



YOBE STATE GOVERNMENT OF NIGERIA

PERFORMANCE AUDIT REPORT

ON

COVID-19 EXPENDITURE

FOR THE QUARTER ENDED

30TH JUNE, 2021

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**PERFORMANCE AUDIT REPORT ON COVID-19 EXPENDITURE
FOR THE QUARTER ENDED 30TH JUNE, 2021:**

1. PREAMBLE:

The Government of Yobe State of Nigeria published its *COVID-19 Response and Recovery Plan* in the 2021 Approved Budget, which outlines a total commitment of ~~N~~5,859,000,000.00 or 5.48% of the total revenue being expected to accrued in the fiscal year 2021 as a measures aimed at 'COVID-19 Response and Recovery Programs in rebuilding the economy and restoring government business'. These include infrastructure upgrades, grants, small business support, housing stimulus programs, rent and mortgage relief, and other assistance payments.

While responsiveness to COVID-19 pandemic is critically important in such circumstances, sudden or rapid implementation of government programs presents a heightened risk environment for inefficiency, waste, fraud, declining quality of services and unintended impacts on citizens' lives. These outcomes can result from rushed planning, abandonment of normal consultation and decision-making forums, and a failure to properly evaluate programs.

Therefore, it is our statutory roles to support the State House of Assembly to hold the Government and public sector entities accountable for activities and resources attributed to the State's COVID-19 response and recovery.

2. SUBMISSION OF COVID-19 BUDGET IMPLEMENTATION REPORT FOR THE QUARTER ENDED 30TH JUNE 2021:

Budget implementation report on COVID-19 expenditure for the quarter ended 30th June 2021 were submitted to this office on the 28th day of July 2021 for audit scrutiny and certification.

Schedule of the COVID-19 Budget Implementation Report for the period under review as submitted is contained herewith in the report as Annexure A.

3. PERFORMANCE AUDIT OBJECTIVES:

The main objective of the report is to increase its focus on the COVID-19 response over the next few years. We may undertake examinations of selected COVID-19-related preparation, response and recovery measures for any of the following purposes:

- a) Providing the State House of Assembly with assurance and transparency over major activities and spending linked to the COVID-19 response and recovery.
- b) Assessing entity preparedness to deal with the demands of a pandemic response
- c) Evaluating the quality and timeliness of entity advice to Government.
- d) Confirming that key risks associated with rapid program implementation are identified and addressed as early as possible
- e) Ensuring that selected implementing entities establish sound governance structures to oversee program delivery and robust controls to reduce fraud risks.
- f) Checking that procurement and contract management practices are applied in accordance with better practice principles.

- g) An independent assessment of the government performance, programmes, activities or functions in order to provide information to improve Public accountability and facilitate decision making by parties with responsibility to oversee or initiate corrective actions.

4. APPLICABLE STANDARDS IN TERMS OF FINANCIAL AND COMPLIANCE AUDIT PROGRAMS:

We have conducted the financial audit work with heightened importance during the period under review, as government spending increases both in terms of value and urgency. It is critical that public sector entities remain within their authorized budgets and continue to meet the requirements of the financial management framework.

Our core financial audit program involves the audit of the implementing Ministries, Department and Agencies (MDAs) COVID-19 responsive budget which represents 5.48% of the total approved budget for the fiscal year 2021. This exercise continues as per previous Performance Audit Reports published on quarterly basis, but we have adopted a flexible audit plan to reduce the burden on entities where possible. Key features include:

- a) Working with entities to establish which areas of the audit could be done earlier, and those that could be delayed
- b) separately checking additional expenditures incurred for COVID-19 response and recovery so that entities receive claimable amounts being appropriated from the dedicated account (Special Intervention Funds for COVID-19) and are able to execute/implement their plan accordingly.

While subscribing this flexibility, this Office has repeatedly reminded all implementing entities of the need to maintain good controls on

expenditure related to contract specification, procurement guidelines, etc contained in the relevant laws of the State that currently in force.

Likewise, COVID-19 expenditure is complex and have resulted in some challenges to this office, in its efforts to justify the needs of promoting the transparency and accountability of the public funds entrusted to the care of the responsible management and to meet the Disbursement Linked Indicators (DLIs) required under SFTAS which requires the preparation of dedicated quarterly financial and compliance Audit report on COVID-19 response and recovery.

To that extent, some of the applicable standards for the audit of the COVID-19 expenditure include: -

- a) Compliance with the framework for financial statement audit of International Auditing Standards (ISA) and the International Standards for Supreme Audit Institutions (ISSAI).
- b) Financial Audit ISSAI 1000 – 2999
- c) Compliance Audit ISSAI 4000 - 4999
- d) Audit of Disaster-related Aid. ISSAI 5500
- e) Audit of the Pre- Governance & Institutions Response to the COVID-19 Pandemic and Post-disaster Stages ISSAIs 5510 and 5520.
- f) Specific Risks of Fraud and Corruption Associated with Disaster-related Aid ISSAI 5530.

5. RECEIVABLE GRANTS:

From the accounts submitted on monthly COVID-19 Budget Implementation Report for the quarter ended 30th June 2021, it was observed that the sum of N2, 700,984,471.56 being expended on various projects/programmes related to COVID-19 response and recovery

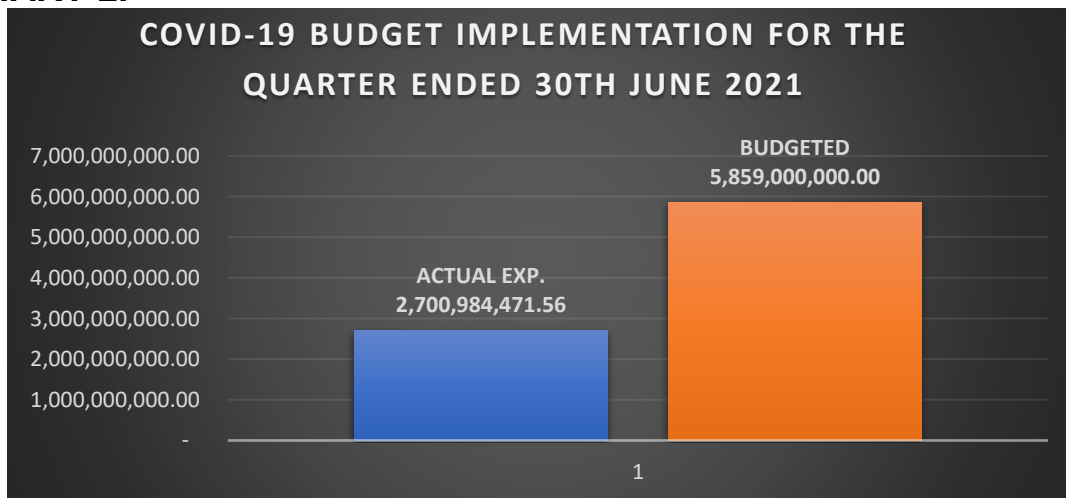
For the quarter ended 30th June 2021

programs were charged from the State Consolidated Revenue Funds. No transfers, grants or aid were made or received from the Federal Government or other donor agencies.

