



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

FOR THE YEAR ENDED
31ST DECEMBER, 2021

For more information visit our website: www.osag.yb.gov.ng
enquiries at: auditybng@gmail.com or oagyobestate@yahoo.com

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

TABLE OF CONTENT

PART 1

PART III

OVERVIEW ON REVENUE & EXPENDITURE

For the year ended 31st December 2021

1.	Introduction	3	ACCOUNTS FOR THE YEAR 2021	
2.	Submission of Account	3	18.	Consolidated Revenue Fund Accounts on the Accounts of Government of Yobe State (Receipt/Revenue) for the Year Ended 31 st December, 2021
3.	Compliance with Public Procurement Law	5		16
PART II				
GENERAL COMMENTS, FINDINGS & OBSERVATIONS				
4.	Outstanding Matters	6	19.	Consolidated Revenue Fund Accounts (Expenditure) for the Year Ended 31 st December, 2021
5.	Internal Audit Roles	6		19
6.	Book-keeping & Financial Records	7	20.	Audit of COVID-19 Expenditure for the year 2021
7.	Annual Appropriation Accounts	9		22
8.	Queried Issued during the year 2021	9	PART IV	
9.	Un-Vouched Expenditure	10	OTHER MATTERS	
10.	Unproduced Payment Vouchers	10	21.	Staff
11.	Loss Of Cash and Stores	10		26
12.	Personnel Costs	10	22.	Training
13.	Cash and Bank Balances	11		26
14.	Internal Loans	12	23.	Motor Vehicle
15.	External Loan	13		27
16.	Pensions and Gratuities	14	24.	Acknowledgement
17.	Internally Generated Revenue (IGR)	14		28
			ANNEXURE A	
			Audit Certificate	30

For the year ended 3rd December 2021

ANNEXURE B	
Special Opinion	31
ANNEXURE C	
Audited Financial Statements	32

PART I

1. INTRODUCTION:

The accounts of the Government of Yobe State of Nigeria for the year ended 31st December, 2021 have been audited under my direction in accordance with Section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 10 (a)-(e) of the Yobe State Public Sector Audit & Other Related Matters Law, 2021.

I have certified the individual accounts as correct, SUBJECT TO the observations contained in this report, while irregularities have been communicated to the Honourable House vide Domestic Report on the Auditor-General Annual Report for the year ended 31st December, 2021 and various letters were conveyed to the Treasury and the Accounting Officers Of Ministries, Departments and Agencies (MDAs) concerned for their necessary actions.

2. SUBMISSION OF ACCOUNTS:

Section 15 (1) of the Yobe State Public Sector Audit & Other Related Matters Law, 2021 requires the Accountant-General to have completed and submitted the Annual Accounts of Government of Yobe State to my Office within three (3) months after the 31st day of December of each preceding year. Consequent upon this development, the Annual Accountsof Government of Yobe State of Nigeria for the year ended 31st December, 2021 was submitted to this Office on the 3rd day of February, 2022; a period of one month 25 days before stipulated time. Therefore, the Office of the Accountant-General has been enjoyed to maintain this trend to enable the State retained its status in promoting transparency and accountability in the management of the public resources.

PART II

GENERAL COMMENTS, FINDINGS & OBSERVATIONS

3. COMPLIANCE WITH PUBLIC PROCUREMENT LAW:

Section 18 (l) (a)-(b) of the Yobe State Public Procurement Law, 2016 provides that "all public procurement shall be conducted, to the prior review thresholds as may from time be set by the Council based only on procurement plans supported by prior budgetary appropriation and no procurement proceedings shall be formalized until the procuring entity has ensured that are available to meet the obligations and subject to the threshold in the regulations made by the Bureau, has obtained a certificate of 'NO OBJECTION' to contract award from the Bureau.

It could be observed that since from the inception of this law, most of the Ministries, Departments and Agencies (MDAs) are complied with the manner in which transparency, timely, and equitable for ensuring accountability and conformity with the aim of achieving value for money and fitness for purposes of economy, efficiency and effectiveness.

Therefore, in the course of my audit for the accounts/records for the year under review, it was observed that most of the procuring entities were subjected to public procurement law as enshrined and envisaged.

4. OUTSTANDING MATTERS:

There are some outstanding matters in the previous years' reports which are currently before the Honourable House for further legislative purposes. Details of the House resolutions will be communicated in due course.

5. INTERNAL AUDIT ROLES:

Section 145 (a) of the Public Finance Management Law, 2020 provides that, "Internal Auditors shall review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in an entity".

However, on the course of our audit exercise, some of the Ministries, Departments and Agencies' financial records did not pass through internal audit tests (affected MDAs were reported vide my 2021 Domestic Report) which contradict the provision of financial regulations and other relevant laws of Yobe State Government. Therefore,

internal audit unit of an entity are enjoy to comply with their statutory roles through internal checks to strategize their roles for the benefit of 'pre-audit test', and 'alarm' to minimize some occurrence of mistakes, frauds, errors or omissions in accounting operations.

6. BOOK KEEPING AND FINANCIAL RECORDS:

During the year under review, some anomalies were observed in the maintenance and rendering of accounting books and records by some Of the Ministries, Departments and Agencies (MDAs) which comprises of: -

- a. Delay/non response to Audit inspection reports and enquiries by some Ministries, Departments and Agencies (MDAs).
- b. Most imprests were either not fully retired or not retired at all with relevant supporting particulars/evidences.

- c. Some Ministries, Departments and Agencies (MDAs) failed to keep or update their accounting records until upon the existence of an Audit Inspection team which violates the provision of financial regulations and other relevant laws.
- d. Some of the accounts were not reconciled as and when due.
- e. Some Ministries, Departments and Agencies (MDAs) used sub-receipts instead of payment vouchers.
- f. Some Ministries, Departments and Agencies• payment vouchers were not serially numbered and arranged/maintained according to cashbook postings.
- g. Most of the Ministries, Departments and Agencies Bank reconciliation in respect of the account(s) were not provided and maintained in good time for audit purposes.
- h. Departmental Vote Expenditure Accounts (DVEA) were not maintained and kept at organizational level. Hence, no control mechanism exists to check excess expenditure above the approved budget,

- i. It was observed that no contract registers with columns indicating contract sum, period of execution, stage of work, progress payments and balances, maintained at the organizational level.

Details of the analysis of the observations noted based on Ministries, Departments and Agencies were presented vide my domestic report for the year 2021 for onward communication to the State House of Assembly for further necessary actions as required by laws of the State.

7. ANNUAL APPROPRIATION ACCOUNTS:

It was observed that during the year under review, most of the Ministries, Departments and Agencies (MDAs) did not comply with section 32 (1) of the Yobe State Public Finance Management Law, 2020 which states that "Each Accounting Officer may cause any proposed budget estimates to be examined and reported on by the internal audit unit of the entity"

Contrary to this, failure of MDAs to comply with this provision may lead to principal aspect of misclassification of votes charged in an entity's appropriation. Therefore,

organizations are advised to strictly adhere to this law which may minimize the cases of misclassifications as reported in my 2021 domestic report.

8. QUERIED ISSUED DURING THE YEAR 2021:

Queries issued to Ministries, Departments and Agencies (MDAs) during the year under review for the purpose of non-adherence to the provisional laws are analyzed in the Domestic Report on the Auditor-General's Annual Report for the year ended 31st December, 2021.

9. UN-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 in the year 2021.

10. UNPRODUCED PAYMENT VOUCHERS:

There were few cases of unproduced payment vouchers in some Ministries, Departments and Agencies during the year 2021. Details analysis were provided vide my 2021 Domestic Report for the year ended December, 2021.

11. LOSS OF CASH AND STORES:

During the audit of accounts/records for the year ended 31st December, 2021. In all Ministries, Departments and Agencies visited, it was observed that there were no cases of loss of revenues or stores discovered.

years, while others are operating same purposes which observed to be not economical, efficient and effective. Therefore, the Accountant-General were ask to provide more clarification regarding the purposes, but up to the time of writing this report, his reply is still being awaiting.

14. INTERNAL LOANS:

Although most of the resources required for public spending are raised through taxation. It is rare for any modern budget to balance its expenditure with resources to meet the obligations. For a variety of reasons, ranging from a desire to accelerate capital spending to a policy of economic stabilization, government may choose to raise some of their resources by borrowing, due to the inability of revenue to finance its capital budget.

Consequent upon this development, Yobe State Government estimated to receipt the sum of ₦31,400,000,000.00 as internal loans in the year 2021 approved budget.

However, from

the accounts submitted, the actual receipt stood at N34,959, 169,632.90 represents 28% of the State total revenue/receipt accrued to the Consolidated Revenue Fund, Audit findings reveal that, major policy incarcerated by the State aimed to streamline by Federal Government through Central Bank of Nigeria at low interest rates to enable the State balance its capital budget deficit.

Therefore, it becomes necessary to the Ministries of Finance & Economic Development and that of Budget & Economic Planning in conjunction with other relevant stakeholders to mapped-out a Strategic plan for more revenue sources to enable the State finance its realistic budget.

15. EXTERNAL LOANS:

Accounts submitted by the State Accountant-General reveals that as at 31st December 2021, the actual outstanding balance against the Government of Yobe State stood at N10,224,756,167 as presented in the 2021 fourth quarter performance report obtained from Debt Management Office, Abuja and made available for audit scrutiny,

However, accounts submitted indicates the sum of **N563,740,515.36** was deducted at source in the year 2021 for the servicing of external loan. Therefore, 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 some relevant records for audit scrutiny proof abortive. Hence, the Accountant-General is urged to make available for further examination.

16. PENSIONS AND GRATUITIES:

During the year under review, the sum of N4,911,900,000.00 was estimated for the servicing of Pensions and Gratuities. From the accounts submitted, the total sum of N4,521,795,057.00 was released for the payments of pensions and gratuities.

However, during the period under review, this office has approved a total number of 271 additional pensions and gratuities computations from Ministries, Departments and Agencies (MDAs) with the total savings of about N108,800,177.29 as a result of wrong computations, over-stay among others.

17. INTERNALLY GENERATED REVENUE (IGR) GENERAL:

For the year under review, total internally generated revenue realized in consolidated revenue fund accounts stood at N8,460,647,980.00 compared with the previous year (2020) of N6,810,915,628.00. Audit verification revealed that upward trend (increased in IGR) of 24% against the previous year was as a result of efforts made by the

stakeholders to ensure all revenues must form part of the consolidated revenue fund accounts as provided in the supreme law.

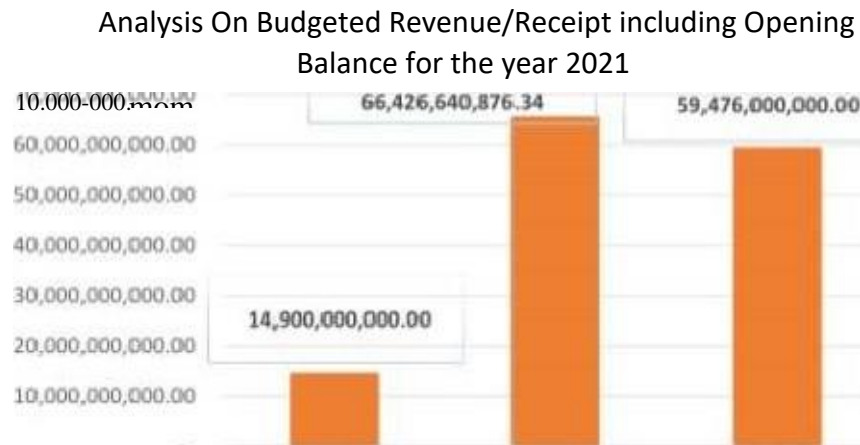
As a line basis to ensure budget realization, stakeholders in revenue generating agencies are advised to enhance and improve revenue collection machineries for revenue accounting in accordance with the new revenue law enabling and empowering the State Internal Revenue Service to perform its functions effectively and efficiently. This will enable the state achieve its budget determination in financing most of the developmental projects and programmes.

PART III

OVERVIEW ON REVENUE & EXPENDITURE ACCOUNTS FOR THE YEAR 2021

18. CONSOLIDATED REVENUE FUND ACCOUNTS (RECEIPT/REVENUE) FOR THE YEAR ENDED 31ST DECEMBER, 2021:

During the year under review, Yobe State Government budgeted an expenditure of **₦139,874,499,776.00** expected to be financed from Recurrent Revenue of and **₦65,498,499,776.00** and Capital Receipts of **₦59,476,000,000.00** plus an opening of **₦14,900,000,000.00** balance as expected brought forward.



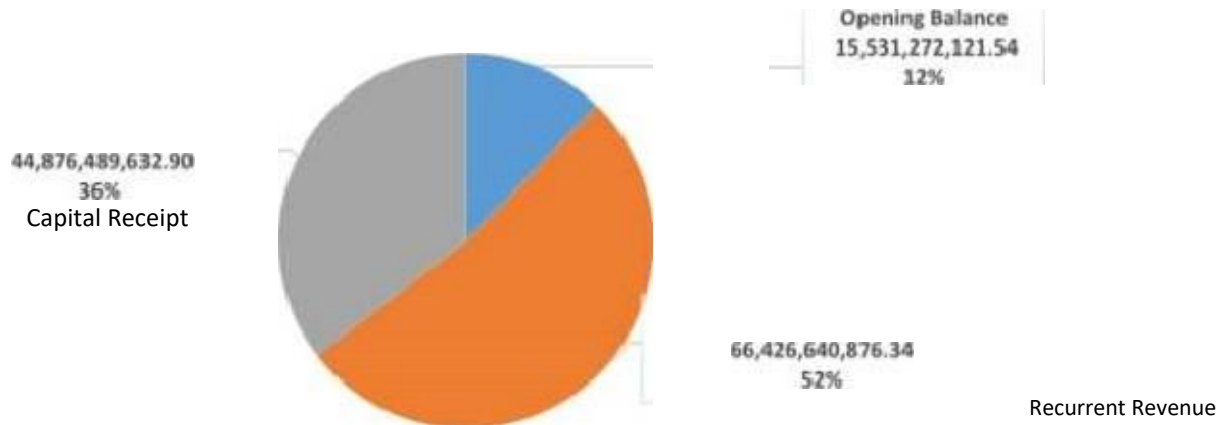
For the year ended 31st December 2021

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

Opening Balance Recurrent Revenue Capital Receipt

However, accounts submitted indicates the actual revenue/receipt for the year 2021 stood at N126,834,402,630.78, which comprises of ~~N66,426,640,876~~ from Recurrent Revenue and ~~N44,876,489,633~~ from Capital Receipts with an opening balance of N15,531,272,121.54 as presented in the below pie chart.

Analysis on Actual Revenue/Receipt including Opening Balance for the year 2021



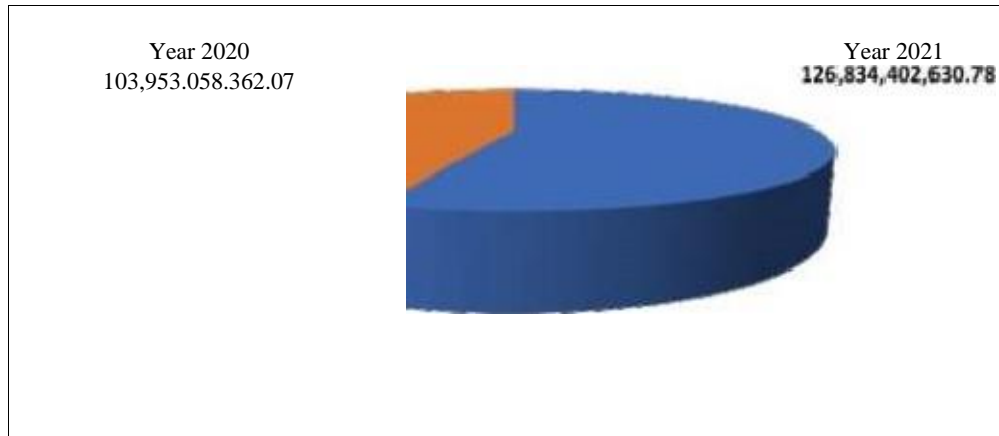
For the year ended 3rd December 2021

Therefore, this shows that the actual revenue/receipt accrued to the State including balance brought forward in the year 2021 recorded about 91% performance as against the budgeted figure of **N139,874,499,776.00**.

Similarly, upward trend was realized during the year 2021 compared to the previous year (2020) with about **N22,881,344,268.71**- This was as a result of increased in statutory allocations, IGR and other sources of Government due to improve the economic development.

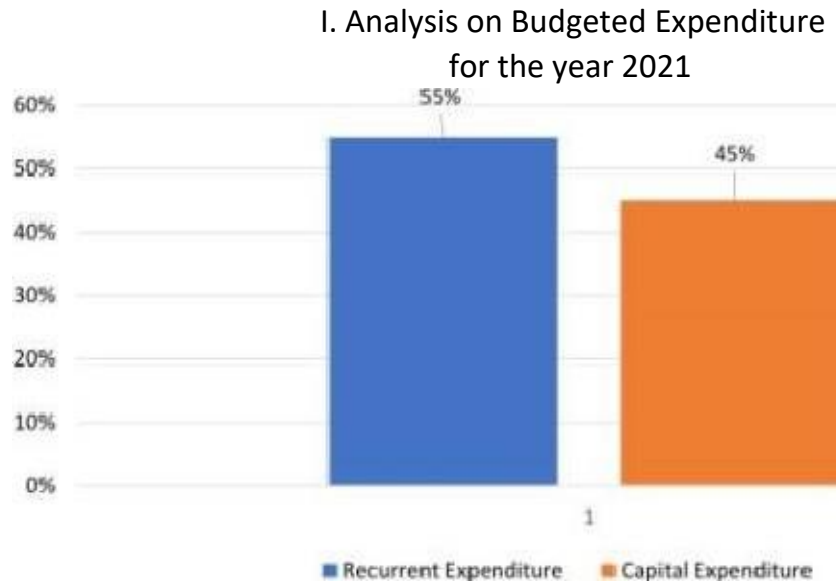
Below is a pie chart representing the actual revenue/receipt realized in the year 2020 and 2021:-

COMPARISON OF ACTUAL REVENUE/RECEIPT



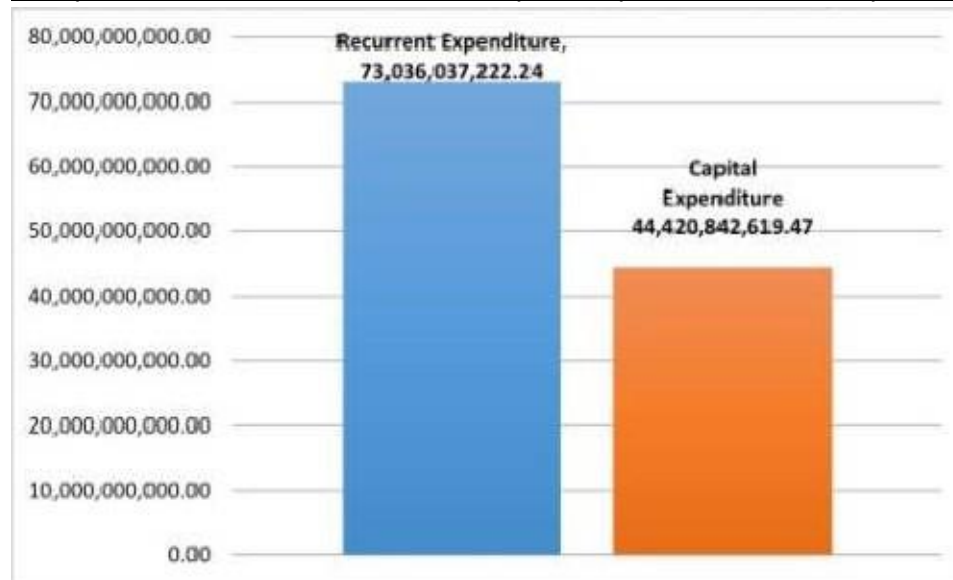
19. CONSOLIDATED REVENUE FUND ACCOUNTS (EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021:

Meanwhile, further analysis of an expenditure indicates that the Government of Yobe State estimated a balance budgeted to the tune of ₦139,874,499,776.00 in the financial year 2021. This made up of 55% earmarked to recurrent expenditure, while 45% was allocated to capital expenditure as presented in the column chart below.



However, accounts submitted by the State Accountant-General of Government of Yobe State of Nigeria indicates that the actual expenditure incurred in the fiscal year 2021 stood at N11,456,879,841.71 represents 93% performance against the budgeted figure of expenditure. This made up of actual recurrent expenditure of N73,036,037,222.24 and actual capital expenditure of N44,420,842,619.47 representing 62% and 38% performance as presented in the chart below.

Analysis on Actual Recurrent and Capital Expenditure for the year 2021

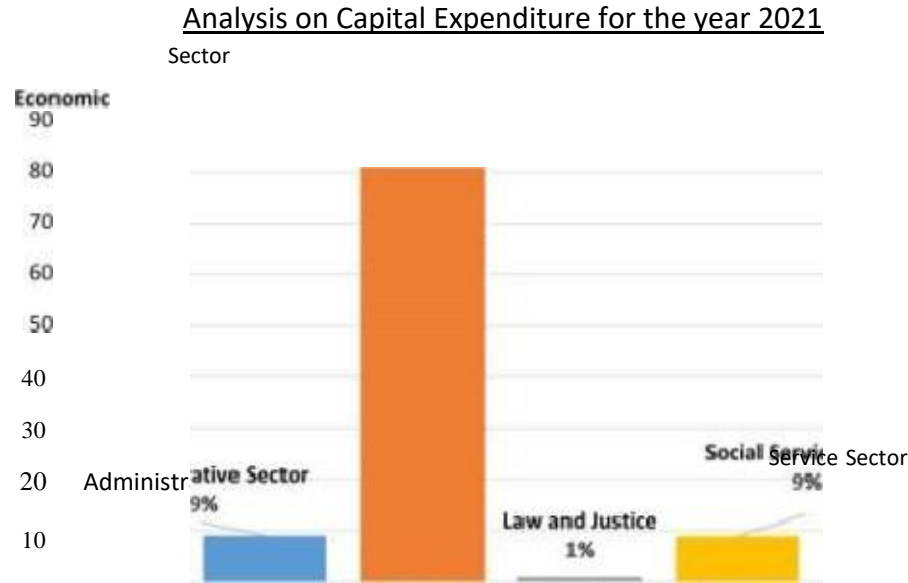


For the year ended 31st December 2021

Therefore, from the analysis presented in the accounts submitted, it could be observed that the total recurrent expenditure amounting to ₦73,036,037,222.24 was incurred for the services of personnel costs equivalent to 40% of the total recurrent expenses, whereas 30% goes to administrative and other running costs while 19% was incurred in servicing of public debt (i.e. repayment of external and internal loans), Likewise, the remaining percentage (11%) was paid for pensions and gratuities and other subvention to Boards and Parastatals among others.

Meanwhile, for the capital expenditure amounting to N44,420,842,619.47 being incurred on developmental projects and other social benefits, it becomes necessary to recommend the efforts made by the Government of Yobe State during the year under review in forecasting its economic future of the State by unprecedented positive determination of allocating about 81% of its total capital expenditure incurred to economic sector. This could be considered as an economic wise decision by the Government of Yobe State which is expected to maintain for rapid economic growth.

Below is the graphical representation of actual capital expenditure incurred according to sector by sector.



