase of Computers		4,800,000.00	4,800,000.00	-	
32010601	Chairs		6,000,000.00	6,000,000.00	-	
32010602	Tables		1,000,000.00	6,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		3,200,000.00	6,000,000.00	2,800,000.00	
32010606	Air-Conditioners		3,000,000.00	3,000,000.00	-	
32010608	Shelves		3,000,000.00	3,000,000.00	-	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	<b>Sub total</b>		<b>200,000,000.00</b>	<b>270,000,000.00</b>	<b>70,000,000.00</b>	
<b>26053001 SHARIA COURT OF APPEAL</b>						
32010101	Construction/Provision of Office Building		50,500,000.00	50,500,000.00	-	
32010102	Construction/Provision of Residential Buildings		30,000,000.00	30,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		24,600,000.00	24,600,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		9,000,000.00	9,000,000.00	-	
32010112	Acquisition of Office Building		3,000,000.00	3,000,000.00	-	
32010113	Acquisition of Residential Building		6,000,000.00	6,000,000.00	-	
32010114	Construction of Toilet		3,000,000.00	3,000,000.00	-	
32010116	Construction of Car Porch/Shed		3,900,000.00	4,200,000.00	300,000.00	
32010117	Construction of Mosque		6,000,000.00	6,000,000.00	-	
32010118	Construction of Gate House		3,000,000.00	3,000,000.00	-	
32010129	Tree Planting/Landscaping		3,000,000.00	3,000,000.00	-	
32010218	Rehabilitation/Repairs of Electricity		3,000,000.00	3,000,000.00	-	
32010229	Rehabilitation/Repairs of water ways		1,800,000.00	1,800,000.00	-	
32010305	Purchase of Power Generating Set		3,000,000.00	3,000,000.00	-	
32010314	Purchase of Electrical Equipment		1,800,000.00	1,800,000.00	-	
32010405	Purchase of Motor Vehicle		18,000,000.00	18,000,000.00	-	
32010501	Purchase of Computers		1,800,000.00	1,800,000.00	-	
32010502	Purchase of Printers		400,000.00	600,000.00	200,000.00	
32010503	Purchase of Scanners		1,200,000.00	1,200,000.00	-	
32010505	Purchase of Photocopying Machines		1,800,000.00	1,800,000.00	-	
32010601	Chairs		3,000,000.00	3,000,000.00	-	
32010602	Tables		2,400,000.00	2,400,000.00	-	
32010603	Safes/File Cabinets/CupBoards		3,600,000.00	3,600,000.00	-	
32010604	Television Sets		1,200,000.00	1,200,000.00	-	
32010606	Air-Conditioners		2,400,000.00	2,400,000.00	-	
32010611	Beds & Beddings		3,000,000.00	3,000,000.00	-	
32010612	Rugs and Carpets		1,200,000.00	1,200,000.00	-	
32030111	Monitoring and Evaluation		2,400,000.00	2,400,000.00	-	
	<b>Sub total</b>		<b>194,000,000.00</b>	<b>194,500,000.00</b>	<b>500,000.00</b>	

<b>18011001 JUDICIAL SERVICE COMMISSION</b>					
32010199	Construction/Provision of Other Buildings		0.00	7,200,000.00	7,200,000.00
32010209	Sewage/Drainages and Culverts		0.00	3,000,000.00	3,000,000.00
32010405	Purchase of Motor Vehicle		0.00	0.00	-
	<b>Sub total</b>		-	<b>10,200,000.00</b>	<b>10,200,000.00</b>
<b>17168001 COLLEGE OF LEGAL AND ISLAMIC STUDIES</b>					
32010311	Health/Medical/Laboratory Equipment		0.00	10,000,000.00	10,000,000.00
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00
	<b>Sub total</b>		-	<b>30,000,000.00</b>	<b>30,000,000.00</b>
	<b>Total Law and Justice Sector</b>		<b>394,000,000.00</b>	<b>545,700,000.00</b>	<b>151,700,000.00</b>
	<b>Lis of MDA: Regional Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
			-	-	-
	<b>List of MDA: Social Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
<b>17001001 MINISTRY OF EDUCATION</b>					
32010105	Construction/Provision of School Building		107,029,890.93	108,000,000.00	970,109.07
32010109	Rehabilitation/Repairs of School Building		275,843,665.81	276,000,000.00	156,334.19
32010601	Chairs		0.00	10,000,000.00	10,000,000.00
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00
32030111	Monitoring and Evaluation		4,000,000.00	4,000,000.00	-
32030113	Tuition, Registration & Exam fees		606,194,792.00	607,000,000.00	805,208.00
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		<b>993,068,348.74</b>	<b>1,018,000,000.00</b>	<b>24,931,651.26</b>
<b>17008001 LIBRARY BOARD</b>					
32010305	Purchase of Power Generating Set		0.00	4,450,000.00	4,450,000.00
32010319	Library Books/Equipment		0.00	12,850,000.00	12,850,000.00
32030112	Computer Software Acquisition		0.00	2,700,000.00	2,700,000.00
	<b>Sub total</b>		-	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>17010001 AGENCY FOR MASS EDUCATION</b>					
32010109	Rehabilitation/Repairs of School Building		0.00	9,000,000.00	9,000,000.00
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00
	<b>Sub total</b>		-	<b>21,000,000.00</b>	<b>21,000,000.00</b>
<b>17003001 STATE UNIVERSAL BASIC EDUCATION BOARD</b>					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		-	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>17031001 ARABIC AND ISLAMIC BOARD</b>					
32030111	Monitoring and Evaluation		3,444,419.68	6,000,000.00	2,555,580.32
	<b>Sub total</b>		<b>3,444,419.68</b>	<b>6,000,000.00</b>	<b>2,555,580.32</b>
<b>17054001 TEACHING SERVICE BOARD</b>					
32010317	Teaching & Learning Equipment		0.00	17,000,000.00	17,000,000.00
32030113	Tuition, Registration & Exam fees		0.00	16,000,000.00	16,000,000.00
	<b>Sub total</b>		-	<b>33,000,000.00</b>	<b>33,000,000.00</b>

<b>17055001</b>	<b>SCIENCE &amp; TECHNICAL EDUCATION BOARD</b>				
32010322	Spare Parts and Tools		0.00	8,000,000.00	8,000,000.00
32030111	Monitoring and Evaluation		1,000,000.00	5,000,000.00	4,000,000.00
32030113	Tuition, Registration & Exam fees		93,973,410.00	94,000,000.00	26,590.00
	<b>Sub total</b>		<b>94,973,410.00</b>	<b>107,000,000.00</b>	<b>12,026,590.00</b>
<b>17056001</b>	<b>SCHOLARSHIP BOARD</b>				
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00
32030113	Tuition, Registration & Exam fees		318,944,400.00	319,000,000.00	55,600.00
	<b>Sub total</b>		<b>318,944,400.00</b>	<b>329,000,000.00</b>	<b>10,055,600.00</b>
<b>17101001</b>	<b>MINISTRY OF HIGER EDUCATION</b>				
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00
32030111	Monitoring and Evaluation		1,495,000.00	5,000,000.00	3,505,000.00
32030113	Tuition, Registration & Exam fees		71,027,098.06	72,000,000.00	972,901.94
			<b>72,522,098.06</b>	<b>79,000,000.00</b>	<b>6,477,901.94</b>
<b>17165001</b>	<b>COLLEGE OF EDUCATION GASHUA</b>				
32010317	Teaching & Learning Equipment		0.00	5,000,000.00	5,000,000.00
32030111	Monitoring and Evaluation		0.00	15,000,000.00	15,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>17121001</b>	<b>YOBE STATE UNIVERSITY</b>				
32010105	Construction/Provision of School Building		448,469,139.40	449,000,000.00	530,860.60
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	5,000,000.00	5,000,000.00
32010207	Electricity Transmission Network		0.00	15,000,000.00	15,000,000.00
32010214	Boreholes and other Water Facilities		7,738,777.00	20,000,000.00	12,261,223.00
32010311	Health/Medical/Laboratory Equipment		41,505,702.49	42,000,000.00	494,297.51
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32030109	Research and Development		44,083,333.33	60,000,000.00	15,916,666.67
	<b>Sub total</b>		<b>541,796,952.22</b>	<b>596,000,000.00</b>	<b>54,203,047.78</b>
<b>21001001</b>	<b>MINISTRY OF HEALTH</b>				
32010110	Rehabilitation/Repairs of Hospital Building		75,370,705.68	76,000,000.00	629,294.32
32010311	Health/Medical/Laboratory Equipment		174,831,584.64	175,000,000.00	168,415.36
32030111	Monitoring and Evaluation		28,000,000.00	28,000,000.00	-
	<b>Sub total</b>		<b>278,202,290.32</b>	<b>279,000,000.00</b>	<b>797,709.68</b>
<b>21002001</b>	<b>CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY</b>				
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00
			<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>21102001</b>	<b>HOSPITAL MANAGEMENT BOARD</b>				
32010108	Rehabilitation/Repairs of Residential Building		0.00	10,000,000.00	10,000,000.00
32010110	Rehabilitation/Repairs of Hospital Building		9,610,500.00	10,000,000.00	389,500.00
32010611	Beds & Beddings		0.00	2,150,000.00	2,150,000.00

32010617	Bed-Tables/Side-Lockers		0.00	2,750,000.00	2,750,000.00
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00
	<b>Sub total</b>		<b>9,610,500.00</b>	<b>39,900,000.00</b>	<b>30,289,500.00</b>
<b>21102002</b>	<b>YOBE STATE UNIVERSITY TEACHING HOSPITAL</b>				
32010106	Construction/Provision of Hospitals/Health Centres		6,734,302.99	30,000,000.00	23,265,697.01
32010110	Rehabilitation/Repairs of Hospital Building		3,082,000.00	20,000,000.00	16,918,000.00
32010199	Construction/Provision of Other Buildings		0.00	15,500,000.00	15,500,000.00
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00
32010309	Water Supply Equipment		0.00	5,000,000.00	5,000,000.00
32010311	Health/Medical/Laboratory Equipment		3,191,250.00	20,000,000.00	16,808,750.00
32010312	Purchase of Fire fighting Equipments		0.00	3,000,000.00	3,000,000.00
32010617	Bed-Tables/Side-Lockers		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		<b>13,007,552.99</b>	<b>123,500,000.00</b>	<b>110,492,447.01</b>
<b>21104001</b>	<b>SCHOOL OF NURSING DAMATURU</b>				
32010109	Rehabilitation/Repairs of School Building		0.00	10,000,000.00	10,000,000.00
32010129	Tree Planting/Landscaping		0.00	10,000,000.00	10,000,000.00
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32010602	Tables		0.00	5,000,000.00	5,000,000.00
32030113	Tuition, Registration & Exam fees		13,278,800.00	20,000,000.00	6,721,200.00
	<b>Sub total</b>		<b>13,278,800.00</b>	<b>80,000,000.00</b>	<b>66,721,200.00</b>
<b>21106001</b>	<b>SCHOOL OF HEALTH TECHNOLOGY NGURU</b>				
32010109	Rehabilitation/Repairs of School Building		0.00	22,000,000.00	22,000,000.00
32010310	Purchase of Sporting & Gaming Equipment		0.00	3,000,000.00	3,000,000.00
32010311	Health/Medical/Laboratory Equipment		0.00	20,000,000.00	20,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>45,000,000.00</b>	<b>45,000,000.00</b>
<b>21003001</b>	<b>PRIMARY HEALTH CARE MANAGEMENT BOARD</b>				
32010110	Rehabilitation/Repairs of Hospital Building		0.00	500,000.00	500,000.00
32010611	Beds & Beddings		0.00	5,450,000.00	5,450,000.00
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00
32030115	Counterpart Fund		46,828,965.00	47,000,000.00	171,035.00
	<b>Sub total</b>		<b>46,828,965.00</b>	<b>57,950,000.00</b>	<b>11,121,035.00</b>
<b>35001001</b>	<b>MINISTRY OF ENVIRONMENT</b>				
32010107	Rehabilitation/Repairs of Office Building		5,325,000.00	6,000,000.00	675,000.00
32010129	Tree Planting/Landscaping		80,980,000.00	81,000,000.00	20,000.00
32010226	Industrial Pollution control		20,000,000.00	20,000,000.00	-
32010229	Rehabilitation/Repairs of water ways		21,000,000.00	21,000,000.00	-
32010903	Wildlife Conservation		2,970,000.00	3,000,000.00	30,000.00
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00
32030114	Anniversaries/Celebration		0.00	20,000,000.00	20,000,000.00
	<b>Sub total</b>		<b>130,275,000.00</b>	<b>161,000,000.00</b>	<b>30,725,000.00</b>
<b>35057001</b>	<b>AFFORESTATION PROJECT</b>				