6. PERFORMANCE OF COVID-19 BUDGET IMPLEMENTATION REPORT FOR THE QUARTER ENDED 30TH JUNE 2021:

From the accounts submitted, it could be observed that the actual performance as per reflected in Annexure A of this report on monthly COVID-19 Budget Implementation Report for the period under review stood at N2,700,984,471.56 which represents 46% performance of the total budgeted figure of N5,859,000,000.00 being earmarked in response to COVID-19 pandemic in the 2021 approved budget as presented in the column chart below.

CHART 1:

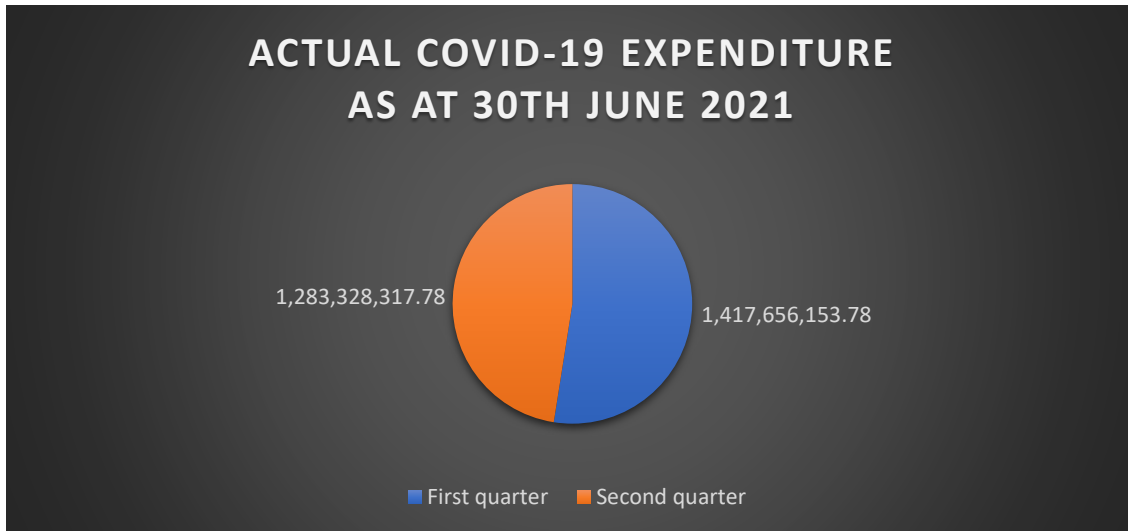


Out of the actual expenditure of N2,700,984,471.56 which were disbursed to the implementing Ministries, Departments and Agencies (MDAs) for the services on various projects/programmes related to COVID-19 response and recovery program, the sum of N1,417,656,153.73 and N1,283,328,317.78 were pay-out for various purposes in the first and second quarters of the fiscal year 2021

For the quarter ended 30th June 2021

respectively. Below chart represents the actual expenditure of COVID-19 response and recovery programs on quarterly basis.

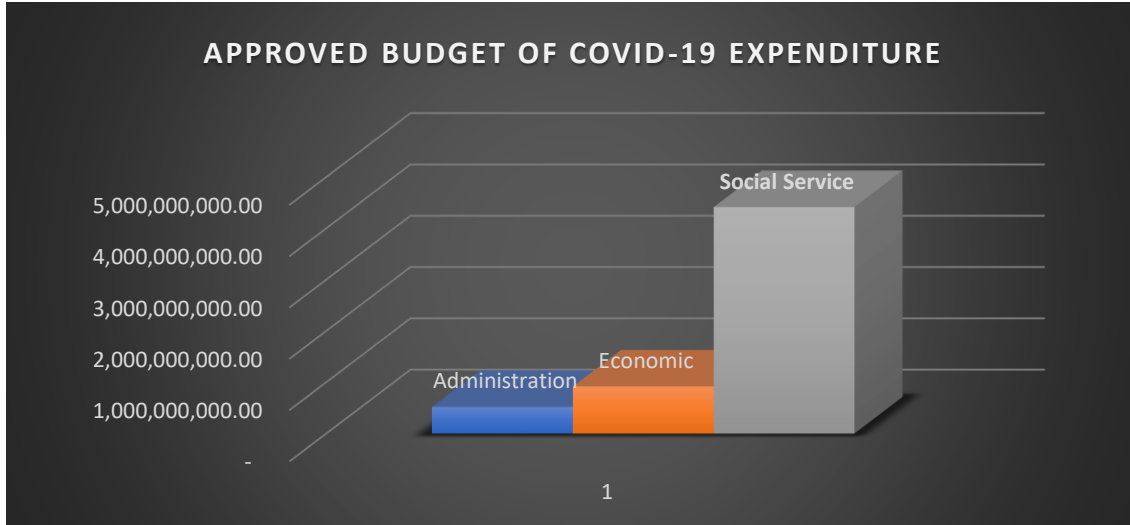
CHART 2:



From the above illustration, it could be observed that Government is committed to ensure full implementation of the COVID-19 budget recovery plan of N5,859,000,000.00 being earmarked. This is to say that the full implementation of COVID-19 budget recovery plan to not less than 90% performance would be achievable.