20. AUDIT OF COVID-19 EXPENDITURE FOR THE YEAR 2021:

During the year under review, Yobe State Government budgeted the sum of represents **₦5,859,000,000.00** or 5.48% of the total State Approved Budget figure of for 2021 **₦139,874,499,776.00**

For the year ended 31st December 2021

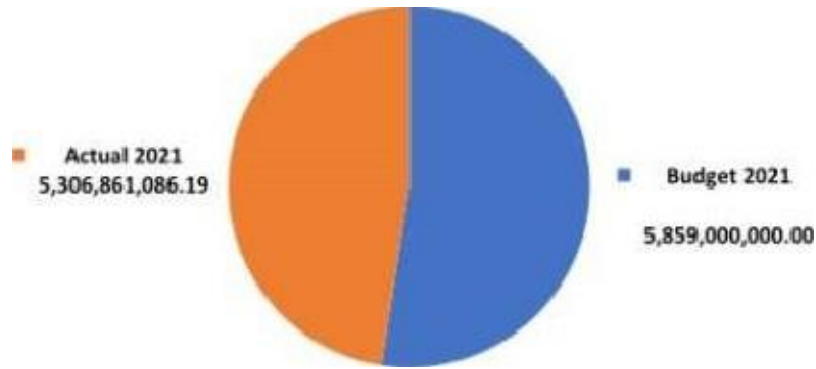
COVID-19 Response and Recovery Programs tag "COVID19 Responsive Budget 2021"

However, special audit exercise on expenditure incurred related to COVID-19 response and recovery programs were carried-out under my direction in accordance with Section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 10 (a)-(e) of the Yobe State Public Sector Audit & Other Related Matters Law, 2021 in line with the requirements of State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Result (PforR).

Consequently, on the course of my audit, it was observed that the actual expenditure incurred related to COVID-19 pandemic stood at N5,306,861,086.19 represents 90.58% performance against the budgeted figure of ~~45,859,000,000.00~~ allocated to COVID-19

Responsive Budget for the year 2021.

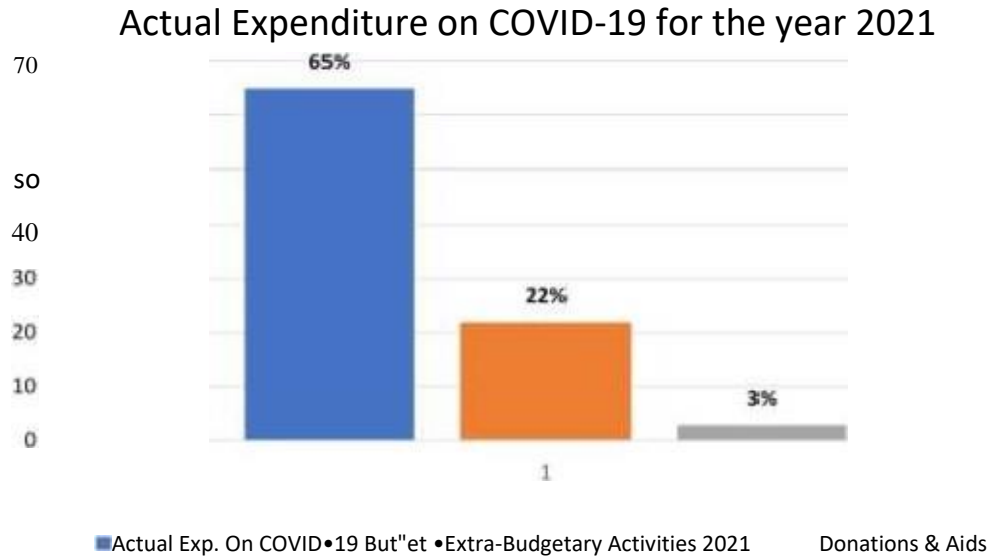
BUDGETED VS ACTUAL COVID-19 EXPENDITURE FOR THE YEAR 2021



Audit examinations revealed that the actual expenditure related to COVID-19 amounting to ₦5,306,861,086.19 were comprised of ₦3,792,569,887.03 were charged under the budgetary provisions being earmarked for the COVID-19 response and recovery budget 2021, whereas the sum of ₦1,329,592,972.24 were charged vide extra-budgetary activities while donations and aids amounting to the tune of ₦184,698,226.92 were not recorded in the 2021 actual expenditure incurred of the State Accountant-General budget performance report submitted to this office.

Below chart represents the performance of actual expenditure against the budgeted figure of COVID-19 Responsive Budget 2021.

For the year ended 31st December 2021



Details of expenditure analysis incurred on COVID-19 for the year under review were published vide Performance Audit Reports on COVID-19 Expenditure for the 1st to 4th quarters up to the period ended 31st December, 2021; forwarded to the Honourable House in accordance with section 125 subsection 5 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and placed on our official website (www.osag.yb.gov.ng) as required by the provision of section 17 (5) of the Yobe State Public Sector Audit & Other Related Matters Law, 2021.

PART IV

OTHER MATTERS

As always emphasized in my previous reports, the under listed (items 20-22) need to be provided to strengthen the audit exercise.

21. 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.

22. 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 Capacity Building and Training Needs Assessment (TSA) conducted by the Nigerian Governors Forum (NGF).

23. 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.

For the year ended 31st December 2021

27

24. 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 entire 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 and standardized to the best practices as adopted global best practices.

To my Directors, Unit Heads 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 Assistance Team of the Nigerian Governors Forum (NGF) for their guidance and professional advice on the course of audit of the financial

statements to the best of international standards. The Audit view this singular achievement as a significant trends 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 AuditorGeneral, I appreciate his exemplary interest for accountability and transparency in the management of the public resources.

I thank you all.

Office of the State Auditor-General,
P.M.B. 1051,



Ibrahim Adamu jajere fca,
Auditor-General,

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

Damaturu — Yobe State.

07/04/2022

Yobe State.

For the year ended 3rd December 2021

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



YOBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL

Website: www.osag.yb.gov.ng

P.M.B. 1051.

E-mail: oagvobestate@yahoo.com Phase I, Secretariat auditybsg@gmail.com GSM No: *2347088824193

Damaturu, Yobe State

ANNEXURE A: AUDIT CERTIFICATE

The Financial Statements and Accounts Of the Government Of Yobe State Of Nigeria for the year ended December 31st, 2021 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and section 10 of the Yobe State Public Sector Audit and Other Related Matters Law, 2021 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 1-20 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 31st 2021 and the transactions for the fiscal year ended on that date.

year ended December 2021

of the Auditor-General on the Accounts of Government of Yobe State

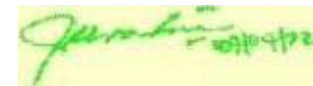
Office of the State Auditor-
General, P.M.B. 1051,
Damaturu — YObe
State.
07/04/2022

e 31st
Ibrahim Adamu Jajere
fcna, Auditor-General,
robe State.

ANNEXURE B: 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 Govern ment.

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 31q, 2021 in accordance with IPSAS 'Cash' as described in Disclussore Note in Yobe State Audited Fiancial Statements for the year 2021 as schedules.



Office of the State Auditor-General, Ibrahim Adamu Jajere fcna, P.M.B. 1051, Auditor-Generaj,
Damaturu — Mobe State.
07/04/2022

Vobe State.

Report



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

Website: www.osae.yb.gov.ng

E-mail: oagyobestate@yahoo.com phase J, Secretariat auditvbsg@grnail.com GSM No: '2347088824193

P.M.B. 1051.

Damaturu, Yobe State

of the Auditor-General on the Accounts of Government of Yobe State

ANNEXURE C

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST DECEMBER, 2021



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

P.M.B 1045 DAMATURU YOBE STATE

074-52225,522724

our Ref:

Your Ref:

Date:

STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

LIST OF ABBREVIATIONS/ACRONYMS

Abbreviation/Term

Description

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
G PFS	General Purpose Financial	Statement
IPSAS	International Public	Sector Accounting Standards
LEN	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.
- 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 (GPS)

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 I- 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);

For the year ended 31st December 2021

37

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

For the year ended 3rd December 2021

- Completeness, etc.

5. ACCOUNTING PERIOD

The accounting year (fiscal year) is from 1st January to 31st December 2021. 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. MOA 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 2021 Appropriation Law of Yobe State.

10. RECEIPTS

- These are Cash inflows within the Financial Year 2021. 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.

For the year ended 31st December 2021

40

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:

For the year ended 3rd December 2021

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.

For the year ended 31st December 2021

41

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.


03/09/2022

Audited
Musa Audu Farafara fena,
Accountant-General - Yobe State
03/02/2022

Statements Government Of Yöbe

43



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

P.M.B 1045 DAMATURU YOBE STATE

074-52225,522724

our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF 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 31st December 2021 and its operations for the year ended on that date-

Handwritten signature and date: 03/02/2022

For the year ended December 2021

Musa Audu Farafara fca.
Accountant-General- Yöbe State
 03/02/2022

Financial of State

FINANCIAL HIGHLIGHTS FOR THE YEAR 2021				
SINO	DESCRIPTIONS	ACTUAL 2021	FINAL BUDGET 2021	ACTUAL 2020
	RECURRENT REVENUE	564		
	STATUTORY ALLOCATION EXCESS CRUDE OIL/EXCHANGE RATE DIFF ,	37,783.384, 184, 148, 158	2 201,000.000	
	VALUE ADDED TAX	19,967.530, 237	15,914739.818	13.396.267,944
4	INTERNAL REVENUE IGR	8,460,647,980	9,200,486,529	6,810,915,628
S	OTHER SOURCE OF GOVERNMENT REVENUE SUB TOTAL	30,929,937		21,769,180
	CAPITAL RECIEPTS	66,426,640,876	65,498,499.776	
	GRANTS	9,917,320,000	16,476,000,000	9,997,939,608
	MISCELLANEOUS		11,600,000,000	6,500,000,000
	INTERNAL LOANS BSF)	34,959, 169,633	31,400,000,000	27,008,985,002
	SUB TOTAL TOTAL RECEIPTS	633 111,303, 130,509	12497 99,776	101,729,826,064
	RECURRENT EXPENDITURE			
	PERSONNEL COSTS (Including Salaries on CRF charges - public Office	28,880,217,969		26,273,945,690
	OVE RHEAD COSTS	21,771, 708	24	
4	CONSOLIDATED FUND CHARGES (includin Pension & Gratuity)		4,911,900.000	4,464,696,483

Audited Statements Government Of Yöbe

	SUBVENTIONS TO BOARD and PARASTATALS			
	PUBLIC DEBTS CHARGES	13.532, 275,854		3,111,883,863
6	OTHER OPERATING ACTIVITIES (Advances)		460, 100,000	
	TOTAL RECURRENT EXPENDITURE CAPITAL			
	TOTAL EXPENDITURE			
	NET CASH BALANCE	6,153, 149, 332)		
3	OPENING BALANCE	122		
	CLOSING BALANCE	522, 789		

9.377,

STATEMENT NO. i
YOBE STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL		NOTES	ACTUAL YEAR	
			2021	2020
BUDGET 2021				
	Cash Flows from rati Activities			
	Receipts:			
40,383,273,429	Statuto Allocations: FAAC		37,967,532,722	37,993,948,701
15,914,739	Value Added Tax Allocation		19,967,530,237	13,396,267,944
56,298,013,247	Sub-total : Statut Aflocation		57,935,062,959	51,390,216,645
3,955,875,000	Direct taxes	2	6,095,865,382	5,090,607,182
80,438,154	Licenses	2	100,316,290	82,936,304
803,230,000	Fees	2	1,179,383,603	599,519,972
64,050,000	Fines	2	22,865,398	2,622,441
1,008,350,000	Sales	2	226,394,852	710,299,489
389,293,000	Earnin	2		24,298,951
	Rent G6vernment Buildi	2	10,000	91,721,535
2,436,030,375	Rent on Land and Others	2	134,096,010	1,287,790
403,220,000	Repayments - General	2	361,917,911	207,621,965
3,000,000	Investment Income	2		
	Reimbursements			

For the year ended December 2021

Audited Financial Statements of Government of Yöbe

9 200,486 529	Subtotal: Independent Revenue		8,460,647,980	6 810,915.628
	Other Revenue Sources of the State Government	3	30,929,937	21, 769,180
65,498,499,776	Total Receipts			
	Payments:	4		
29,084,107.733	Personnel Costs including Salaries on CRF charges State Contribution to pension	5		26
	overhead Charges Consolidated Revenue Fund Char	6		13,926, 586.909
5,066,043,500	Subvention to Parastatals	8		
	other operating Activities	16		
	Other Transfers			

page 2 of 73

3C

Stated

63,813,511,767	Total payments		59,503,761,368	47,777,112,945
1,684,988,009	Net Cash Flow from Operating Activities		6,922,879,508	10,445,788,509
	Cash flows from investment Activities:			
5,826,878,000	Capital Expenditure: Administrative Sector	11	3,975,188,622	(2,634,736,842)
(48,893,610,009)	Capital Expenditure: Economic Sector	11	(36,057,994,765)	(31,420,604,337)
(713,000,000)	Capital Expenditure: Law and Justice	11	(446,266,500)	394,000.000)
	Capital Expenditure: Regional Development	11		
6,813,000,000)	Capital Expenditure: Social Service Sector	11	(3,941,392,733)	2,715,865,363
62,246,488,009	Total Capital Expenditure		44,420,842,619	37,165,206.542

For the year ended December 2021

Audited Firiänciäl Statements Of Government Of Yo-be State

(62,246,488,009	Net Cash Flow from Investment Activities		(44,420,842,619	(37,165,206,542
	Cash Flows from Financi Activities:			
16,476,000,000	Proceeds from Aid and Grants	10	9,917,320,000	9,997,939,608
	proceeds from external Loans			
31,400,000,000	Proceeds from Internal Loans	18	34,959,169,633	27,008,985,002
11 600,000 000	Proceeds from Other Ca ital Recei Repayment of External & Internal Loans (Including servi)	19 17&18	(13,532,275,854	(3,479,466,753
45,661,500.000	Net Cash Flow from Financing Activities		31,344,213,779	40,027,457,857
	Movement in Other Cash uivalent Accounts:			
	(Increase /Decrease in Investments			
14 900000000	Net Increase 'Decrease in other cash E uivalents		6153 749 332	13 308 039 824
	Total Cash Flowfrom Other Cash uivalent Acceunts			
	Net cash for the ear			
	Cash and its Equivalent as at i, January 2020			
	Cash and its uivalent as at 31 December 2021		9 '7,522 789	15 531.272 22
The Accom n in Notes form art of these Statements				
Cash and its E uivalent agree with Cash and Cash E uivalent in Statement 2				
MUSA AUDU FARAFARA FCNA				
ountant General, robe State				

Audited Financial Statements of Government of Yobe

STATEMENT NO. 2 YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021

ASSETS	NOTES	2021	2020
LIQUID ASSETS:			
Cash held b Accountant General			
• CRF Cash Balance	13		445,834,237
CDF cash Balance	13	9 377 522 788	15,085 437 884
- Cash Balances with Treas	13		
Cash held by Ministries De artments and Cies	14	78,505	184,208
Total Assets.		9377 22 ng	15 31 7 121
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	15	887,783,633	472,210,606
Revolvi Loans Granted	16	934 046 993	885,863,519
Intan ible Assets			
Toto/ and other Cash Assets,			
Operating Liabilities Over Assets			967
Total Assets.		102,063,628,448	80.487.913.213
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			

For the year ended December 2021

Audited Firiänciäl Statements Of Government Of Yo-be State

	Consolidated Revenue Fund Capital Development Fund		9,377,522,788	
	Total public Funds.		9 377 522,788	15 31 7 121
	EXTERNAL AND INTERNAL LOANS			
	External loans	17		10.090.aa3,369
	Internal Loans	18	79.237.799,282	52.166.403.937
	Total External and Internal Loans.		89,462,555,449	62,256,847,306

Page 4 73

For the year ended 31' December 2021

Audited Firiänciäl Statements Of Government Of Yo-be State

	OTHER LIABILITIES			
	CONTINGENT LIABILITES	20	3,223,550,211	2,699,793,786
	Total Public Funds and Liabilities.		102,063,628,448	80,487,913,213
	<i>Musa Audu Farafara</i> 05/09/2022	The Accompanying Notes form part of these Statements		
	MUSA AUDU FARAFARA FCNA			
	Accountant General, Yobe State			

Audited Financial Statements of Government Yobe State

STATEMENT NO. 3

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET
	ni Balance						
	ADD: REVENUE						
	Statutory Allocation; FAAC Value Added Tax Alloc.				00		
	Sub—Total - Statutory A						
	Direct Taxes Licenses	2					
2 622,441	Fines Sales		22,865 ,398				
	Earnin Government Buildin						
1,287,790	Rent Of Rent on Lands and Others			2,436,030,375			
	Repa ment General						
	Investment Income Reimbursements			3 000,000			
6,810,915,628	Sub- Total-In ndent Revenue						92
	Other Revenue Sources of the State G						
	TOTAL REVENUE		66,872,475,113	65,498,499,776			
58,702,413,935	TOTAL FUNDS AVAILABLE		66,872,475,113	65,498,499,776			

Audited

Statements Government Yobe State

	LESS: EXPENDITURE						
26,273,945.690	Personnel Costs(including Salaries on CRF charges)		28,880,217,969	29,084,107,733			
	Overhead Char es					9,564 740,000	
	Consolidated Rev Fund Charges includin Pension & Gratui						
3,111,883,863	Subvention to Parastatals				4,293,843,500		
	Other O eratin Activities						
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
	Repayments: External & Internal Loans (including servicing)	17&18		13,814,500,000	9,915,000,000		
	TOTAL EXPENDITURE						

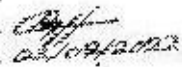
6 of 73.

Financial of of

7,445,834,237	OPERATING BALANCE		(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
	APPROPRIATIONS/TRANSFERS						
7,000,000,000	Receipt from Capital Dev. Fund		(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
					-	-	
7,000,000,000	Total transfers		(6,163,562,109)	(12,129,511,991)	1,537,928,009	13,667,440,000	51
445,834,237	Closing Balance		-		-	-	

The Accompanying Notes form part of these Statements

MUSA AUDU FARAFARA FCNA
Accountant General, Yobe State



Audited Financial Statements of Government Yobe State
Of

STATEMENT NO. 4
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	
1,743,719,816	Openin Balance		15,085,437,884	14,900,000,000	14,900,000,000		
	ADD: CAPITAL RECEIPTS						
	Aids and Grants	10	9,917,320,000		10,000 000,000	(6,476,000,000	
	External Loans	17					
<u>27,008,985,002</u>	Internal Loans	18	34,959,169,633		11,400,000,000	(20,000,000,000	111
6,500,000,000	Other Capital Recei ts	19		11,600,000,000	5,100,000,000	(6,500,000,000	
43,506,924,610	Total Receipts		44,876,489,633	59,476,000,000	26,500,000,000	32,976,000,000	75
45,250,644,426	Total Ca ital Funds Available			74,376,000,000	41,400,000,000	32,976,000,000	81
	LESS: CAPITAL EXPENDITURE						
			3,975.188,622				
	Administrative Sector	11					68
31,420,604,337	Economic Sector	11	36,057,994,765		29,030,950,009	19,862,660,000)	74
	Law and Justice	11	446,266,500	713,000,000	896,000,000		63
	Re ional Development	11					58
	Social Service Sector	11	3,941,392,733		8,141,000,000		
	Funded from Aids and Grants	10					
	CAPITAL						
37,165,206,542	TOTAL EXPENDITURE				42,937,928,009		71
7,000,000,000	Transfer to Consolidated Revenue Fund		(6,163,562,109)	(12,129,511,991		13,667,440,000	51

Audited Financial Statements of Government of Yobe State

15,085,437,884	Closing Balance		9,377,522,788				
The Accompanying Notes form part of these Statements							

Chiff
03/02/2022

8 Of 73

For the year ended

Fitiānciāf Of Of

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	Details	Ref. Note	Amount		
	A: Sh.eof		Allocation from FAAC 2021		
	Net Of FAAC				
	Statutory				34.36.183.98258
	Add at Re				
	StaWtQ - Other Accounts Allocation.				mss
	T of Federal GROSS FAAC Alloetion				27 967 "2 722.13
			value Added Tax 2021		
	i Share Of Valve Added Tax				

NOTE	Ref. Note	Amount			
	A- Share of	from FAAC 2020	Audited	Statements Government Yobe State	
	Net Share of Statuto from AAC				
	Add Deduction at source tot Loan Re m enl				
	Share Of Statuto Other				
	Share of Federal Accounts Allocation- Excess Crude C				
	GROSS Allocation				
	'AAC			37 993 701.44	
		B. value Added 2020			
	Of Value		13	267	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
	Direct Taxes					
02.2000.800.100	BOARD OF INTERNAL REVENUE		6,095,550,382.16	3,955,275,000.00	2,140,275,382.16	
05.1300.100.100	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		315,000.00	600,000.00	- 285,000.00	
	Total - Direct Taxes		6,095,865,382.16	3,955,875,000.00	2,139,990,382.16	
	Licences					
02.1500.100.100	MINISTRY OF AGRICULTURE AND NATURAL RES.		15,977,480.00	9,000,000.00	6,977,480.00	
02.1510.200.100	AGRICULTURAL DEV. PROGRAMME		545,000.00	-	545,000.00	
02.2000.800.100	BOARD OF INTERNAL REVENUE		74,062,790.20	64,200,000.00	9,862,790.20	
02.2900.100.100	MINISTRY OF TRANSPORT & ENERGY		8,586,800.00	-	8,586,800.00	
02.3400.100.100	MINISTRY OF WORKS		1,135,200.00	5,238,154.00	- 4,102,954.00	
05.2100.100.100	MINISTRY OF HEALTH		9,020.00	2,000,000.00	- 1,990,980.00	
	Total Licences		100,316,290.20	80,438,154.00	19,878,136.20	
	Fees					
01.1101.000.100	PUBLIC PROCUREMENT BUREAU		52,605,000.00	100,000,000.00	(47,395,000.00)	
01.1200.400.100	HOUSE OF ASSEMBLY SERVICE COMMISSION		-	300,000.00	(300,000.00)	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

012300100100	MINISTRY OF INFORMATION			150,000.00	(150,000.00)	
012200300100	yogE TELEVISION (MTV)		460,000.00	3,500,000.00		
012301300100	PRINTING CORPORATION		332,820.00			
012500100100	HEAD OF SERVICE		104 000.00	150,000.00		
014000100100	OF THE STATE AUDITOR GENERAL					
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		200,000.00	500,000		
	MINISTRY OF ANO NATURAL RES.					
			<u>4,160.00</u>	<u>20,000,000.00</u>	<u>(19,995,840.00)</u>	
021500100200	MODERN ABATTOIR		244,750.00	1,000,000.00	755,250.00	SSS 250.00

Audited Financial Statements of Government of Yobe State

022000800100	BOARD OF INTERNAL REVENUE		444,700.00	1,100.00000	(333,430.00)	
022200100100	MINISTRY OF COMMERCE		24,319,478.90	49,930 000 00	23,219,478.90	
023400100100	MINISTRY OF WORKS					
025210200100	WATER CORPORATION					
025300100100	MINISTRY HOUSING AND URBAN DEVELOPMENT		500.00		500.00	
025200700100	FIRE SERVICE		89,000.00	500,00000		
025301000100	PROPERTY DEV.			2, 000, WC, or,		
026000100100	MINISTRY OF LAND & SURVEY		6 493,704.00			
031801100100	JUDICIAL SERVICE COMMISSION		10,000.00	500,000.00	(490,000.00)	
032600100100	MINISTRY OF JUSTICE			446, 000,000 00		
032605100200	HIGH COURT					
032605200100	SHARA COURT DIVISION				876,795.00	
032605300100	SHARA COURT OF APPEAL		58,600.00	500,000.00	(441.400	
	SPORT COUNCIL			00		
051300100200	yoaE STATE DESERT STAR			2,000.000	600,000.001	
051300100300						
052110200100	HOSPITAL MANAGEMENT BOARD				45,756.10	
os21106001ao	SCHOOL OF HEALTH TECHNOLOGY NGURU					
osgs00z00zoo	MINISTRY OF ENVIRONMENT		25,000.00	00		
053501600100	ENVIRONMENT PROTECTION AGENCY					
056301800100	STATE POLYTECHNIC GEIDAM					
056302100100	yog€ STATE UNIVERSITY			45,000.000.00		
056306500100	COLLEGE OF EDUCATION GASHUA			3,000.000 00		
056306600m	POTISKIJM			00		
056306700100	COLLEGE OF AGRIC GU18A					
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES					
	Total Fees			803,230,000.00		
022000800100	BOARD OF INTERNAL REVENUE		600.00	250,000.00	249 00.00	
052110200100	HOSPITAL MANAGEMENT BOARD		579,947.96	200, 000.00	379,947.96	
	ROAD AGENCY			00		
022905500100	TRAFFIC MANAGEMENT			50, 000m0	400,000.00	
023400100100	MINISTRY OF WORKS					