32010129	Tree Planting/Landscaping		7,982,000.00	8,000,000.00	18,000.00	
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
	<b>Sub total</b>		<b>7,982,000.00</b>	<b>10,000,000.00</b>	<b>2,018,000.00</b>	
<b>35001004</b>	<b>NEAZADP</b>					
32010129	Tree Planting/Landscaping		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	<b>Sub total</b>		-	<b>10,000,000.00</b>	<b>10,000,000.00</b>	
<b>35016001</b>	<b>ENVIRONMENT PROTECTION AGENCY</b>					
32010209	Sewage/Drainages and Culverts		7,963,500.00	10,000,000.00	2,036,500.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
32010315	Purchase of Sanitary Equipment		5,000,000.00	20,000,000.00	15,000,000.00	
32010322	Spare Parts and Tools		5,000,000.00	12,000,000.00	7,000,000.00	
	<b>Sub total</b>		<b>17,963,500.00</b>	<b>62,000,000.00</b>	<b>44,036,500.00</b>	
<b>14001001</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>					
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030114	Anniversaries/Celebration		0.00	10,000,000.00	10,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		-	<b>24,000,000.00</b>	<b>24,000,000.00</b>	
<b>51001001</b>	<b>MINISTRY FOR LOCAL GOVERNMENT</b>					
32010107	Rehabilitation/Repairs of Office Building		0.00	6,000,000.00	6,000,000.00	
32010119	Wall Fencing		0.00	7,000,000.00	7,000,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
	<b>Sub total</b>		-	<b>20,000,000.00</b>	<b>20,000,000.00</b>	
<b>13001001</b>	<b>MINISTRY OF YOUTH &amp; SOCIAL DEVELOPMENT</b>					
32010101	Construction/Provision of Office Building		61,196,335.76	62,000,000.00	803,664.24	
32010107	Rehabilitation/Repairs of Office Building		71,768,957.41	75,000,000.00	3,231,042.59	
32010121	Construction/Provision Sporting & Gaming Facilities		22,431,233.02	23,000,000.00	568,766.98	
32010310	Purchase of Sporting & Gaming Equipment		18,570,600.00	19,000,000.00	429,400.00	
32010502	Purchase of Printers		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		0.00	7,000,000.00	7,000,000.00	
	<b>Sub total</b>		<b>173,967,126.19</b>	<b>189,000,000.00</b>	<b>15,032,873.81</b>	
	<b>Total Social Sector</b>		<b>2,715,865,363.20</b>	<b>3,360,350,000.00</b>	<b>644,484,636.80</b>	
	<b>Total Details of Capital Expenditures</b>		<b>37,165,206,542.38</b>	<b>38,784,608,348.00</b>	<b>1,619,401,805.62</b>	
<b>11 B</b>	<b>- Details of Capital Expenditures of Parastatals (Included in 11A above)</b>					<b>Include Parastatals Capital Exp in Note 11A</b>
	<b>List of MDA: Administrative Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
<b>11005001</b>	<b>SUSTAINABLE DEVELOPMENT GOALS (SDG)</b>					

32030111	Monitoring and Evaluation		16,581,000.00	25,000,000.00	8,419,000.00	
	<b>Sub total</b>		<b>16,581,000.00</b>	<b>25,000,000.00</b>	<b>8,419,000.00</b>	
<b>11010001</b>	<b>PUBLIC PROCUREMENT BUREAU</b>					
32030111	Monitoring and Evaluation		21,000,000.00	21,000,000.00	-	
32030112	Computer Software Acquisition		47,000,000.00	50,000,000.00	3,000,000.00	
	<b>Sub total</b>		<b>68,000,000.00</b>	<b>71,000,000.00</b>	<b>3,000,000.00</b>	
<b>17066001</b>	<b>CABS POTISKUM</b>					
32010125	Construction/Provision of Libraries		0.00	0.00	-	
32010311	Health/Medical/Laboratory Equipment		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	0.00	-	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	
<b>11033001</b>	<b>YOSACA</b>					
32030115	Counterpart Fund		0.00	15,000,000.00	15,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	
<b>23057001</b>	<b>COUNCIL FOR ARTS &amp; CULTURE</b>					
32030114	Anniversaries/Celebration		8,000,000.00	14,000,000.00	6,000,000.00	
	<b>Sub total</b>		<b>8,000,000.00</b>	<b>14,000,000.00</b>	<b>6,000,000.00</b>	
<b>23004001</b>	<b>YOBE BROADCASTING CORPORATION</b>					
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		<b>0.00</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	
<b>23013001</b>	<b>PRINTING CORPORATION</b>					
32010206	Purchase of Security Equipments		0.00	10,000,000.00	10,000,000.00	
32010302	Purchase of Industrial Equipment		0.00	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
	<b>Sub total</b>		<b>-</b>	<b>20,500,000.00</b>	<b>20,500,000.00</b>	
<b>11037001</b>	<b>PILGRIMS WELFARE COMMISSION</b>					
32010103	Other Storage Facilities		17,208,387.00	17,300,000.00	91,613.00	
32010405	Purchase of Motor Vehicle		26,068,000.00	26,068,000.00	-	
32010501	Purchase of Computers		1,000,000.00	1,110,000.00	110,000.00	
	<b>Sub total</b>		<b>44,276,387.00</b>	<b>44,478,000.00</b>	<b>201,613.00</b>	
	<b>Total Administration Sector</b>		<b>136,857,387.00</b>	<b>232,978,000.00</b>	<b>96,120,613.00</b>	
	<b>List of MDA: Economic Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
<b>15102001</b>	<b>AGRICULTURAL DEV. PROGRAMME</b>					
32010307	Purchase of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010316	Purchase of Diving Equipment		0.00	3,000,000.00	3,000,000.00	
32010321	Rehabilitation/Repairs of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	

32030111	Monitoring and Evaluation		0.00	4,000,000.00	4,000,000.00
	<b>Sub total</b>		-	<b>32,000,000.00</b>	<b>32,000,000.00</b>
<b>17067001</b>	<b>COLLEGE OF AGRIC GUJBA</b>				
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00
32010309	Water Supply Equipment		0.00	1,000,000.00	1,000,000.00
32010314	Purchase of Electrical Equipment		0.00	1,000,000.00	1,000,000.00
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00
32010320	Building Materials/Equipment		0.00	1,000,000.00	1,000,000.00
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		-	<b>33,000,000.00</b>	<b>33,000,000.00</b>
<b>15110001</b>	<b>FERTILIZER BLENDING PLANT</b>				
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00	10,000,000.00	10,000,000.00
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		-	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>15001002</b>	<b>MODERN ABATTOIR</b>				
32010220	Rehabilitation/Repairs of Water Facilities		0.00	20,000,000.00	20,000,000.00
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00
	<b>Sub total</b>		-	<b>22,000,000.00</b>	<b>22,000,000.00</b>
<b>15001003</b>	<b>PILOT LIVESTOCK</b>				
32010214	Boreholes and other Water Facilities		0.00	5,000,000.00	5,000,000.00
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00
32010903	Wildlife Conservation		0.00	5,000,000.00	5,000,000.00
	<b>Sub total</b>		-	<b>25,000,000.00</b>	<b>25,000,000.00</b>
<b>15117001</b>	<b>IRRIGATION DEVELOPMENT PROGRAMME</b>				
32030111	Monitoring and Evaluation	18,475,000.00		18,500,000.00	25,000.00
	<b>Sub total</b>	<b>18,475,000.00</b>		<b>18,500,000.00</b>	<b>25,000.00</b>
<b>20008001</b>	<b>BOARD OF INTERNAL REVENUE</b>				
32010501	Purchase of Computers	10,000,000.00		10,000,000.00	-
32010502	Purchase of Printers	9,929,299.19		10,000,000.00	70,700.81
32010604	Television Sets	2,000,000.00		2,000,000.00	-
32030109	Research and Development	10,000,000.00		10,000,000.00	-
	<b>Sub total</b>	<b>31,929,299.19</b>		<b>32,000,000.00</b>	<b>70,700.81</b>
<b>29003001</b>	<b>RURAL ELECTRIFICATION BOARD</b>				
32010207	Electricity Transmission Network	2,177,089,320.00		2,178,000,000.00	910,680.00
32010305	Purchase of Power Generating Set	69,067,200.00		70,000,000.00	932,800.00
32010312	Purchase of Fire fighting Equipments	0.00		2,000,000.00	2,000,000.00
	<b>Sub total</b>	<b>2,246,156,520.00</b>		<b>2,250,000,000.00</b>	<b>3,843,480.00</b>
<b>34004001</b>	<b>ROAD MAINTENANCE AGENCY</b>				
32010221	Rehabilitation/Repairs of Roads	18,333,505.00		19,000,000.00	666,495.00
	<b>Sub total</b>	<b>18,333,505.00</b>		<b>19,000,000.00</b>	<b>666,495.00</b>
<b>22051001</b>	<b>SMALL SCALE INDUSTRIES</b>				

32010501	Purchase of Computers		985,000.00	1,000,000.00	15,000.00
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00
32030115	Counterpart Fund		5,000,000.00	10,000,000.00	5,000,000.00
	<b>Sub total</b>		<b>5,985,000.00</b>	<b>14,000,000.00</b>	<b>8,015,000.00</b>
<b>22052001</b>	<b>STATE HOTELS</b>				
32010108	Rehabilitation/Repairs of Residential Building		7,000,000.00	12,000,000.00	5,000,000.00
32010114	Construction of Toilet		0.00	2,000,000.00	2,000,000.00
32010119	Wall Fencing		0.00	1,500,000.00	1,500,000.00
32010129	Tree Planting/Landscaping		0.00	1,000,000.00	1,000,000.00
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	500,000.00	500,000.00
32010399	Alternative Energy		0.00	1,000,000.00	1,000,000.00
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00
	<b>Sub total</b>		<b>7,000,000.00</b>	<b>20,000,000.00</b>	<b>13,000,000.00</b>
<b>22061006</b>	<b>PRE-STRESS CONCRETE POLE INDUSTRY</b>				
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>52102001</b>	<b>WATER CORPORATION</b>				
32010214	Boreholes and other Water Facilities		70,987,058.05	71,000,000.00	12,941.95
32010220	Rehabilitation/Repairs of Water Facilities		124,964,345.00	125,000,000.00	35,655.00
32010305	Purchase of Power Generating Set		36,982,000.00	60,000,000.00	23,018,000.00
32010309	Water Supply Equipment		51,642,000.00	52,000,000.00	358,000.00
32010314	Purchase of Electrical Equipment		19,837,000.00	30,000,000.00	10,163,000.00
32010322	Spare Parts and Tools		4,723,000.00	10,000,000.00	5,277,000.00
	<b>Sub total</b>		<b>309,135,403.05</b>	<b>348,000,000.00</b>	<b>38,864,596.95</b>
<b>52103001</b>	<b>RURAL WATER SUPPLY &amp; SANITATION AGENCY</b>				
32010214	Boreholes and other Water Facilities		45,938,625.00	50,500,000.00	4,561,375.00
32010220	Rehabilitation/Repairs of Water Facilities		930,000.00	20,000,000.00	19,070,000.00
32010299	Construction/Provision of other Infrastructures		0.00	10,000,000.00	10,000,000.00
32010305	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00
32010309	Water Supply Equipment		19,017,500.00	30,000,000.00	10,982,500.00
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00
32030115	Counterpart Fund		4,500,000.00	5,000,000.00	500,000.00
	<b>Sub total</b>		<b>70,386,125.00</b>	<b>127,500,000.00</b>	<b>57,113,875.00</b>
<b>50001001</b>	<b>FISCAL RESPONSIBILITY BOARD</b>				
32010308	Surveying Equipment		0.00	1,000,000.00	1,000,000.00
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00
32030111	Monitoring and Evaluation		21,000,000.00	25,000,000.00	4,000,000.00
32030112	Computer Software Acquisition		0.00	2,800,000.00	2,800,000.00
	<b>Sub total</b>		<b>21,000,000.00</b>	<b>58,800,000.00</b>	<b>37,800,000.00</b>
<b>53010001</b>	<b>HOUSING &amp; PROPERTY DEV.</b>				
32010102	Construction/Provision of Residential Buildings		9,800,329,494.77	9,800,580,348.00	250,853.23
	<b>Sub total</b>		<b>9,800,329,494.77</b>	<b>9,800,580,348.00</b>	<b>250,853.23</b>

Total Economic Sector			12,528,730,347.01	12,840,380,348.00	311,650,000.99	
List of MDA: Law and Justice Sector		Ref.Note	Actual	Total Budget	Variance	Remarks
<b>26051001</b>	<b>HIGH COURT</b>					
32010101	Construction/Provision of Office Building		90,000,000.00	90,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		42,000,000.00	42,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		30,000,000.00	36,000,000.00	6,000,000.00	
32010119	Wall Fencing		8,000,000.00	18,000,000.00	10,000,000.00	
32010129	Tree Planting/Landscaping		0.00	3,600,000.00	3,600,000.00	
32010214	Boreholes and other Water Facilities		9,000,000.00	9,000,000.00	-	
32010305	Purchase of Power Generating Set		0.00	21,600,000.00	21,600,000.00	
32010405	Purchase of Motor Vehicle		0.00	18,000,000.00	18,000,000.00	
32010501	Purchase of Computers		4,800,000.00	4,800,000.00	-	
32010601	Chairs		6,000,000.00	6,000,000.00	-	
32010602	Tables		1,000,000.00	6,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		3,200,000.00	6,000,000.00	2,800,000.00	
32010606	Air-Conditioners		3,000,000.00	3,000,000.00	-	
32010608	Shelves		3,000,000.00	3,000,000.00	-	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	<b>Sub total</b>		<b>200,000,000.00</b>	<b>270,000,000.00</b>	<b>70,000,000.00</b>	
<b>26053001</b>	<b>SHARIA COURT OF APPEAL</b>					
32010101	Construction/Provision of Office Building		50,500,000.00	50,500,000.00	-	
32010102	Construction/Provision of Residential Buildings		30,000,000.00	30,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		24,600,000.00	24,600,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		9,000,000.00	9,000,000.00	-	
32010112	Acquisition of Office Building		3,000,000.00	3,000,000.00	-	
32010113	Acquisition of Residential Building		6,000,000.00	6,000,000.00	-	
32010114	Construction of Toilet		3,000,000.00	3,000,000.00	-	
32010116	Construction of Car Porch/Shed		3,900,000.00	4,200,000.00	300,000.00	
32010117	Construction of Mosque		6,000,000.00	6,000,000.00	-	
32010118	Construction of Gate House		3,000,000.00	3,000,000.00	-	
32010129	Tree Planting/Landscaping		3,000,000.00	3,000,000.00	-	
32010218	Rehabilitation/Repairs of Electricity		3,000,000.00	3,000,000.00	-	
32010229	Rehabilitation/Repairs of water ways		1,800,000.00	1,800,000.00	-	
32010305	Purchase of Power Generating Set		3,000,000.00	3,000,000.00	-	
32010314	Purchase of Electrical Equipment		1,800,000.00	1,800,000.00	-	
32010405	Purchase of Motor Vehicle		18,000,000.00	18,000,000.00	-	
32010501	Purchase of Computers		1,800,000.00	1,800,000.00	-	
32010502	Purchase of Printers		400,000.00	600,000.00	200,000.00	
32010503	Purchase of Scanners		1,200,000.00	1,200,000.00	-	
32010505	Purchase of Photocopying Machines		1,800,000.00	1,800,000.00	-	
32010601	Chairs		3,000,000.00	3,000,000.00	-	
32010602	Tables		2,400,000.00	2,400,000.00	-	