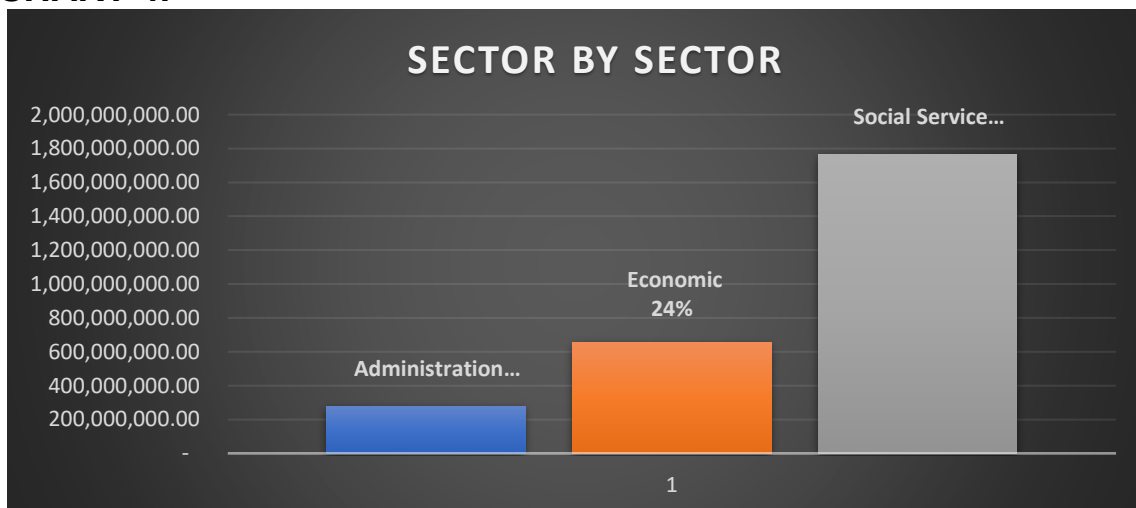
However, approved budget of COVID-19 expenditure were mainly focused on infrastructural development with the highest budgeted of N4,418,000,000.00 while economic recovery allocated the sum of N920,000,000.00 and the sum of N521,000,000.00 which is the lowest allocation as running cost related to the pandemic.

CHART 3:



Though, from the accounts submitted for the period under review, it could be observed that the actual expenditure incurred on COVID-19 Budget Implementation Report of N2,700,984,471.56, indicates that the sum of N1,765,280,026.11 which is the highest payment made of 66% were allocated to social service sector, while economic sector boost with the sum of N656,925,060.00 and N278,779,385.45 went to administrative sector as presented in the column chart below.

CHART 4:



From the above chart, it is clear indication of government commitment to allocate huge resources to infrastructural development particularly in health sector and economic revitalization which is a testimony of *For the quarter ended 30th June 2021*

measure to control the spread and cushioning the effect of COVID-19 pandemic and to provide relief materials that will guarantee a better leaving among the populace.

7. EXTRA-BUDGETARY ACTIVITIES:

During the audit of accounts and records related to COVID-19 expenditure for the period under review, it was observed that the sum of N286, 567,400.00 was expended on various projects/programmes related to COVID-19 response and recovery programs. Though, expenditure was made in line with the COVID-19 measures, it is apparently to captured in budget performance of the implementing entities.

8. SUPPORT FROM DONOR AGENCIES:

Up to the time of writing this report, records made available to the Audit indicates that no support or donation were received from Donor Agencies in response to COVID-19 pandemic during the period under review.

9. INTERNAL AND EXTERNAL LOANS:

From the accounts/records presented to this office, it was observed no domestic or foreign loan were received in response to the COVID-19 expenditure incurred during the period under review.

10. MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT FOR THE QUARTER ENDED 30TH JUNE, 2021:

After thorough examination of the available records presented to the Audit on monthly COVID-19 Budget Implementation Report for the period under review, the following comments/findings were pointed-out as contained herein: -

- a. That all relevant books of accounts/records related to COVID-19 expenditure were made available for audit examination and scrutiny at the treasury level.

- b. That all remittances/payments made in respect of monthly COVID-19 Budget Implementation Report were duly acknowledged and recorded in their relevant books of accounts at the implementing Ministries, Departments and Agencies (MDAs).
- c. That all remittances/payments made which were reported upon in the monthly COVID-19 Budget Implementation Report were accordingly charged under their appropriate votes at the Treasury level.
- d. That no cases of an excess/unauthorised remittances/payment were observed at the Treasury level.
- e. That no cases of missing or outstanding voucher(s) were recorded during the audit at the Treasury level.

Likewise, on the course of examination at the treasury level, some of the observations were raised and forwarded to the Accountant-General for proper adjustment in his subsequent report. These include: -

- a. Figures reflected in monthly column were not tallied with the year-to-date column under Administrative segment of this (Annexure A) report.
- b. Some of the COVID-19 related expenditure were not properly captured into the monthly COVID-19 Budget Implementation Report.
- c. Despite its vital roles in the fight against the spread of the pandemic, Primary Health Care Management Board were not captured/appropriated under COVID-19 response and recovery program in the 2021 approved budget.

Therefore, the Accountant-General's office was asked to provide clarification on the above-mentioned items (a-c), but up to the time of writing this report, their reply is still being awaiting.

11. MATTERS ARISING DURING THE AUDIT OF COVID-19 BUDGET EXECUTION REPORT BY THE IMPLEMENTING MINISTRIES, DEPARTMENTS & AGENCIES (MDAs):

In actualizing the objectives stated earlier, all payment vouchers and their necessary supporting documents in respect of the contracts, direct labour activities, Programmes and Services rendered/on progress related to COVID-19 expenditure were thoroughly examined and checked to confirm the appropriateness of the transactions. Equally, files were also examined for authorities/approvals where materials/equipment bought for direct labour activities.

This were followed by the physical verification at the sites of the projects and programmes to assess and ascertain the level of completion, quality and cost benefit relationship in conjunction with other professionals in various fields to ensure value for money audit.

Adequate and due care were seriously exercised to ensure that all contracts awarded, direct labour rendered, and programmes executed have been checked as to the following common irregularities:

- i. Irregular award of contract i.e contracts awarded not in compliance with normal procedures.
- ii. Unauthorised variation of contracts (if any).
- iii. Poor quality work in the case of constructions.
- iv. Irregular or wrong Payments.
- v. Payment for jobs not executed i.e mobilisation fees and payment through false certificate of valuation or completion.
- vi. Uneconomical and inefficient usage of public funds.
- vii. Inadequate safeguard or control over materials bought.

- viii. Inflation of prices of procurements and assets paid for but not collected.

Consequent upon the thorough examinations and physical inspection of the projects (contracts/direct labour activities), programmes and services rendered/on progress, the findings/observations noted were arrived-at after careful consideration and analysis of physical, documentary, testimonial and analytical evidences.

I. MINISTRY OF COMMERCE:

- a. It was observed that no contract registers with columns indicating contract sum, periods of execution, stage of work, progress payments and balances, maintained at the Ministry's level.
- b. Departmental Vote Expenditure Accounts (DVEA) were not maintained and kept. Hence, no control mechanism exists to check excess expenditure above the approved budget.