Audited

Statements Government Yobe State

032600100100	MINISTRY OF JUSTICE			3 700,000.00		
032605100100	HIGH COURT		368,500.00	2,000,000.00		
032605300100	SHARIA COURT OF APPEAL			500,000M		
053500100100	MINISTRY OF ENWRONMENT				96,750.00	
053501600100	ENVIRONMENT PROTECTION AGENCY		3a,00a.aa			

Total Fines

22,865,397.96

10 of 70

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Sales				-
012500100100	HEAD OF SERVICE		468,005.00	600,000.00	(131,995.00)
014700100100	CIVIL SERVICE COMMISSION		2,318,320.00	2,500,000.00	(181,680.00)
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		25,800.00	500,000.00	(474,200.00)
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,038,350.00	771,000,000.00	(769,961,650.00)
021510200100	AGRICULTURAL DEV. PROGRAMME		-	1,000,000.00	(1,000,000.00)
021511000100	FERTILIZER BLENDING PLANT		-	250,000.00	(250,000.00)
022000100100	MINISTRY OF FINANCE		114,541,000.00	15,000,000.00	99,541,000.00
025210200100	WATER CORPORATION		1,500.00	-	1,500.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		54,566,990.37	45,000,000.00	9,566,990.37
025301000100	HOUSING & PROPERTY DEV.		5,333,750.00	48,000,000.00	(42,666,250.00)
026000100100	MINISTRY OF LAND & SURVEY		-	5,100,000.00	(5,100,000.00)
032605100100	HIGH COURT		-	100,000.00	(100,000.00)
051705600100	SCHOLARSHIP BOARD		-	4,000,000.00	(4,000,000.00)
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		211,536.46	20,000,000.00	(19,788,463.54)
052110400100	SCHOOL OF NURSING DAMATURU		1,600,000.00	800,000.00	800,000.00
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	1,600,000.00	(1,600,000.00)
056301800100	STATE POLYTECHNIC GEIDAM		-	2,000,000.00	(2,000,000.00)
056302100100	YOB STATE UNIVERSITY		42,985,300.00	40,000,000.00	2,985,300.00
056306500100	COLLEGE OF EDUCATION GASHUA		-	42,500,000.00	(42,500,000.00)
056306700100	COLLEGE OF AGRIC GUJBA		-	8,400,000.00	(8,400,000.00)
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		3,304,300.00	-	3,304,300.00
	Total Sales		226,394,851.83	1,008,350,000.00	(781,955,148.17)
	Earnings				
012300100100	MINISTRY OF INFORMATION		-	350,000.00	(350,000.00)
012300300100	YOB TELEVISION (YTV)		-	500,000.00	(500,000.00)
012300400100	YOB BROADCASTING CORPORATION		11,067,000.00	12,000,000.00	(933,000.00)
012500100100	HEAD OF SERVICE		290,000.00	200,000.00	90,000.00
021510200100	AGRICULTURAL DEV. PROGRAMME		455,000.00	14,000,000.00	(13,545,000.00)
022200100100	MINISTRY OF COMMERCE		-	15,000,000.00	(15,000,000.00)
022205200100	STATE HOTELS		-	25,000,000.00	(25,000,000.00)
022900100100	MINISTRY OF TRANSPORT & ENERGY		-	12,700,000.00	(12,700,000.00)
022905300100	YOB LINE		4,387,200.00	5,000,000.00	(612,800.00)
022905600100	CARGO AIRPORT AGENCY		-	30,000,000.00	(30,000,000.00)
023400100100	MINISTRY OF WORKS		4,094,700.00	24,770,000.00	(20,675,300.00)
025200100100	MINISTRY OF WATER RESOURCES		-	5,000,000.00	(5,000,000.00)
052102600100	YOB STATE UNIVERSITY TEACHING HOSPITAL		309,889,099.21	230,000,000.00	79,889,099.21
052110200100	HOSPITAL MANAGEMENT BOARD		4,415,534.47	7,273,000.00	(2,857,465.53)
056306500100	COLLEGE OF EDUCATION GASHUA		-	2,000,000.00	(2,000,000.00)
056306600100	CABS POTISKUM		-	5,500,000.00	(5,500,000.00)
	Total Earnings		334,598,533.68	389,293,000.00	(54,694,466.32)
	Rent on Government Buildings				
012305700100	COUNCIL FOR ARTS & CULTURE		210,000.00	1,000,000.00	(790,000.00)
022000100100	MINISTRY OF FINANCE		5,000,000.00	51,000,000.00	(46,000,000.00)
051700100100	MINISTRY OF BASIC EDUCATION		-	5,000,000.00	(5,000,000.00)

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Total Rent on Building		5,210,000.00	57,000,000.00	51,790,000.00)
	Rent on Land and Others General				
022000100100	MINISTRY OF FINANCE				
022200100100	MINISTRY OF COMMERCE		97,900.00		
022201800100	HOBE INVESTMENT COMPANY HOUSING & PROPERTY DEV,			50 000, 000.00	
			800.00		800.00
026000100100	MINISTRY OF & SURVEY				
	Total Rent on Land and Others		13 096 75	30,375.00	
	Repayments				
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		351.00000		351.000_00
022000100m	MINISTRY OF "NANCE				
022200100100	MINISTRY OF COMMERCE			70,000 00	(70,000.00)
022205100100	SMALL SCALE INDUSTRIES			500,000 00	1500,000.00)
032505100100	HIGH COURT ents				41 302 089.33
056306500100	Investment Income COLLEGE OF EDUCATION GASHUA				
	Total Investment Income			3,000,000.00	
	Interest Earned				
	Re-i m bur Sem ent				
	Total		<u>5 460 647 070.74</u>	<u>5 700 486 570.00</u>	<u>770 838 540.74</u>

Total Independent Revenue)

3	Other Revenue Sources Of the Yobe State Government: Other Deposit(LInclaim Salary)	Ref. N Ote	Actual	Total Budget		Rem a
	Total Other Revenue Sources		30,929,937.43		30,929,937.43	
4	A-Total Personnel Costs (including Salaries on CRF Charges)	Ref. N Ote		Tot l Budget		
011100100100	List of MOA: Administrative Sector					

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	GOVERNMENT					
011101000100	House PUBLIC PROCUREMENT			00	89,662.32 501,546.20	
011103500100	LOCAL GOVERNMENT PENSION BOARD		20,792 593.5	22 687 277.00	1,894.68344	
011200300100	HOUSE ASSEMBLY			302 500,000.00	11,012.87	
011200400100	Houst ASSEMBLY SERVICE COMMISSION		sg,4gg.og3.03		54,980.97	
012300100100	MINISTRY OF INFORMATION				26.817_47	
012200300100	MOBE TELEVISION (YTV)					
012300400100	BROADCASTING CORPORATION			03	46,290.97	
012301300100	PRINTING CORPORATION			27	30,948.73	
012305700100	FOR ARTS & cut-ruRE				330,795.25	
012500100100	OF THE HEAD OF SERVICE	IMTECH				
056306600100	COLLEGE ADMINISTRATION, MANAGEMENT & TECHNOLOGY	,	748,848 785.80	763.734.443.00		
014000100100	OF THE STATE AUDITOR GENERAL			73 431,441.00	56,224.21	
014000200100	OFFICE OF THE AUDITOR GENERAL LOCAL GOV'T				44,084.71	
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS				88,303.93	

age I

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

014700100100	CIVIL SERVICE COMMISSION		43,578,181.00	43,600,000.00	21,819.00
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		52,740,683.85	53,692,593.00	951,909.15
014800100100	STATE INDEPENDENT ELECTION COMMISSION		11,143,982.96	13,506,520.00	2,362,537.04
016100100100	FFICE OF THE SECRETARY TO THE STATE GOVE		958,191,142.67	958,206,476.00	15,333.33
016103700100	PILGRIMS WELFARE COMMISSION		37,914,347.09	37,932,266.00	17,918.91
016200100100	MINISTRY OF RELIGIOUS AFFAIRS		84,847,683.83	84,896,850.00	49,166.17
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		54,000,000.00	54,020,000.00	20,000.00
2000100400	Consolidated Revenue Fund Charges - Salary		130,958,099.01	135,000,000.00	4,041,900.99
	total Administrative Sector		3,761,043,357.50	3,786,712,577.00	25,669,219.50
	List of MDA: Economic Sector				
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.		1,600,195,015.48	1,604,792,650.00	4,597,634.52
021510200100	AGRICULTURAL DEV. PROGRAMME		177,277,768.83	177,341,765.00	63,996.17
022000100100	MINISTRY OF FINANCE		575,480,003.81	575,568,027.00	88,023.19
022000100400	CONSOLIDATED REVENUE FUND CHARGES		0.00	20,000,000.00	20,000,000.00
022000800100	BOARD OF INTERNAL REVENUE		111,966,683.01	111,999,770.00	33,086.99
022200100100	MINISTRY OF COMMERCE		135,617,303.33	135,623,982.00	6,678.67
022205100100	SMALL SCALE INDUSTRIES		17,228,250.89	19,293,073.00	2,064,822.11
022205200100	STATE HOTELS		21,436,155.33	22,906,483.00	1,470,327.67
022205900100	YOBE MICRO FINANCE BANK		458,111.76	962,035.00	503,923.24
022206100100	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	3,879,000.00	3,879,000.00
056306700100	COLLEGE OF AGRIC GUJBA		485,729,126.22	501,075,767.00	15,346,640.78
022900100100	MINISTRY OF TRANSPORT & ENERGY		99,266,754.95	104,158,842.00	4,892,087.05
022900300100	RURAL ELECTRIFICATION BOARD		190,216,670.78	190,219,462.00	2,791.22
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		750,000.00	800,000.00	50,000.00
023400100100	MINISTRY OF WORKS		328,525,061.46	328,598,673.00	73,611.54
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING		90,286,866.82	90,290,929.00	4,062.18
025000100100	FISCAL RESPONSIBILITY BOARD		36,701,873.55	36,743,190.00	41,316.45
025200100100	MINISTRY OF WATER RESOURCES		68,025,109.06	68,114,300.00	89,190.94
025210200100	WATER CORPORATION		333,672,492.71	333,711,932.00	39,439.29
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		117,829,218.43	121,276,001.00	3,446,782.57
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		137,515,295.21	137,541,773.00	26,477.79
025300700100	FIRE SERVICE		174,979,489.15	175,061,767.00	82,277.85
025301000100	HOUSING & PROPERTY DEV.		34,908,465.62	34,938,631.00	30,165.38
026000100100	MINISTRY OF LAND & SURVEY		249,418,239.46	249,419,045.00	805.54
	Total Economic Sector		4,987,483,955.86	5,044,317,097.00	56,833,141.14
	List of MDA: Law and Justice Sector				
031801100100	JUDICIAL SERVICE COMMISSION		34,049,585.34	36,458,721.00	2,409,135.66
032600100100	MINISTRY OF JUSTICE		240,646,219.79	240,742,520.00	96,300.21
032600100200	PERORAGATIVE OF MERCY		5,015,349.48	10,000,000.00	4,984,650.52
032605100100	HIGH COURT		474,198,579.97	474,292,356.00	93,776.03
032605200100	SHARIA COURT DIVISION		278,950,187.69	279,001,011.00	50,823.31
032605300100	SHARIA COURT OF APPEAL		157,823,887.58	157,896,515.00	72,627.42
036306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		582,996,306.43	583,389,231.00	392,924.57
	Total Law and Justice Sector		1,773,680,116.28	1,781,780,354.00	8,100,237.72
	Lis of MDA: Regional Sector				

Audited Financial Statements Government Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

Of Of

S1021001	OF COMM. RURAL DEV. ion.' Sector					
	List Of MOA; Social Sector				79,930.13	
os1A0010mm	MINISTRY SOCIAL SPORT COUNCIL				2.86081585	
0513001003co	VOBE STATE DESERT STAR	81840.00000	81.925.00000		85.cm_oa	
	MINISTRY 01 WOMEN WNISTHY OF EOUCAT'ON				79,309.19	
	STATE BAS4C EDUCATION BOARD				37,674.12	
051701000111'	AGENCY FOR MASS EDUCATION	83,374.16812	291.031.690<1		66.639_gs	
051 Ionootco	ARABIC ANO BOARD		29,655.04000		77.41613	
051705400m 05170SS001CX'	TEACHING SERVICf BOARD TECHNICAL EDUCATION BOARD		1.193.241354m		6.022 54	
os2L001001co	MINISTRY OF HEALTH				76A2E_ss	
OS21003001co	PRIMARY HEALTH CARE MANAGEMENT aoARO	6L7,CS4B97.91			64%0209	
052101500m	MOB 5 STATE IJNIVfRSITVtfACHING HOSPITAL	1.112.7sa.6sa,n	1.112±18.51500		3330	
052110400m 0521106001co	HOSPITAL MANAGEMENT BOARD SHEHu SULE COLLEGE OF NURSING u MIDWIFERY. DAMATURU COLLEGE OF HEALTH	3,868.0685894 250.39•1.963.19	3,868.924423 m 2%0.416.433.00		21,069.81 57,563.31	
	soE TECHNOLOGY, NSIJRu MINISTRY OF ENVIRONMENT	610.14419125	610.21587700		71.gg17s	
osJS016001CN)	ENV'RONMENr PROTECTION AGENCY		01.942.904.00			
os.sos€oorcn ossroorcnc	H EASI AHD ZONE DEVELOPMENT PROGRAMME MINISTRY FOR LOCAL GOVERNMENT	54.786.970.03	sq 795 392 00		8,471.97	
05630010C_nco ory6g01g001co	MINISTRY OF HIGHER EDUCATION STATE POLYTECHNIC GEIOAM STATE		LJ.691,a.goo		65.999 83	
		09.087,7sa.91			3, 740,069.09 196,094.57	
056306500m	ccKLEGE OF EDUCATION GASHUA				99, 42.084	

Audited Financial Statements Government Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Sub T Ota'		<u>18,358,010,539.32</u>	<u>18,471,297,705.00</u>	<u>113,287,165.68</u>	
	TOTAL PERSONNEL COST		40,000,417,700.70	47,004,107,733.00	43,007,704.00	

5	Contributory Pension	Ref.Note	Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
	Total		0.00	0.00	-	

S

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	
	List of MDA: Administrative Sector					
011100100100	GOVERNMENT HOUSE		3,204,995,511.41	3,334,800,000.00	129,804,488.59	
011100100200	OFFICE OF THE DEPUTY GOVERNOR		531,662,000.00	533,900,000.00	2,238,000.00	
011100300100	SPECIAL ADVISER ON BUDGET		2,019,592.00	6,000,000.00	3,980,408.00	
011100300200	SPECIAL ADVISER ON EDUCATION		-	6,000,000.00	6,000,000.00	
011100300300	SPECIAL ADVISER ON FINANCE		1,995,576.31	6,000,000.00	4,004,423.69	
011100300400	SPECIAL ADVISER ON JUSTICE		2,000,167.50	6,000,000.00	3,999,832.50	
011100300500	SPECIAL ADVISER ON LOCAL GOVERNMENT		2,000,558.85	6,000,000.00	3,999,441.15	

For the year ended 31st December 2021

Page 14 of 70

Of Of

		Audited Financial Statements Government Yobe State	
011100300700	SPECIAL ADVISER ON HOUSING ON SECURITY	2,002,788.01	6m) 10.00 3,999.198.81
011100300900	ADVISER ON WORKS	2,001,573.68	6m) 10.00 3,997.211 98
01 0111CkB011m	SPECIAL ADVISER ON HEALTH ADVISER ON AGRIC		
0111003012m	SPECIAL ADVISER ON RELIGIOUS AFFAIRS	2,001,59-600	6,000.0000 3 998.40400
0111W3013m	ON COMMERCE SPECIAL ADVISER ON WA RESOURCES	200,000.00	6,000.0000 3,999.22700 1,999.0000
	spCCIA ON TRANSPORT AND ENERGY ADVISER ON HUMANITARIAN		6,000.0000 3,999.164fs
0111003016cx'	ADVISER ON ENVIRONMENT	72	3,999.31528
0111G03018c»	SPECIAL ADVISER ON RAUITS AND SPORT	200,028, 15	6,000.00100 3,999.71285
01 1003020M DI	SPECIAL ADVISER ON WOMEN AFFAIRS SPECIAL ADVISER ON ECONOMIC DEVELOPMENT	2,001,617.1046	6,000.00000 3,998.382.90
1100021m	SPECIAL ADVISER ON LAND SOUTH HOUSE OF	1,210.109±75.45	3,999.88328
	HOUSE OF ASSEMBLY SERVICE COMMISSION ON INFORMATION		68,200.0000 88,000.0000 561.40725 54
	HEAD OF	87,432.13146	740,700.0000 967.868 _
01.4Cxx'2CXI CO	OF STATE AUDITOR GENERAL OF GENERAL LOCAL		189,250.0000 66.453.210.14
	MINISTRY OF HUMANITARIAN AFFAIRS	57,000,000.00	120,000,000.00 50
0141002001m	STATE COMMISSION LOCAL GOVERNMENT COMMISSION	2,000,206,23	7,000,000.00 9,977
0151001001m	STATE INDEPENDENT ELECTION COMMISSION MINISTRY FOR GOVERNMENT		247,241.00
	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	20,000,000.00	30,979.62655
01610020010J	UNICEF COORDINATOR	1,000,000.00	310,000.00 10110000
0161003001m 01s1004gom	UNIT UNTESR	1,000,000.00	5,000 00 10,000 go
	LAGOS	1,200,000.00	155,000 DO 3,600.00000 a.goo.c*oooo
	OFFICE	1,200,000.00	5,412,000.00

Audited Financial Statements Government Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

0161008001m	OFFICE LAISION OFFICE VAIDUGURI		40,550.omoo 6m,cmoo		%o.aoooo 1.86000000	
	MINISTRY of RLLIG10us A"A'RS		103.344,omoo	140.700.cmu.	37.356000 00	
	Administrative List of Economic Sector MINISTRY OF AGRICULTURE AND NATURAL RES.			i6S cm 00		
02	MINISTRY		123.679,D9b38	461. roo,oco.oo	337,520.90162 18,122.19110	
	MISCELLANEOUS EXPENCES					
n 270007001m	Dif8T MANAGEMENT OFFICE		150	.m.om.oo	149.68862	
022000700m	ACCOI_INTANT GENERAL OFFICE		14 100,000.00	<u>14,220,000.00</u>	120,000.00	
PROJECT FINANCIAL MANAGEMENT UNIT					16-3.ooooo	

15Of70

of of

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

022000700400 0222001C0100	EFFICIENCY UNIT MINISTRY OF COMMERCE			goo.ooo.oo	300,000.00	
022900100100	MINISTRY OF TRANSPORT & ENERGY			26.500,000 DO 00		
023400100100 023800100100	MINISTRY OF WORKS MINISTRY OF BUDGET & ECONOMIC PLANNING		111 8,761.25	127,900.00000		
023800100200 023800100300	BUDGET MONITORING & INSPECTION STATISTIC DEPT.		900,000.00 750,000.00	2,400.coo.00 00	00	
023800100400 0238001004co	DONOR UNIT NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT					
022800100600	STATE DEVELOPMENT PLAN			12,000,000 00	12,000, 000.00	
023800100500 025200100100	Y08E STATE BUREAU OF STATISTICS MINISTRY OF WATER RESOURCES			00	00 g. 678 75	
025300100100 0260001001tx)	MINISTRY OF HOUSING AND URBAN DEVELOPMENT MINISTRY OF LAND AND SURVEY		<u>9,990,000.00</u>	15, g25,ooo 00	<u>5,935,000.00</u>	
	Total Sector List of MOA: Law and Justice Sector					
031801100100 032600100100	JUDICIAL SERVICE COMMISSION MINISTRY OF justice			54, agg.obo 00	22 894,614.00 10,560,000.00	

For the year ended 31' December 2021

Audited Financial Statements Government Yobe State

032600100211)	PERORAGAT'VE OF MERCY			13, 00	5,450, om 00	
032600100300	RENT TRIBUNAL		600,000.00		600, 000 m	
032600100400	SANITATION COURT		900,000.00	1,800.00000	g00,000.00	
032600100500	REVENUE COURT Law		120,000.00	ago. 00000	g 60,oco.00	
	Total and Justice Sector					
	List of MOA: Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.					
	Total Regional Sector					
	List Of MOA: Sector					
051300100100	MINISTRY OF & SOCIAL DEVELOPMENT			94, 100000, 00		
051305200100	Nysc FIRA		150,000.00		450,000.00	
051400100100	MINISTRY OF WOMEN AFFA'RS			33, 100, 000.00		
	MINISTRY OF					
051700100100	BASIC EDUCATION					
051700100200	FRENCH ANO CENTRE		150,451.45	300,000, DO		
051703000100	ZONAL INSPECTORATE		450,000.00		450,wo.00	
	EDUCATION RESOURCE CENTRE			00		
0517064C0100	MINISTRY OF HIGER EDUCATION		747,135.49	l,go0.000	51	
				00		
051710100300	REMEDIAL PROGRAMME		230,838-46		969,161.54	
052100100100	MINISTRY OF HEALTH			759,200.00000		
052100100200	EPIDEMOLOGICAL UNIT EPI		300,000.00	600.00000	200,000.00	
052100100300	NPI support		300,000.00	600,00000	300, coo .00	
052110700100	FAMILY MCHC		750,000.00		750,000m	
053500100100	MINISTRY OF ENVIRONMENT			112,5DODDOD0		
	Total Social Sector		2,694,140,104.30		1,039,869,429.70	

Total Overhead Cost

534.00

7 Consolidated Revenue Fund Charges (Incl. Pension and Gratu	Ref. Note	Actual	Total Budget	Variance	Remarks
---	-----------	--------	--------------	----------	---------