32010603	Safes/File Cabinets/CupBoards		3,600,000.00	3,600,000.00	-	
32010604	Television Sets		1,200,000.00	1,200,000.00	-	
32010606	Air-Conditioners		2,400,000.00	2,400,000.00	-	
32010611	Beds & Beddings		3,000,000.00	3,000,000.00	-	
32010612	Rugs and Carpets		1,200,000.00	1,200,000.00	-	
32030111	Monitoring and Evaluation		2,400,000.00	2,400,000.00	-	
	<b>Sub total</b>		<b>194,000,000.00</b>	<b>194,500,000.00</b>	<b>500,000.00</b>	
<b>17068001</b>	<b>COLLEGE OF LEGAL AND ISLAMIC STUDIES</b>					
32010311	Health/Medical/Laboratory Equipment		0.00	10,000,000.00	10,000,000.00	
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	
	<b>Total Law and Justice Sector</b>		<b>394,000,000.00</b>	<b>494,500,000.00</b>	<b>100,500,000.00</b>	
	<b>List of MDA: Regional Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
			-	-	-	
	<b>List of MDA: Social Sector</b>	<b>Ref.Note</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
<b>17008001</b>	<b>LIBRARY BOARD</b>					
32010305	Purchase of Power Generating Set		0.00	4,450,000.00	4,450,000.00	
32010319	Library Books/Equipment		0.00	12,850,000.00	12,850,000.00	
32030112	Computer Software Acquisition		0.00	2,700,000.00	2,700,000.00	
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	
<b>17010001</b>	<b>AGENCY FOR MASS EDUCATION</b>					
32010109	Rehabilitation/Repairs of School Building		0.00	9,000,000.00	9,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>21,000,000.00</b>	<b>21,000,000.00</b>	
<b>17003001</b>	<b>STATE UNIVERSAL BASIC EDUCATION BOARD</b>					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	
<b>17031001</b>	<b>ARABIC AND ISLAMIC BOARD</b>					
32030111	Monitoring and Evaluation		3,444,419.68	6,000,000.00	2,555,580.32	
	<b>Sub total</b>		<b>3,444,419.68</b>	<b>6,000,000.00</b>	<b>2,555,580.32</b>	
<b>17054001</b>	<b>TEACHING SERVICE BOARD</b>					
32010317	Teaching & Learning Equipment		0.00	17,000,000.00	17,000,000.00	
32030113	Tuition, Registration & Exam fees		0.00	16,000,000.00	16,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	
<b>17055001</b>	<b>SCIENCE &amp; TECHNICAL EDUCATION BOARD</b>					
32010322	Spare Parts and Tools		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		1,000,000.00	5,000,000.00	4,000,000.00	
32030113	Tuition, Registration & Exam fees		93,973,410.00	94,000,000.00	26,590.00	
	<b>Sub total</b>		<b>94,973,410.00</b>	<b>107,000,000.00</b>	<b>12,026,590.00</b>	
<b>17056001</b>	<b>SCHOLARSHIP BOARD</b>					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	

32030113	Tuition, Registration & Exam fees		318,944,400.00	319,000,000.00	55,600.00
	<b>Sub total</b>		<b>318,944,400.00</b>	<b>329,000,000.00</b>	<b>10,055,600.00</b>
<b>17065001</b>	<b>COLLEGE OF EDUCATION GASHUA</b>				
32010317	Teaching & Learning Equipment		0.00	5,000,000.00	5,000,000.00
32030111	Monitoring and Evaluation		0.00	15,000,000.00	15,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>64007001</b>	<b>YOBE STATE UNIVERSITY</b>				
32010105	Construction/Provision of School Building		448,469,139.40	449,000,000.00	530,860.60
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	5,000,000.00	5,000,000.00
32010207	Electricity Transmission Network		0.00	15,000,000.00	15,000,000.00
32010214	Boreholes and other Water Facilities		7,738,777.00	20,000,000.00	12,261,223.00
32010311	Health/Medical/Laboratory Equipment		41,505,702.49	42,000,000.00	494,297.51
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32030109	Research and Development		44,083,333.33	60,000,000.00	15,916,666.67
	<b>Sub total</b>		<b>541,796,952.22</b>	<b>596,000,000.00</b>	<b>54,203,047.78</b>
<b>21002001</b>	<b>CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY</b>				
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		<b>-</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>21102001</b>	<b>HOSPITAL MANAGEMENT BOARD</b>				
32010108	Rehabilitation/Repairs of Residential Building		0.00	10,000,000.00	10,000,000.00
32010110	Rehabilitation/Repairs of Hospital Building		9,610,500.00	10,000,000.00	389,500.00
32010611	Beds & Beddings		0.00	2,150,000.00	2,150,000.00
32010617	Bed-Tables/Side-Lockers		0.00	2,750,000.00	2,750,000.00
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00
	<b>Sub total</b>		<b>9,610,500.00</b>	<b>39,900,000.00</b>	<b>30,289,500.00</b>
<b>21102002</b>	<b>YOBE STATE UNIVERSITY TEACHING HOSPITAL</b>				
32010106	Construction/Provision of Hospitals/Health Centres		6,734,302.99	30,000,000.00	23,265,697.01
32010110	Rehabilitation/Repairs of Hospital Building		3,082,000.00	20,000,000.00	16,918,000.00
32010199	Construction/Provision of Other Buildings		0.00	15,500,000.00	15,500,000.00
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00
32010309	Water Supply Equipment		0.00	5,000,000.00	5,000,000.00
32010311	Health/Medical/Laboratory Equipment		3,191,250.00	20,000,000.00	16,808,750.00
32010312	Purchase of Fire fighting Equipments		0.00	3,000,000.00	3,000,000.00
32010617	Bed-Tables/Side-Lockers		0.00	10,000,000.00	10,000,000.00
	<b>Sub total</b>		<b>13,007,552.99</b>	<b>123,500,000.00</b>	<b>110,492,447.01</b>
<b>21104001</b>	<b>SCHOOL OF NURSING DAMATURU</b>				
32010109	Rehabilitation/Repairs of School Building		0.00	10,000,000.00	10,000,000.00
32010129	Tree Planting/Landscaping		0.00	10,000,000.00	10,000,000.00
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00
32010601	Chairs		0.00	5,000,000.00	5,000,000.00

32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32030113	Tuition, Registration & Exam fees		13,278,800.00	20,000,000.00	6,721,200.00	
	<b>Sub total</b>		<b>13,278,800.00</b>	<b>80,000,000.00</b>	<b>66,721,200.00</b>	
<b>21106001</b>	<b>SCHOOL OF HEALTH TECHNOLOGY NGURU</b>					
32010109	Rehabilitation/Repairs of School Building		0.00	22,000,000.00	22,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	3,000,000.00	3,000,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	20,000,000.00	20,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>45,000,000.00</b>	<b>45,000,000.00</b>	
<b>21003001</b>	<b>PRIMARY HEALTH CARE MANAGEMENT BOARD</b>					
32010110	Rehabilitation/Repairs of Hospital Building		0.00	500,000.00	500,000.00	
32010611	Beds & Beddings		0.00	5,450,000.00	5,450,000.00	
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		46,828,965.00	47,000,000.00	171,035.00	
	<b>Sub total</b>		<b>46,828,965.00</b>	<b>57,950,000.00</b>	<b>11,121,035.00</b>	
<b>35057001</b>	<b>AFFORESTATION PROJECT</b>					
32010129	Tree Planting/Landscaping		7,982,000.00	8,000,000.00	18,000.00	
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
	<b>Sub total</b>		<b>7,982,000.00</b>	<b>10,000,000.00</b>	<b>2,018,000.00</b>	
<b>35001004</b>	<b>NEAZADP</b>					
32010129	Tree Planting/Landscaping		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	<b>Sub total</b>		<b>-</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	
<b>35016001</b>	<b>ENVIRONMENT PROTECTION AGENCY</b>					
32010209	Sewage/Drainages and Culverts		7,963,500.00	10,000,000.00	2,036,500.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
32010315	Purchase of Sanitary Equipment		5,000,000.00	20,000,000.00	15,000,000.00	
32010322	Spare Parts and Tools		5,000,000.00	12,000,000.00	7,000,000.00	
	<b>Sub total</b>		<b>17,963,500.00</b>	<b>62,000,000.00</b>	<b>44,036,500.00</b>	
	<b>Total Social Sector</b>		<b>1,067,830,499.89</b>	<b>1,569,350,000.00</b>	<b>501,519,500.11</b>	
	<b>Total Details of Capital Expenditures of Parastatals</b>		<b>14,127,418,233.90</b>	<b>15,137,208,348.00</b>	<b>1,009,790,114.10</b>	
<b>13</b>	<b>CLOSING CASH BOOK BALANCE OF TREASURY OFFICE</b>		<b>2020</b>	<b>2019</b>	<b>REMARKS</b>	
211	<b>RECURRENT CASH AND BANK BALANCES HQTRS</b>	<b>NOTE</b>	<b>N</b>	<b>N</b>		
005	KEYSTONE BANK YBSG ACCT		1,220,089.46	1,220,089.46		
007	UNITY BANK (IGR ACCT)		1,383,753.94	1,383,753.94		
009	ACCESS BANK VAT ACCT		21,420,697.24	11,396,353.88		
010	ACCESS BANK YOBE STATE IGR		247,895,922.98	258,801,996.64		
011	FIDILITY BANK EXPENDITURE		38,255,003.23	18,730,425.22		
013	UBA BANK SALARY ACCT (OAG)		65,789,219.23	31,452,125.45		
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		1,004,354,831.48	4,354,831.48		



028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81
035	FCMB (PENSION & GRATUITY)		5,506,351.65	1,919,026.17
036	FIDELITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10
038	UBA VAT ACCOUNT		494,589.03	494,589.03
040	FIDELITY BANK (STABILIZATION ACCT)		650,987.59	650,987.59
041	FIDELITY BANK (STATUTORY ACCT)		227,307.40	227,307.40
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)		13,935,264.67	39,488,754.30
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		57,383,355.50	142,111,993.50
046	KEYSTONE BANK (SURE-P ACCOUNT)		5,463.42	5,463.42
047	ECO BANK FUNE LOCAL GOVT COUNCIL		664,747.40	664,747.40
048	SKYE BANK KARASUWA LOCAL GOVT COUNCIL		19,622.01	19,622.01
049	SKYE BANK YUNUSARI LOCAL GOVT COUNCIL		187,544.73	187,544.73
051	FIDELITY BANK C G S 2009 PROJECT (CONDITIONAL GRANT)		48,805.03	48,805.03
052	FIDELITY BANK YOBE STATE CGS 2011 PROJECT A/C		25,607.22	25,607.22
053	SKYE BANK NANGERE GCS LG SPECIAL PROJEC		14,578.91	14,578.91
054	SKYE BANK GEIDAM GCS LG SPECIAL PROJECT		80,798.24	80,798.24
055	SKYE BANK Bank YUSUFARI GCS LG SPECIAL PROJE		28,366.73	28,366.73
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJEC		19,355.93	19,355.93
057	GTB Plc YBSG Stabilisation Account		2,643,324.08	2,643,324.08
058	Manager Access Bank Plc YBSG Special ECA Account		386,087,278.20	206,142,229.02
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	1,282,523.35
060	UBA Plc Yobe State Government TSA Account		3,221,990,793.23	12,236,003.31
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		523,327,477.66	780,320,959.08
062	FIDELITY BANK PLC BUDGET SUPPORT FACILITY		6,593,636.01	6,593,636.01
063	FIDELITY BANK PLC SPECIAL AIRPORT ACCOUNT		9,656,257.44	482,157,246.44
064	ACCESS BANK CACs ACCOUNT (FERTILIZER)		665,977,596.00	13,592,800.00
065	ACCESS BANK TSA ACCOUNT		101,234.04	201,905,660.24
068	UBA PLC Covid-19 Support Account		44,870.12	-
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		6,156,869,198.98	-
071	Access Bank PLC Covid-19 Support Account		200,000.00	-
073	Heritage Bank PLC Yobe State Government Account		3,096,935,739.52	-
	<b>Cash Book Balances held by AG</b>		<b>15,531,087,912.56</b>	<b>2,221,247,226.12</b>
<b>14</b>	<b>CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS ( BY SECTOR)</b>		<b>2020</b>	<b>2019</b>
	<b>Administrative Sector</b>			
11001001	Government House		184.00	184.00
11001002	Deputy Governor's Office		197.31	43,967.45
11003001	Special Adviser on Budget		24,403.50	25,000.00
11003002	Special Adviser on Education		54,000.00	54,000.00
11003003	Special Adviser on Finance		993.98	43,750.00
11003004	Special Adviser on Justice		609.00	29,920.00
11003005	Special Adviser on Local Government		2,236.35	35,357.00