II. MINISTRY OF BASIC & SECONDARY EDUCATION:

- a. It was observed that thirty-three (33) payment vouchers worth N14, 209,574.34 which were charged under various subheads did not reflect the appropriate vote of the amount released.
- b. It was also observed that two (2) payment vouchers amounting to the tune of N8,000,000.00 were inappropriateness with the appropriate subhead being voted for.
- c. Departmental Vote Expenditure Accounts (DVEA) were not maintained and kept. Hence, no control mechanism exists to check excess expenditure above the approved budget.

III. MINISTRY OF HEALTH:

- a. Contracts awarded to 2 different Contractors for the construction of 20 bed capacity Isolation Centre each at

Geidam and Potiskum General Hospitals at a cost of N16,573,425.05 observed to be under deduction of taxes. Therefore, tax waiver related to health facilities/consumables were requested to made available for audit purposes.

- b. Two (2) payment vouchers amounting to N669,224.00 in respect of 5% WHT deductions on various contracts were devoid of the relevant particulars attached to the payment vouchers from the relevant tax authorities.
- c. Four (4) payment vouchers amounting to N753, 917.00 in respect of stamp duty deductions on various contracts were devoid of the relevant particulars attached to the payment vouchers from the relevant tax authorities.

IV. MINISTRY OF ENVIRONMENT:

- a. With centralizing the payments of salaries at the Ministry of Finance, ledgers for salary and allowances being paid for sanitary workers were not maintained at the Ministry's level. This makes it difficult to ascertain the mechanism that exists for check and balance.

V. STATE EMERGENCY MANAGEMENT AGENCY:

- a. Contract agreement for the construction of wall-fencing and gates as well as landscaping walkways/path at Buni Gari International Primary School being awarded to 2 different Contractors worth N23,296,753.45 were not provided and made available for audit purposes.
- b. Similarly, a contract for the supply of Mattresses to the Internally Displaced Persons (IDPs) did not adhered to due process in awarding the contract.

- c. No evidence of tax deductions or tax waiver related to the said Contracts mentioned in items (a& b) above were provided to the Inspection team.
- d. It was observed that most of the payment vouchers were not attached with the relevant supporting documents and evidences until upon the arrival of the Inspection team.

VI. CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY:

- a. It was observed that twenty (20) payment vouchers amounting to the tune of N155, 173,982.40 being paid to the various Health facilities/Service Providers from the capitation account were not attached with their relevant supporting documents.
- b. Four (4) payment vouchers for operational account in respect of various services amounting to N703,000.00 appears skeletal in nature, devoid of the relevant particulars/supporting documents and evidences.
- c. Two (2) payment vouchers worth N215,000.00 remained outstanding and could not be produced for audit inspection.

VII. DRUGS AND MEDICAL CONSUMABLE AGENCY:

- a. Three (3) payment vouchers amounting to the sum of N272,900.00 were not attached with the relevant supporting documents.
- b. Approved authorities to incur expenditure for most transactions or services rendered and Stores Receipt Vouchers were not attached to the Payment Vouchers immediately contrary to provisions of Financial Instructions No. 0704.
- c. Most of the payment vouchers did not pass through the internal Audit tests.

AUDIT CERTIFICATE

Yobe 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 to provide fiscal relief to States in response to COVID-19.

The monthly budget execution reports of the Government of Yobe State of Nigeria for the month of April, May and June 2021 on the COVID-19 related funds had been submitted to me.

The report has been audited by me in accordance with Section 125 Subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

In the course of the audit, I performed financial and compliance audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions ("ISSAIs").

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 evidence and assurances which formed the basis for my independent opinion.

In my opinion, the published monthly reports on the COVID-19 budget implementation by Yobe State, presents fairly and completely, in all material respects, expenditures incurred, and funds received against the COVID-19 recovery Program by the State for the quarter ended June 30th, 2021 is in line with International Public Sector Accounting Standards (IPSAS) cash basis and the applicable laws and regulations.

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

For the quarter ended 30th June 2021

ANNEXURE A

MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT

FOR THE QUARTER ENDED

30TH JUNE, 2021

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

YOB STATE GOVERNMENT OF NIGERIA MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 30/4/2021

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET =N=	APRIL =N=	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	EXECUTION %
	CRF - Transfer	A	B	C =A+B	D	E	F = (C-E)	=E/C*100
			-	-	331,715,796.05	1,145,985,543.88	- 1,145,985,543.88	#DIV/0!
						-	-	#DIV/0!
SUB-TOTAL	SUB-TOTAL FOR REVEN	-	-	-	331,715,796.05	1,145,985,543.88	- 1,145,985,543.88	#DIV/0!
21010101	Consolidated Salary	₦2,677,000,000.00	-	₦2,677,000,000.00	₦67,486,000.00	₦300,457,808.25	2,376,542,191.75	11.22
22020307	Drugs/Laboratory/Medical Supplies	₦126,000,000.00	-	₦126,000,000.00	₦20,000,000.00	₦80,000,000.00	46,000,000.00	63.49
22020310	Teaching Aids / Instruction Materials	₦28,000,000.00	-	₦28,000,000.00	₦0.00	₦0.00	28,000,000.00	0.00
22020311	Food Stuff / Catering Materials Supplies	₦109,000,000.00	-	₦109,000,000.00	₦1,000,000.00	₦2,500,000.00	106,500,000.00	2.29
22020316	Procurement of Seed and Seedlings	₦17,000,000.00	-	₦17,000,000.00	₦0.00	₦0.00	17,000,000.00	0.00
22020406	Other Maintenance Services	₦21,000,000.00	-	₦21,000,000.00	₦4,500,000.00	₦13,500,000.00	7,500,000.00	64.29
22020608	Special Services	₦306,000,000.00	-	₦306,000,000.00	₦163,268,891.00	₦180,278,632.00	125,721,368.00	58.91
22021002	Honorarium & Sitting Allowance	₦227,000,000.00	-	₦227,000,000.00	₦0.00	₦12,000,000.00	215,000,000.00	5.29
22040109	Grants To Communities/Ngos	₦8,000,000.00	-	₦8,000,000.00	₦362,000.00	₦724,000.00	7,276,000.00	9.05
32010105	Construction/Provision Of Public Schools	₦523,000,000.00	-	₦523,000,000.00	₦0.00	₦0.00	523,000,000.00	0.00
32010106	Construction/Provision Of Hospitals/ Health C	₦265,000,000.00	-	₦265,000,000.00	₦20,332,485.05	₦136,540,544.18	128,459,455.82	51.52
32010107	Rehabilitation/Repairs Of Office Buildings	₦26,000,000.00	-	₦26,000,000.00	₦0.00	₦0.00	26,000,000.00	0.00
32010109	Rehabilitation/Repairs - Public Schools	₦381,000,000.00	-	₦381,000,000.00	₦0.00	₦22,408,249.80	358,591,750.20	5.88
32010110	Rehabilitation/Repairs - Hospital/ Health Cent	₦219,000,000.00	-	₦219,000,000.00	₦0.00	₦31,845,475.34	187,154,524.66	14.54
32010205	Construction/Provision Of Recreational Facilit	₦13,000,000.00	-	₦13,000,000.00	₦0.00	₦0.00	13,000,000.00	0.00
32010214	Boreholes and other Water Facilities	₦332,000,000.00	-	₦332,000,000.00	₦0.00	₦147,168,060.00	184,831,940.00	44.33
32010221	Rehabilitation/Repairs - Roads	₦166,000,000.00	-	₦166,000,000.00	₦0.00	₦99,889,340.00	66,110,660.00	60.17
32010305	Purchase Of Power Generating Set	₦132,000,000.00	-	₦132,000,000.00	₦0.00	₦0.00	132,000,000.00	0.00
32010309	Purchase Of Water Supply Equipment	₦33,000,000.00	-	₦33,000,000.00	₦0.00	₦0.00	33,000,000.00	0.00
32010311	Purchase Of Health/ Medical Equipment	₦182,000,000.00	-	₦182,000,000.00	₦52,766,420.00	₦112,673,434.31	69,326,565.69	61.91
32010315	Purchase Of Sanitary Equipment	₦33,000,000.00	-	₦33,000,000.00	₦0.00	₦0.00	33,000,000.00	0.00
32010611	Purchase of Hospital Furniture & Fittings	₦6,000,000.00	-	₦6,000,000.00	₦0.00	₦0.00	6,000,000.00	0.00
32030111	Monitoring And Evaluation	₦29,000,000.00	-	₦29,000,000.00	₦2,000,000.00	₦6,000,000.00	23,000,000.00	20.69
SUB-TOTAL	SUB-TOTAL FOR EXPENDITURE	5,859,000,000.00	-	5,859,000,000.00	331,715,796.05	1,145,985,543.88	4,713,014,456.12	19.56