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

22010101	Gratuities		910,876,534.42	1,200,000,000.00	289,123,465.58	
22010102	Pensions		3,361,829,298.65	3,361,900,000.00	70,701.35	
22010103	Death Benefits		249,089,224.28	308,000,000.00	58,910,775.72	
22040103	Grant to Local Government - Current		-	42,000,000.00	42,000,000.00	
22030106	Motor Vehicle Advance				-	
22030107	Furnishing Advances				-	
	Total Consolidated Revenue Fund Charges		4,521,795,057.35	4,911,900,000.00	390,104,942.65	
8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)		19,600,000.00	27,380,000.00	7,780,000.00	
011101000100	PUBLIC PROCUREMENT BUREAU		41,800,000.00	47,000,000.00	5,200,000.00	
011103300100	YOSACA		300,000.00	11,445,000.00	11,145,000.00	
011103500100	LOCAL GOVERNMENT PENSION BOARD		450,000.00	525,000.00	75,000.00	
012300300100	YOBE TELEVISION (YTV)		4,500,000.00	12,197,000.00	7,697,000.00	
012300400100	YOBE BROADCASTING CORPORATION		1,350,000.00	12,000,000.00	10,650,000.00	
012301300100	PRINTING CORPORATION		1,050,000.00	7,125,000.00	6,075,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE		1,125,000.00	3,975,000.00	2,850,000.00	
014600800100	STATE EMERGENCY RELIEF AGENCY		941,397,121.45	1,380,500,000.00	439,102,878.55	
056306600100	COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)		11,312,749.63	25,800,000.00	14,487,250.37	
011103700100	PILGRIMS WELFARE COMMISSION		45,430,850.00	50,100,000.00	4,669,150.00	
016200100200	YOBE MOSQUE AND ISLAMIC CENTRE		300,000.00	350,000.00	50,000.00	
	Total Administrative Sector		1,068,615,721.08	1,578,397,000.00	509,781,278.92	
	List of MDA: Economic Sector					
021500100200	MODERN ABATTOIR		150,000.00	23,485,000.00	23,335,000.00	
021500100300	PILOT LIVESTOCK		6,000,000.00	23,250,000.00	17,250,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME		6,000,000.00	7,000,000.00	1,000,000.00	
021511000100	FERTILIZER BLENDING PLANT		1,050,000.00	11,975,000.00	10,925,000.00	
022000800100	BOARD OF INTERNAL REVENUE		213,622,126.01	245,300,000.00	31,677,873.99	
022205100100	SMALL SCALE INDUSTRIES		1,050,000.00	6,675,000.00	5,625,000.00	
022900300100	RURAL ELECTRIFICATION BOARD		303,966,000.00	341,850,000.00	37,884,000.00	
022905500100	ROAD TRAFFIC MANAGEMENT AGENCY		74,035,116.00	74,950,000.00	914,884.00	
022905600100	CARGO AIRPORT AGENCY		2,500,000.00	3,000,000.00	500,000.00	
023400400100	ROAD MAINTENANCE AGENCY		3,000,000.00	3,000,000.00	-	
025000100100	FISCAL RESPONSIBILITY BOARD		23,865,000.00	44,340,000.00	20,475,000.00	
025210200100	WATER CORPORATION		134,820,043.41	134,866,000.00	45,956.59	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY		1,350,000.00	15,200,000.00	13,850,000.00	
025300700100	FIRE SERVICE BOARD		15,266,661.75	19,450,000.00	4,183,338.25	
056306700100	COLLEGE OF AGRIC GUIBA		17,949,000.00	35,255,000.00	17,306,000.00	
025301000100	HOUSING & PROPERTY DEV.		1,050,000.00	12,100,000.00	11,050,000.00	
026000300100	YOBE GEOGRAPHICAL INFORMATION SYSTEM		4,400,000.00	5,000,000.00	600,000.00	
	Total Economic Sector		810,073,947.17	1,006,696,000.00	196,622,052.83	
	List of MDA: Law and Justice Sector					
036306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES		36,645,800.00	39,300,000.00	2,654,200.00	
032605100100	HIGH COURT		138,985,000.00	160,000,000.00	21,015,000.00	

	AOM'NSTRATIVS OF 'UsnCS COMMITTEE SHARIA COURT		40,000.00	00	u,000.000.00	
	SHARIA COURT OF APPEAL		ga,ocnocnoo	128,000.00000	34000.00000	
	Total and Justice Sector			.00	74,969.2 'noo	
	LISt of MOA: Sector					
0513001002m	SPORT COUNCIL		26 168 00000	go,000.ocnoo	20.30000000	
0513001003m	STATE DESERT STAR		69,			
OSI'603001cx5	sutt uNlveSAL BASIC BOARD		22,ggs.000.00	.ugoo.000	00	
	LIBRARY BOARD		1, swomoo	6,900.om.00	5400.00000	
0317010001cX)	AGENCY FOR MASS EOucaÜON			00	24.2cn00000	
0517031001cK'	ARABIC ANO ISLAMIC EOAKO		78251 170.36		4082964	
ost''osaooloo	TECHNICAL EDUCATION BOARD		95318, 39482	00	18	
051705600100	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY				SS 00.00000	
0521002001m	HEALTH CARE MANAGEMENT BOARD				17,000.00000	
052100300100	HOSPI'AL MANAGEMENT BOARD		37 235,650.00	46 0.000 00	9,58.350uoo	
	Staff HOSPITAL			199,740.owoo	16079.50690	
6S2it62002CØ	SCHOOL OF NURSING OAMATIJRu		35,744.00000		l'ls:6.00000	
052110400100	SCHOOL OF HEAL t" TECHNOLOGY NGLJRIJ		36,		1.63800000	
052111300103	ORLIES AND CONSUMABLES MGT AGENCY			12 oc:000	12 cm.00000	
	ENVIRONMENT AGENCY					

9	Transfer to Consolidated Revenue Fund:	Ref.Note		Budget		
	Transfer to Consobdated Revenue Fund		6.163+62,109.osJ	<u>12,129,511,991.00</u>	965,949.88195	
10	Aids and Grants		Actual	Total Budget	Variance	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)		6,476,000,000.00	9,476,000,000.00	3,000,000,000.00	
13020301	Domestic Grant - (SDG)		-	250,000,000.00	250,000,000.00	
13020401	Foreign Grant - (SFTAS)		3,441,320,000.00	6,750,000,000.00	3,308,680,000.00	
	TOTAL		9,917,320,000.00	16,476,000,000.00	6,558,680,000.00	

11 A - Details of Total Capital Expenditures (According to Sectors)						Include Parastatals Capital Exp in Note 11.B
List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks	

NOTES TO

05 "056001 co	N EA7Aop PROJECT		1 m,000.00	7 370.000 00 6,200.000.00	170.00000 5,600.00000	
	STATE GEOAM		39,		11.51000000	
IIÄ	STATE			540,000.00000		
056306500	COLLEGE OE EDUCATION GASHOA Total Social Sector			169, 2,093,650,500.00 6,000,000.00	19,050.00000 269,244293.83	
	Total to CAPITAL DEVELOPMENT FUND		SA.26 674.42			

Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

011101000100	PUBLIC PROCUREMENT BUREAU				
32030111	Monitoring and Evaluation		14,000,000.00	14,000,000.00	-
32030112	Computer Software Acquisition		14,475,000.00	50,000,000.00	35,525,000.00
	Sub total		28,475,000.00	64,000,000.00	35,525,000.00
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)				
32010106	Construction/Provision of Hospitals/Health Centres		12,000,000.00	12,000,000.00	-
32010109	Rehabilitation/Repairs of School Building		14,615,000.00	50,000,000.00	35,385,000.00
32010110	Rehabilitation/Repairs of Hospital Building		0.00	50,000,000.00	50,000,000.00
32030111	Monitoring and Evaluation		1,500,000.00	1,500,000.00	-
	Sub total		28,115,000.00	113,500,000.00	85,385,000.00
011103500100	LOCAL GOVERNMENT PENSION BOARD				
32010501	Purchase of Computers	0.00		3,000,000.00	3,000,000.00
32010601	Chairs	0.00		2,500,000.00	2,500,000.00
32010602	Tables	0.00		2,500,000.00	2,500,000.00
	Sub total		-	8,000,000.00	8,000,000.00
011200300100	HOUSE OF ASSEMBLY				
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		1,000,000.00	1,000,000.00
32010311	Health/Medical/Laboratory Equipment	0.00		2,000,000.00	2,000,000.00
32010312	Purchase of Fire fighting Equipments	0.00		600,000.00	600,000.00
32010315	Purchase of Sanitary Equipment	0.00		1,000,000.00	1,000,000.00
32010319	Library Books/Equipment	0.00		11,000,000.00	11,000,000.00
32010405	Purchase of Motor Vehicle	0.00		60,000,000.00	60,000,000.00
32010505	Purchase of Photocopying Machines	0.00		3,000,000.00	3,000,000.00
32010601	Chairs	0.00		50,000,000.00	50,000,000.00
32010602	Tables	0.00		45,200,000.00	45,200,000.00
	Sub total		-	175,000,000.00	175,000,000.00
012300100100	MINISTRY OF INFORMATION				
32010199	Construction/Provision of Other Buildings	13,805,419.85		300,000,000.00	286,194,580.15
32010306	Purchase of Broadcast & Communication Equipments	108,518,801.95		250,000,000.00	141,481,198.05
32030109	Research and Development	0.00		10,000,000.00	10,000,000.00
32030114	Anniversaries/Celebration	21,651,000.00		50,000,000.00	28,349,000.00
	Sub total	143,975,221.80		610,000,000.00	466,024,778.20
012300300100	YOBE TELEVISION (YTV)				
32010107	Rehabilitation/Repairs of Office Building	22,693,840.61		22,700,000.00	6,159.39
32010306	Purchase of Broadcast & Communication Equipments	1,435,000.00		6,900,000.00	5,465,000.00
32010405	Purchase of Motor Vehicle	0.00		15,550,000.00	15,550,000.00
32010601	Chairs	0.00		10,000,000.00	10,000,000.00
32010602	Tables	0.00		4,450,000.00	4,450,000.00
	Sub total	24,128,840.61		59,600,000.00	35,471,159.39
012300400100	YOBE BROADCASTING CORPORATION				
32010199	Construction/Provision of Other Buildings	0.00		6,000,000.00	6,000,000.00
32010312	Purchase of Fire fighting Equipments	0.00		7,000,000.00	7,000,000.00
32010322	Spare Parts and Tools	0.00		5,000,000.00	5,000,000.00

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

012301300100	Sub total PRINTING CORPORATION					18,000,000.00	
32010206	Purchase Of Security Equipments				5,000,000.00		
32010302	Purchase of Industrial Equipment				5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments				500,000.00	500,000.00	
	Sub total				10,500,000.00	10,500,000.00	
012305700100	COUNCIL FOR ARTS & CULTURE						
32030114	Anniversaries/celebration			13,351,500.00	14,000,000.00	648,500.00	
	Sub total					648,500.00	
012500100100	OFFICE OF THE HEAD OF SERVICE af						
32020101	Construction/provision Office Building					18,823.16	
32010107	Rehabilitation/Repairs of Office Building					37,450.37	
32010601	Chairs						00
32010602	Tables			00			00
	Sub total						
014000100100	OFFICE OF THE STATE AUDITOR GENERAL						
22010206	Purchase Of Security Equipments						
22010212	Purchase Of Fire fighting Equipments						
g20ga10g 32030111	Research and Development Monitoring and Evaluation			5,000,000.00	10,000,000.00	56,000.00	
32030112	Computer Software Acquisition Sub total			42,909,500.00			
014000200100	LOCAL GOVERNMENT AUDIT						
32010209	Tree Planting Landscaping Sewer Drainages and Culverts				750,000.00		
	Sub total					19,000,000.00	
014700100100	CIVIL SERVICE COMMISSION						
32010305	purchase of power Generating Set						00
32010501	purchase of Computers						00

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010602	Tables					
	Sub total			12,000,000.00	12,000,000.00	
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS					
32010104	Other Storage					
32010305	Purchase Of Power Generating Set			10,000.00	10,000.00	
32010307	Purchase of Agricultural Equipment			10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments			13,500,000.00		
32010320	Buildin Materials/Equip ment					
32010501	Purchase of Computers					
32010603	Safes/File Cabinets/Cu Boards					
32030109	Research and Development					
32030112	Computer Software			12		
32030119	Position Maps, Survey and Design			52,500.00	52,500.00	
014700200100	Sub total LOCAL GOVERNMENT SERVICE COMMISSION					

32010107 of Office Building

NOTES TO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

32010405	Purchase of Motor Vehicle		0.00	14,165,000.00	14,165,000.00	
32010501	Purchase of Computers		0.00	4,041,000.00	4,041,000.00	
32010505	Purchase of Photocopying Machines		0.00	500,000.00	500,000.00	
32010601	Chairs		0.00	3,000,000.00	3,000,000.00	

021500100100	MINISTRY OF AGRICULTURE		Page 30 of 70			
--------------	-------------------------	--	---------------	--	--	--

For the year ended 31" December 2021

NOTES TO

32010101	Construction/provision Of Office Building		Page 31 of 70	14, 00Wn.cw	20,549.53	
----------	---	--	---------------	-------------	-----------	--

For the year ended 31" December 2021

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010102	Construction/provis'on Of Residential guildings		114.600.cno.oo	624.75
----------	---	--	----------------	--------

For the year ended 31" December 2021

NOTES TO

32010105	Construction/provision of School Buildings				
----------	--	--	--	--	--

NOTES TO

32010106	Constructlon/provision of Has •ta15/Health Centres		Page 35 of 70	48	14,411.12	
----------	--	--	---------------	----	-----------	--

For the year ended 31" December 2021

32010119	wan Fen				
----------	---------	--	--	--	--

NOTES TO

22010120	and Artificial Insemination		Page 37 of 70	77,508.73417		
----------	-----------------------------	--	---------------	--------------	--	--

For the year ended 31" December 2021

320101 gg	Construction of Warehouse and Sho s		402,058.011.30	
-----------	-------------------------------------	--	----------------	--

NOTES TO

32010134	Fish pond and uaculture		Page 39 of 70 44		00	
----------	-------------------------	--	---------------------	--	----	--

For the year ended 31" December 2021

32010199	Construction/provision of Other Buildi					
----------	--	--	--	--	--	--

NOTES TO

32010202	Camstrwztlon of Roads		Page 41 of 70	200, wo,wo 00		
----------	-----------------------	--	---------------	---------------	--	--

For the year ended 31" December 2021

32010206	purchase	Of	Security			40	
----------	----------	----	----------	--	--	----	--

NOTES TO

	Equipments					
--	------------	--	--	--	--	--

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010210	Construction Of Dams		Page 44 of 70 81,275,012.40	go, 000,000.00		
----------	----------------------	--	--------------------------------	----------------	--	--

For the year ended 31st December 2021

NOTES TO

g2010214	Boreholes and other Water Facilities					
----------	--------------------------------------	--	--	--	--	--

For the year ended 31" December 2021

32010227	Construction / Provision of ricultural Facili purchaseofA		40,277,647.33	90,		
----------	---	--	---------------	-----	--	--

For the year ended 31" December 2021

NOTES TO

32020307	riculturalai Equi ment			00			
----------	------------------------	--	--	----	--	--	--

For the year ended 31" December 2021

32010309	Water	Equipment		Page 48 of 70	50,000,000.00		
----------	-------	-----------	--	---------------	---------------	--	--

For the year ended 31" December 2021

NOTES TO

32010322	Spare Parts and Tools			10,000. cm 00		
----------	-----------------------	--	--	---------------	--	--

For the year ended 31" December 2021

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010405	Purchase Of Motor Vehicle		Page 50 of 70	120,000.00000	24 000000.00	
----------	---------------------------	--	---------------	---------------	--------------	--

For the year ended 31" December 2021

NOTES TO

32010501	Purchase of Com uters			20 000, wom	
----------	-----------------------	--	--	-------------	--

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010610	Retirees		Page 52 of 70	78,800,000.00	3,000,000.00
----------	----------	--	---------------	---------------	--------------

For the year ended 31st December 2021

NOTES TO

32030111	Momtari and				
----------	-------------	--	--	--	--

For the year ended 31" December 2021

32030114	Anniversaries/Celebration		Page 54 of 70	10,000,000.00		
----------	---------------------------	--	---------------	---------------	--	--

For the year ended 31st December 2021

NOTES TO

32030115	Counterpart Fund		9000.000.00	g. 000,00000		
32030119	Maps, Survey and n			53,gsq.012.go	68,313.63	
32030120	Advocac , Enli htenment & Cam					
	Sub total					
021500100200	MODERN ABATTOIR					
32010322	Parts and Tools					
	Spare			5,wo.tm.oo		
	Sub total			s, 000 000.00	s 00000.00	
021500100300	PILOT LIVESTOCK					
32010224	Boreholes and other Water Facilit.es			48, 000, coo 00		
32010903	Wildlife Conservation			2,000 , omm		
32030109	Research and Development			5,coo.000.00	00	
	Sub total			55,000,000.00	55,000,000.00	
021510200100	AGRICULTURAL DEV. PROGRAMME					
32010226	Industrial Pollution control of					
32010307	Agrlculturai Equipment			00		
32010316	purchase Of Diving EquiprTænt			00	3,000.000 00	
32010222	Spare Parts and Tools			00		
32010501	Purchase of Com uters					
32030109	Research and Develo ment					
021511000100	Sub total				35.000.00@00	
	FERTILIZER BLENDING PLANT					
32010226	Industrial pollution control			10,000.000 00	10	

NOTES TO THE STATEMENTS FOR THE YEAR ENDED DECEMBER, 2021

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

Of Of

32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
021716700100	COLLEGE OF AGRIC GUJBA					
32010307	Purchase of Agricultural Equipment		0.00	12,000,000.00	12,000,000.00	

Audited Financial Statements Government Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010108 22010114	Rehabilitation/Repairs of Building Construction Of Toilet				2,000,00000	
3201011g	Wall				500,000.00	1,500,000.00
32010318	Tree Planting Rehabilitation/Repairs of Power Generating Plants				500,000.00	1,000,000.00 500,000.00
320203 32010611	Alternative Energy Beds Beddings					00
	Sub total			6,000,000.00	<u>2,000,000.00</u> 11,000,000.00	8,000,000.00
022205900100	YOBE MICRO FINANCE BANK					
32030121	Capitalisation and Sustainability Sub total				50,000,000.00	50,000,000.00 50,000,000.00
022900100100	MINISTRY OF TRANSPORT & ENERGY Construction					
32020203 32010207	of Airport Electricity Network		38			96,790.72
32010218 32010223	Rehabilitation/Repairs of Electricity Construction/ Provision Of ICT Infrastructure				88,000,000.00	88,000,000.00
32010299	Construction/provision of other Infrastructures		469,749,100.28		469,800,000.00	50899.72
32010301 32010312	Trucks/Tankers/motors/Bull Dozers etc. Purchase of Fire ti		934,061,200.00			32,800.00
32010501	purchase of Com Sub total					00
022900300100	RURAL ELECTRIFICATION BOARD Transmission					
32010207 32010305	Electricity Network Purchase of Power Generating Set				155,300,000.00	1,470,393,975.00 88,500.00
022905500100	Sub total YOBE ROAD TRAFFIC MANAGEMENT AGENCY YOROT		525.00			1,470,482,475.00
32010119	Construction of Car porch/Shed Wall Fencing					8,000,000.00
22010223	Construction/provision of ICT Infrastructure Purchase					
32010312 320104gg	Of Fire fighting Purchase of Other Transport Equipment					

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010501	Purchase of Computers			6,400,000.00	15,000.00	
	Purchase of Computers in Machines					
32010505	Purchase of Computers					
32020601	Chairs					
32030112	Computer Software Acquisition				800,000.00	
	Sub total					
023400100100	MINISTRY OF WORKS					
32010202	Construction of Roads		613,823,546.11	11,217,000,000.00	2,603,176,453.29	
32010209	Drainages and Culverts					
32010221	Rehabilitation/Repairs of Roads				46,542.86	
32010301	Trucks/Tankers/Tractors/Bulldozers etc.					
32010322	Spare Parts Tools					
22030109	Research and Development					
	Sub total		9,608,097,672.50	749,200,000.00		
023400400100	YOBE ROAD MAINTENANCE AGENCY YORMA					

Audited Financial Statements Government Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

Of Of

32010221	of Roads		<u>96,071,830.00</u>		<u>28,170.00</u>	
	Sub total		96,071,830.00	96 100 00	28,170.00	
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING					
32010107						
32010501	Of Office			10.mo.mo.m:1	2,427.28000	
	Purchase of Com rs					
32010604	Sets			400 , tm u		
32010606				600 m'.oo	00	
32030109	Research and Development		<u>8,000,000.00</u>	<u>20,000,000.00</u>	12,000 poo .00	
	Com Software					
32030112	Counte art Fund		to.mo,cmoo	ID.ooo.mooo	1 s, (no 00000	
32030122	Gran t to Communities/private Institutions Inerables				765, 00000000	
	Sub		n no. 00		795 .280.oo	
025000000000	FISCAL RESPONSIBILITY BOARD					
32010308					000.000.00	
32010405	Equipment			2	2	
	Purchase of Motor Vehicle			30, om,owoo	30,	
32010501	purchase of Com ers				2,	
	Research and				15	
32030111	Mon 'tom and Evaluatu)n		14,			
	Computer Software			2.000.ocnoo		
	Sub total		<u>0.00</u>	6sn.ocnoo	sl.gnoomoo	
			00			
025200100100	MINISTRY OF WATER RESOURCES					
32010209	Sew a and Culverts and			to cm 0000	10, 000 smoo	
	Water					
	F.giit:ies					
32010220	Of Water f		9 6500.00	9. 00		
32010501	Sub total		162,864+160.00	909, 1 ncmoo	2,000.00000	
					746, 215,540.00	
	y OBE STA TE WATER CORPORATION					
	Boreholes and Other Water			2.665.oco owoo	247,747800.00	
32010220	of Water				3g,agoxx)	

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

•2010305	P u ithaSe n f Water Supplv E	Set	1S2,600ccooo	270, cm, ocuoo	130,	
32010314			a 700 0.00	ooo.ocnoo 25,000,000.00	75, 25,aoaaoooa	
	Parv ane Tools					
	Sub total			00	946 smoo	
	RURAL	SUPPLY SANITATION AGENCY				
32010214	Boreholes and Other Waterer Facilities		44. 10S.311.oo	65 (XO, 0000 00	20,894.689 m	
32010220	Water			as		
32010239	Cons truction/provi'i on of Other Infrastructures		910,000.00		90.000M	
	Water Sup				41, 737.05950 m	
32010601	Chairs			2 cm.cmoo	2 000000	
32010602	Tables			1	1, scoooool%)	
32010603	Safes/Fde Cabinet5fC ards			moco.oo	500.000 00	
	Counterpart Fund		40.	40, un.ocnoo	54154.9%	
	Sub total		iiö,É9i S96.SS			

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
32010102 3203010g	Construction/prcr,'is.on of P.esidential Buildin s		47,430,000.00	50,000.00000	2,570,000.00	
320g0111	Research and Development Monitoring and Evaluation				15.93700	
	Sub total		108,669,063.00	178,000,000.00	69,330,937.00	
025300700100	FIRE SERVICE					
32010312	Purchase Of Fire fighting Equipments					
	Sub total			50,000,000.00	50,000,000.00	
025301000100	HOUSING & PROPERTY DEV. CORPORATION					
32010102	Construction/prouision Of Residential Buildings			4,994,600,000.00	48,410,457.17	
	Sub total		4,946,189,542.83	4,994,600,000.00	48,410,457.17	
026000100100	MINISTRY OF LAND AND SOUD MINERALS					
32010112 32010208	Acquisition Of Office Building Surveying Equipment		00		202,971,724.00	
	Sub total			460,700,009.00	65,000.00	
026000300100	YOBE STATE GEOGRAPHIC INFORMATION SYSYEM (YOGIS)				203,036,724.00	
22010112 22010308	Acquisition Of Office Building Surveying Equipment			00		
	Sub total			189,400,000. oo		
	Total Economic Sector					
	List Of MOA: Law and justice Sector	Ref. N Ote		Total B udget		Rem a
031801100100	JUDICIAL SERVICE COMMISSION					
32010199 32010208	Construction/prÜüSiOn of Other Buildings Sewage/Drainages and Culverts					
22010405	purchase of Motor Vehicle			00		
	Sub total				000.00	
032600100100	MINISTRY OF JUSTICE			00	go, 000,	
32010101	Construction/provision Of Office Building			g, 000,000.00		

32010319	Libra"/ 800kS/Equigwrwnt					
32010405	purchase of Motor Vehicle purchase				00	
32010501	Of Computers				00	
32030113	Tuition, Re istQtion Exam fees Fund				00	
32030115	Counterpart Sub total				00	
032600100200	PERORAGATIVE OF MERCY					
32010317	Teachi Learni E ui nt Sub total					10,000,00000
032605100100	HIGH COURT of					
32010101	Office Building		80,000,000 00		00	
32020102	Construction/prouision of Residential Buildi		00		00	
32010107	Rehabilitation/Re airs of Office Buildin Wall Fencin		50,000,000 00 000 00		50 000,000 oa	
32010119	Tree plantin ndscapin		20,0m,		00	
32010129						
32010214	Boreholes and other Water Facilities					