11003006	Special Adviser on Housing		1,065.33	-	
11003007	Special Adviser on Politics		4,818.43	-	
11003008	Special Adviser on Security		746.50	-	
11003009	Special Adviser on Works		3,996.69	-	
11003010	Special Adviser on Health		4,032.76	-	
11003011	Special Adviser on Agric		4,089.34	29,450.00	
11003012	Special Adviser on Religious Affairs		1,615.00	29,865.00	
11003013	Special Adviser on Commerce		862.08	-	
11003014	Special Adviser on Water Resources		814.50	45,500.00	
11003015	Special Adviser on Transport and Energy		1,307.83	-	
11003016	Special Adviser on Humanitarian Affairs		915.99	-	
11003017	Special Adviser on Environment		1,120.92	21,026.03	
11003018	Special Adviser on Youth and Sport		654.06	24,570.00	
11003019	Special Adviser on Women Affairs		80.78	-	
11003020	Special Adviser on Economic Development		4,096.96	27,550.00	
11003021	Special Adviser on Land and Solid Minerals		2,596.58	35,750.00	
11013001	Secretary to the State Government		10,049.25	8,748.06	
12003001	House of Assembly		914.45	1,084.95	
12004001	House of Assembly Service Commission		208.86	616.36	
23001001	Ministry of Home Affairs. Information & Culture		2,131.46	-	
25001001	Head of Service		782.01	2,685.04	
40001001	State Audit		10,392.75	2,840.11	
40002001	Local Government Audit Department		621.18	393,638.79	
47001001	Civil Service Commission		2,728.00	8,119.00	
47002001	Local Government Service Commission		316.50	55.15	
48001001	State Independent Electoral Comm.		4,368.00	4,368.00	
62001001	Ministry of Religious Affairs		-	16,630.00	
50001001	Ministry of Humanitarian Affairs		-	-	
	<b>SUB TOTAL</b>		<b>147,950.35</b>	<b>884,674.94</b>	
	<b>Economic Sector</b>				
15001001	Ministry of Agriculture & Natural Resources		617.66	-	
20001001	Ministry of Finance		966.59	888,021.49	
20007002	Project Financial Management Unit		575.53	-	
20002001	Debt Management Office		760.75	-	
20001001	Office of the Accountant General		-	-	
20007001	Ministry of Commerce		-	-	
34001001	Ministry of Works		4,870.00	4,891.00	
29001001	Ministry of Transport and Energy		-	-	
38001001	Ministry of Budget & Economic Development		3,955.17	1,474.97	
52001001	Ministry of Water Resources		9,321.25	6,887.25	
60001001	Ministry of Land		-	4,783.14	
53001001	Ministry of Housing		-	-	
53001001	<b>SUB TOTAL</b>		<b>21,066.95</b>	<b>906,057.85</b>	

	<b>Law and Justice sector</b>				
26001001	Ministry of Justice		-	5,011.00	
18011001	Judicial Service Commission		5,386.00	5,538.00	
	<b>SUB TOTAL</b>		<b>5,386.00</b>	<b>10,549.00</b>	
	<b>Regional Development sector</b>				
	MINISTRY OF INTEGRATED RURAL DEVELOPMENT				
	<b>SUB TOTAL</b>		-	-	
	<b>Social Service Sector</b>				
13001001	Ministry of Youths Sports & Social Development		-	10,355.50	
14001001	Ministry of Women Affairs		415.50	9,351.56	
17001001	Ministry of Education		-	363.79	
17001002	French and Kanuri Center		-	-	
17101001	Ministry of Higher Education		1,642.58	-	
17101003	Remidial Program		6,355.00	-	
21001001	Ministry of Health & Human Services		1,391.60	2,685.74	
35001001	Ministry of Environment		-	-	
51001001	Ministry for Local Govt. & Chieftaincy Affairs		-	161,032.61	
	<b>SUB-TOTAL</b>		<b>9,804.68</b>	<b>183,789.20</b>	
	<b>Total Details of Cash Book Balances of MDAs</b>		<b>184,207.98</b>	<b>1,985,070.99</b>	

15	INVESTMENTS	H	2020	2019	REMARK
	Investments in Quoted Companies		242,010,533.59	146,092,668.38	
	Investments in unquoted Companies		152,670,812.00	152,670,812.00	
	Realizable unquoted Companies Value		77,529,260.00	77,529,260.00	
	<b>Total Investments</b>		<b>472,210,605.59</b>	<b>376,292,740.38</b>	

18 Revolving Loan Account		(Other Operating Activities)				
	List the Loans	I	Balance as at 31/12/2020	Additional Loan	Loan Paid Back	Balance as at 31/12/2019
a	CAR LOAN		624,677,112.66	350,360,000.00	54,808,715.12	329,125,827.78
b	FURNITURE LOAN		261,186,406.39	142,030,000.00	57,320,636.76	176,477,043.15
c	HOUSING LOAN (Owerner Occupier)		-	-	-	-
d	KEKE NAPEP LOAN		-	-	-	-
e	SURE P BUS LOAN		-	-	-	-
	<b>Total Revolving Loan</b>		<b>885,863,519.05</b>	<b>492,390,000.00</b>	<b>112,129,351.88</b>	<b>505,602,870.93</b>

19 External Loans						
a	List of External Loans	G	Balance as at 31/12/2020	Additional Loan	Loan Paid Back 31/12/2020	Balance as at 31/12/2019
	Public Debt Services		10,090,443,369.44		346,721,397.30	7,982,350,204.65
	<i>Source: DMO Abuja &amp; CBN 31/12/2020</i>					

24 Internal Loans			2020			2019
	List of Internal Loans	G	Balance as at 31/12/2020	Additional Loan	Loan Paid Back	Balance as at 31/12/2019
a	Bailout Facility Principal		9,047,246,409.39	-	98,306,708.54	9,145,553,117.93
b	Bailout Facility Interest		-	-	171,611,078.23	-
c	Budget Support Facility BSF	K	17,520,291,595.18	-	29,663,958.32	17,539,993,592.90
d	Budget Support Facility BSF Interest		-	-	428,037,579.91	-
e	Family Home Finance Principal		15,957,202,315.50	15,957,202,315.50	-	-
d	Family Home Finance Interest		-	-	120,127,813.58	-
f	Contract Financing Principal		9,641,663,616.98	11,051,782,686.37	1,410,119,069.39	-
g	Contract Financing Interest		-	-	874,879,147.91	-
	<b>Total Loans</b>		<b>52,166,403,937.05</b>	<b>27,008,985,001.87</b>	<b>3,132,745,355.88</b>	<b>26,685,546,710.83</b>

26 CONTINGENT LIABILITIES AS AT YEAR END 2020		Amount 2020	Amount 2019
a	Pension and Gratuity Due	2,696,998,903.62	2,130,241,704.59
b	Outstanding Contractors Liabilities	2,794,882.00	161,238,572.46
	<b>Total Contigent Liabilities</b>	<b>2,699,793,785.62</b>	<b>2,291,480,277.05</b>

REFERENCE NOTE												
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)												
CODE	MONTH	2020						2019				
		NOTE A	NOTE B i					NOTE A	NOTE B			
		NET RECEIPT	FOREIGN LOAN DEDUCTED AT SOURCE	BAILOUT LOAN	BUDGET SUPPORT FACILITY (BSF)	FAMILY HOME FACILITY	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	BAILOUT LOAN	BUDGET SUPPORT FACILITY (BSF)	TOTAL
		N	N	N	N		N	N	N	N	N	
11010101	JANUARY	3,327,735,129.89	33,986,777.19	89,972,595.59	152,567,179.41	-	3,604,261,682.08	3,262,961,031.04	36,710,724.21	89,972,595.59	-	3,389,644,350.84
11010101	FEBRUARY	2,955,783,559.96	33,986,777.19	89,972,595.59	152,567,179.41	-	3,232,310,112.15	3,269,563,095.84	36,710,724.21	89,972,595.59	-	3,396,246,415.64
11010101	MARCH	2,587,399,732.49	24,590,154.68	89,972,595.59	152,567,179.41	-	2,854,529,662.17	3,082,914,868.38	31,943,044.92	89,972,595.59	-	3,204,830,508.89
11010101	APRIL	2,867,893,634.43	24,590,154.68	-	-	-	2,892,483,789.11	3,121,345,749.61	31,943,044.92	89,972,595.59	-	3,243,261,390.12
11010101	MAY	2,259,969,955.25	24,590,154.68	-	-	-	2,284,560,109.93	3,061,222,719.85	31,943,044.92	89,972,595.59	-	3,183,138,360.36
11010101	JUNE	2,520,007,983.22	24,590,154.68	-	-	-	2,544,598,137.90	3,440,889,124.54	31,943,044.92	89,972,595.59	-	3,562,804,765.05
11010101	JULY	2,799,475,603.90	24,590,154.68	-	-	-	2,824,065,758.58	3,773,809,629.44	31,943,044.92	89,972,595.59	-	3,895,725,269.95
11010101	AUGUST	3,358,225,805.61	24,590,154.68	-	-	-	3,382,815,960.29	3,673,692,441.43	31,943,044.92	89,972,595.59	-	3,795,608,081.94
11010101	SEPTEMBER	3,313,610,835.26	32,801,728.71	-	-	-	3,346,412,563.97	3,594,014,558.07	33,986,777.19	89,972,595.59	225,241,769.75	3,943,215,700.60
11010101	OCTOBER	2,107,358,931.45	32,801,728.71	-	-	-	2,140,160,660.16	3,442,284,439.18	33,986,777.19	89,972,595.59	152,567,179.41	3,718,810,991.37
11010101	NOVEMBER	2,174,630,761.97	32,801,728.71	-	-	-	2,207,432,490.68	3,390,987,859.83	33,986,777.19	89,972,595.59	152,567,179.41	3,667,514,412.02
11010101	DECEMBER	2,372,306,128.05	32,801,728.71	-	-	120,127,813.58	2,525,235,670.34	3,104,237,463.82	33,986,777.19	89,972,595.59	152,567,179.41	3,380,764,016.01
	<b>TOTAL</b>	<b>32,644,398,061.48</b>	<b>346,721,397.30</b>	<b>269,917,786.77</b>	<b>457,701,538.23</b>	<b>120,127,813.58</b>	<b>33,838,866,597.36</b>	<b>40,217,922,981.03</b>	<b>401,026,826.70</b>	<b>1,079,671,147.08</b>	<b>682,943,307.98</b>	<b>42,381,564,262.79</b>

<b>NOTE: Bi 2020</b>							
<b>DETAILED DEDUCTION AT SOURCE</b>							
<b>MONTH</b>	<b>FOREIGN LOAN</b>	<b>BAILOUT LOAN PRINCIPAL</b>	<b>BAILOUT LOAN INTEREST</b>	<b>BSF PRINCIPAL</b>	<b>BSF INTEREST</b>	<b>FAMILY HOME LOAN (INTEREST)</b>	<b>TOTAL</b>
JANUARY	33,986,777.19	23,667,335.48	66,305,260.11	9,814,195.62	142,752,983.79	-	276,526,552.19
FEBRUARY	33,986,777.19	23,838,923.67	66,133,671.92	9,887,802.09	142,679,377.32	-	276,526,552.19
MARCH	24,590,154.68	50,800,449.39	39,172,146.20	9,961,960.61	142,605,218.80	-	267,129,929.68
APRIL	24,590,154.68	-	-	-	-	-	24,590,154.68
MAY	24,590,154.68	-	-	-	-	-	24,590,154.68
JUNE	24,590,154.68	-	-	-	-	-	24,590,154.68
JULY	24,590,154.68	-	-	-	-	-	24,590,154.68
AUGUST	24,590,154.68	-	-	-	-	-	24,590,154.68
SEPTEMBER	32,801,728.71	-	-	-	-	-	32,801,728.71
OCTOBER	32,801,728.71	-	-	-	-	-	32,801,728.71
NOVEMBER	32,801,728.71	-	-	-	-	-	32,801,728.71
DECEMBER	32,801,728.71	-	-	-	-	120,127,813.58	152,929,542.29
<b>TOTAL</b>	<b>346,721,397.30</b>	<b>98,306,708.54</b>	<b>171,611,078.23</b>	<b>29,663,958.32</b>	<b>428,037,579.91</b>	<b>120,127,813.58</b>	<b>1,194,468,535.88</b>

NOTE: B ii 2019		NOTE: B ii 2020			
PUBLIC DEBT SERVICE		CONTRACT FINANCING			
MONTH	JDGEMENT DEBT	MONTH	PRINCIPAL	INTEREST	TOTAL
JANUARY		JANUARY	-	-	-
FEBRUARY		FEBRUARY	-	93,297,182.00	93,297,182.00
MARCH	27,000,000.00	MARCH	76,111,005.83	56,317,707.85	132,428,713.68
APRIL		APRIL	58,228,507.30	42,279,733.92	100,508,241.22
MAY		MAY	68,387,991.11	47,017,013.06	115,405,004.17
JUNE		JUNE	65,979,032.57	44,288,991.74	110,268,024.31
JULY		JULY	106,880,104.19	67,040,553.08	173,920,657.27
AUGUST		AUGUST	157,729,602.38	109,096,526.77	266,826,129.15
SEPTEMBER		SEPTEMBER	185,662,640.83	97,169,304.56	282,831,945.39
OCTOBER		OCTOBER	209,821,795.62	97,638,813.85	307,460,609.47
NOVEMBER		NOVEMBER	221,759,243.57	97,341,072.88	319,100,316.45
DECEMBER		DECEMBER	259,559,145.99	123,392,248.20	382,951,394.19
<b>TOTAL</b>	<b>27,000,000.00</b>	<b>TOTAL</b>	<b>1,410,119,069.39</b>	<b>874,879,147.91</b>	<b>2,284,998,217.30</b>

<b>NOTE: B 2019</b>						
<b>DETAILED DEDUCTION AT SOURCE</b>						
<b>MONTH</b>	<b>FOREIGN LOAN</b>	<b>BAILOUT LOAN PRINCIPAL</b>	<b>BAILOUT LOAN INTEREST</b>	<b>BSF PRINCIPAL</b>	<b>BSF INTEREST</b>	<b>TOTAL</b>
JANUARY	36,710,724.21	24,192,422.29	65,780,173.30	-	-	<b>126,683,319.80</b>
FEBRUARY	36,710,724.21	24,361,769.24	65,610,826.35	-	-	<b>126,683,319.80</b>
MARCH	31,943,044.92	19,857,994.92	70,114,600.67	-	-	<b>121,915,640.51</b>
APRIL	31,943,044.92	17,674,741.02	72,297,854.57	-	-	<b>121,915,640.51</b>
MAY	31,943,044.92	22,467,260.61	67,505,334.98	-	-	<b>121,915,640.51</b>
JUNE	31,943,044.92	20,307,994.89	69,664,600.70	-	-	<b>121,915,640.51</b>
JULY	31,943,044.92	20,460,304.85	69,512,290.74	-	-	<b>121,915,640.51</b>
AUGUST	31,943,044.92	20,613,757.14	69,358,838.45	-	-	<b>121,915,640.51</b>
SEPTEMBER	33,986,777.19	16,154,744.63	73,817,850.96	-	225,241,769.75	<b>123,959,372.78</b>
OCTOBER	33,986,777.19	25,495,059.21	64,477,536.38	9,596,647.57	142,970,531.84	<b>123,959,372.78</b>
NOVEMBER	33,986,777.19	21,080,733.85	68,891,861.74	9,668,622.43	142,898,556.98	<b>123,959,372.78</b>
DECEMBER	33,986,777.19	18,947,714.14	71,024,881.45	9,741,137.10	142,826,042.31	<b>123,959,372.78</b>
<b>TOTAL</b>	<b>401,026,826.70</b>	<b>251,614,496.79</b>	<b>828,056,650.29</b>	<b>29,006,407.10</b>	<b>653,936,900.88</b>	<b>2,163,641,281.76</b>