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

YOBE STATE GOVERNMENT OF NIGERIA
MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 30/4/2021

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	APRIL =N=	PAYMENTS YTD =N=	BUDGET BALANCE =N=	PERCENTAGE E/C*100
		A	B	C=A+B	D	E	C-E	
701	General Public Services	₦3,382,000,000.00	-	₦3,382,000,000.00	230,754,891.00	492,736,440.25	2,889,263,559.75	14.57
703	Public Order and Safety		-	₦0.00	-	₦0.00	-	
704	Economic Affairs	₦361,000,000.00	-	₦361,000,000.00	-	99,889,340.00	261,110,660.00	27.67
705	Environmental Protection	₦54,000,000.00	-	₦54,000,000.00	4,500,000.00	13,500,000.00	40,500,000.00	25.00
706	Housing and Community Amenities	₦332,000,000.00	-	₦332,000,000.00	-	147,166,060.00	184,831,940.00	
707	Health	₦896,000,000.00	-	₦896,000,000.00	95,098,905.05	367,059,453.83	528,940,546.17	40.97
708	Recreation, Culture and Religion	₦43,000,000.00	-	₦43,000,000.00	1,362,000.00	3,224,000.00	38,776,000.00	7.50
709	Education	₦791,000,000.00	-	₦791,000,000.00	-	₦22,408,249.80	768,591,750.20	2.83
710	Social Protection	-	-	₦0.00	-	₦0.00	-	0.00
	TOTAL EXPENDITURE	5,859,000,000.00		5,859,000,000.00	331,715,796.05	1,145,985,543.88	4,713,014,456.12	19.56

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

YOBE STATE GOVERNMENT OF NIGERIA MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 30/4/2021

CODE	MDA	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	APRIL =N=	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	% =E/C*100
01	ADMINISTRATION	521,000,000.00	-	521,000,000.00	164,630,891.00	183,502,632.00	337,497,368.00	35.22
02	ECONOMIC	920,000,000.00	-	920,000,000.00	-	259,057,400.00	660,942,600.00	28.16
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	4,416,000,000.00	-	4,416,000,000.00	167,064,905.05	703,425,511.88	3,714,574,488.12	15.92
TOTAL	TOTAL FOR ALL SECTORS	5,859,000,000.00	-	5,859,000,000.00	331,715,796.05	1,145,985,543.88	4,713,014,456.12	19.56
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS	74,000,000.00	-	74,000,000.00	-	-	74,000,000.00	0.00
016200100100	MINISTRY OF RELIGIOUS AFFAIRS	43,000,000.00	-	43,000,000.00	1,362,000.00	3,224,000.00	39,776,000.00	7.50
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	0.00
022000100300	MINISTRY OF FINANCE (MISCELLANEOUS)	227,000,000.00	-	227,000,000.00	-	12,000,000.00	-	-
022200100100	MINISTRY OF COMMERCE	13,000,000.00	-	13,000,000.00	-	-	13,000,000.00	0.00
023400100100	MINISTRY OF WORKS	166,000,000.00	-	166,000,000.00	-	99,889,340.00	66,110,660.00	60.17
025200100100	MINISTRY OF WATER RESOURCES	332,000,000.00	-	332,000,000.00	-	147,168,060.00	184,831,940.00	44.33
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION	791,000,000.00	-	791,000,000.00	-	22,408,249.80	768,591,750.20	2.83
052100100100	MINISTRY OF HEALTH	1,028,000,000.00	-	1,028,000,000.00	106,054,905.05	410,883,453.83	617,116,546.17	39.97
053500100100	MINISTRY OF ENVIRONMENT	184,000,000.00	-	184,000,000.00	14,835,000.00	61,170,000.00	132,830,000.00	31.53
TOTAL2	TOTAL FOR ALL LINE MINISTRIES	2,918,000,000.00	-	2,918,000,000.00	122,251,905.05	756,743,103.63	1,946,256,896.37	25.93
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)	131,000,000.00	-	131,000,000.00	-	-	131,000,000.00	0.00
011100800100	STATE EMERGENCY RELIEF AGENCY	273,000,000.00	-	273,000,000.00	163,268,891.00	180,278,632.00	92,721,368.00	66.04
022900300100	RURAL ELECTRIFICATION BOARD	132,000,000.00	-	132,000,000.00	-	-	132,000,000.00	0.00
052110200100	HOSPITAL MANAGEMENT BOARD	1,499,000,000.00	-	1,499,000,000.00	23,740,000.00	71,220,000.00	1,427,780,000.00	4.75
052110200200	YOB STATE UNIVERSITY TEACHING HOSPITAL	481,000,000.00	-	481,000,000.00	12,600,000.00	50,400,000.00	440,600,000.00	10.26
052110400100	SCHOOL OF NURSING DAMATTURU	130,000,000.00	-	130,000,000.00	5,355,000.00	34,220,776.20	95,779,223.80	26.32
052110600100	SCHOOL OF HEALTH TECHNOLOGIST NGURU	85,000,000.00	-	85,000,000.00	-	-	85,000,000.00	0.00
053511600100	ENVIRONMENT PROTECTION AGENCY	200,000,000.00	-	200,000,000.00	4,500,000.00	53,123,032.05	146,876,967.95	26.56
TOTAL3	SUB-TOTAL	2,941,000,000.00	-	2,941,000,000.00	209,463,891.00	389,242,440.25	2,551,757,559.75	13.24
TOTAL	TOTAL FOR ALL MDA	5,859,000,000.00	-	5,859,000,000.00	331,715,796.05	1,145,985,543.88	4,498,014,456.12	19.56