26

of

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,

32010405	Of Vehicle					
32010601	Ch*rs				<u>5,000,000.00</u>	5.000.wooo
32010602	table ^s				<u>2,000,000.00</u>	<u>2,000,000.00</u>
32010603	Safes/File Cabinets/CupBoards				<u>2,000,000.00</u>	<u>2,000,000.00</u>
32010606	Air-Conditioners Shelves				<u>3,000,000.00</u> <u>8,000,000.00</u>	<u>3,000,000.00</u> <u>8,000,000.00</u>

Audited Financial Statements of Government Yobé State

NOTES TO THE STATEMENTS FOR THE YEAR ENDED 31ST 2021

32010608					
32030111	Monitoring and Evaluation			3,000,000.00	3,000,000.00
	Sub t				
	SHARLA COURT of APPEAL				
32010101	of Office Buildi		cmoo	60,coomo.oo	
32010102	Build				
	Construction/Provision of Residential Building			50,000,000.00	
22010107	Rehabilitation/Restoration of Office Buildings		R it's Of	50,000,000.00	
32010107	Renovation/Repairs of Office Building		guild	000.00	
32010112	Acquisition of Office Building			10,000,000.00	10,000,000.00
	RI				
32010114	Resident Construction Of Todet Construction of Car PO			3,000,000.00	3,000,000.00
			2 500,000.00	6,000,000.00	3,500,000.00
32010118	Construction of Gate Rouse			3,000,000.00	3,000,000.00
3201012-9					
31010218	of El—cri				4,000,000.00
32010228	Rehabilitation/Restoration of Cultural Facilities			3,000,000.00	3,000,000.00
32010305	Purchase of Vehicle General Set			5,000,000.00	5,000,000.00
32010314				1,000,000.00	1,000,000.00
32010405	Purchase of Equipment			15,000,000.00	15,000,000.00
	purchase of com			2,000,000.00	2,000,000.00
32010502					
32010503	Purchase of Printers			1,000,000.00	1,000,000.00
	Purchase of Scanners			1,000,000.00	1,000,000.00
	Purchase of Fax Machines			1,000,000.00	1,000,000.00
32010601	Chairs		s.mo.Ü00	5,000,000.00	
32010602	Tables		s.mo,000 oo	5,000,000.00	
32010603	Safes/F				
32010604	Television Sets			1,200,000.00	1,200,000.00

Audited Financial Statements of Government of Yobe State

32010611	Air-conditioners			2,500,000.00	2,500,000.00	
32010612	Bedding					
32010612	Rugs and Carpets		500,000.00	1,500,000.00	4,000,000.00	
	and					
	Sub total		700,000,000.00	765,000,000.00	65,000,000.00	
056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES Equipment					
32010319	Motor Vehicle			500,000.00		
32030111	Sub Total Law and Justice Sector		40,000,000.00	50,000,000.00	5,000,000.00	
			45,000,000.00	50,000,000.00	5,000,000.00	
			45,000,000.00	50,000,000.00	5,000,000.00	
			713,000,000.00	713,000,000.00	60,700,000.00	

Sector

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	List of MOA: Social Sector	Ref-Note		Total Bud	Variance	Remarks
051300100100	MINISTRY OF YOUTH SPORT & SOCIAL DEVELOPMENT					
32010101	Construction/provision of Office Building		6,038,807.15	25,100,000.00	61,192.85	
32010107	Rehabilitation/Repairs of Office Building		25,600,348.43		99,651.57	
32010121 32010122	Sporting & Gaming Facilities Rehabilitation/Repairs Of Sporting Facilities			20,000,000.00		
22010310 32020502	purchase Of Sporting & Gaming Equipment purchase of Printers			00		
051400100100	Sub total MINISTRY OF WOMEN AFFAIRS of Office Building					
32010107 32010501	Rehabilitation/Re Purchase of Computers		1,450	2,000,000.00	50,000.00	

Audited Financial Statements of Government Yobé State

NOTES TO THE STATEMENTS FOR THE YEAR ENDED 31ST 2021

32010503	Purchase of Scanners			500,000.00	500,000.00
32010504	Purchase of Fax Machines			500,000.00	500,000.00
32010505	Purchase of Photocopying Machines			1,000,000.00	
22010509	Purchase Of Binding Equipment			g. wo.coo.oo	
32010601	Chairs			1,000.00	
32010602	Tables			1,500,000.00	
32030111	Monitoring and			3,000,000.00	
32030114	Anniversaries/Celebration			50,000,000.00	
051700100100	Sub total MINISTRY OF BASIC & SECONDARY EDUCATION				
32010105	Construction/provision of School Building			600,000,000.00	
32010109	Rehabilitation/Repairs of School Building			550,000,000.00	475,558,485.89
32010122	Rehabilitation/Repairs of Sporting Facilities		0.00	30,000,000.00	
32010310	Purchase Of Sporting & Gaming Equipment			40,000,000.00	
32010505	Purchase Of Photocopying Machines			5,000,000.00	
22010601	Chairs		0.00	60,000,000.00	
32010611	Beds & Bedding			85,000,000.00	
	purchase of Other Furniture & Fittings				
32020699	Research and Development			0.00	
32030109					
32030113	Tuition, Registration & Exam fees				
32030120	Advocacy, Enlightenment & Campaign				
	Sub total		878,226,545	2,366,100	1,007,734.55
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD				
g20g0115	Counterpart Fund			0.00	25,864.86
	Sub total				25,864.86
051700800100	LIBRARY BOARD Purchase of				
32010305	Power Set			4,450,000.00	4,450,000.00
32020319	Books/Equipment				
32030111	Monitoring and Evaluation				
	Sub total			20	20,

051701000100	AGENCY FOR MASS EDUCATION					
--------------	---------------------------	--	--	--	--	--

2g

Audited Financial Statements Government Yobe State

NOTES TO THE STATEMENTS FOR THE YEAR ENDED DECEMBER, 2021

Of Of

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010109	Rehabilitation/Repairs of School Building		0.00	5,000,000.00	5,000,000.00	
32010215	Waste Disposal Equipment		0.00	4,000,000.00	4,000,000.00	
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	

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER, 2021

31ST

32010108	Rehabilitation/Repairs of Residential Building		5,000,000.00	5,000,000.00	-
32010317	Teaching & Learning Equipment		2,903,840.00	5,000,000.00	2,096,160.00
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32010602	Tables		0.00	5,000,000.00	5,000,000.00
32010603	Safes/File Cabinets/CupBoards		0.00	5,000,000.00	5,000,000.00
32030111	Monitoring and Evaluation		10,000,000.00	10,000,000.00	-
32030112	Computer Software Acquisition		0.00	5,000,000.00	5,000,000.00
	Sub total		27,903,840.00	50,000,000.00	22,096,160.00
052100100100	MINISTRY OF HEALTH				
32010101	Construction/Provision of Office Building		233,824,579.98	233,900,000.00	75,420.02
32010105	Construction/Provision of School Building		0.00	50,000,000.00	50,000,000.00
32010106	Construction/Provision of Hospitals/Health Centres		288,657,829.87	288,700,000.00	42,170.13
32010110	Rehabilitation/Repairs of Hospital Building		87,847,841.26	180,000,000.00	92,152,158.74
32010311	Health/Medical/Laboratory Equipment		538,483,215.68	538,500,000.00	16,784.32
32010505	Purchase of Photocopying Machines		0.00	1,000,000.00	1,000,000.00
32010601	Chairs		0.00	2,000,000.00	2,000,000.00
32010602	Tables		0.00	2,000,000.00	2,000,000.00
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00
32010604	Television Sets		0.00	1,000,000.00	1,000,000.00
32010606	Air-Conditioners		0.00	1,500,000.00	1,500,000.00
32010608	Shelves		0.00	2,000,000.00	2,000,000.00
32010610	Refrigerators		0.00	1,000,000.00	1,000,000.00
32010611	Beds & Beddings		9,890,000.00	10,500,000.00	610,000.00
32010615	Purchase of Cushions		0.00	1,000,000.00	1,000,000.00
32010616	Cushions		0.00	2,000,000.00	2,000,000.00
32010699	Purchase of Other Furniture & Fittings		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		24,000,000.00	24,000,000.00	-
32030118	NGOs/Development Partners' Coordination		0.00	5,000,000.00	5,000,000.00
32030120	Advocacy, Enlightenment & Campaign		0.00	1,000,000.00	1,000,000.00
	Sub total		1,182,703,466.79	1,358,100,000.00	175,396,533.21
052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY				
32010206	Purchase of Security Equipments		0.00	2,000,000.00	2,000,000.00
32010601	Chairs		0.00	3,000,000.00	3,000,000.00
32010603	Safes/File Cabinets/CupBoards		0.00	2,000,000.00	2,000,000.00
	Sub total		-	7,000,000.00	7,000,000.00
052100300100	PRIMARY HEALTH CARE MANAGEMENT BOARD				
32010611	Beds & Beddings		0.00	5,000,000.00	5,000,000.00
32030111	Monitoring and Evaluation		2,000,000.00	2,000,000.00	-
32030115	Counterpart Fund		108,918,323.00	109,000,000.00	81,677.00
	Sub total		110,918,323.00	116,000,000.00	5,081,677.00
052110200100	HOSPITAL MANAGEMENT BOARD				
32010501	Purchase of Computers		0.00	2,500,000.00	2,500,000.00
32010601	Chairs		0.00	2,500,000.00	2,500,000.00
32010611	Beds & Beddings		0.00	10,000,000.00	10,000,000.00

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32030109	Research and Development		0.00	5,000,000.00	5,000,000.00
32030115	Counterpart Fund		14,092,412.00	14,100,000.00	7,588.00
	Sub total		14,092,412.00	34,100,000.00	20,007,588.00
052110400100	SHEHU SULE COLLAGE OF NURSING & MIDWIFERY DAMATURU				
32010105	Construction/Provision of School Building		0.00	155,000,000.00	155,000,000.00
32010109	Rehabilitation/Repairs of School Building		0.00	25,000,000.00	25,000,000.00
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00
32010501	Purchase of Computers		9,000,000.00	10,000,000.00	1,000,000.00
32010601	Chairs		0.00	5,000,000.00	5,000,000.00
32010602	Tables		0.00	20,000,000.00	20,000,000.00
	Sub total		9,000,000.00	223,000,000.00	214,000,000.00
052110600100	COLLAGE OF HEALTH SCIENCE & TECHNOLOGY NGURU				
32010310	Purchase of Sporting & Gaming Equipment		0.00	2,000,000.00	2,000,000.00
32010311	Health/Medical/Laboratory Equipment		0.00	3,000,000.00	3,000,000.00
32010699	Purchase of Other Furniture & Fittings		0.00	5,000,000.00	5,000,000.00
	Sub total		-	10,000,000.00	10,000,000.00
053500100100	MINISTRY OF ENVIRONMENT				
32010129	Tree Planting/Landscaping		62,400,000.00	62,400,000.00	-
32010219	Water Pollution Control		15,000,000.00	20,000,000.00	5,000,000.00
32010228	Rehabilitation/Repairs of Agricultural Facilities		5,000,000.00	20,000,000.00	15,000,000.00
32010399	Alternative Energy		22,000,000.00	50,000,000.00	28,000,000.00
32010903	Wildlife Conservation		0.00	10,000,000.00	10,000,000.00
32030114	Anniversaries/Celebration		0.00	15,000,000.00	15,000,000.00
	Sub total		104,400,000.00	177,400,000.00	73,000,000.00
053501600100	ENVIRONMENT PROTECTION AGENCY				
32010209	Sewage/Drainages and Culverts		0.00	20,000,000.00	20,000,000.00
32010315	Purchase of Sanitary Equipment		0.00	50,000,000.00	50,000,000.00
32010322	Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00
	Sub total		-	75,000,000.00	75,000,000.00
053505600100	NEAZADP				
32010129	Tree Planting/Landscaping		0.00	1,500,000.00	1,500,000.00
32010226	Industrial Pollution control		18,800,000.00	46,500,000.00	27,700,000.00
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00
	Sub total		18,800,000.00	50,000,000.00	31,200,000.00
053505700100	AFFORESTATION PROJECT				
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
	Sub total		-	2,000,000.00	2,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT				
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
	Sub total		-	14,000,000.00	14,000,000.00
	Total Social Sector		3,941,392,732.58	6,813,000,000.00	2,871,607,267.42
	Total Details of Capital Expenditures		44,420,842,619.47	62,246,488,009.00	17,825,645,389.53

For the year ended 31« December 2021

11 B - Details of Capital Expenditures of Parastatals (Included in 11A above)					Include Parastatals Capital Exp in Note 11A
List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
011101000100 PUBLIC PROCUREMENT BUREAU					
32030111 Monitoring and Evaluation		14,000,000.00	14,000,000.00	-	
32030112 Computer Software Acquisition		14,475,000.00	50,000,000.00	35,525,000.00	
Sub total		28,475,000.00	64,000,000.00	35,525,000.00	
011100500100 SUSTAINABLE DEVELOPMENT GOALS (SDG)					
32010106 Construction/Provision of Hospitals/Health Centres		12,000,000.00	12,000,000.00	-	
32010109 Rehabilitation/Repairs of School Building		14,615,000.00	50,000,000.00	35,385,000.00	
32010110 Rehabilitation/Repairs of Hospital Building		0.00	50,000,000.00	50,000,000.00	
32030111 Monitoring and Evaluation		1,500,000.00	1,500,000.00	-	
Sub total		28,115,000.00	113,500,000.00	85,385,000.00	
011103500100 LOCAL GOVERNMENT PENSION BOARD					
32010501 Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601 Chairs		0.00	2,500,000.00	2,500,000.00	
32010602 Tables		0.00	2,500,000.00	2,500,000.00	
Sub total		-	8,000,000.00	8,000,000.00	
012300300100 YOBE TELEVISION (YTV)					
32010107 Rehabilitation/Repairs of Office Building		22,693,840.61	22,700,000.00	6,159.39	
32010306 Purchase of Broadcast & Communication Equipments		1,435,000.00	6,900,000.00	5,465,000.00	
32010405 Purchase of Motor Vehicle		0.00	15,550,000.00	15,550,000.00	
32010601 Chairs		0.00	10,000,000.00	10,000,000.00	
32010602 Tables		0.00	4,450,000.00	4,450,000.00	
Sub total		24,128,840.61	59,600,000.00	35,471,159.39	
012300400100 YOBE BROADCASTING CORPORATION					
32010199 Construction/Provision of Other Buildings		0.00	6,000,000.00	6,000,000.00	
32010312 Purchase of Fire fighting Equipments		0.00	7,000,000.00	7,000,000.00	
32010322 Spare Parts and Tools		0.00	5,000,000.00	5,000,000.00	
Sub total		0.00	18,000,000.00	18,000,000.00	
012301300100 PRINTING CORPORATION					
32010206 Purchase of Security Equipments		0.00	5,000,000.00	5,000,000.00	
32010302 Purchase of Industrial Equipment		0.00	5,000,000.00	5,000,000.00	
32010312 Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
Sub total		-	10,500,000.00	10,500,000.00	
012305700100 COUNCIL FOR ARTS & CULTURE					
32030114 Anniversaries/Celebration		13,351,500.00	14,000,000.00	648,500.00	
Sub total		13,351,500.00	14,000,000.00	648,500.00	
056306600100 COLLAGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTech)					
32010101 Construction/Provision of Office Building		8,403,967.99	8,500,000.00	96,032.01	
32010105 Construction/Provision of School Building		0.00	60,000,000.00	60,000,000.00	
32010125 Construction/Provision of Libraries		0.00	100,000,000.00	100,000,000.00	
32010501 Purchase of Computers		0.00	4,000,000.00	4,000,000.00	
32030109 Research and Development		0.00	10,000,000.00	10,000,000.00	

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

and Evaluation

32030111	Monitoring Sub total		8,000,000.00 16,403,967.99	10,000,000.00		
016103700100	PILGRIMS WELFARE COMMISSION					
32010101	Construction/provision of Office Buildings Water			68,000.00	68,000.00	
32010119 32010129	F Tree Plantations			12,000,000.00 4,110,000.00	16,110,000.00	
32010202	Sub total				29,400,000.00	
021500100200 32010322	MODERN ABATTOIR Spare Parts and Tools					
	Sub total					1,000,000.00
021500100300	PILOT LIVESTOCK Breeders					
32010214 32010903	Other Water Facilities Wildlife Conservation			2,000,000.00		
32030109	Sub total					
021510200100	AGRICULTURAL DEV. PROGRAMME					
32010226	Industrial Pollution			1,000,000.00	1,000,000.00	
32010307 32010316 32010322	Purchase of Agricultural Equipment Purchase of Domestic Equipment Parts and			3,000,000.00	5,000,000.00 3,000,000.00	
32010501	Purchase of Computers			4,000,000.00	4,000,000.00	
32030109	Research and Development Sub total			5,000,000.00 35,000,000.00	40,000,000.00	
021511000100	FERTILIZER BLENDING PLANT Industrial pollution control					
32010226 32010307	purchase of Agricultural Equipment			10,000,000.00 10,000,000.00	20,000,000.00	
	Sub total			20,000,000.00	20,000,000.00	

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

17167001	COLLEGE OF AGRIC GUJBA Purchase of					
32010307	gricultural Equipment			12,000,000.00		
32010319	Libra Books/ E ment			8,000,000.00		
32010601	ch rs			7,000,000.00		
32010602	Tables			8,000,000.00		
32030111	Sub total		00	000.00	5,000,000.00	
022000800100	BOARD OF INTERNAL REVENUE			4,500,000.00	3,500,000.00	
32010505	Purchase of Photocopying Machines			10,000,000.00		
32010603	Safes/File Cabinets/Cupboards					
32010610	Refrigerators Research			4,000,000.00	4,000,000.00	
32030109	ary Development Sub total				38,000,000.00	
022205100100	SMALL SCALE INDUSTRIES Industrial Investment					
32010302	Of E			200,500,000.00		
32010312	Purchase of fighting Equipments					
32010501	purchase Of Computers			1,000,000.00	1,000,000.00	
32010601	Chairs					
32030111	Monitoring		0.00		48,000.00	
32030115	Counterpart Fund					
022205200100	Sub total STATE HOTELS Residential Build-					
32010108	Rehabilitation/Repairs Of					
32010114	Construction Of Toilet					
32010119	Wall Fencing		0.00	00		
32010129	Tree Planting/Landscaping		0.00	00		
32010318	Rehabilitation/Repairs of power Generating Plants		0.00	500,000.00	500,000.00	
32010399	Alternative Energy		0.00			
32010611	Beds & Bedding					
	Sub total		6,000,000.00	14,000,000.00	8,000,000.00	
022205900100	YOBE MICRO FINANCE BANK					

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32030121	Capitalisation and SustainabilSub total					
022900300100	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network					
32010305	Purchase of Power Generating Set		155,211,500.00		88,500.00	
022905500100	Sub total YOBE ROAD TRAFFIC MANAGEMENT AGENCY (YOROT Construction					
32010116	Of Car Porch/Shed					
32010119	Wall Fencing					
32010223	Construction/Provision of ICT Infrastructure of		0.00	00		
32010312	purchase Fire fighting Equipments		0.00			
32010499	Purchase of Other Transport Equipment		0.00			
32010501	Purchase of Computers		6,385,000.00		15,000.00	
	Purchase Machines					
32010505	of Photocopyi					
32010601	Cha irs					
32030112	Computer Software uision		1,200.00000		800,000.00	
	Sub total		7,585,000.00	51,400,000.00		
023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA) of Roads					
32010221	Rehabilitation/Repairs				28,170.00	
	Sub total				28,170.00	
025000000000	FISCAL RESPONSIBILITY BOARD					
32010308	Surveying Equipment					
32010405	Purchase Of Motor Vehicle			30,000,000 00		
32010501	Purchase of Computers		0_00			
32030109	Research and Development		0.00			
32030111	Monitoring and Evaluation		14,000,000.00			
32030112	Computer Software Acquisition					
	Sub total		14,000,000.00	65,800,000.00	51,800,000.00	
025210200100	YOBE STATE WATER CORPORATION					

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010214	Boreholes and Other Water Facilities					
32010220	Rehabilitation/Repairs of Water Facilities				38,180.00	
32010305	purchase of power Generating Set					

and Evaluation

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

32010309	Water Supply Equipment		139,121,330.00	270,000,000.00	130,878,670.00	
32010314	Purchase of Electrical Equipment		4,700,000.00	30,000,000.00	25,300,000.00	
32010322	Spare Parts and Tools		0.00	25,000,000.00	25,000,000.00	
	Sub total		1,797,495,350.00	3,226,460,000.00	1,428,964,650.00	
025210300100	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		44,105,311.00	65,000,000.00	20,894,689.00	

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST

DECEMBER, 2021

of						
32010102	Construction/provision Residential Buildings					
32010107	Rehabilitation/Re pairs of Office Buildi					
32010112	Acquisition Of Office Building		0.00			
	of		0.00			
32010113	Acquisition Residential Building					
32010114	Construction of Toilet					
32010116	Construction Of Car Porch/Shed					
32010117	Construction of Mosque					
32010118	Construction of Gate House		0.00			
32010129	Tree Plantin Landscap					
32010218	Rehabilitation/Repairs of Electricity		0.00			
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00			
32010305	Purchase of Power Generatin Set					
32010314	Purchase Of Electrical Equipment					
32010405	purchase of Motor Vehicle					
32010501	Purchase of Computers				2 000,000.00	
32010502	Purchase Of Printers					
32010503	Purchase of Scanners		0.00			
32010504	Purchase of Fax Machines				1,800,000.00	
32010601	Chairs					
32010602	Tables					
32010603	Safes/File Cabinets/CupBoards		0.00			
32010604	Television Sets					
32010606	Air-Conditioners					
32010611	Beds & Beddings		0.00			
32010612	Rugs and Carpets					
32030111	Monitoring and Evaluation					
	Sub total					

Audited Financial Statements of Government of Yabe State

056306800100	COLLEGE OF LEGAL AND ISLAMIC STUDIES					
32010311	Health/Medical/Laboratory					
32010319	Books/Equipment		0.00			
32030111	Monitoring and Evaluation					
	Sub total		45,000,000.00			
	Total Law and Justice Sector		445,000,000.00	605,000,000.00		
	List of MDA: I Sector	Ref.Note	Actual	Total Bu	Variance	Remarks
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD Fund					
32030115	Counterpart				25,864.86	
	Sub total				25,864.86	
051700800100	LIBRARY BOARD					
32010305	Purchase of Power Generation Set					
32010319	Library Books/Equipment		0.00			
				12,850,000.00	12,850,000.00	
32030111	Monitoring and Evaluation		0.00		2,700,000.00	
	Sub total			20,000,000.00		

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST

051701000100	AGENCY FOR MASS EDUCATION				
32010109	Rehabilitation/Repairs of School Building	0.00	5,000,000.00	5,000,000.00	
32010215	Waste Disposal Equipment	0.00	4,000,000.00	4,000,000.00	
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	
	Sub total	-	21,000,000.00	21,000,000.00	
051703100100	ARABIC AND ISLAMIC BOARD				

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31ST

MBER,

32030111	Safe's Job inetOCu Boards and Evaluation		000.00	5,000,000.00	
	Computer Software			5,000,000.00	5.00000000
052100200100	total		27,903,840.00		22.0%, 160.00
	Sub total				
	Purchase of Security Chairs		0.00	2,000,000.00	2,000,000.00
3201060g	Safes/chie Cab Cu Boards		0.00		
	Sub total			7	7
052100300100	HEALTH CARE MANAGEMENT BOARD				
32010611 n-90i11	Bed' Beddi and Evaluation		0.00	5,000.00	5,000.00
3203011:	Moilori Counterpart Fund			109,000.00	
	Sub total			11	5081,677.00
052110200100	HOSPITAL MANAGEMENT BOARD				
32010601	Purchase of Computers Chairs		0.00		2,000,000.00
	Bed d S		0.00		2,000,000.00
32030109	Research and ent		0.00	5,000.00	5,000.00
32030115	Counterpart Fund		14,092,412.00	14,100,000.00	
052110400100	Sub total SHEHU SULE COLLAGE OF NURSING MIDWIFERY DAMATURU		092,412.00		20,007,000.00
	Rehabilitation/Re pairs of School Build		0.00	155,000.00	155,000,000.00
	Purchase of Fire fighting Equipments		0.00		8,000,000.00
Ä2mOSD1	P of CO ters Chairs		0.00	10,000,000.00	10,000,000.00
32010602	Tables		0.00		20,000,000.00

For the year ended December 2021

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST

DECEMBER,

052110600100	Sub total COLLAGE OF HEALTH SCIENCE TECHNOLOGY NGuRu			223,000.000.00		
"0'0311	Purchase Sporting & quipmenc HeabthfMedicaWI abora E uioment Purchase		0.00	3 .noooooo_oo	3,000,000.ao	
	Other Furniture Fittin Sub total			000.000.00	00	
053501600100	ENVIRONMENT PROTECTION AGENCY					
32010315	Sewa sand Culve'ts Purchase Sanila E nt		0.00 o_oo	20 momooo 50,000 poo_oo	ao.000,00000 50, 00c,00000	
	Spare Pans and Tools Sub total				, 000.00	
053505600100	NEAZAOP					
32010129	Tree ma no andsea 'n		0.00	1 ,soopoo.oo	<u>1,500,000.00</u> 978 999 999 99	
32010226	industrial Pollution control Oiiilori and Evaluation		<u>18,800,000.00</u> 0.00 <u>18 800 000 00</u>	<u>20,000,000.00</u> 2,000,000.00 <u>22,000,000.00</u>	<u>27,100,000.00</u> 2,000,000.00 <u>29 100 000 00</u>	
	M Sub total		0.00			
053505700100	AFFORESTATION PROJECT					

3

32010303	Purchase af Power Set Generati Purchase at Com		000	1. 000000.00	1,000.000.co 1,000.000.00	
	Sub total Tota l Soci*I Sector					
	o' Tow' details of Ci E res of parast•eals			<u>2,626, 000000.00</u> <u>18,015,638,000.00</u>	<u>5,084,481,102.32</u>	
			<u>12,931,156,897.68</u>			

Audited Financial Statements of Government of Yabe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER.