NOTE: E				NOTE:		
11010201 - Value Added Tax Allocation (VAT)				14040101 - Paris Club Refund		
		2020	2019		2020	2019
CODE	MONTH	AMOUNT	AMOUNT	MONTH	AMOUNT	AMOUNT
11010201	JAN.	1,044,253,047.44	978,114,211.35	JAN.	-	-
11010201	FEB.	955,769,480.28	976,196,600.93	FEB.	-	-
11010201	MAR.	896,005,052.43	921,850,889.09	MAR.	-	-
11010201	APR.	1,074,574,542.97	887,339,866.08	APR.	-	600,000,000.00
11010201	MAY	855,406,397.82	914,341,421.27	MAY	-	-
11010201	JUNE	952,619,190.96	993,054,304.10	JUNE	-	-
11010201	JULY	1,160,963,879.89	1,034,401,313.70	JULY	-	-
11010201	AUG.	1,213,661,337.95	882,662,844.86	AUG.	-	-
11010201	SEPT.	1,388,725,410.85	812,463,225.21	SEPT.	-	2,616,270,757.13
11010201	OCT.	1,293,066,416.93	854,186,400.79	OCT.	-	-
11010201	NOV.	1,147,427,556.01	964,882,682.33	NOV.	-	-
11010201	DEC.	1,413,795,630.51	858,587,998.34	DEC.	-	-
	<b>TOTAL</b>	<b>13,396,267,944.04</b>	<b>11,078,081,758.05</b>	<b>TOTAL</b>	<b>-</b>	<b>3,216,270,757.13</b>

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2020					2019				
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	TOTAL	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Paris Club Refund	TOTAL
JAN.	7,347,247.52	-	-	91,311,545.05	98,658,792.57	6,112,832.79	-	-	-	6,112,832.79
FEB.	6,451,989.46	-	4,611,596.56	114,037,974.03	125,101,560.05	4,071,185.47	-	-	-	4,071,185.47
MAR.	4,655,763.51	-	-	92,521,617.13	97,177,380.64	5,271,465.07	-	-	-	5,271,465.07
APR.	395,551,796.04	-	-	-	395,551,796.04	4,022,301.41	-	56,835,838.72	-	60,858,140.13
MAY	167,727,616.82	58,055,978.62	7,851,422.75	727,448,642.19	961,083,660.38	4,895,154.38	-	28,104,615.98	-	32,999,770.36
JUNE	175,255,939.48	-	7,094,082.23	-	182,350,021.71	7,179,953.82	-	-	-	7,179,953.82
JULY	273,294,455.01	-	-	349,852,663.01	623,147,118.02	6,451,911.84	-	-	-	6,451,911.84
AUG.	-	-	-	-	0.00	6,289,395.54	-	-	-	6,289,395.54
SEPT.	-	-	-	-	0.00	6,402,467.65	-	0.00	-	6,402,467.65
OCT.	-	-	-	993,872,461.25	993,872,461.25	5,867,837.13	-	0.00	-	5,867,837.13
NOV.	-	-	7,006,372.86	623,239,776.52	630,246,149.38	6,909,012.85	53,214,420.30	12,279,228.80	-	72,402,661.95
DEC.	-	-	-	47,893,164.04	47,893,164.04	4,859,773.25	-	-	-	4,859,773.25
<b>TOTAL</b>	<b>1,030,284,807.84</b>	<b>58,055,978.62</b>	<b>26,563,474.40</b>	<b>3,040,177,843.22</b>	<b>4,155,082,104.08</b>	<b>68,333,291.20</b>	<b>53,214,420.30</b>	<b>97,219,683.50</b>	<b>-</b>	<b>218,767,395.00</b>

<b>NOTE: E</b>				<b>NOTE:</b>			
<b>11010201 - Value Added Tax Allocation</b>				<b>14040101 - Paris Club Refund</b>			
		<b>2020</b>	<b>2019</b>		<b>2020</b>	<b>2019</b>	
<b>CODE</b>	<b>MONTH</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>MONTH</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	
11010201	JAN.	1,044,253,047.44	978,114,211.35	JAN.	-	-	
11010201	FEB.	955,769,480.28	976,196,600.93	FEB.	-	-	
11010201	MAR.	896,005,052.43	921,850,889.09	MAR.	-	-	
11010201	APR.	1,074,574,542.97	887,339,866.08	APR.	-	600,000,000.00	
11010201	MAY	855,406,397.82	914,341,421.27	MAY	-	-	
11010201	JUNE	952,619,190.96	993,054,304.10	JUNE	-	-	
11010201	JULY	1,160,963,879.89	1,034,401,313.70	JULY	-	-	
11010201	AUG.	1,213,661,337.95	882,662,844.86	AUG.	-	-	
11010201	SEPT.	1,388,725,410.85	812,463,225.21	SEPT.	-	2,616,270,757.13	
11010201	OCT.	1,293,066,416.93	854,186,400.79	OCT.	-	-	
11010201	NOV.	1,147,427,556.01	964,882,682.33	NOV.	-	-	
11010201	DEC.	1,413,795,630.51	858,587,998.34	DEC.	-	-	
	<b>TOTAL</b>	<b>13,396,267,944.04</b>	<b>11,078,081,758.05</b>	<b>TOTAL</b>	<b>-</b>	<b>3,216,270,757.13</b>	

NOTE: F				
20001003 - MISCELLANEOUS EXPENSES				
CODES	DESCRIPTION	ACTUAL EXPT	APPROVED BUDGET	VARIANCE
21020101	Non Regular Allowances	69,150,000.00	70,000,000.00	850,000.00
21020201	NHIS Contribution	446,988,675.27	452,000,000.00	5,011,324.73
22020102	Local Transport And Traveling ( Others)	49,470,000.00	50,000,000.00	530,000.00
22020104	International Transport And Traveling(Others)	10,350,000.00	11,000,000.00	650,000.00
22020201	Electricity Charges	52,336,183.22	53,000,000.00	663,816.78
22020203	Internet Access Charges	1,400,000.00	5,000,000.00	3,600,000.00
22020406	Other Maintenance Services	488,527.05	1,000,000.00	511,472.95
22020602	Office Rent	65,640,000.00	66,000,000.00	360,000.00
22020701	Financial Consulting	1,887,036,973.69	1,888,000,000.00	963,026.31
22020702	Information Technology Consulting	22,515,000.00	30,000,000.00	7,485,000.00
22020901	Bank Charges (Other Than Interest)	21,977,539.56	31,000,000.00	9,022,460.44
22021002	Honorarium & Sitting Allowance	823,322,200.00	824,000,000.00	677,800.00
22021004	Medical Expenses-Local	79,499,307.05	80,000,000.00	500,692.95
22021007	Welfare Packages	72,087,156.50	73,200,000.00	1,112,843.50
22021023	Souvenir / Gift	7,050,000.00	10,000,000.00	2,950,000.00
	<b>TOTAL</b>	<b>3,609,311,562.34</b>	<b>3,644,200,000.00</b>	<b>34,888,437.66</b>

PUBLIC DEBT SERVICES 2020					
CODES	DESCRIPTION	ACTUAL EXPT	APPROVED	VARIANCE	Remarks
22060202	Interest on loans	1,594,655,619.63	1,662,502,871.00	67,847,251.37	
22060301	Public Debt Services	1,884,811,133.55	2,000,251,357.00	115,440,223.45	
	<b>TOTAL</b>	<b>3,479,466,753.18</b>	<b>3,662,754,228.00</b>	<b>183,287,474.82</b>	

NOTE: H					
INVESTMENT					
SCHEDULE OF QOTED INVESTMENT AS AT 31st DECEMBER 2019 and 2020					
CODE	NAME OF COMPANY	2019		2020	
		NO. OF SHARES	VALUE (N)	NO. OF SHARES	VALUE (N)
31090101	Union Bank Plc	3,091,329.00	18,547,974.00	3,091,329.00	16,538,610.15
31090101	Sterling Bank	3,473,246.00	6,911,759.54	3,473,246.00	8,335,790.40
31090101	FLOURMILLS	600.00	11,820.00	600.00	15,600.00
31090101	SCOA	70,447.00	206,409.71	70,447.00	206,409.71
31090101	GTBank	567,927.00	16,867,431.90	567,927.00	18,372,438.45
31090101	NAHCO	315,219.00	756,525.60	315,219.00	725,003.70
31090101	Royal Exchange	70,731.00	21,219.30	70,731.00	18,390.06
31090101	Niger Insurance	281,781.00	56,356.20	218,781.00	43,756.20
31090101	AIICO Insurance	5,553,425.00	3,998,466.00	5,553,425.00	6,275,370.25
31090101	First Bank Plc	7,777,164.00	47,829,558.60	7,777,164.00	55,606,722.60
31090101	Unity Bank	46,929,828.00	30,035,089.92	46,625,828.00	30,032,529.92
31090101	R. T Briscoe	6,791.00	1,426.11	6,791.00	1,358.20
31090101	CONOIL	18,000.00	333,000.00	18,000.00	375,300.00
31090101	FIDELITY BANK	100,000.00	205,000.00	100,000.00	252,000.00
31090101	GLAXOSMITHKLINE	12,500.00	76,250.00	12,500.00	86,250.00
31090101	UBA	50,000.00	355,000.00	50,000.00	432,500.00
31090101	CADBURY PLC	250,000.00	2,637,500.00	250,000.00	2,250,000.00
31090101	NASCON	750,000.00	9,712,500.00	750,000.00	10,875,000.00
31090101	UNILEVEL	126,380.00	2,780,360.00	126,380.00	1,756,682.00
31090101	LAFARGE AFRICA (WAPCO)	143,009.00	2,188,037.70	143,009.00	3,010,339.45
31090101	VITAFORM	3,009.00	13,239.60	3,009.00	23,470.20
31090101	FORT OIL	5,184.00	93,830.40	5,184.00	70,243.20
31090101	SUNU ASUARANCE	590,000.00	118,000.00	118,000.00	118,000.00
31090101	Skye Shelter	1,000.00	85,500.00	-	-
31090101	Dunlop Nig Plc	750,000.00	150,000.00	750,000.00	150,000.00
31090101	Aso Saving Nig Ltd	120,000.00	60,000.00	120,000.00	60,000.00
31090101	Investment and Allied Insuran	455,000.00	227,500.00	-	-
31090101	Universal Insurance	300,000.00	60,000.00	300,000.00	60,000.00
31090101	Multiverse	270,213.00	54,042.60	270,213.00	54,042.60
31090101	Staco	239,940.00	115,171.20	239,940.00	115,171.20
31090101	Access Bank of Nig. Plc	158,370.00	1,583,700.00	158,370.00	1,338,226.50
31090101	Dangote Sugar	-	-	4,814,888.00	84,742,028.80
31090101	SFS Real Est. Inv. Trust Fund	-	-	1,000.00	69,300.00
	<b>SUB TOTAL</b>		<b>146,092,668.38</b>		<b>242,010,533.59</b>

SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2019 and 2020							
CODE	NAME OF COMPANY	2019			2020		
		NO. OF SHARES	VALUE (N)	REALIZABLE VALUE (N)	NO. OF SHARES	NOMINAL VALUE (N)	REALIZABLE VALUE (N)
31090102	Lion of African Insurance Ltd	9,493,260.00	9,493,260.00		9,493,260.00	9,493,260.00	
31090102	Stirling Civil Engineering Ltd	1,345,027.00	2,690,054.00		1,345,027.00	2,690,054.00	
31090102	Kaduna Textiles Ltd	7,075,593.00	3,527,796.00		7,075,593.00	3,527,796.00	
31090102	Dormanlong Amalgamated En	3,304,134.00	1,653,063.00		3,304,134.00	1,653,063.00	
31090102	Steyre Nig Ltd	427,545.00	427,545.00		427,545.00	427,545.00	
31090102	Savanah Sugar Company Ltd	5,335,417.00	5,335,417.00		5,335,417.00	5,335,417.00	
31090102	Maiduguri Flour Mills Ltd	12,665,775.00	6,332,887.00	12,665,770.00	12,665,775.00	6,332,887.00	12,665,770.00
31090102	Nigerian Technical Company L	226,800.00	226,800.00		226,800.00	226,800.00	
31090102	Epic Industrial Trust Ltd	675,000.00	337,500.00		675,000.00	337,500.00	
31090102	Lake Chad Hotel Company Ltd	783,000.00	783,000.00		783,000.00	783,000.00	
31090102	Yobe Bricks and Building Mate	102,000,000.00	102,000,000.00	45,000,000.00	102,000,000.00	102,000,000.00	45,000,000.00
31090102	Niger-Delter Power Holding C	19,863,490.00	19,863,490.00	19,863,490.00	19,863,490.00	19,863,490.00	19,863,490.00
	<b>SUB TOTAL</b>	-	<b>152,670,812.00</b>	<b>77,529,260.00</b>	-	<b>152,670,812.00</b>	<b>77,529,260.00</b>
	<b>SUMMARY</b>						
	<b>QUOTED INVESTMENT</b>	-	<b>146,092,668.38</b>	-	-	<b>242,010,533.59</b>	-
	<b>UNQUOTED INVESTMENT</b>	-	<b>152,670,812.00</b>	-	-	<b>152,670,812.00</b>	-
	<b>UNQUOTED INVESTMENT REALIZABLE VALUE</b>		<b>77,529,260.00</b>	-	-	<b>77,529,260.00</b>	-
	<b>TOTAL</b>	-	<b>376,292,740.38</b>	<b>77,529,260.00</b>	-	<b>472,210,605.59</b>	<b>77,529,260.00</b>
	<i>Source: Yobe Investment Company Ltd</i>						