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

YOB STATE GOVERNMENT OF NIGERIA MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/5/2021

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	MAY =N=	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	EXECUTION %
	CRF - Transfer	A	B	C=A+B	D	E	F=(C-E)	=E/C*100
		-	-	-	71,236,000.00	1,217,221,543.88	- 1,217,221,543.88	#DIV/0!
		-	-	-	-	-	-	#DIV/0!
SUB-TOTAL	SUB-TOTAL FOR REVEN	-	-	-	71,236,000.00	1,217,221,543.88	- 1,217,221,543.88	#DIV/0!
21010101	Consolidated Salary	#2,677,000,000.00	-	#2,677,000,000.00	#66,374,000.00	#366,831,808.25	2,310,168,191.75	13.70
22020307	Drugs/Laboratory/Medical Supplies	#126,000,000.00	-	#126,000,000.00	#0.00	#80,000,000.00	46,000,000.00	63.49
22020310	Teaching Aids / Instruction Materials	#28,000,000.00	-	#28,000,000.00	#0.00	#0.00	28,000,000.00	0.00
22020311	Food Stuff / Catering Materials Supplies	#109,000,000.00	-	#109,000,000.00	#0.00	#2,500,000.00	106,500,000.00	2.29
22020316	Procurement of Seed and Seedlings	#17,000,000.00	-	#17,000,000.00	#0.00	#0.00	17,000,000.00	0.00
22020406	Other Maintenance Services	#21,000,000.00	-	#21,000,000.00	#4,500,000.00	#18,000,000.00	3,000,000.00	85.71
22020608	Special Services	#306,000,000.00	-	#306,000,000.00	#0.00	#180,278,632.00	125,721,368.00	58.91
22021002	Honorarium & Sitting Allowance	#227,000,000.00	-	#227,000,000.00	#0.00	#12,000,000.00	215,000,000.00	5.29
22040109	Grants To Communities/Ngos	#8,000,000.00	-	#8,000,000.00	#362,000.00	#1,086,000.00	6,914,000.00	13.58
32010105	Construction/Provision Of Public Schools	#523,000,000.00	-	#523,000,000.00	#0.00	#0.00	523,000,000.00	0.00
32010106	Construction/Provision Of Hospitals/ Health C	#265,000,000.00	-	#265,000,000.00	#0.00	#136,540,544.18	128,459,455.82	51.52
32010107	Rehabilitation/Repairs Of Office Buildings	#26,000,000.00	-	#26,000,000.00	#0.00	#0.00	26,000,000.00	0.00
32010109	Rehabilitation/Repairs - Public Schools	#381,000,000.00	-	#381,000,000.00	#0.00	#22,408,249.80	358,591,750.20	5.88
32010110	Rehabilitation/Repairs - Hospital/ Health Cent	#219,000,000.00	-	#219,000,000.00	#0.00	#31,845,475.34	187,154,524.66	14.54
32010205	Construction/Provision Of Recreational Facilit	#13,000,000.00	-	#13,000,000.00	#0.00	#0.00	13,000,000.00	0.00
32010214	Boreholes and other Water Facilities	#332,000,000.00	-	#332,000,000.00	#0.00	#147,168,060.00	184,831,940.00	44.33
32010221	Rehabilitation/Repairs - Roads	#166,000,000.00	-	#166,000,000.00	#0.00	#99,889,340.00	66,110,660.00	60.17
32010305	Purchase Of Power Generating Set	#132,000,000.00	-	#132,000,000.00	#0.00	#0.00	132,000,000.00	0.00
32010309	Purchase Of Water Supply Equipment	#33,000,000.00	-	#33,000,000.00	#0.00	#0.00	33,000,000.00	0.00
32010311	Purchase Of Health/ Medical Equipment	#182,000,000.00	-	#182,000,000.00	#0.00	#112,673,434.31	69,326,565.69	61.91
32010315	Purchase Of Sanitary Equipment	#33,000,000.00	-	#33,000,000.00	#0.00	#0.00	33,000,000.00	0.00
32010611	Purchase of Hospital Furniture & Fittings	#6,000,000.00	-	#6,000,000.00	#0.00	#0.00	6,000,000.00	0.00
32030111	Monitoring And Evaluation	#29,000,000.00	-	#29,000,000.00	#0.00	#6,000,000.00	23,000,000.00	20.69
SUB-TOTAL	SUB-TOTAL FOR EXPENDITURE	5,859,000,000.00	-	5,859,000,000.00	71,236,000.00	1,217,221,543.88	4,641,778,456.12	20.78

For the quarter ended 30th June 2021

YOB STATE GOVERNMENT OF NIGERIA
MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/5/2021