2021

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2021	2020	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
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		6,956,329.72	21,420,697.24	
010	ACCESS BANK YOBE STATE IGR		167,698,269.88	247,895,922.98	
011	FIDELITY BANK EXPENDITURE		19,357,392.89	38,255,003.23	
013	UBA BANK SALARY ACCT (DAG)		136,780,222.53	65,789,219.23	
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		11,900,283.48	1,004,354,831.48	
028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81	
035	FCMB (PENSION & GRATUITY)		11,062,623.92	5,506,351.65	
036	FIDELITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10	
038	UBA VAT ACCOUNT		5,990,342.11	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)		69,620,955.13	13,935,264.67	
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		125,504,387.61	57,383,355.50	
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		19,594,837.92	2,643,324.08	
058	Manager Access Bank Plc YBSG Special ECA Account		461,432,871.88	386,087,278.20	
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	2,523.35	
060	UBA Plc Yobe State Government TSA Account		6,460,889,789.35	3,221,990,793.23	
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		369,050.10	523,327,477.66	
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	9,656,257.44	
064	ACCESS BANK CACs ACCOUNT (FERTILIZER)		250,876,562.75	665,977,596.00	
065	ACCESS BANK TSA ACCOUNT		9,642,742.76	101,234.04	
068	UBA PLC Covid-19 Support Account		43,167.20	44,870.12	
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		480,677,441.65	6,156,869,198.98	
071	Access Bank PLC Covid-19 Support Account		200,000.00	200,000.00	

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST

DECEMBER,

081	Herita Bank PLC be State Government Account VBA PLC COV'O-19				
082	GTBank Ecol iCal Fund Account Cash Book Balances held AG				
	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS SECTOR)				
	Administrative Sector				
LDdb2bo	House Oe u Governor's Office			184.00	
071100300200	Special Adviser On Bud on Education			2d.403.so *goo. 00	
011100300300	ial Adviser on Finance		5,417.67	993.98	
011100300400	Special Adviser on Justice			609.00	
	Special Adviser on Local Government ci•l Adviser Housi			1,065.13	
03	Specuai Adviser pn poittics ial Adviser on Sec u			746 SO	
	Aev/ser en Works		2,423.01	3,996.69	
011100301	Special Adviser on Health S fir		2,39608	4,089,	
011100301200	cisi Adviser On Äeii ious Affairs			1,618.00	
O: 1 IOCB01300	Special Adviser on Cornmercé		89.08	862.08	
071100301aoo	Adviser on Water Resources			814 so	
011100301500	I Advßer on Trans rt and E		472.68	1.30783	
	Special Advisem or. Humanitarian Affairs Special Adviser on Crvviranment			915.99 i, 92	
	eial Adviser Oh YO "th rt S.péc•.i Adviser Women AffÜs			654.06	
	cial Adviser on Economic Devela		479.86	4 096.96	

For the year ended December 2021

Audited Financial Statements of Government of Yabe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER.

2021

2021					
oa 1100302100	Special Advise' on Land and Solid Minerals		2,432.86	2±96	
01 aa 1200300100	Secretary to the State Government HOUse of Assem			914,45	
•o: 1200400100	House of Ass embiy Service Commiss•on &		GtG_11		
012500100100	Mini st of Horn e Affairs _ Information Culture O"iee 'he Head Service			2 13146 782.01	
014000100100	State Audit ,xal		774.49	10,392.75	
L LöOibO	Government Audit Department Civil Service Commission		4,310.50	621.1B	
0147002001m	Governrtterit 5éiS•iCé Commission			316.50	
016200 [00100	Independent Electoral Comm, Minist of Reli ous Affairs			4,363-00	
oasooo 1001m	Ministry Humanitarian Affairs				
	SOB E Sector		as,Ti6.96		

Page 40 of 70

3

Audited Financial Statements of Government of Yabe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER, 2021

021500100100	Minist of culture Natural Resources Mini st Finance			611.66	
	Vinanc•ai Wna ment unit		79.57	SIS."	
	Debt Ma n ment Offi ce				
zoootomoo	Office of the Accountant Genera' Of Commerce				
	St Minist of		469100		
022900100100	Transport and E				
02 LÖÖi00	Minis of Bud g, Econarnrc Mini st of Water Resources			g,9SS.i7	
026000 [00100	Ministry Land			9,321.25	
026300100ibO	Mini st of Housin				
	SUB TOTAL		246.29	066.95	
	and Justice sector				
03 2600100100	'us tire Judicial Service Commission		2'CCK'.00		
	SUB TOTAL		2 000.00	5 6.00	
	R Deve ment sector				
	SUB TOTAL				
	Social Service Sector				
051300100100	Ot Spons Development		53000		
051400100100	Minist Of Women Affairs		149.93		
051700100100	Minist of Eduatiãfi		2160		
05	Center				
051710100100	Mi mist Of Hi her Education				

For the year ended December 2021

Audited Financial Statements of Government Of Yobe State

051710100300	Remidial Pro ram				
053500100100	Mini st Of Environment			4,302,	
	for Local Gen & Chieftaincy Affairs				
	SUB-TOTAL			S,Sai.G2	930a.G8
	Total Details of Cash Book Balances of MOA'			soa.	184 207.98
	'n vestments in Quoted nies			352 412.509.68	242 0100533.39
	•n vestments unquoted Comoanies				
	in			495,3710123.00	
	Reaiuable u nquoted Com n•es Vatue				
	Total investments			887 632.6B	10.60S.S9

16 Revolving Loan Account

(Other Operating Activities)

List the Loans	I	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
a Car Loan		740,981,670.44	315,090,960.00	198,786,402.22	624,677,112.66
b Furniture Loan		193,065,322.28	-	68,121,084.11	251,186,406.39
Total Revolving Loan		934,046,992.72	315,090,960.00	266,907,486.33	885,863,519.05

3i^d

31ST

2021

17 External Loans

a	List of External Loans public Debt Services		Balance as at 31/12/2021	Additional Loan	n al 31/12/2021	Balance as at 31/12/2020
---	---	--	--------------------------	-----------------	-----------------	--------------------------

Source: DMO

CBN 3

18	Internal Loans		2021			2020
	List of Intemal Loans	G	Balance as at 31/12/2021	Additional Loan	Loan Paid Back	Balance as at 31/12/2020
a	Bailout Facility Principal		8,881,873,828.77		165,372,580.62	
b	Bailout Facility Interest				299,117,087.24	
c	Budget Suport Facility BSF					
d	Budget Suport Facility BSF Interest					
e	Family Home Finance Principal				1,736,060,501.15	15,957,202,315.50
d	Family Home Finance Interest Financing					
f	Contract Principal		12,710,386,640.78		6,883,266,151.96	
g	Contract Financing Interest					

Audited Financial Statements of Government of Yobe State

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER,

	h i	CBN Covid 19 Facility • Principal CBN Covid 19 Facil- -Interest				
	j K	UBA/CBN - Principal UBA/CBN - Interest		19,411,071,915.20		588,928,084.80
		Total Loans		79,237,799,282.01	34,959,169,632.90	
19		Other •tal Rece-	Actual		Total Budget	Variance
14020201		Other Capital R			11,600,000,000.00	11,600,000,000.00
						Refund from FGN

TOTAL

20		CONTINGENT UABIUTES AS AT YEAR END 2021 pension	Amount 2021	Amount 2020
a		and Gratuity Due		
b		Outstanding Contractors Liabilities		
		Total Liabilities	3,223,550,210.74	2,699,793,785.62

Audited Financial Statements of Government Of Yobe State

REFERENCENOTE

GOVERNMENT SHARE OF FAAC(STATUTORYREVENUE)

CODE	MONTH	2021			2020					
		NOTE A	NOTE B i		NOTE A	NOTE B				
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	FOREIGN LOAN DEDUCTED AT SOURCE	BAILOUT LOAN	BUDGET SUPPORT FACILITY (BSF)	FAMILY HOME FACILITY	TOTAL
N	N	N	N	N	N	N	N	N	N	
11010101	JANUARY	2,362,622,277.07	153,706,341.88	2,516,328,618.95	3,327,735,129.89	33,986,777.19	89,972,595.59	152,567,179.41	-	3,604,261,682.08
11010101	FEBRUARY	2,557,613,198.41	165,860,532.40	2,723,473,730.81	2,955,783,559.96	33,986,777.19	89,972,595.59	152,567,179.41	-	3,232,310,112.15
11010101	MARCH	2,147,293,611.40	165,860,532.40	2,313,154,143.80	2,587,399,732.49	24,590,154.68	89,972,595.59	152,567,179.41	-	2,854,529,662.17
11010101	APRIL	2,229,849,542.12	165,860,532.40	2,395,710,074.52	2,867,893,634.43	24,590,154.68	-	-	-	2,892,483,789.11
11010101	MAY	2,593,322,129.31	88,158,924.92	2,681,481,054.23	2,259,969,955.25	24,590,154.68	-	-	-	2,284,560,109.93
11010101	JUNE	2,044,730,818.86	224,011,231.73	2,268,742,050.59	2,520,007,983.22	24,590,154.68	-	-	-	2,544,598,137.90
11010101	JULY	3,112,131,490.76	527,640,259.47	3,639,771,750.23	2,799,475,603.90	24,590,154.68	-	-	-	2,824,065,758.58
11010101	AUGUST	3,336,763,584.98	527,640,259.47	3,864,403,844.45	3,358,225,805.61	24,590,154.68	-	-	-	3,382,815,960.29
11010101	SEPTEMBER	2,519,016,403.82	536,746,178.24	3,055,762,582.06	3,313,610,835.26	32,801,728.71	-	-	-	3,346,412,563.97
11010101	OCTOBER	3,030,458,598.36	536,746,178.24	3,567,204,776.60	2,107,358,931.45	32,801,728.71	-	-	-	2,140,160,660.16
11010101	NOVEMBER	1,444,522,020.22	888,965,515.81	2,333,487,536.03	2,174,630,761.97	32,801,728.71	-	-	-	2,207,432,490.68
11010101	DECEMBER	2,107,698,304.51	888,965,515.80	2,996,663,820.31	2,372,306,128.05	32,801,728.71	-	-	120,127,813.58	2,525,235,670.34
	TOTAL	29,486,021,979.82	4,870,162,002.76	34,356,183,982.58	32,644,398,061.48	346,721,397.30	269,917,786.77	457,701,538.23	120,127,813.58	33,838,866,597.36

For the year ended December 2021

31"

Audited Financial Statements of Government Of Yobe State

NOTE: Bi 2021

DETAILED DEDUCTIONS AT SOURCE

MONTH	FOREIGN LOAN	BAILOUT LOAN	BSF	FAMILY HOME LOAN(INTERES	Covid 19	SOFTWARE	CBN TERM LOAN UBA	TOTAL
JANUARY						776,799.59		153,706,341.88
FEBRUARY	44,955,919.23			120,127,813.58		776,799.59		165,860,532.40
MARCH	44,955,919.23			120,127,813.58		776,799.59		165,860,532.40
APRIL				120,127,813.58		776,799.59		165,860,532.40
MAY					42,426,206.10	776,799.59		88,158,924.92
JUNE	44,955,919.23			135,852,306.81	42,426,206.10	776,799.59		224,011,231.73
JULY	44,955,919.23	89,972,595.59	154,908,117.75	186,616,156.67	50,410,670.64	776,799.59		527,640,259.47
AUGUST		89,972,595.59	<u>154,908,117.75</u>	186,616, 156.67	<u>50,410,670.64</u>	776,799.59		527,640,259.47
SEPTEMBER		89,972,595.59	<u>154,908,117.74</u>		<u>50,410,670.64</u>	776,799.59		536,746,178.24
OCTOBER	54,061,838.01	89,972,595.59	154,908,117.74	186,616,156.67	50,410,670.64	776,799.59		536,746,178.24
NOVEMBER	54,061,838.01	89,972,595.59	154,908,117.75	186,616,156.67	25,205,335.32	776,799.59	377,424,672.88	
DECEMBER		89,972,595.59	154,908,117.74	186,616,156.67	25,205,335.32	776,799.59	377,424,672.88	
TOTAL	563,740,515.36	539,835,573.54	929,448,706.47	1,736,060,501.15	336,905,765.40	9,321,595.08	754,849,345.76	4,870,162,002.76

NOTE: B 2020

DETAILED DEDUCTION AT SOURCE

MONTH	FOREIGN LOAN	BAILOUT LOAN PRINCIPAL	BAILOUT LOAN INTEREST	BSF PRINCIPAL	BSF INTEREST	FAMILY HOME LOAN(INTEREST)	TOTAL
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		23,838,923.67	66,133,671.92	9,887,802.09			276,526,552.19
MARCH			39,172,146.20				267,129,929.68
APRIL	24,590,154.68						24,590,154.68
MAY	24,590,154.68						
JUNE							24,590,154.68
JULY	24,590,154.68						24,590,154.68

For the year ended December 2021

Audited Financial Statements of Government Of Yobe State

AUGUST	24,590,154.68						24,590,154.68
SEPTEMBER	32,801,728.71						32,801,728.71
OCTOBER							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
TOTAL	346,721,397.30	98,306,708.54	171,611,078.23	29,663,958.32	428,037,579.91	120,127,813.58	1,194,468,535.88

NOTE; e ii 2020

CONTRACT FINANCING

MONTH	PRINCIPAL	INTEREST	TOTAL
JANUARY			
FEBRUARY			
MARCH	76,111.00583	<u>93,297,182.00</u> 56,317,707.85	132,428,713.68
APRIL		42,279,	
MAY		733.92	100,508,241.22
		47,017,013.06	115,405.004.11
JUNE	+979.032, st	44,288,991.74	110,268,024.31
JULY	106,880r104.19	67 553.08	173,920,657.27
AUGUST		109,096,	266,826.129.15
		526.77	
SEPTEMBER		97,169,304.56	282,831,945.39
OCTOBER		97 ,	307,460r609.47
		638,813.85	
NOVEMBER		<u>97,341,072.88</u>	319,
DECEMBER		123,392,248.20	i00,3is.4S
	259,559,145.99		382,951,394.19

TOTAL **874,879,147.91** | **2,284,998,217.30** TOTAL

NOTE; e ii 2021

CONTRACT FINANCING

MONTH	PRINCIPAL	INTEREST	TOTAL
JANUARY		160,914,120.82	565,351,521.03
FEBRUARY			
MARCH	408.931.857_97 412, S 09,044.77	150,062,859.98	564,665.20621 8,871,556,087.00
APRIL			<u>695,088,440.76</u>
MAY		173,370,002.86	633,025,853.22
		156,477.174.80	
JUNE	47'.667.121,84	146,602,513.00	624,269,634.84
		<u>162,110,694.73</u> <u>188,459,691.29</u>	725, 913,345.62
AUGUST			8s9, 759,018
SEPTEMBER	680,441,092.79	185,197,747.80	865,638,840.59
OCTOBER		174,756,451.47	882,725,626.59
NOVEMBER		<u>170,381,819.65</u>	<u>880,740,695.13</u>
DECEMBER		<u>164,223,510.40</u>	<u>1,011,805,999.76</u>
	847,582,489.36		

1,988,289,935.04

Audited Financial Statements of Government Of Yobe State

Page4Sof70

NOTE: C

Share of Statutory Allocation • Other Agencies

MONTH	2021					2020				
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	ECOLOGICAL FUND	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	
JANUARY				41986.544.08		65,630,396.19				98,658,792.57
FEBRUARY										125, 101,560.05
MARCH										
APRIL					72,511.517.58	336,830,435.87				
MAY	55			181.558,993.37		273,654,064.81		7,851,422.75	727,448,642.19	
JUNE				521,687,879.60		656,715,283.26		7,094,082.23		182,350,021.71
JULY	<u>10,380,697.41</u>				<u>77,614,629.73</u>		<u>175,255,939.48</u>			
AUGUST	<u>23,020,011.73</u> 14,718,594.19			<u>41,557,524.67</u> -	<u>101,431,156.49</u> 107,421,852.15 17	<u>166,008,692.91</u> 445,584,366.12	<u>273,294,455.01</u>		<u>349,852,663.01</u>	<u>623,147,118.02</u>
SEPTEMBER					85.174.530					
OCTOBER	27				99.2%.791.10					
NOVEMBER				1,021276.486.33		1,134,032,718.66		7,006,372.86	623,239,776.52	630,246,149.38
DECEMBER										47,893, 16404
TOTAL										

For the year ended December 2021

NOTE; E

11010201-Value Added Tax Allocation (VAT)

		2021	2020
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL	1,642,530,410.89	855,406,397.82
11010201	MAY		
11010201	JULY		952,619,190.96
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER		

TOTAL

NOTE; F

20001003 MISCELLANEOUS EXPENSES

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED BUDGET	VARIANCE
22020102	Regular Allowances And Traveling Others)		88,400.00000	95,000.00
22020104	International transport And Traveling(Others)		229,400.00000	73,756.00
22020201	Electricity Char es	104169058.96	5,000,000.00	30,941.04
22020203	Internet Access Char es	1,200,000.00		

Audited Financial Statements of Government Of Yobe State

22020.106	Other Maintenance Services			45,000.00
22020602	Office Rent	78,109,122.08	78,200,000.00	
22020701	Financial Consulting	6,442,477.19		822,808.06
22020702	Information Technology Consulting			
22020901	Bank Charges.		387,	
22021002	Honorarium & Sitting Allowance			745.85
22021004	Medical Expenses-local			
22021007	Welfare Packages	67,754,144.64		
22021023	souvenir / Gift		10,000,000.00	10,000,000.00
	TOTAL			

260,465, 613.86

year ended 31"

Of

NOTE: G
PUBLIC DEBT SERVICES 2021

CODES	DESCRIPTION	ACTUAL EXPT	APPROVED	VARIANCE	Remarks
22020905	Interest/Discount on Foreign			59,484.64	
22020908	Loan Interest on loans				
22060301	Public Debt Services				
	TOTAL	13,532,275,854.01	13,814,500,000.00	282,224,145.99	

NOTE: H
INVESTMENT

SCHEDULE OF QUOTED INVESTMENT AS AT 31st DECEMBER 2020 and 2021

co DE	NAME OF COMPANY	2020		2021	
		NO. OF SHARES	VALUE (N)	NO. OF SHARES	VALUE (N)
31090101	Union Bank Plc				18,702,540.45
31090101	Sterlin Bank				
31090101	FLOURMILLS	600.00	15,600.00	600.00	5,010.00
31090101	SCOA	70,447.00	206,409.71	70,447.00	73,264.88

Audited Financial Statements of Government Yobe State

31090101	GTBank	567,927.00		567,927.00	
31090101	NAHCO	315,219.00	725,003.70	315,219.00	
31090101	Royal Exchange	70,731.00	18,390.06	70,731.00	14,146.20
31090101	Niger Insurance	218, 781.00	43,756.20	281, 781.00	56,356.20
31090101	AllCO Insurance		55,606,722.60	7,777,164.00	
31090101	First Bank Plc				
31090101	Unity Bank		30,032,529.92		
31090101	R. T Briscoe	6, 791.00	1,358.20	6, 791.00	1,358.20
31090101	CONOIL		375,300.00	18,000.00	
31090101	FIDELITY BANK	100,000 00	252,000.00	100,000.00	230,000.00
31090101	GLAXOSMITHKLINE	12,500.00	86,250.00	12,500.00	74,375.00
31090101	UBA	50,000.00	432,500.00	50,000.00	400,000.00
31090101	CADBURY PLC	250,000.00		250,000.00	
31090101	NASCON	750,000.00		750,000.00	
31090101	UNILEVEL	126,380.00 oo		126,380.00	
31090101	LAFARGE AFRICA (WAPCO)	143,009		143,009.00	
31090101	VITAFORM	3,009.00	23,470.20	3,009.00	63,189.00
31090101	FORT OIL	5, 184.00	70,243.20	5,184.00	
31090101	SUNU ASUARANCE	118,000.00	118,000.00	118,000.00	53,100.00
31090101	Dunlop Nig Plc	750,000 oo	150,000.00	750,000.00	150,000.00
31090101	Aso Saving Nig Ltd	120,000.00	50,000.00	120,000.00	60,000.00
31090101	Universal Insurance	300,000.00	60,000.00	300,000.00	60,000.00
31090101	Multverse	270,213.00	54,042.60	270,213.00	54,042.60
31090101	Sta co	239,940.00	115,171.20	239,940.00	115,171.20
31090101	Access Bank of Nig. Plc	158,370.00	84, 742,028.80	158,370.00	
31090101	Dangote Sugar				
31090101	Ni erian Exchan e roup				
31090101	SFS Real Est. Inv. Trust Fund	1,000.00	69,300.00	1,000.00	67,900.00

SUB TOTAL

SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2020 and 2021

CODE	NAME OF COMPANY	2020			2021		
		NO. OF SHARES	VALUE (N)	REALIZABLE VALUE	NO. OF SHARES	NOMINAL VALUE (N)	REALIZABLE VALUE
31090102	Lion of African Insurance Ltd	9,493,260.00	9,493,260.00				
31090102	Stirling Civil Engineering Ltd	1,345,027.00	2,690,054.00				