NOTE: I							
REVOLVING LOAN ACCOUNTS							
CODE	DESCRIPTION	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYEMNTS	CLOSING BAL.	REMARKS
a	Car Loan	329,125,827.78	350,360,000.00	679,485,827.78	54,808,715.12	624,677,112.66	
b	Furniture Loan	176,477,043.15	142,030,000.00	318,507,043.15	57,320,636.76	261,186,406.39	
	<b>TOTAL</b>	<b>505,602,870.93</b>	<b>492,390,000.00</b>	<b>997,992,870.93</b>	<b>112,129,351.88</b>	<b>885,863,519.05</b>	

FOREIGN LOANS PROFILE 2020											
NOTE: J				Jan to June 2020				July to Dec 2020			
CREDITORS	LOAN TITLE	Agreement Date	Original Currency	Loan Amount in Original Currency	Due and Paid January to June 2020 in Original Currency	Naira Equivalent of Total Amount Paid	DOD IN USD (\$) Equivalent as at 30/6/2020	Amount Due and Paid July to December 2020 in	Naira Equivalent of Total Amount Paid	DOD IN USD (\$) Equivalent	Debt Outstanding (DOD) as at 31/12/2020
1	Yobe state - National Programme for Food Security - Exp		IDB	1,294,850.00	125,000.00	62,258,962.50	-				
2	Yobe State Health System Dev. IV-	10/13/2003	USD	2,312,546.40	19,605.60	7,077,621.60	2,139,105.40	19,650.30	7,467,114.00	2,127,542.64	808,466,203.20
3	Yobe State Health System Dev. IV-	10/13/2003	EUR	923,010.90	7,828.20	3,096,991.70	935,663.01	7,846.00	4,195,836.80	1,195,036.97	454,114,048.28
4	Yobe State Community Based Poverty Reduction-IDA	7/18/2001	XDR	9,791,063.70	27,965.70	13,928,923.74	9,957,238.95	267,628.90	146,477,043.77	10,048,100.47	3,818,278,176.87
5	Yobe State Health System Develop	02-03-03	XDR	1,085,000.00	16,324.10	8,036,047.54	948,765.46	16,273.30	8,813,847.11	972,320.9	369,481,953.99
6	Yobe State HIV/AIDS Programme-I	12/22/2005	XDR	1,456,292.10	20,592.40	10,256,491.68	853,731.51	20,524.10	11,233,127.27	865,010.97	328,704,167.34
7	Development Project II (Additional Financing) IDA	7/23/2009	XDR	1,651,658.60	22,330.10	11,007,522.31	2,094,323.06	22,268.10	12,060,714.71	2,162,499.70	821,749,884.11
8	Yobe State Third National Fadama Development Project IDA	4/16/2009	XDR	4,818,310.00	65,549.00	27,556,714.39	5,292,784.15	65,180.00	35,131,498.56	6,378,227.69	2,423,726,521.56
9	Agric & Rural Dev. Project - IFAD XDR	9/16/2002	XDR	2,800,000.00	55,280.30	27,340,973.02	2,795,830.60	55,186.70	29,512,412.31	2,805,058.98	1,065,922,414.10
	<b>Grand Total</b>					<b>170,560,248.48</b>	<b>25,017,442.14</b>		<b>254,891,594.53</b>	<b>26,553,798.34</b>	<b>10,090,443,369.45</b>
Add: Exchange Rate Rate loss in Jan-June 2019 used to increase July to Dec 2020 Pro											
Less Principal overdeduction due to revisal of loan amount now refunded											
TOTAL DEBT SERVICE FOR July - December 2020											

Source: Debt Management Office, Abuja

NOTE: Budget Support Facility Principal: Adjustment					
	Balance as at 31/12/2020	Adjustment	Loan Paid Back	Balance as at 31/12/2019	Remarks
Add		9,961,960.60			difference occur as a result of starting date
<b>TOTAL</b>	<b>17,520,291,595.18</b>	<b>9,961,960.60</b>	<b>29,663,958.32</b>	<b>17,539,993,592.90</b>	

YOBE STATE GOVERNMENT OF NIGERIA  
REPORT ON MONTHLY REVENUE RETURNS PERFORMANCE FOR THE YEAR 2020

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2020	REVENUE TO DATE (JAN TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
<b>1</b>	<b>REVENUE</b>	<b>89,700,878,807.00</b>	<b>10,972,833,254.99</b>	<b>101,729,826,064.10</b>	<b>113</b>	
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>50,892,188,616.00</b>	<b>3,986,924,464.89</b>	<b>51,390,216,645.48</b>	<b>101</b>	
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>50,892,188,616.00</b>	<b>3,986,924,464.89</b>	<b>51,390,216,645.48</b>	<b>101</b>	
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>32,776,448,798.00</b>	<b>2,525,235,670.34</b>	<b>34,273,338,713.39</b>	<b>105</b>	
11010101	Statutory Allocation	32,776,448,798.00	2,525,235,670.34	34,273,338,713.39	105	
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>15,914,739,818.00</b>	<b>1,413,795,630.51</b>	<b>13,396,267,944.04</b>	<b>84</b>	
11010201	Share of VAT	15,914,739,818.00	1,413,795,630.51	13,396,267,944.04	84	
<b>110103</b>	<b>SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>2,201,000,000.00</b>	<b>47,893,164.04</b>	<b>3,720,609,988.05</b>	<b>169</b>	
11010303	Excess Crude	2,201,000,000.00	47,893,164.04	3,720,609,988.05	169	
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>6,032,895,848.00</b>	<b>434,409,500.15</b>	<b>6,810,915,628.03</b>	<b>113</b>	
<b>1201</b>	<b>TAX REVENUE</b>	<b>4,432,570,180.00</b>	<b>290,662,765.31</b>	<b>5,090,607,181.60</b>	<b>115</b>	
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>4,432,570,180.00</b>	<b>290,662,765.31</b>	<b>5,090,607,181.60</b>	<b>115</b>	
12010101	Pay As You Earn	4,242,900,180.00	277,762,207.97	4,889,878,300.22	115	
12010105	Stamp Duty Tax	30,000,000.00	305,573.00	1,341,673.00	4	
12010106	Withholding Tax	150,000,000.00	-	178,552,573.87	119	
12010109	Direct Assessment Tax	5,000,000.00	12,594,984.34	20,819,634.51	416	
12010107	Property Tax	2,000,000.00	-	-	0	
12010199	Other Direct Charges Tax	2,670,000.00	-	15,000.00		
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>1,600,325,668.00</b>	<b>143,746,734.84</b>	<b>1,720,308,446.43</b>	<b>107</b>	
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>68,550,000.00</b>	<b>8,277,775.00</b>	<b>82,936,304.00</b>	<b>121</b>	
12020117	Dried Fish & Meat Licenses	1,000,000.00	-	-	0	
12020118	Pet (Dog) Licenses	1,000,000.00	-	-	0	
12020119	Fishing Permits	2,000,000.00	-	-	0	
12020121	Hunting Permits	2,000,000.00	-	-	0	
12020132	Motor Vehicle Licenses	18,000,000.00	3,561,825.00	26,898,550.00	149	
12020133	Drivers' Licenses	12,000,000.00	628,000.00	10,336,900.00	86	
12020134	Patent Medicine & Drug Stores Licenses	1,000,000.00	-	-	0	
12020136	Health Facilities Licenses	100,000.00	-	-	0	
12020137	Trade Permit Licenses	100,000.00	-	5,213,944.00	5214	
12020139	Taxi Registration (Side Badge) Licenses	400,000.00	164,300.00	932,025.00	233	

12020140	Conductor's Badge Licenses	400,000.00	95,000.00	546,250.00	137	
12020141	Driving Test Licenses	100,000.00	-	65,400.00	65	
12020142	Drivers Badge Licenses	300,000.00	142,800.00	739,460.00	246	
12020143	Learner's Permit Licenses	300,000.00	26,600.00	215,400.00	72	
12020145	Vehicle Registration Weighting Licenses	200,000.00	-	104,000.00	52	
12020146	Vehicle Registration	6,050,000.00	566,250.00	5,557,025.00	92	
12020147	Vehicle Plate Number	18,000,000.00	2,940,000.00	26,295,500.00	146	
12020148	Certificate of Road Worthiness	5,000,000.00	-	4,601,150.00	92	
12020154	Hackney Permit Licenses	600,000.00	153,000.00	1,430,700.00	238	
<b>120204</b>	<b>FEES - GENERAL</b>	<b>561,705,000.00</b>	<b>95,182,925.95</b>	<b>599,519,971.87</b>	<b>107</b>	
12020401	Court Fees	2,020,000.00	16,607.00	518,057.00	26	
12020413	Films Censorship/ Production Fees	5,000,000.00	-	911,060.00	0	
12020417	Contractor Registration Fees	6,500,000.00	-	-	0	
12020418	Marriage/ Divorce Fees	200,000.00	-	27,600.00	14	
12020426	Court Summons Fees	200,000.00	200.00	200.00	0	
12020427	Tender Fees	80,000,000.00	1,020,000.00	66,472,000.00	83	
12020428	Fire Safety Certificate Fees	500,000.00	-	410,000.00	82	
12020430	Professional Registration Fees	1,000,000.00	-	1,987,500.00	199	
12020437	Deeds Registration Fees	2,000,000.00	-	-	0	
12020438	Survey/ Planning/ Building Fees	415,000.00	-	-	0	
12020441	Laboratory Fees	1,200,000.00	150,000.00	1,158,883.00	97	
12020445	Change Of Ownership Fees	300,000.00	22,000.00	151,600.00	51	
12020446	Agricultural/Veterinary Services Fees	2,000,000.00	-	229,200.00	11	
12020447	Land Use Fees	2,000,000.00	-	-	0	
12020449	Business/Trade Operating Fees	11,000,000.00	1,680,900.00	23,806,200.00	216	
12020450	Inspection Fees	7,030,000.00	1,333,500.00	5,844,800.00	83	
12020452	School/ Tuition/ Examination Fees	60,500,000.00	-	-	0	
12020453	Applications Fees	5,900,000.00	600,000.00	2,407,500.00	41	
12020454	Parking Fees	100,000.00	-	-	0	
12020455	Vetting Fees	300,000,000.00	83,208,340.95	471,302,317.04	0	
12020456	Water Rate/Fees	18,000,000.00	1,000,000.00	9,000,000.00	50	
12020457	Abattoir/Slaughter House/Meat Fees	700,000.00	-	555,000.00	79	
12020460	Change Of Purpose Fees	200,000.00	-	-	0	
12020462	Document Registration Fees	530,000.00	-	-	0	
12020465	Affidavits Fees	2,000,000.00	32,500.00	194,500.00	10	
12020466	Letter Of Administration Fees	3,500,000.00	70,708.00	766,959.88	22	



12020467	Probate Fees	2,000,000.00	6,000.00	71,300.00	4	
12020468	Signing of Forms Fee	350,000.00	23,500.00	153,500.00	44	
12020470	Announcement Fees	1,030,000.00	-	400,000.00	39	
12020472	Reg./Renewal Telecom System (Mast) Fees	500,000.00	-	-	0	
12020473	News Coverage & Promotions Fees	450,000.00	-	-	0	
12020477	C Of O Processing Fees	4,000,000.00	5,625,500.00	9,616,400.00	240	
12020480	Road Cut Fees	300,000.00	-	-	0	
12020481	Filing Fees	3,230,000.00	158,470.00	729,744.95	23	
12020486	Gate Fees	1,500,000.00	-	-	0	
12020487	Refuse Collection And Disposal Fees	200,000.00	-	-	0	
12020495	Interview Fee	1,000,000.00	-	-	0	
12020496	Proof of Ownership Fees	350,000.00	47,700.00	395,650.00	113	
12020499	Other Fees	34,000,000.00	187,000.00	2,410,000.00	7	
<b>120205</b>	<b>FINES - GENERAL</b>	<b>4,750,000.00</b>	<b>426,580.00</b>	<b>2,622,441.00</b>	<b>55</b>	
12020501	Court Order Fines	2,600,000.00	354,000.00	2,430,561.00	93	
12020502	Firewood Trafficking Fines	200,000.00	24,300.00	24,300.00	12	
12020504	Certificate Of Judgment Fines	800,000.00	-	-	0	
12020505	Counter Affidavits Fines	200,000.00	80.00	280.00	0	
12020507	Lost Of Gate Pass Fines	200,000.00	48,000.00	150,900.00	75	
12020508	Road Cut Fines	200,000.00	-	-	0	
12020509	Road Traffic Offence Fines	200,000.00	-	-	0	
12020511	Forest Offence Fines	100,000.00	-	-	0	
12020599	Miscellaneous Fines	250,000.00	200.00	16,400.00	7	
<b>120206</b>	<b>SALES - GENERAL</b>	<b>250,026,668.00</b>	<b>4,177,755.63</b>	<b>710,299,489.04</b>	<b>284</b>	
12020601	Sales Of Journal & Publications	450,000.00	-	11,000.00	2	
12020604	Sales Of Stores/Scraps/Unservicable Items	100,000.00	-	-	0	
12020606	Sales Of Application Forms/Bills Of Entries	12,894,000.00	-	2,885,800.00	22	
12020607	Sales Of Consultancy Registration Forms	4,000,000.00	-	-	0	
12020608	Sales Of Improve Seeds/Chemical	1,000,000.00	-	-		
12020611	Proceeds From Sales Of Govt. Vehicles	15,000,000.00	-	-	0	
12020612	Proceeds From Sales Of Drugs And Medications	-	-	5,196,791.04	0	
12020614	Sales Of Govt. Buildings	62,000,000.00	4,177,755.63	49,785,898.00	80	
12020616	Sale of Fertilizer	149,482,668.00	-	652,420,000.00	436	
12020617	Sales Of Maps	5,000,000.00	-	-	0	
12020625	Sales Of Building Plan	100,000.00	-	-	0	
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>74,124,000.00</b>	<b>3,637,000.00</b>	<b>24,298,951.15</b>	<b>33</b>	