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	MAY =N=	PAYMENTS YTD =N=	BUDGET BALANCE =N=	PERCENTAGE E/C*100
		A	B	C=A+B	D	E	C-E	E/C*100
701	General Public Services	₦3,382,000,000.00	-	₦3,382,000,000.00	66,374,000.00	559,110,440.25	2,822,889,559.75	16.53
703	Public Order and Safety		-	₦0.00	-	₦0.00	-	
704	Economic Affairs	₦361,000,000.00	-	₦361,000,000.00	-	99,889,340.00	261,110,660.00	27.67
705	Environmental Protection	₦54,000,000.00	-	₦54,000,000.00	4,500,000.00	18,000,000.00	36,000,000.00	33.33
706	Housing and Community Amenities	₦332,000,000.00	-	₦332,000,000.00	-	147,168,060.00	184,831,940.00	
707	Health	₦896,000,000.00	-	₦896,000,000.00	-	367,059,453.83	528,940,546.17	40.97
708	Recreation, Culture and Religion	₦43,000,000.00	-	₦43,000,000.00	362,000.00	3,586,000.00	39,414,000.00	8.34
709	Education	₦791,000,000.00	-	₦791,000,000.00	-	₦22,406,249.80	768,591,750.20	2.83
710	Social Protection	-	-	₦0.00	-	₦0.00	-	0.00
	TOTAL EXPENDITURE	5,859,000,000.00		5,859,000,000.00	71,236,000.00	1,217,221,543.88	4,641,778,456.12	20.76

Performance Audit Report on COVID-19 Expenditure

YOB STATE GOVERNMENT OF NIGERIA MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/5/2021

CODE	MDA	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	MAY =N=	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	%
		A	B	C=A+B	D	E	F=(C-E)	=E/C*100
01	ADMINISTRATION	521,000,000.00	-	521,000,000.00	362,000.00	183,064,632.00	337,135,368.00	35.29
02	ECONOMIC	920,000,000.00	-	920,000,000.00	-	259,057,400.00	660,942,600.00	28.16
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	4,418,000,000.00	-	4,418,000,000.00	70,874,000.00	774,299,511.88	3,643,700,488.12	17.53
TOTAL	TOTAL FOR ALL SECTORS	5,859,000,000.00	-	5,859,000,000.00	71,236,000.00	1,217,221,543.88	4,641,778,456.12	20.78
014600100100	MINISTRY OF HUMAINTARIAN AFFAIRS	74,000,000.00	-	74,000,000.00	-	-	74,000,000.00	0.00
016200100100	MINISTRY OF RELIGIOUS AFFAIRS	43,000,000.00	-	43,000,000.00	362,000.00	3,586,000.00	39,414,000.00	8.34
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	0.00
022000100300	MINISTRY OF FINANCE (MISCELLANEOUS)	227,000,000.00	-	227,000,000.00	-	12,000,000.00	215,000,000.00	5.29
022200100100	MINISTRY OF COMMERCE	13,000,000.00	-	13,000,000.00	-	-	13,000,000.00	0.00
023400100100	MINISTRY OF WORKS	166,000,000.00	-	166,000,000.00	-	99,889,340.00	66,110,660.00	60.17
023200100100	MINISTRY OF WATER RESOURCES	332,000,000.00	-	332,000,000.00	-	147,168,060.00	184,831,940.00	44.33
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION	791,000,000.00	-	791,000,000.00	-	22,406,249.80	768,591,750.20	2.83
051200100100	MINISTRY OF HEALTH	1,028,000,000.00	-	1,028,000,000.00	10,974,000.00	421,057,453.83	606,142,546.17	41.04
053500100100	MINISTRY OF ENVIRONMENT	194,000,000.00	-	194,000,000.00	14,955,000.00	76,125,000.00	117,875,000.00	39.24
TOTAL2	TOTAL FOR ALL LINE MINISTRIES	2,918,000,000.00	-	2,918,000,000.00	26,291,000.00	783,034,103.63	1,919,965,896.37	26.83
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)	131,000,000.00	-	131,000,000.00	-	-	131,000,000.00	0.00
011100800100	STATE EMERGENCY RELIEF AGENCY	273,000,000.00	-	273,000,000.00	-	180,276,632.00	92,721,368.00	66.04
022900300100	RURAL ELECTRIFICATION BOARD	132,000,000.00	-	132,000,000.00	-	-	132,000,000.00	0.00
051110200100	HOSPITAL MANAGEMENT BOARD	1,499,000,000.00	-	1,499,000,000.00	23,740,000.00	94,960,000.00	1,404,040,000.00	6.33
051110200200	YOB STATE UNIVERSITY TEACHING HOSPITAL	491,000,000.00	-	491,000,000.00	12,600,000.00	63,000,000.00	428,000,000.00	12.83
051110400100	SCHOOL OF NURSING DAMATURU	130,000,000.00	-	130,000,000.00	4,105,000.00	30,325,776.20	91,674,223.80	29.48
051110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU	85,000,000.00	-	85,000,000.00	-	-	85,000,000.00	0.00
053511600100	ENVIRONMENT PROTECTION AGENCY	200,000,000.00	-	200,000,000.00	4,500,000.00	57,623,032.05	142,376,967.95	28.81
TOTAL3	SUB-TOTAL	2,941,000,000.00	-	2,941,000,000.00	44,945,000.00	434,187,440.25	2,506,812,559.75	14.76
TOTAL	TOTAL FOR ALL MDA	5,859,000,000.00	-	5,859,000,000.00	71,236,000.00	1,217,221,543.88	4,641,778,456.12	20.78