Audited Financial Statements of Government Of Yobe State

31090102	Kaduna Textiles Ltd	7,075,593.00	3,527,796.00		7,075,593.00	3,527,796.00	
31090102	Dorman Long Amalgamated Eng	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				
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	
31090102	Nigerian Technical Company Ltd	226,800.00	226,800.00				
31090102	Epic Industrial Trust Ltd	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 Materials Ltd	102,000,000.00	102,000,000.00	45,000,000.00	10,000,000.00	10,000,000.00	
31090102	Yobe Investment ans Sec. Ltd.				102,000.00	102,000,000.00	
31090102	Nguru Oil Mills Ltd, Nguru				128,250.00	128,250.00	
31090102	Nigerian Food Company Ltd. Yobe Flour and Food Mills Ltd.				360,000.00	360,000.00	
31090102 31090102	Polythene and Woven Sack Co. Ltd.				8,000,000.00	8,000,000.00	
31090102 31090102	Niger-Delter Power Holding Co. Nig Sahel Aluminium				70,000,000.00	70,000,000.00	
	SUB TOTAL		152,670,812.00	77,529,260.00		495,371,123.00	
	SUMMARY						
	QUOTED INVESTMENT		242,010,533.59			392,412,509.68	
	UNQUOTED INVESTMENT		152,670,812.00			495,371,123.00	
	UNQUOTED INVESTMENT REALIZABLE VALUE		77,529,260.00				
	TOTAL		472,210,605.59	77,529,260.00		887,783,632.68	

Source: robe Investment Company Ltd

NOTE: I
REVOLVING LOAN ACCOUNTS

CODE	DESCRIPTION	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYEMNTS	CLOSING BAL.	REMARKS
a	Car Loan						
b	Furniture Loan	261,186,406.39	315,090,960.00	261,186,406.39	68,121,084.11	193,065,322.28	
	TOTAL	885,863,519.05	315,090,960.00	1,200,954,479.05	266,907,486.33	934,046,992.72	

Audited Financial Statements of Government Yobe State
ot

FOREIGN LOANS PROFILE 7021

NOTE: J		Jan to June 2021 Debt Stock							July to Dec 2021 Debt Stock			
CRE DITORS	LOAN TITLE	Agreement Date	Original Currency	Loan Amount in Original Currency	Total (PR+INT) in Loan Currency	Naira Equivalent of Total Amount Paid	DOD IN USD (\$) Equivalent	DOD IN Naira as at 30/6/2021	Total (PR+INT) in Loan Currency	Equivalent of Debt Service in Naira	DOD in USD	Equivalent of (DOD) as at 31/12/2021
1	Yobe state - National Programme for Food Security Exp		IDB	1,294,850.00								
2	Yobe State Health System Dev. IV-AFDF	10/13/2003	USD	2,312,546.40	19,475.40	7,988,030.06	2,115,979.91	866,832,329.93	19,562.80	8,079,240.77	2,104,417.17	869,103,247.04
3	Yobe State Health System Dev. IV-AFDF	10/13/2003	EUR	923,010.90	7,776.20	3,793,541.41	1,004,513.66	411,509,066.43	7,808.20	3,654,789.64	950,812.02	392,675,836.13
4	Yobe State Community Based Poverty Reduction-IDA	7/18/2001	XDR	9,791,063.70	266,726.80	156,093,857.90	9,610,680.76	3,937,111,478.77	265,824.70	153,838,229.88	9,090,770.73	3,754,397,403.78
5	Yobe State Health System Development-IDA	02-03-03	XDR	1,085,000.00	16,222.40	9,493,672.93	992,695.21	406,667,518.55	16,171.60	9,358,838.05	954,788.7	394,318,193.47
6	Yobe State HIV/AIDS Programme-IDA	12/22/2005	XDR	1,456,292.10	20,455.90	11,971,201.80	830,930.23	340,398,876.85	38,591.20	22,333,522.42	764,133.99	315,579,696.53
7	Yobe State Health System Development Project II (Additional Financing) IDA	7/23/2009	XDR	1,651,658.60	22,206.20	12,995,512.36	2,141,209.70	877,167,967.54	22,144.30	12,815,362.58	2,077,273.79	857,893,302.53
8	Yobe State Third National Fadama Development Project IDA	4/16/2009	XDR	4,818,310.00	65,184.60	38,147,331.61	6,347,253.09	2,600,215,702.03	64,728.20	37,459,542.74	6,158,814.12	2,543,528,643.42
9	Yobe State Community Based Agric & Rural Dev. Project - IFAD XDR	9/16/2002	XDR	2,800,000.00	54,884.40	32,119,448.57	2,776,214.29	1,137,303,946.58	54,827.80	31,729,977.31	2,656,867.78	1,097,259,824.47
	Grand Total					272,602,596.64	25,819,476.85	10,577,206,886.68	279,269,503.39	24,757,878.32	10,224,756,167.37	

Source: Debt Management Office, Abuja

Audited Financial Statements of Government Of Yobe State

SO

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2021

CODE	DESCRIPTION	NOTE	ACTUAL 2021	FINAL BUDGET 2021	INITIAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET 2021	ACTUAL 2020
701	General public services							29,262,117,996.87
703	Public order and safety							
704	Economic affairs		1.394,					
705	Environmental protection	4	928,688.48				207,611,126.52	1,225,491,409.82
706	Housing and communi amenities			11.361.052.691.00			2,857,662,305.31	
707		6						
708	Recreation, culture and religion							
709	Education			20,161		00		
710	Social protection		125, 162,350.10		238.365.060.00	91.925.000.00	68,902,	
	TOTAL EXPENDITURE		117,456,879,841.71	139,874,499,776.00	106,898,499,776.00	16,389,989,977.00	709.90	88,421,786,240.51
							22,417,619,934.29	

31

Audited Financial Statements of Government Of Yobe State

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON FUNCTIONAL SEGMENT

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2021

CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2021	FINAL BUDGET 2021	INITIAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET 2021	ACTUAL 2020
70100	General public services	1						
	Recurrent Expenditure		41,153,823,873.12	44,050,747,104.00	31,158,207,104.00	(12,892,540,000.00)	2,896,923,230.88	25,994,980,718.81
	Capital Expenditure		3,912,477,100.19	5,941,800,000.00	5,732,800,000.00	(209,000,000.00)	2,029,322,899.81	3,267,137,278.06
	TOTAL		45,066,300,973.31	49,992,547,104.00	36,891,007,104.00	(13,101,540,000.00)	4,926,246,130.69	29,262,117,996.87
70300	Public order and safety	2						
	Recurrent Expenditure		2,005,026,657.79	2,108,212,945.00	2,474,812,945.00	366,600,000.00	103,186,287.21	1,750,314,968.06
	Capital Expenditure		8,377,320,947.91	9,152,200,000.00	5,763,500,000.00	(3,388,700,000.00)	774,879,052.09	6,970,917,386.80
	TOTAL		10,382,347,605.70	11,260,412,945.00	8,238,312,945.00	(3,022,100,000.00)	878,065,339.30	8,721,232,354.86
70400	Economic affairs	3						
	Recurrent Expenditure		2,937,958,787.46	3,399,591,910.00	3,324,191,910.00	(75,400,000.00)	461,633,122.55	2,486,818,214.38
	Capital Expenditure		20,302,118,943.40	29,042,450,000.00	14,573,850,000.00	(14,468,600,000.00)	8,740,331,056.61	13,537,601,022.74
	TOTAL		23,240,077,730.85	32,442,041,910.00	17,898,041,910.00	(14,544,000,000.00)	9,201,964,179.15	16,024,419,237.12
70500	Environmental protection	4						
	Recurrent Expenditure		1,271,728,688.48	1,298,139,815.00	1,277,639,815.00	(20,500,000.00)	26,411,126.52	1,069,270,909.82
	Capital Expenditure		123,200,000.00	304,400,000.00	360,000,000.00	55,600,000.00	181,200,000.00	156,220,500.00
	TOTAL		1,394,928,688.48	1,602,539,815.00	1,637,639,815.00	35,100,000.00	207,611,126.52	1,225,491,409.82
70600	Housing and community amenities	5						
	Recurrent Expenditure		875,012,020.70	1,164,092,682.00	1,305,992,682.00	141,900,000.00	289,080,661.30	1,111,116,898.70
	Capital Expenditure		7,628,378,364.99	10,196,960,009.00	7,957,800,009.00	(2,239,160,000.00)	2,568,581,644.01	10,508,251,080.07
	TOTAL		8,503,390,385.69	11,361,052,691.00	9,263,792,691.00	(2,097,260,000.00)	2,857,662,305.31	11,619,367,978.77
70700	Health	6						
	Recurrent Expenditure		8,224,960,658.72	8,505,576,227.00	8,371,576,227.00	(134,000,000.00)	280,615,568.28	5,658,174,067.52
	Capital Expenditure		1,316,714,201.79	1,748,200,000.00	1,743,000,000.00	(5,200,000.00)	431,485,798.21	347,920,555.32
	TOTAL		9,541,674,860.51	10,253,776,227.00	10,114,576,227.00	(139,200,000.00)	712,101,366.49	6,006,094,622.84
70800	Recreation, culture and religion	7						
	Recurrent Expenditure		1,530,898,114.97	1,631,421,830.00	1,971,921,830.00	340,500,000.00	100,523,715.03	1,383,294,172.04
	Capital Expenditure		231,792,885.66	975,378,000.00	987,978,000.00	12,600,000.00	743,585,114.34	352,409,090.69
	TOTAL		1,762,691,000.63	2,606,799,830.00	2,959,899,830.00	353,100,000.00	844,108,829.37	1,735,703,262.73
70900	Education	8						
	Recurrent Expenditure		14,918,296,070.91	15,346,664,194.00	13,931,864,194.00	(1,414,800,000.00)	428,368,123.09	11,707,797,737.85
	Capital Expenditure		2,522,010,175.53	4,814,600,000.00	5,725,000,000.00	910,400,000.00	2,292,589,824.47	2,024,749,628.69
	TOTAL		17,440,306,246.44	20,161,264,194.00	19,656,864,194.00	(504,400,000.00)	2,720,957,947.56	13,732,547,366.54
71000	Social protection	9						
	Recurrent Expenditure		118,332,350.10	123,565,060.00	144,365,060.00	20,800,000.00	5,232,709.90	94,812,010.97
	Capital Expenditure		6,830,000.00	70,500,000.00	94,000,000.00	23,500,000.00	63,670,000.00	-
	TOTAL		125,162,350.10	194,065,060.00	238,365,060.00	44,300,000.00	68,902,709.90	94,812,010.97
	GRAND TOTAL		117,456,879,841.71	139,874,499,776.00	106,898,499,776.00	(32,976,000,000.00)	22,417,619,934.29	88,421,786,240.51

Audited Financial Statements of Government Of Yobe State

YOBE STATE GOVERNMENT OF NIGERIA

REPORT ON MONTHLY REVENUE RETURNS PERFORMANCE FOR THE YEAR 2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2021	REVENUE TO DATE (JAN TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
1	REVENUE					
		776.00			89.1	
11	GOVERNMENT SHARE OF FAAC				102.9	
1101	GOVERNMENT SHARE OF FAAC	56,298,013,247.00	5,045,194,818.56	57,935,062,959.19	102.9	
110101	GOVERNMENT SHARE OF FAAC Allocation	35,383,273,429.00	2,999,645,342.84	34,365,429,446.50	97.1	
11010101	Statutory		<u>2,999,645,342.84</u>		97.1	
110102	GOVERNMENT SHARE OF VAT	15,914,739,818.00	1,936,640,810.98	19,967,530,237.04	125.5	
	Share Of VAT	<u>15,914,739,818.00</u>	<u>1,936,640,810.98</u>	<u>19,967,530,237.04</u>	125.5	
110103	SHARE OF EXCESS CRUDE ACCOUNT	2,201,000,000.00		2,506,189,144.07	113.9	
1010301	Excess Crude	2,201,000,000.00		2,506,189,144.07	113.9	
110104	OTHER FAAC Ecoio irai Fund	2,799,000,000.00	108,908,664.74	1,095,914,131.58	39.2	
11010401	Exchange Gain	1,649,000,000.00	25,145,233.40	184,148,158.02	11.2	
11010403	Excess Bank Charges Mineral				0.0	
11010404	Ratio			47,032.07652	47.0	
12	INDEPENDENT REVENUE				92.0	
1201	TAX REVENUE	3,955,875,000.00	510,961,213.93	6,096,572,955.06	154.1	
120101	PERSONAL TAXES				154.1	
12010101	paw As you Earn	3,485,275,000.00	478,797,424.95	5,756,175,610.47	165.2	
1201010-4	Tax					
	Assessment		10,000.00		60.5	
12010105	stamp Tax		120,500.00		16.9	

Audited Financial Statements of Government Of Yobe State

12010106	WithholdingTax				80,7	
12010107	pro ert Tax	10,000,000.00			0.0	
12010199	Other Direct Charges Tax	10,600,000.00	40,000.00	455,000.00	4.3	
					45.1	
1202	NON-TAX REVENUE					
120201	LICENCES - GENERAL	80,438,154.00	26,304,419.20	100,070,790.20	124.4	
	Cart Licenses					
12020114	Dried Fish Meat Licenses	2,000,000.00	730,400.00	2,987.22000	0.0	
12020117					149.4	
12020118	Pet (Dog) Licenses				0.0	
12020119	Fishing Permits				0.0	
12020121	Hunting Permits				0.0	
12020122	produce •n Licenses					
					700.1	
12020126	Tractor Kiting semees			545,000.00	0.0	
12020132	Motor Vehicle Licenses	21,000,000.00		21,440.800.00	102.1	
12020133	Drivers' Licenses	13,000,000.00		4,211,250.00	32.4	
12020134	Patent Medicine Drug Stores Licenses	500,000.00			0.0	
12020136	Health Facilities Licenses	2,500,000.00		9,020.00	0.4	
12020137	Trade Permit Licenses				0.0	
12020139	Tao legistartion (Side Badge) Licenses	500,000.00		978.61000	195.7	
12020140	Conductor's Badge Licenses	500,000.00		599,600.00	119.9	
12020141	Driving Test Licenses	100,000.00			0.0	
12020142	Drivers Badge Licenses	500,000.00		842,800.00		
12020143	Learner's Permit Licenses	500,000.00		139.725.00	27.9	

For the year ended 31" December 2021

Audited Financial Statements of Government Of Yobe State

12020145	Vehicle Registration Weighting Licenses				0.0	
12020146	vehicle Re			3,428.62600	48	
12020147	Vehicle Plate Number					
		20,000,000.00	19,590,879.20	41,065,879.20	205.3	
12020148	Certificate of Road Worthiness	5,000,000.00	4,564,600.00	9,722,000.00	194.4	
12020149	Animal Import Licenses		194,500-00	5,989,700.00		
12020154	Hackney Permit Licenses			1,110,000.00	0.0	
120204	FEES . GENERAL	803,230,000.00	721,656,934.20	1,179,383,603.49	146.8	
12020401	Court Fees		817,500.00		329_g	
12020413	Films Censorship/ Production Fees Fees	5,000,000.00		632,820.00	0.0	
12020417	Contractor Registration				331.7	
12020418	Marriage/ Divorce Fees	200,000.00			0.0	
12020426	Court Summons Fees Tender			5,120-00	2-6	
12020A27	Fees				33.2	
12020428	Fire Safety Certificate Fees	500,000.00		89,000.00	17.8	
120204	Professional Registration Fees					
12020437	Deeds Registration Fees	2,000,000.00		2,035,000.00	101.8	
12020441	Survey/ Plannin Building Fees Laborato Fees	3,200.00000	5,735,756.10	880,000.00 5,735,756.10	62.9 179.2	
	Association Fees		700.00		0.2	
12020445	Change Of Ownership Fees					
12020446	AgriculturalNeterinarti' Services Fees		400.00	400.00		
12020447	Land Use Fees			75,000.00	3.8	
12020449	Business/Trade O ti Fees	15,330,000.00	38,500.00	6,269,690.00	40.9	
					0.1	
12020450	Inspection Fees school/			25,000.00		
2020452	Tuition/ Examination Fees	59,800,000.00	652,448,945.50	652,448.94s.so	1091.1	

e53 0 70

For the year ended 31" December 2021

Audited Financial Statements of Government Of Yobe State

12020453	Applications Fees	20,650,000.00	9,812,749.63	9,823,249.63	47.6	
12020454	Parking fees	100,000.00			0.0	
12020455	Vetting Fees			<u>402,019,047.78</u>	90.3	
12020456	water Rate,/Fees	20,000.00000	44,100,548.15	11,618,800.00	58.1	
	Fees		323,500.00			
12020460	Abattoir/Slaughter House/Meat Change Of Purpose Fees	1,000,000.00 200,000.00	36,000.00	444,750.00		
12020462	Agricultural Show Fees Document Registration Fees Affidavits	1,000,000.00 500,000.00		207,500.00	41.5	
12020466	Fees Letter Of Administration Fees	2,000,000.00 3,500,000.00	20,000.00 16,523.82	165,300.00 209,358.47	8.3 6.0	
2020467	probate Fees	2,000,000.00	36,711.00	90,898.00	4.5	
12020468	Signing of Forms Fee	800,000.00	69,500.00	765,167.00	95.6	
12020470	Announcement Fees			160,000.00	13.9	
72	Reg./Renewal Telecom System (Mast) Fees	500,000.00			Oro	
12020473	News Coverage & Promotions Fees	500,000.00			0.0	
12020477	C Of O Processing Fees	10,000,000.00		3,215,134.00	3212	
12020480	Road cut Fees	300,000.00			0.0	
12020481	filin Fees	7,900,000.00	123,600.00	1,087,435.00	13.8	
12020a86	Gate Fees	00			45.5	
12020487	Refuse Collection And Disposal Fees	200,000.00			0.0	
12020495	Interview Fee				0.0	
12020496	Proof of Ownership Fees				0.0	
			11,000.00		40,5 35,7	
120205	FINES - GENERAL		2,870,633.46	24865.397-96 363,000.00	15.1	

For the year ended 31" December 2021

Audited Financial Statements of Government Of Yobe State

	Court Order Fines					
12020502	Firewood Trafficking Fines			177,250.00	2.6	
12020304	Certificate Of Judgment Fines	<u>3,300,000.00</u>			0.0	
12020505	Counter Affidavits Fines	200,000.00	5,500.00	5,500.00	2.8	
	lost And Re lacement Fines				0.0	
	Lost Of Gate Pass Fines	200,000.00			290.0	
12020508	Road Cut Fines	200,000.00			43,2	
12020509	Road Traffic Offence Fines					
12020511	Forest Offence Fines	100,000.00		56,000.00	56.0	
12020599	Miscellaneaous Fines	250,000.00		600.00	0.2	
120206	SALES GENERAL				22.5	
2020501	Sales Of Journal Publications	<u>250,000.00</u>			0.0	

70

12020604	Sales Of Stores/SetäPS/IJnserVicable Items	900,000.00		946,000.00	105.1	
12020605	Sales Of Vaccines			800.00		
12020606	Sales Of Application Forms/Bills Of Entries	<u>61,950,000.00</u>	<u>4,104,300.00</u>	<u>6,916,425.00</u>	11.2	
12020607	Sales Of Consultantw Registration Forms	<u>40,000,000.00</u>	42.98%.300.00	42,985.300 00	107.5	
12020608	Sales Of Improved Seeds/Chemical	<u>1,000,000.00</u>	<u>13,000.00</u>	65,500.00	6.6	
12020609	Proceeds From Sales Of Farm Produce				230.8	
12020611	Proceeds From Sales Of Govt. Vehicles	<u>14,900,000.00</u>		<u>34,395,000.00</u>	1.1	
12020612	proceeds From sales Of Dru s And Medications			211,536.46		
12020614	sales Of Govt. Buildin	<u>93,000,000.00</u>			150.4	
	sale of Fertilizer	<u>771,250,000.00</u>			0.0	
i 2020617	Sales Of Maps	<u>5,000,000.00</u>			0.0	

For the year ended 31" December 2021

Audited Financial Statements of Government Of Yobe State

12020625	Sales Of Building Plan	100,000,000.00			0.0	
120207	EARNINGS -GENERAL				85.8	
	Earnings From Consultancy Services	1,000,000.00			Oro	
12020702	Earnings From Laboratory Services	100,000,000.00	76.905+78600	76\$05,786.00	76,9	
	From Hire Of Plants	17,000,000.00				
12020703	Earnings & Equipment				24,1	
12020704	Earnings From The use Of Govt. Vehicles	19,550,000.00	348,000.00	4,387,200.00	22.4	
12020705	Earnings From The use Of Govt. Halls	200,000.00	39,000.00	290,000.00	0.0	
12020707	Earnings From Medical Services				171_6	
12020708	Earnings From Agricultural Produce	2,000,000.00			0.0	
	From Guest Houses					
120207 IC	Earnings			195,664.49	0.8	
12020711	Earnings From Commercial Activities			11,067,000.00	26.3	
	Earnings From Registration Of Trainees					
12020714	Earnings From VIO Charges	700,000.00			0.0	
12020719	Earnings From Workshop (Technical)				0.0	
12020720	Earnings From Hire Of Tractors/Harvester			455,000.00	2.1	
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	57,000,000.00		5,210,000.00	235.3	
12020803	Rent On Govt Buildings				0.0	
120209	RENT ON LAND AND OTHERS - GENERAL	2,436,030,375.00			5.5	
12020903	Rents & Premium On The Allocation Of Land					
12020905	Lease Rental					
12020906	Rents On Govt, Properties				153,9	
12020907	Rent Surface Mining/Laterite				0.0	
120210	REPA - GENERAL	403,220,000.00	33,490,151.38	361,917,910.67	89.8 99.4	
12021006	Motor Vehicle Refurbishing Loan Repayment Refunds	103,150,000.00	8,214,709.29	94,659,424.34	0.0	

Audited Financial Statements Government of Yabe State
ot

12021008	Furniture Loan Repayment		<u>120,000.00</u> 5,544,210.00	<u>351,000.00</u> 68,121,084.11	68.1	
12021012	Small Scale Loan Repayment	70.00000			0.0	
120211	Other Investment Income	3,000,000.00			0.0	
12021103	Other Investment Income	3,000,000.00			0.0	
	Other Revenue Sources of the State Government		3,792,025.75	30,929,937.43	0.0	
	Other Revenue Sources Of the State Government		3,792,025.75	30,929,937.43	0.0	
13	AIO AND GRANTS	16,476,000,000.00	2,446,620,000.00	9,917,320,000.00	60.2	
1301						
130101	DOMESTIC AIDS				0.0	
13010103	Oonation/Assistance				0.0	
1302	GRANTS	16,476,000,000.00	2,446,620,000.00	9,917,320,000.00	60.2	
130203	DOMESTIC Current Domestic	12,726,000,000.00		6,476,000,000.00	so,9	
13020301	Grants				0.0	
13020302	Capitai Domestic Grants	6,476,000,000.00		GA 76,000.000 oo	100.0	
13020306	Grant	250,000,000.00				
130204	FOREIGN GRANTS	3,750,000,000.00	2,446,620,000.00	3,441,320,000.00	91.8	
13020401	Current Grants	3,750,000,000.00	2,446,620,000.00	3,441,320,000.00	91,8	
14	CAPITAL DEVELOPMENTFUND CD RECEIPTS				81.3	
140201	OTHER CAPITAL RECEIPTS COF	11,600,000,000.00			0.0	
14020201	Other capital Receipts TO				0.0	
1403	LOANS/ BORROWINGS RECEIPT	31,400,000,000.00	3,007,180,457.14	34,959,169,632.90	111.3	
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT					

Audited Financial Statements of Government of Yobe State

14030101	Domestic Loans Borrowin from Financial Institutions		3.007.180,457.14		111.3	
	Anima' Traction Repayment				111.3	

Audited Financial Statements of Government Of Yobe State
of70

0

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY RECURRENT EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR
2021