12020701	Earnings From Consultancy Services	1,000,000.00	-	-	0	
12020702	Earnings From Laboratory Services	1,300,000.00	-	-	0	
12020703	Earnings From Hire Of Plants & Equipment	12,000,000.00	21,000.00	5,338,500.00	44	
12020704	Earnings From The Use Of Govt. Vehicles	4,770,000.00	806,000.00	2,916,000.00	61	
12020705	Earnings From The Use Of Govt. Halls	300,000.00	-	-	0	
12020707	Earnings From Medical Services	8,000,000.00	-	-	0	
12020708	Earnings From Agricultural Produce	12,000,000.00	-	-	0	
12020710	Earnings From Guest Houses	7,600,000.00	-	5,961,338.00	78	
12020711	Earnings From Commercial Activities	8,054,000.00	2,500,000.00	9,573,113.15	119	
12020712	Earnings From Registration Of Trainees	15,500,000.00	-	-	0	
12020714	Earnings From VIO Charges	1,000,000.00	-	-	0	
12020719	Earnings From Workshop (Technical)	600,000.00	-	-	0	
12020720	Earnings From Hire Of Tractor/Harvester	2,000,000.00	310,000.00	510,000.00	26	
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>167,000,000.00</b>	<b>319,500.00</b>	<b>379,500.00</b>	<b>55</b>	
12020803	Rent On Govt Buildings	167,000,000.00	319,500.00	379,500.00	0	
<b>120209</b>	<b>RENT ON LAND AND OTHERS - GENERAL</b>	<b>151,100,000.00</b>	<b>831,500.00</b>	<b>92,629,824.45</b>	<b>61</b>	
12020903	Rents & Premium On The Allocation Of Land	800,000.00	591,500.00	1,087,789.70	136	
12020905	Lease Rental	20,000,000.00	-	-	0	
12020906	Rents On Govt. Properties	130,000,000.00	240,000.00	91,342,034.75		
12020907	Rent Surface Mining/Laterite	300,000.00	-	200,000.00	67	
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>320,070,000.00</b>	<b>30,893,698.26</b>	<b>207,621,964.92</b>	<b>65</b>	
12021004	Motor Vehicle Refurbishing Loan Repayment	100,000,000.00	8,619,615.18	54,808,715.12	55	
12021005	House Refurbishing Loan Repayment	15,000,000.00	-	-	0	
12021006	Refunds	105,000,000.00	16,161,419.23	95,492,613.04	91	
12021008	Furniture Loan Repayment	100,000,000.00	6,112,663.85	57,320,636.76	57	
12021012	Small Scale Loan Repayment	70,000.00	-	-	0	
<b>120211</b>	<b>Other Investment Income</b>	<b>3,000,000.00</b>	-	-	<b>0</b>	
12021103	Other Investment Income	3,000,000.00	-	-	0	
	<b>Other Revenue Sources of the State Government</b>	-	-	<b>21,769,180.49</b>	<b>0</b>	
	Other Revenue Sources of the State Government	-	-	21,769,180.49	0	
<b>13</b>	<b>AID AND GRANTS</b>	<b>9,500,000,000.00</b>	<b>4,712,000,000.00</b>	<b>9,997,939,608.23</b>	<b>105</b>	
<b>1301</b>	<b>AIDS</b>	-	-	<b>1,117,939,608.23</b>	<b>0</b>	
<b>130101</b>	<b>DOMESTIC AIDS</b>	-	-	<b>1,117,939,608.23</b>	<b>0</b>	
13010103	Donation/Assistance	-	-	1,117,939,608.23	0	
<b>1302</b>	<b>GRANTS</b>	<b>9,500,000,000.00</b>	<b>4,712,000,000.00</b>	<b>8,880,000,000.00</b>	<b>93</b>	
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>250,000,000.00</b>	-	-	<b>0</b>	

13020301	Current Domestic Grants	250,000,000.00	-	-	0	
13020302	Capital Domestic Grants	-	-	-	0	
<b>130204</b>	<b>FOREIGN GRANTS</b>	<b>9,250,000,000.00</b>	<b>4,712,000,000.00</b>	<b>8,880,000,000.00</b>	<b>96</b>	
13020401	Current Foreign Grants	9,250,000,000.00	4,712,000,000.00	8,880,000,000.00	96	
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>23,275,794,343.00</b>	<b>1,839,499,289.95</b>	<b>33,508,985,001.87</b>	<b>144</b>	
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>3,890,000,000.00</b>	<b>-</b>	<b>6,500,000,000.00</b>	<b>167</b>	
14020201	Other Capital Receipts To CDF	3,875,000,000.00	-	6,500,000,000.00	168	
14020202	Sale Of Fixed Assets	15,000,000.00	-	-	0	
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>19,385,794,343.00</b>	<b>1,839,499,289.95</b>	<b>27,008,985,001.87</b>	<b>139</b>	
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>19,385,794,343.00</b>	<b>1,839,499,289.95</b>	<b>27,008,985,001.87</b>	<b>139</b>	
41020101	Capital Market Issuance / Commercial Bank Loan	19,385,794,343.00	1,839,499,289.95	27,008,985,001.87	139	

**YOBE STATE GOVERNMENT OF NIGERIA**  
**REPORT ON MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2020**

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2020	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
<b>2</b>	<b>EXPENDITURES</b>	<b>53,139,502,757.00</b>	<b>4,621,968,191.03</b>	<b>51,256,579,698.15</b>	<b>96</b>	
<b>21</b>	<b>PERSONNEL COST</b>	<b>27,016,785,995.00</b>	<b>2,308,013,150.82</b>	<b>26,790,084,365.71</b>	<b>99</b>	
<b>2101</b>	<b>SALARY</b>	<b>26,476,529,995.00</b>	<b>2,240,455,119.29</b>	<b>26,273,945,690.44</b>	<b>99</b>	
<b>210100</b>	<b>SALARIES AND WAGES</b>	<b>26,476,529,995.00</b>	<b>2,240,455,119.29</b>	<b>26,273,945,690.44</b>	<b>99</b>	
21010101	Consolidated Salary	26,313,987,995.00	2,229,663,007.44	26,111,502,006.14	99	
21010103	Consolidated Revenue Fund Charge- Salaries	162,542,000.00	10,792,111.85	162,443,684.30	100	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>540,256,000.00</b>	<b>67,558,031.53</b>	<b>516,138,675.27</b>	<b>96</b>	
<b>210201</b>	<b>ALLOWANCES</b>	<b>540,256,000.00</b>	<b>67,558,031.53</b>	<b>516,138,675.27</b>	<b>96</b>	
<b>2102011</b>	<b>NON REGULAR ALLOWANCES</b>	<b>540,256,000.00</b>	<b>67,558,031.53</b>	<b>516,138,675.27</b>	<b>96</b>	
21020101	Non Regular Allowances	70,000,000.00	2,900,000.00	69,150,000.00	99	
21020201	NHIS Contribution	452,000,000.00	64,658,031.53	446,988,675.27	99	
21020202	Contributory Pension	18,256,000.00	-	-	0	
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>26,122,716,762.00</b>	<b>2,313,955,040.21</b>	<b>24,466,495,332.44</b>	<b>94</b>	
<b>2201</b>	<b>SOCIAL BENEFITS</b>	<b>3,975,000,000.00</b>	<b>456,040,138.97</b>	<b>3,972,306,482.56</b>	<b>100</b>	
<b>220101</b>	<b>SOCIAL BENEFITS</b>	<b>3,975,000,000.00</b>	<b>456,040,138.97</b>	<b>3,972,306,482.56</b>	<b>100</b>	
22010101	Gratuity	685,000,000.00	149,846,252.03	684,087,428.73	100	
22010102	Pension	3,035,000,000.00	258,429,727.92	3,034,022,070.20	100	
22010103	Death Benefits	255,000,000.00	47,764,159.02	254,196,983.63	100	
<b>2202</b>	<b>OVERHEAD COST</b>	<b>14,180,628,248.00</b>	<b>1,169,976,964.76</b>	<b>13,400,056,733.78</b>	<b>94</b>	
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>1,028,568,820.00</b>	<b>148,035,005.63</b>	<b>961,068,781.21</b>	<b>93</b>	
22020101	Local Transport And Traveling (Training)	205,219,333.00	12,863,054.54	174,429,400.17	85	
22020102	Local Transport And Traveling ( Others)	716,031,667.00	124,821,951.09	681,129,381.04	95	
22020103	International Transport And Traveling(Training)	5,417,820.00	-	5,000,000.00	92	
22020104	International Transport And Traveling(Others)	101,900,000.00	10,350,000.00	100,510,000.00	99	
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>98,182,000.00</b>	<b>4,713,574.39</b>	<b>73,395,312.19</b>	<b>75</b>	
22020201	Electricity Charges	78,600,000.00	4,613,574.39	67,851,962.19	86	

22020202	Telephone Charges	250,000.00	-	203,375.00	81
22020203	Internet Access Charges	14,012,000.00	100,000.00	5,139,850.00	37
22020205	Water Rates	5,320,000.00	-	200,125.00	4
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,920,844,914.00</b>	<b>78,370,822.63</b>	<b>1,510,521,672.01</b>	<b>79</b>
22020301	Office Stationaries/Computer Consumables	153,889,000.00	10,544,798.00	119,212,549.33	77
22020302	Books	7,000,000.00	-	-	0
22020303	News Papers	4,270,000.00	460,000.00	2,678,061.00	63
22020304	Magazines And Periodicals	200,000.00	-	50,000.00	25
22020305	Printing Of Non Security Documents	144,980,000.00	95,198.88	99,523,898.88	69
22020306	Printing Of Security Documents	30,500,000.00	8,530,000.00	23,615,876.45	77
22020307	Drugs/Laboratory/Medical Supplies	487,000,000.00	34,194,700.00	484,906,030.55	100
22020308	Field & Camping Materials Supplies	20,328,000.00	1,927,500.00	19,147,580.00	94
22020309	Uniforms & Other Clothing	47,636,000.00	-	28,648,500.00	60
22020310	Teaching Aids / Instruction Materials	15,488,666.00	45,000.00	3,095,440.00	20
22020311	Food Stuff / Catering Materials Supplies	997,053,248.00	22,573,625.75	729,643,735.80	0
22020312	Sanitary Materials	5,000,000.00	-	-	0
22020314	Examination Materials	2,000,000.00	-	-	0
22020316	Procurement of Seed and Seedlings	5,500,000.00	-	-	0
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,342,135,167.00</b>	<b>341,921,909.45</b>	<b>3,286,479,633.62</b>	<b>98</b>
22020401	Maintenance Of Motor Vehicle	150,124,167.00	7,218,114.49	130,759,433.81	87
22020402	Maintenance Of Office/Residential Furniture	3,630,000.00	5,000.00	2,050,904.03	56
22020403	Maintenance Of Office/ Residential Building	37,455,000.00	3,365,766.50	35,612,844.12	95
22020404	Maintenance Of Office / It Equipments	15,485,000.00	5,609,250.00	8,355,675.00	54
22020405	Maintenance Of Plants/Generators	28,626,000.00	257,500.00	20,436,000.00	71
22020406	Other Maintenance Services	3,106,815,000.00	325,466,278.46	3,089,264,776.66	99
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>448,202,180.00</b>	<b>3,692,300.00</b>	<b>386,661,963.62</b>	<b>86</b>
22020501	Training -Local	420,070,000.00	3,192,300.00	378,015,963.62	90
22020503	Conferences & Seminars-Local	10,600,000.00	-	-	0
22020505	Short Term Courses-Local	17,532,180.00	500,000.00	8,646,000.00	49
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,577,590,000.00</b>	<b>163,616,882.00</b>	<b>1,570,990,570.00</b>	<b>100</b>
22020601	Security Services	1,489,000,000.00	155,614,882.00	1,484,668,909.00	100
22020602	Office Rent	66,000,000.00	8,000,000.00	65,640,000.00	99
22020603	Residential Rent	21,000,000.00	-	20,593,661.00	98

22020605	Cleaning And Fumigation Services	1,590,000.00	2,000.00	88,000.00	6	
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,964,298,000.00</b>	<b>1,517,250.00</b>	<b>1,940,861,598.69</b>	<b>99</b>	
22020701	Financial Consulting	1,888,760,000.00	2,500.00	1,887,039,473.69	100	
22020702	Information Technology Consulting	51,000,000.00	1,154,750.00	42,678,125.00	84	
22020703	Legal Services	2,000,000.00		-	0	
22020708	Medical Consulting	2,400,000.00		-	0	
22020709	Audit Consultancy	100,000.00		-	0	
22020710	Investigation Reseach and Documentation	1,000,000.00	340,000.00	980,000.00	98	
22020711	Supervision and Management Expences	6,038,000.00	20,000.00	164,000.00	3	
22020799	Other Consultancy Services	13,000,000.00		10,000,000.00	77	
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>724,297,500.00</b>	<b>74,794,628.42</b>	<b>686,368,270.55</b>	<b>95</b>	
22020801	Motor Vehicle Fuel/Lubricant Cost	30,085,000.00	2,718,909.42	17,547,338.06	58	
22020803	Plant / Generator Fuel /Lubricant Cost	690,050,000.00	71,774,719.00	666,746,432.49	97	
22020807	Other Fuel and Lubricant	4,162,500.00	301,000.00	2,074,500.00	0	
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>37,099,667.00</b>	<b>1,859,977.63</b>	<b>24,364,367.99</b>	<b>66</b>	
22020901	Bank Charges (Other Than Interest)	37,099,667.00	1,859,977.63	24,364,367.99	66	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,039,410,000.00</b>	<b>351,454,614.61</b>	<b>2,959,344,563.90</b>	<b>97</b>	
22021001	Refreshment & Meals	985,000.00	76,250.00	599,250.00	61	
22021002	Honorarium & Sitting Allowance	1,296,757,000.00	222,281,000.00	1,291,163,500.00	100	
22021003	Publicity And Advertisement	340,600,000.00	27,352,750.00	332,624,018.40	98	
22021004	Medical Expenses-Local	118,595,000.00	2,947,364.61	101,363,809.00	85	
22021006	Postages & Courier Services	100,000.00		-	0	
22021007	Welfare Packages	385,100,000.00	35,150,500.00	370,460,236.50	96	
22021008	Subscription To Professional Bodies	4,200,000.00		-	0	
22021013	Promotion (Service Wide)	23,000,000.00	-	22,500,000.00	0	
22021014	Annual Budget Expenses & Administration	12,000,000.00	125,000.00	10,260,000.00	0	
22021018	Gender	8,500,000.00		2,000.00	0	
22021019	Medical Expenses-International	-	-	-	0	
22021021	Special Days/ Celebrations	15,000,000.00		5,010,000.00	0	
22021023	Souvenir / Gift	135,000,000.00	400,000.00	126,990,000.00	0	
22021024	Committee and Commission	686,000,000.00	50,000,000.00	685,250,000.00	0	
22021037	Prevention & Control of Infectious Diseases	13,573,000.00	13,121,750.00	13,121,750.00	0	
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>497,025,000.00</b>	<b>140,000,000.00</b>	<b>492,390,000.00</b>	<b>99</b>	