ECONOMIC	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC- 2021)	% ACHIEVED ON BUDGET	REMARKS
2	EXPENDITURES	77,628,011,767.00	6,384,700,028.61	73,036,037,222.24		
21	PERSONNEL COST	29,114,107,733.00	2,560,396,484.03	28,901,017,968.96	99	
2101	SALARY	133.00				
210100	SALARIES AND WAGES				99	
21010101		28,924,607,733.00	2,542,891,481.86	28,749,259,869.95	99	
21010103	Consolidated Revenue Fund Char e - Salary	000.00	13,455,002.17	130,958,099.01		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	54,500,000.00	4,050,000.00	20,800,000.00	38	
210201	ALLOWANCES			20,800,000.00	38	
2102011	NON REGULAR ALLOWANCES					
21020101	Non Regular Allowances	30,000,000.00	4,050,000.00	20,800,000.00	69	
21020116	Administrative Allowance	4,500,000.00				
21020206	Severance Gratuity	20,000,000.00				
22	OTHER RECURRENT COSTS				91	
2201	SOCIAL BENEFITS				93	
220101	SOCIAL BENEFITS Gratui				93	
22010101	Pension	3,361,900,000.00	282,440,506.18	3,361,829,	76	
22010102					100	
22010103	Death Benefits				81	
2202						

For the year ended December 2021

Audited Financial Statements of Government Of Yobe State

	OVERHEAD COST				92	
220201	TRAVEL& TRANSPORT . GENERAL Local Trans ort And					
22020101	Travelin Urainin		49,340,209.16	342,042,114.29	94	
22020102	Local Trans ort And Travelin Others)	801,431,667.00	76,602,237.50	755,471,422.98	94	
22020103	International Tra ort And Traveli Traini	62,000,000.00		30,430,000.00	49	
22020104	International Transport And				100	
220202	Traveling(Others) UTILITIES - GENERAL				87	
22020201	Electricity Cha rges	111,061,534.00	12,043,088.65	105,342,891.96		
22020202	Telephone Charges Access Char	250,000.00		240,375.00	96	
22020203	Internet es		age 0	too, 00000		
22020205	Water Rates	6,820,000.00	110,000.00	110,000.00	2	
220203	MATERIALS & SUPPLIES - GENERAL Consumables	4,534,172,666.00	95,486,187.53	3,325,482,880.54	73	
22020301	Office Stationaries/Computer	161,317,000.00			69	
22020302	Books	5,000,000.00				
22020303	News Papers	4,270,000.00	184,300.00	2,409,075.00	56	
22020304	Magazines And Periodicals	800,000.00		15,000.00	2	
22020305	Printing Of Non Security Documents	256,680,000.00	15,436,800.00	247,136,941.88	96	
22020306	Printin Of Security Documents	78,000,000.00	250,000.00	32,728,000.00	42	
22020307	Drugs/LabOtatory/Medica' Supplies	907,359,000.00	18,750,000.00	903,230,277.24	100	
22020308	Field Cam ing Materials Su plies	48,200,000.00		47,994,000.00	100	

Audited Financial Statements of Government Of Yobe State

2202030g	Uniforms & Other Clothing	53,838, ooc_oo	12,188,000.00	37,731, too_oo		
22020310	Teaching Aids / Instruction Materials	8,108,666.00	265,500.00	1,347,502.50	17	
	Food Caterin		34,504,000.00			
22020311	Stuff / Materials Supplies	<u>2,935,600,000.00</u>				
22020314	Examination Materials	10,000,000.00				
22020316	Procurement af Seed and Seedlin s	63,000,000.00		21,965,271.12		
22020317	Examination Materials	2,000, OOC_oo				
220204	MAINTENANCE SERVICES GENERAL	4,210,784,167.00	310,647,869.39	3,966,598,610.81	94	
22020401	Maintenance Of Motor Vehicle	167,247,167.00	14,780,913.72	127,715,429.87	76	
22020402	Maintenance Of Office/ReSidential Furniture		269, 700.00	1,020, 700.00	27	
22020403	Maintenance Of Office/ Resi dentiai Buildin	61.415,000.00	1,003,805.72	16,852,367.10	27	
22020404	Maintenance Of Office It Equipments	28,085, ooc_oo				
22020405	Mainten ance Of Pla nts/Generators		811,500.00			
22020406	Other Mainten ance Services	3,815,106,000.00	291,334,167.20	3,797,803,421.09	100	
220205	TRAINING • GENERAL	447820, 000.00			85	
22020501	Traini -Local	409,920,000.00	27,330,500.00	364,404,957.00	89	
					34	
22020505	Short Term Courses.l_ocar					
22020506	Short Term Course International				84	
220206	OTHER SERVICES • GENERAL	1,922,320,000.00	188,886,432.00	1,907,729,540.53	99	
22020601	Security Services				100	
22020602	Office Rent	78,300.00000	27,400,000.00	78,109,122.08	100	
22020603	Residential Rent				69	
22020605	Cleanin And Fumi ation Services		2,000.00	71,500.00	4	
22020608	Special Services	300,000.00	61,250.oo	228,750.00	76	
220207	CONSULTING & PROFESSIONAL SERVICES •					
22020701	GENERAL Financial Consultin		2,071,	6,442,526,691.94	too	
22020702	Information Technology Consulting					

For the year ended December 2021

Audited Financial Statements Of Government Of Yobe State

22020703	Legal Services	7,000,000.00	608,500.00	2,644,455.34	38	
22020708	Medical Consultin	2,400,000.00	917,000.00	1,375,250.00	57	
22020709	Audit Consultanc	200,000.00		40,000.00	20	
22020710	Investigation Reseach and Documentation	21,000,000.00		19,600,000.00	93	
22020711	Su rvision and Mana ement Expences	9,038.00000		804,000.00	9	
220208	Capacity Building [Part.Time Services Delivery) FUEL & LUBRICANTS - GENERAL	10,000.00000 774/597,500.00	66,597,611.62	703,492,649.16	91	
22020801	Motor Vehicle Fuel/Lubricant Cost	58,645,000.00	5,181,699.85	15,796,681.40		
22020803	plant / Generator Fuel /LubricantCoSt	708,290,000.00	61,161,911.77	686,374,467.76	97	
22020807	Other Fuel and Lubricant		254,000.00	5.854,	17	
220209	FINANCIAL CHARGES. GENERAL	6,236,064,667.00	705,293,945.67	127,009.56	94	
22020901	Bank Char es (Other Than Interest	397,037,667.00	6,340,517.68	209,625,443.49	53	
22020902	insurance Premium	20,000,000.00				
22020904	Other Crf Bank Charges	327,000.00				
22020905	Interest/Discount on Forei Loan	563,800,000.00	54,061,838.01	563,740,515.36	100	
22020908	Domestic I ntere3t/Disc0ur1t . Short Term Borrowings	5,254,900,000.00	644,891,589.98	5,080,761,050.71		
220210	MISCELLANEOUS EXPENSES GENERAL	3,408,615,000.00	518,539,236.40	3,217,803,392.96	94	
22021001	Refreshment & Mea's	5,035,000.00	225,000.00	1,431,000.00	28	
22021002	Honöfarium & Sitting Allowance					
22021003	publici And Advertisement	375,400,000.00	48,851,463.00	364,162,744.18	97	
22021004						
22021006	Medical Postages & Courier Services	100,000.00	30,000.00	55,375.00	68 55	
22021007					96	

22021008	Welfare Packages Subscription To Professional Bodies	628,400,000.00				
22021013 2202101a	Promotion Service Wide	50,000,000.00	11,000,000.00	46,750,000.00	94 96	
22021018	Annual Budget Expenses & Administration Gender	20,000.00000	125,000.00 30,000.00		63	
22021019	Medical Expenses-International	50,000,000.00		13,971,500.00	28 37	
22021022 22021023 22021024	Outfit/Up keep Allowances Souvenir / Gift	260,000,000.00	44,000,000.00	3,710,535.00 232,200,000.00	89	
22021039	Committee and Commission Communicable Diseases Prevention, Treatment & Co				100 85	
2203	LOANS AND ADVANCES	470,125,000.00		315,090,960.00	67	
220301 22030102 22030106	STAFF LOANS & ADVANCES Bicycle Advances	25.00000			67	

Motor Vehicle

SO

100

22030107	Furnishing Advances	155,000,000.00				
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,022,243,500.00	16,364,537.50	3,915,528,211.92	78	
220401 22040103	LOCAL GRANTS AND CONTRIBUTIONS Grants TO Local Governments • Current	5,022,243,500.00 42,000,000.00		3,915,528,211.92		
22040109	Grants To Communities/Nes	60,300,000.00	16,364,537.50	30,636,537.50	51 79	
22222222 2205	Subvention to Board & SUBSIDIES	4,919,943,500.00 280,000,000.00		3,884,891,674.42		
220501	SUBSIDIES ON FARM INPUTS	280,000,000.00			moo moo	

Audited Financial Statements of Government Of Yobe State

22050103	Subsidies On Farm Inputs	280,000, 000_00				
2206	PUBLIC DEBT CHARGES	7,995,800,000.00	1,248,390,335.56	7,887,774,287.94	99	
220601	FOREIGN INTEREST / DISCOUNT	7,995,800,000.00	1,248,390,335.56	7,887,774,287.94	99	
22060301	Internal Public Debt	7,995,800,000.00	1,248,390,335.56	7,887,774,287.94	99	

MOBE STATE GOVERNMENT OF NIGERIA
REPORT ON MONTHLY CAPITAL EXPENDITURE (BUDGET) PERFORMANCE FOR THE YEAR 2021

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2021	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2021)	% ACHIEVED ON BUDGET	REMARKS
32	NON-CURRENT ASSETS	62,246,488,009.00	1,597,119,917.10	44,420,842,619.47	71	
3201	PROPERTY PLANT AND EQUIPMENT					
120101	LAND & BUILDING GENERAL	19,306,725,820.80	350,891,439.80	15,308,873,237.56	79	
32010101	Construction/provision of Office Building	575,558,000.00	68,500,186.16	572,205,371.13		
32010102	Construction/Provision of Residential Buildings		763,025.52		99	
32010104	Other Storage Facilities	234,357,500.00				
32010105	Construction/provision of School Building	1,075,875,302.70	69,579,960.26	165,523,700.67	15	
32010106						
32010107	Construction/Provision of Hospitals/Health Centres Rehabilitation/Repairs of Office Building	343,794,000.00	51,082,146.05	340,302,026.97	100 99	
32010108	Rehabilitation/Repairs of Residential Building				100	
32010109	Rehabilitation/Repairs of School Building	680,000,000.00	15,010,761.83	89,056,514.11		
32010112	Rehabilitation/Repairs of Hospital Building Acquisition of Office Building			87,847,841.26 228,076,785.00	38	
32010113	Acquisition of Residential Building Construction of Toilet	10,000,000.00				
32010116	Construction of Car Park/Shed					
32010117	Construction of	32,200,000.00			4	
32010118	Mosque Construction of Gate House	5,000,000.00				
32010119	Construction of	145,583,872.48			14	
32010121	Construction/Provision of Sporting & Gaming Facilities				5	
32010122	Rehabilitation/Repairs of Sporting Facilities	50,000,000.00			3	
32010125	Construction/Provision of Libraries					
32010129	Tree Planting/Landscaping				83	

Audited Financial Statements of Government Of Yobe State

32010130	Dairy and Artificial insemination	7/308,734.1/			26	
32010132	Construction of MarketsfParks				100	
32010133	Construction of Warehouse and Shops				2	
32010134	Fish Pond and Acquaculture	230,000,000.00				
32010199	Construction/provision of Other Buildings			128.231.196_29	16	
320102	INFRASTRUCTURE - GENERAL	30.686.461,246.40	695, 054/428.58	21,467,111,358.98		
32010202	Construction of Nuads	11,430,300,000.00	107,956,419.93	8,694,823,546.71		
32010203	construction of Airport	4,695.100.000.00			100	
32010205	Zoos, Parks Reserves				0	

62

32010206	Purchase of Security Equipments				41	
32010207	Electricity Transmission Network		257,444,000.00			
32010209	Sewage/Drainages and Culverts				18 49	
32010210	Construction of Dams					
32010214	Boreholes and Other Water Facilities	3,137,850,000.00			22	
32010215	Waste Disposal Equipment					
32010218	Rehabilitation/Repairs Electric Water			00	20	
32010219	Pollution Control	20,000,000.00		15,000,000.00		
32010220	Rehabilitation/Repairs of Water Facilities		65,971,000.00		too	
32010221	Rehabilitation 'Repairs of Roads				too	
32010222	Construction,/Provision of Infrastructures	45,000,000.00				
32010223	Construction/provision of ICT Infrastructure	93,000,000.00				
32010226	Industrial Pollution control	64,500,000.00		18,800,000.00	29	
32010227	Construction / provision of Agricultural Facility	50,000,000.00		40,277,647.33	81	
32010228	Rehabilitation/Repairs of Agricultural Facilities				22	
32010228	Construction/ Provision of other Infrastructures	472,800,000.00		472,659,100.28	too	
32010301	Trucks/Tankers/Tractors/Bulldozers etc.	952,100,000.00		952,067,200.00	100	
32010302	Purchase Of Industrial Equipment	406,500,000.00		53,311,161.13	13	
320103	PLANT AND MACHINERY • GENERAL	3,081,810,000.00	87,398,183.00	1,541,900,378.74	so	
32010305	purchase of power Generating set	338,160,000.00		328,096,500.00	97	
32010306	Purchase Of Broadcast & Communication Equipments				43	
32010307	Purchase of Agricultural Equipment	127,300,000.00		63,770,000.00	so	
32010308	Surveying Equipment	216,300,000.00		214,185,567.61		
32010309	Water Supply Equipment				47	
32010310	Purchase Sporting & Gaming Equipment	58,000,000.00				
32010311	Health/Medical/Laboratory Equipment Purchase				99	
32010312	of Fire fighting Equipments					

Audited Financial Statements of Government Of Yobe State

3201031	Purchase of Electrical Equipment	31,800,000.00				
32010315	Purchase of Sanita Equipment Purchase					
32010316	of Diving Equipment					
32010317	Teaching & Learning Equipment					
32010318	Rehabilitation/Repair of Power Generating Plants					
32010319	Library Books/Equipment					
32010320	Budding Materials/Equipment					
32010322	spare parts and Tools					
32010399	Alternative Energy					
320104	TRANSPORTATION EQUIPMENT - GENERAL	2,957,715,000.00		2,557,748,593.11	86	

32010405 purchase of Motor vehicle

87

'O

Purchase of

32010499	Other Transport Equipment	142,471,000.00	9,157,720.00	56,836,520.00	40	
320105	OFFICE EQUIPMENT - GENERAL					
32010501	Purchase Of Computers				53	
32010502	Purchase of Printers					
32010503	Purchase of Scanners of					
32010504	Far Machines					
32010505	Purchase of Photocopying Machines	19,500,000.00				
32010509	purchase of Binding Equipment	9,000,000.00				
320106	& FITTINGS • GENERAL	790,600,000.00				
32010601	Chairs		82,031,278.72	175,136,528.72	22	
32010602	Tables				29	
32010603	Safes/File Cabinet/Cu Boards	27,750,000.00				
32010604	sets	12,600,000.00			0	
32010606	Air conditioners					
32010608	Shelves					

32010610	Refrigerators					
32010611	Beds Beddin s	139,500,000.00		9,890,000.00		
32010612	Rugs and Carpets				100	
32010613		85,000,000.00			49	
32010613	Purchase of Cushions Cushions	1,000.00000				
32010616	Purchase of Other Furniture & Pittin	26,000,000.00				
320109	SPECIALISED ASSETS - GENERAL				0	
32010903	Wildlife Conservation					
32030	INTANGIBLE ASSETS	5,268,704,941.80	372,586,867.00			
320301	INTANGIBLE ASSETS		372,586,867.00			
32030109	Research and Development	299,894,429.00		52,555,000.00	18	
32030111	Monitori ng and Evaluation				91	
32030112	Computer Software Acquisition				19	
32030113	Tuition, Re 'stratiom & Exam fees	1,497,500.00000			81	
32030114	Anniversaries/Celebration				28	
32030i1S	Counterpart fund	1,510,300,000.00	40,412.00	1,508,812,715.19	100	
32030116	Margin for increases in COSt (Election Activities NGOs/Deve'opment Partners' Coordination				29	
32030119	Maps. Survey and Design	54,010.51280			100	
32030120	Advocacy' Enlightenment & Campaign	50,000,000.00				
32030121	Capitalisation and Sustainability 10 Communities/Private u nerab es					

32030122 Grant Institutions

SFTAS DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2021

Yobe State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2019. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement dated xx-xx-xxxx. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

Audited Financial Statements of Government Of Yobe State

	2021			2020			2019			2018		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	N	N	N	N	N	N	N	N	N	N	N	N
Ministry of Finance	575,480,004	243,577,809	819,057,813	579,885,712	179,227,318	759,113,029	527,320,979	192,580,273	719,901,252	500,589,798	167,506,023	668,095,820
Ministry of Budget and Economic Planning	90,286,857	111,448,751	201,735,628	91,046,344	62,390,020	153,436,364	69,429,541	48,718,324	118,147,865	60,750,147	74,070,000	134,820,147
State Board of Internal Revenue	111,966,683	213,622,126	325,588,809	100,441,652	389,024,476	489,466,128	78,874,537	112,141,900	191,016,437	74,052,732	91,490,239	165,542,971
Office of the Accountant General	-	14,100,000	14,100,000	-	13,600,000	13,600,000	-	15,600,000	15,600,000	-	15,600,000	15,600,000
TOTAL	777,733,554	582,748,696	1,360,482,250	771,373,707	644,241,814	1,415,615,521	675,625,057	369,040,497	1,044,665,554	635,392,676	348,666,262	984,058,938

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2021 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances of the State and verified. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the under Note 13.

	2021	2020	2019
earned for 2021 performance (AF)	3,441,320,000	2,268,000,000	
TOTAL	3,441,320,000	2,268,000,000	

t

Audited Financial Statements of Government of Yobe State

GOVERNMENT OF NIGERIA

YOBE STATE

MONTHLY COVO, 19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31, 12/2021

		INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	DECEMBER =N=	PERCENTAGE TO DATE ACTUAL Y.E. AR =N=	BUDGET BALANCE =N=	
								.E/C%00
	ADMINISTRATION	521,000,000.00		521,000,000.00	2,862,000.00	352,203,385.45	168,796,614.55	
	SECRETARY	920,000,000.00		920,000,000.00	114,000,000.00	806,000,000.00	114,000,000.00	
	SOCIAL SECTOR	4,418,000,000.00		4,418,000,000.00	91,094,954.14	2,631,871,441.58	1,786,128,558.42	
	TOTAL FOR ALL	5,859,000,000.00		5,859,000,000.00	307,896,954.14	3,437,871,441.58	2,421,128,558.42	
	TOTAL FOR ALL SECTORS	5,859,000,000.00		5,859,000,000.00	307,896,954.14	3,437,871,441.58	2,421,128,558.42	
						3.79		
	MINISTRY OF HUMANITARIAN AFFAIRS	74,000,000.00		74,000,000.00		37,300,000.00		73.01
	MINISTRY OF RELIGIOUS AFFAIRS	43,000,000.00		43,000,000.00	1862.0000	31,396,000.00	11,604,000.00	
	MINISTRY OF AGRICULTURE AND RURAL RESOURCES	30,000,000.00		30,000,000.00		13,000,000.00	17,000,000.00	
	MINISTRY OF FINANCE (IM)	227,000,000.00		227,000,000.00			1,856,800.00	99.1/
	MINISTRY OF WORKS	166,000,000.00		166,000,000.00		134,889,340.00	31,110,660.00	81.26
							9000	
	MINISTRY OF WATER RESOURCES	352,000,000.00		352,000,000.00	114,000,000.00	331,000,000.00	21,000,000.00	
	MINISTRY OF BASIC & SECONDARY EDUCATION	791,000,000.00		791,000,000.00	395,761.83	88,651,088.45	702,348,911.55	
	MINISTRY OF ENVIRONMENT	194,000,000.00		194,000,000.00		902.06.000.10		l liso
	TOTAL ALL MINISTRIES			,000.00	15,1-as.om.cvo	218,241,708.78	9" 756637,57	67.55
					167			

Audited Financial Statements of Government of Yobe State

GOVERNMENT OF NIGERIA

11100500100	SUSTAINABLE DEVELOPMENT GOAS	131,000,000.00		131,000,000.00		12,000,000.00	119,000,000.00	
111008(0100	SIATE AGENCY	00		coasoo.co				
222900300100	STATE EMERGENCY RELIEF BOARD RURAL ELECTRIFICATION BOARD	275,000,000.00 132,000,000.00		275,000,000.00 132,000,000.00	1,000,000.00 0.00	271,307,363.43 115,546,500.00	1,892,614.55 16,453,500.00	
211020'100						yosozo,acom	157,40,	65.89
i 11Luan01j	O' OAMATLIRu NGURU			liOuoO.ocO				
TOTAU	SUB-VOTAL ALL	2,941,000,000.00		2,941,000,000.00	40,545,000.00	1,821,336,524*0	1,119,663,475.30	
	total FOR MDA						3,79	

a

MOBE STATE

MONTHLY cowa-i9 BUDGET IMPLEMENTATION REPORT gy ECONOMIC CLASSIFICATION AS AT 31/12/2021

CODE	DESCRIPTION	BUDGET	AMENDMENT =N=	NAL BUDGET AMOUNT =N=	DECEMBER 2021 =N=	YEAR TO D/ ACTUAL =N= TO DATE	BUDGET BALANCE	EXECUTION
				5,859,000,000.00			2,066,	-ENE •100
		54B 59.0CKW'O_00 -			207.956954,			64.73,
								64,
SUB-TOTAL	SUB-TOTAL FOR REVEN						2,066,430,112.97	73
21010101	Consolidated	2,677						69.10

GOVERNMENT OF NIGERIA

	Sata s,/Laboratory/Med'cal Supplies			126,000000.00				96.50
22020-320	Aids/ Food Stuff Materials			28,000000.00		000.00	41,	0_00
22020316	/ Catecine Procurement of Seed and Seed'ing:s	109000000.00			1800	850,00000		
2202060*	Other nrenance Services Services					000000		85,71 91.93
22021002	Special Honorarying Sitti Allowance			106,000000.00	1,000,		24,692r614.ss	59
32010105	Grants To Communities/ Of Seh				000.00	2.896,000_00	s 104-000.00 790,425.66	36.20 2.72
32010106	ConstructionhPf0Vison Of Ho	3000,000.00		3000,000.00			135,,aes.os	99
	Renae" iration/*eøairs Of Office Public Scho							0.00
32010110	itation/kepairs							
32010205	Rehab•l itati0n/RepairE • H	219,000,000.00		219,000,000.00	25,075 192.31	87,847,841.26	131,152,158.74	0.00
32010214	Construction ProviSon Of Recreatio Other WAt,éf	332 mo,000.00				114,000,000.00	933r980_0a	99 72
32010305	Rehabil - Roads						31,	87.54
	Purchase Ot Power Geneat*ng Set Purchase Oi Water Supply Equ•prnen			132,000,,wo.00 n, ööOrC05_0Ö				
	purchase Of Health/ M E	182,000,000.00		182,000,000.00			7,579r79i.73 000000.00	0.00
32010611	Purchase ofSanita nt Of HO & F	n,000.000.00		33,000.000.00 6, 000000a				100,87
su8.T OTAL	Monitorin And Evaluation SUB-TOTAL FOR EXPENDITURE	29			203		as,00eropo.0a	48, 64.

ot70^u

Government

YOBESTATE

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/12/2021

Audited Financial Statements of Government of Yobe State

GOVERNMENT OF NIGERIA

	DESCRIPTION	INITIAL BUDGET	AMENDMENT	FINAL BUDGET AMOUNT	DECEMBER	PAYMENTS YTD	BUDGET BALANCE	PERCENTAGE
								100
701	General Services Public Order and	3 382.000.000.00				221.267148		64.50
	Emergency Affairs	361.000.000.00			114.000.000.00		369.840.00	101.46 69-33
	HOuV							GSO
	Health Recreation Culture and Rel			896.000.003.00	1,862.000.00	869.509.611.10	2600.32890	97.04
					395.762.83		11,400,000.00	
	Security Protection TOTAL EXPENDITURE							

68 of

i