<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>497,025,000.00</b>	<b>140,000,000.00</b>	<b>492,390,000.00</b>	<b>99</b>	
22030102	Bicycle Advances	25,000.00		-	0	
22030106	Motor Vehicle Advance	352,000,000.00	140,000,000.00	350,360,000.00	100	
22030107	Furnishing Advances	145,000,000.00	-	142,030,000.00	98	
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>3,807,309,286.00</b>	<b>12,057,000.00</b>	<b>3,122,275,362.92</b>	<b>82</b>	
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>3,807,309,286.00</b>	<b>12,057,000.00</b>	<b>3,122,275,362.92</b>	<b>82</b>	
22222222	Subvention to Board & Parastatals	3,788,009,286.00	11,565,000.00	3,111,883,862.92	82	
22040109	Grants To Communities/Ngos	19,300,000.00	492,000.00	10,391,500.00	54	
<b>2205</b>	<b>SUBSIDIES</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0</b>	
<b>220501</b>	<b>SUBSIDIES ON FARM INPUTS</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0</b>	
22050103	Subsidies On Farm Inputs	-	-	-	0	
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>3,662,754,228.00</b>	<b>535,880,936.48</b>	<b>3,479,466,753.18</b>	<b>95</b>	
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>3,662,754,228.00</b>	<b>535,880,936.48</b>	<b>3,479,466,753.18</b>	<b>95</b>	
22060202	Domestic Interest/ Discount - Short Term Borrow	1,662,502,871.00	243,520,061.78	1,594,655,619.63	96	
22060301	Internal Public Debt	2,000,251,357.00	292,360,874.70	1,884,811,133.55	94	

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<b>32</b>	<b>NON-CURRENT ASSETS</b>	<b>38,784,608,348.00</b>	<b>9,314,254,072.02</b>	<b>37,165,206,542.38</b>	<b>96</b>	
<b>3201</b>	<b>PROPERTY PLANT AND EQUIPMENT</b>	<b>36,743,008,348.00</b>	<b>9,066,597,615.74</b>	<b>35,521,832,199.81</b>	<b>97</b>	
<b>320101</b>	<b>LAND &amp; BUILDING GENERAL</b>	<b>19,152,830,348.00</b>	<b>7,563,394,594.57</b>	<b>18,866,830,447.52</b>	<b>99</b>	
32010101	Construction/Provision of Office Building	621,500,000.00	169,149,137.09	599,477,139.50	96	
32010102	Construction/Provision of Residential Buildings	10,040,580,348.00	5,111,389,852.32	10,008,781,879.46	100	
32010103	Other Storage Facilities	17,300,000.00	-	17,208,387.00	99	
32010105	Construction/Provision of School Building	557,000,000.00	90,229,193.40	555,499,030.33	100	
32010106	Construction/Provision of Hospitals/Health	30,000,000.00	-	6,734,302.99	22	
32010107	Rehabilitation/Repairs of Office Building	342,200,000.00	16,788,077.28	292,441,981.43	85	
32010108	Rehabilitation/Repairs of Residential Building	381,000,000.00	10,500,000.00	365,644,750.00	96	
32010109	Rehabilitation/Repairs of School Building	317,000,000.00	70,247,615.36	275,843,665.81	87	
32010110	Rehabilitation/Repairs of Hospital Building	106,500,000.00	-	88,063,205.68	83	
32010112	Acquisition of Office Building	122,000,000.00	-	121,911,394.75	100	
32010113	Acquisition of Residential Building	6,000,000.00	-	6,000,000.00	100	
32010114	Construction of Toilet	5,000,000.00	-	3,000,000.00	60	
32010116	Construction of Car Porch/Shed	4,200,000.00	-	3,900,000.00	93	
32010117	Construction of Mosque	6,000,000.00	-	6,000,000.00	100	
32010118	Construction of Gate House	3,000,000.00	-	3,000,000.00	100	
32010119	Wall Fencing	26,500,000.00	-	8,000,000.00	30	
32010121	Construction/Provision Sporting & Gaming	28,000,000.00	9,830,000.00	22,431,233.02	80	
32010129	Tree Planting/Landscaping	125,350,000.00	850,000.00	91,962,000.00	73	
32010132	Construction of Markets/Parks	6,391,000,000.00	2,084,410,719.12	6,390,931,477.55	100	
32010199	Construction/Provision of Other Buildings	22,700,000.00	-	-	0	
<b>320102</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>14,687,750,000.00</b>	<b>1,351,808,464.23</b>	<b>14,473,996,458.79</b>	<b>99</b>	
32010202	Construction of Roads	4,598,000,000.00	493,247,176.23	4,595,556,959.10	100	
32010203	Construction of Airport	5,032,000,000.00	3,600,000.00	5,031,052,346.69	100	
32010205	Zoos, Parks & Reserves	10,000,000.00	-	10,000,000.00	100	



32010206	Purchase of Security Equipments	25,000,000.00	-	14,223,000.00	57
32010207	Electricity Transmission Network	2,533,600,000.00	424,633,800.00	2,501,663,380.00	99
32010209	Sewage/Drainages and Culverts	41,250,000.00	-	7,963,500.00	19
32010214	Boreholes and other Water Facilities	252,100,000.00	5,390,000.00	209,400,798.05	83
32010216	Boundary Pillars/right of ways/road signs	10,000,000.00	-	-	0
32010218	Rehabilitation/Repairs of Electricity	104,000,000.00	46,740,000.00	98,980,000.00	95
32010220	Rehabilitation/Repairs of Water Facilities	185,000,000.00	2,810,000.00	135,044,345.00	73
32010221	Rehabilitation/Repairs of Roads	1,226,000,000.00	-	1,224,978,641.95	100
32010223	Construction/Provision of ICT Infrastructure	601,000,000.00	370,387,488.00	595,387,488.00	99
32010226	Industrial Pollution control	20,000,000.00	-	20,000,000.00	100
32010227	Construction / Provision of Agricultural Facility	7,000,000.00	-	6,946,000.00	99
32010228	Rehabilitation/Repairs of Agricultural Facilities	10,000,000.00	-	-	0
32010229	Rehabilitation/Repairs of water ways	22,800,000.00	5,000,000.00	22,800,000.00	100
32010299	Construction/Provision of other Infrastructures	10,000,000.00	-	-	0
<b>320103</b>	<b>PLANT AND MACHINERY - GENERAL</b>	<b>1,104,300,000.00</b>	<b>91,751,898.81</b>	<b>595,915,275.38</b>	<b>54</b>
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.	60,000,000.00	-	-	0
32010302	Purchase of Industrial Equipment	146,200,000.00	49,123,898.81	134,253,238.25	92
32010305	Purchase of Power Generating Set	206,550,000.00	-	109,049,200.00	53
32010307	Purchase of Agricultural Equipment	25,000,000.00	-	-	0
32010308	Surveying Equipment	3,000,000.00	-	1,994,200.00	66
32010309	Water Supply Equipment	88,000,000.00	26,141,000.00	70,659,500.00	80
32010310	Purchase of Sporting & Gaming Equipment	22,000,000.00	-	18,570,600.00	84
32010311	Health/Medical/Laboratory Equipment	275,100,000.00	-	219,528,537.13	80
32010312	Purchase of Fire fighting Equipments	24,100,000.00	-	-	0
32010314	Purchase of Electrical Equipment	32,800,000.00	12,987,000.00	21,637,000.00	66
32010315	Purchase of Sanitary Equipment	21,200,000.00	-	5,000,000.00	24
32010316	Purchase of Diving Equipment	3,000,000.00	-	-	0
32010317	Teaching & Learning Equipment	37,000,000.00	-	-	0
32010318	Rehabilitation/Repairs of Power Generating	500,000.00	-	-	0
32010319	Library Books/Equipment	78,850,000.00	3,500,000.00	5,500,000.00	7
32010320	Building Materials/Equipment	1,000,000.00	-	-	0
32010321	Rehabilitation/Repairs of Agricultural	5,000,000.00	-	-	0
32010322	Spare Parts and Tools	74,000,000.00	-	9,723,000.00	13

32010399	Alternative Energy	1,000,000.00	-	-	0	
<b>320104</b>	<b>TRANSPORTATION EQUIPMENT - GENERAL</b>	<b>1,336,668,000.00</b>	<b>29,500,000.00</b>	<b>1,311,609,071.43</b>	<b>98</b>	
32010405	Purchase of Motor Vehicle	1,336,668,000.00	29,500,000.00	1,311,609,071.43	98	
<b>320105</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>226,310,000.00</b>	<b>29,947,658.13</b>	<b>159,472,126.69</b>	<b>70</b>	
32010501	Purchase of Computers	203,710,000.00	27,947,658.13	144,142,827.50	71	
32010502	Purchase of Printers	13,600,000.00	-	10,329,299.19	76	
32010503	Purchase of Scanners	1,200,000.00	-	1,200,000.00	100	
32010505	Purchase of Photocopying Machines	7,800,000.00	2,000,000.00	3,800,000.00	49	
<b>320106</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>227,150,000.00</b>	<b>195,000.00</b>	<b>111,038,820.00</b>	<b>49</b>	
32010601	Chairs	126,000,000.00	195,000.00	85,038,820.00	67	
32010602	Tables	53,400,000.00	-	3,400,000.00	6	
32010603	Safes/File Cabinets/CupBoards	9,600,000.00	-	6,800,000.00	71	
32010604	Television Sets	3,200,000.00	-	3,200,000.00	100	
32010606	Air-Conditioners	5,400,000.00	-	5,400,000.00	100	
32010608	Shelves	3,000,000.00	-	3,000,000.00	100	
32010611	Beds & Beddings	12,600,000.00	-	3,000,000.00	24	
32010612	Rugs and Carpets	1,200,000.00	-	1,200,000.00	100	
32010617	Bed-Tables/Side-Lockers	12,750,000.00	-	-	0	
<b>320109</b>	<b>SPECIALISED ASSETS - GENERAL</b>	<b>8,000,000.00</b>	<b>-</b>	<b>2,970,000.00</b>	<b>37</b>	
32010903	Wildlife Conservation	8,000,000.00	-	2,970,000.00	37	
<b>32030</b>	<b>INTANGIBLE ASSETS</b>	<b>2,041,600,000.00</b>	<b>247,656,456.28</b>	<b>1,643,374,342.57</b>	<b>80</b>	
<b>320301</b>	<b>INTANGIBLE ASSETS</b>	<b>2,041,600,000.00</b>	<b>247,656,456.28</b>	<b>1,643,374,342.57</b>	<b>80</b>	
32030109	Research and Development	162,000,000.00	-	68,998,333.33	43	
32030111	Monitoring and Evaluation	383,900,000.00	11,850,000.00	235,353,544.18	61	
32030112	Computer Software Acquisition	60,500,000.00	-	47,000,000.00	78	
32030113	Tuition, Registration & Exam fees	1,131,000,000.00	128,596,456.28	1,103,418,500.06	98	
32030114	Anniversaries/Celebration	82,000,000.00	-	25,315,000.00	31	
32030115	Counterpart Fund	222,200,000.00	107,210,000.00	163,288,965.00	73	

YOBE STATE GOVERNMENT OF NIGERIA								
STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 <sup>ST</sup> DECEMBER, 2020								
CO DE	DESCRIPTION	NOTE	ACTUAL 2020	FINAL BUDGET 2020	INITIAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020	ACTUAL 2019
701	General public services	1	29,262,117,996.87	30,620,565,752.00	31,991,465,912.00	1,370,900,160.00	1,358,447,755.13	26,995,008,333.50
703	Public order and safety	2	8,721,232,354.86	9,073,926,500.00	7,918,851,500.00	- 1,155,075,000.00	352,694,145.15	3,332,165,127.55
704	Economic affairs	3	16,024,419,237.12	16,281,855,588.00	19,693,995,588.00	3,412,140,000.00	257,436,350.88	21,062,165,805.90
705	Environmental protection	4	1,225,491,409.82	1,387,841,820.00	1,594,191,820.00	206,350,000.00	162,350,410.18	1,011,196,634.47
706	Housing and community amenities	5	11,619,367,978.77	11,835,517,911.00	11,131,077,228.00	- 704,440,683.00	216,149,932.23	1,560,309,117.24
707	Health	6	6,006,094,622.84	6,404,133,200.00	10,274,700,200.00	3,870,567,000.00	398,038,577.16	6,495,384,782.07
708	Recreation, culture and religion	7	1,735,703,262.73	1,987,183,180.00	3,605,030,180.00	1,617,847,000.00	251,479,917.27	1,964,029,304.25
709	Education	8	13,732,547,366.54	14,181,213,614.00	21,860,990,114.00	7,679,776,500.00	448,666,247.46	15,337,114,922.72
710	Social protection	9	94,812,010.97	151,873,540.00	243,798,540.00	91,925,000.00	57,061,529.03	82,787,858.12
	<b>TOTAL EXPENDITURE</b>		<b>88,421,786,240.51</b>	<b>91,924,111,105.00</b>	<b>108,314,101,082.00</b>	<b>16,389,989,977.00</b>	<b>3,502,324,864.49</b>	<b>77,840,161,885.82</b>