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

**YOBE STATE GOVERNMENT OF NIGERIA
MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 30/6/2021**

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	JUNE =N=	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	EXECUTION %
	CRF - Transfer	A	B	C=A+B	D	E	F=(C-E)	=E/C*100
			-	-	405,127,469.11	2,700,984,471.56	- 2,700,984,471.56	#DIV/0!
				-	-	-	-	#DIV/0!
SUB-TOTAL	SUB-TOTAL FOR REVEN	-	-	-	405,127,469.11	2,700,984,471.56	- 2,700,984,471.56	#DIV/0!
21010101	Consolidated Salary	₦2,677,000,000.00	-	₦2,677,000,000.00	₦204,215,666.00	₦1,266,655,804.25	1,410,344,195.75	47.32
22020307	Drugs/Laboratory/Medical Supplies	₦126,000,000.00	-	₦126,000,000.00	₦10,000,000.00	₦102,089,420.62	23,910,579.38	81.02
22020310	Teaching Aids / Instruction Materials	₦28,000,000.00	-	₦28,000,000.00	₦0.00	₦0.00	28,000,000.00	0.00
22020311	Food Stuff / Catering Materials Supplies	₦109,000,000.00	-	₦109,000,000.00	₦1,500,000.00	₦24,000,000.00	85,000,000.00	22.02
22020316	Procurement of Seed and Seedlings	₦17,000,000.00	-	₦17,000,000.00	₦0.00	₦0.00	17,000,000.00	0.00
22020406	Other Maintenance Services	₦21,000,000.00	-	₦21,000,000.00	₦4,500,000.00	₦18,000,000.00	3,000,000.00	85.71
22020608	Special Services	₦306,000,000.00	-	₦306,000,000.00	₦24,296,753.45	₦240,607,385.45	65,392,614.55	78.63
22021002	Honorarium & Sitting Allowance	₦227,000,000.00	-	₦227,000,000.00	₦13,776,200.00	₦225,143,200.00	1,856,800.00	99.18
22040109	Grants To Communities/Mgos	₦8,000,000.00	-	₦8,000,000.00	₦362,000.00	₦2,172,000.00	5,828,000.00	27.15
32010105	Construction/Provision Of Public Schools	₦523,000,000.00	-	₦523,000,000.00	₦0.00	₦14,209,574.34	508,790,425.66	2.72
32010106	Construction/Provision Of Hospitals/ Health C	₦265,000,000.00	-	₦265,000,000.00	₦9,240,940.00	₦164,781,484.18	100,218,515.82	62.18
32010107	Rehabilitation/Repairs Of Office Buildings	₦26,000,000.00	-	₦26,000,000.00	₦0.00	₦0.00	26,000,000.00	0.00
32010109	Rehabilitation/Repairs - Public Schools	₦381,000,000.00	-	₦381,000,000.00	₦8,000,000.00	₦30,408,249.80	350,591,750.20	7.98
32010110	Rehabilitation/Repairs - Hospital/ Health Cent	₦219,000,000.00	-	₦219,000,000.00	₦0.00	₦47,772,648.95	171,227,351.05	21.81
32010205	Construction/Provision Of Recreational Facilit	₦13,000,000.00	-	₦13,000,000.00	₦0.00	₦0.00	13,000,000.00	0.00
32010214	Boreholes and other Water Facilities	₦166,000,000.00	-	₦166,000,000.00	₦0.00	₦216,346,020.00	115,653,980.00	65.16
32010221	Rehabilitation/Repairs - Roads	₦166,000,000.00	-	₦166,000,000.00	₦0.00	₦99,889,340.00	66,110,660.00	60.17
32010305	Purchase Of Power Generating Set	₦132,000,000.00	-	₦132,000,000.00	₦115,546,500.00	₦115,546,500.00	16,453,500.00	87.54
32010309	Purchase of Water Supply Equipment	₦33,000,000.00	-	₦33,000,000.00	₦0.00	₦0.00	33,000,000.00	0.00
32010311	Purchase Of Health/ Medical Equipment	₦182,000,000.00	-	₦182,000,000.00	₦6,637,409.66	₦119,310,843.97	62,689,156.03	65.56
32010315	Purchase of Sanitary Equipment	₦33,000,000.00	-	₦33,000,000.00	₦0.00	₦0.00	33,000,000.00	0.00
32010611	Purchase of Hospital Furniture & Fittings	₦6,000,000.00	-	₦6,000,000.00	₦6,052,000.00	₦6,052,000.00	-	100.87
32010111	Monitoring And Evaluation	₦29,000,000.00	-	₦29,000,000.00	₦1,000,000.00	₦8,000,000.00	21,000,000.00	27.59
SUB-TOTAL	SUB-TOTAL FOR EXPENDITURE	5,859,000,000.00	-	5,859,000,000.00	405,127,469.11	2,700,984,471.56	3,158,015,528.44	46.10

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

YOBE STATE GOVERNMENT OF NIGERIA

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 30/6/2021

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	JUNE =N=	PAYMENTS YTD =N=	BUDGET BALANCE =N=	PERCENTAGE
		A	B	C=A+B	D	E	C-E	E/C*100
701	General Public Services	₦3,382,000,000.00	₦0.00	₦3,382,000,000.00	₦242,288,619.45	₦1,744,406,389.70	₦1,637,593,610.30	51.58
703	Public Order and Safety	₦0.00	₦0.00	₦0.00	₦0.00	₦0.00	₦0.00	
704	Economic Affairs	₦361,000,000.00	₦0.00	₦361,000,000.00	₦115,546,500.00	₦215,435,840.00	₦145,564,160.00	59.68
705	Environmental Protection	₦54,000,000.00	₦0.00	₦54,000,000.00	₦4,500,000.00	₦18,000,000.00	₦36,000,000.00	33.33
706	Housing and Community Amenities	₦332,000,000.00	₦0.00	₦332,000,000.00	₦0.00	₦216,346,020.00	₦115,653,980.00	
707	Health	₦896,000,000.00	₦0.00	₦896,000,000.00	₦32,930,349.66	₦436,006,397.72	₦459,993,602.28	48.66
708	Recreation, Culture and Religion	₦43,000,000.00	₦0.00	₦43,000,000.00	₦1,862,000.00	₦26,172,000.00	₦16,828,000.00	60.87
709	Education	₦791,000,000.00	₦0.00	₦791,000,000.00	₦8,000,000.00	₦44,617,824.14	₦746,382,175.86	5.64
710	Social Protection	₦0.00	₦0.00	₦0.00	₦0.00	₦0.00	₦0.00	0.00
	TOTAL EXPENDITURE	5,859,000,000.00	₦0.00	5,859,000,000.00	405,127,469.11	2,700,984,471.56	3,158,015,528.44	46.10

For the quarter ended 30th June 2021

Performance Audit Report on COVID-19 Expenditure

YOBE STATE GOVERNMENT OF NIGERIA MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 30/6/2021

CODE	MDA	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	JUNE =N=	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	%
01	ADMINISTRATION	521,000,000.00		521,000,000.00	26,158,753.45	278,779,385.45	242,220,614.55	53.51
02	ECONOMIC	920,000,000.00		920,000,000.00	129,522,700.00	656,925,060.00	263,074,940.00	71.40
03	JUDICIARY	-		-	-	-	-	
04	REGIONAL	-		-	-	-	-	
05	SOCIAL SECTOR	4,418,000,000.00		4,418,000,000.00	249,646,015.66	1,765,280,026.11	2,652,719,973.89	39.96
TOTAL	TOTAL FOR ALL SECTORS	5,859,000,000.00	-	5,859,000,000.00	405,127,469.11	2,700,984,471.56	3,158,015,528.44	46.10
014600100100	MINISTRY OF HUMANITARIAN AFFAIRS	74,000,000.00	-	74,000,000.00	-	-	74,000,000.00	0.00
016200100100	MINISTRY OF RELIGIOUS AFFAIRS	43,000,000.00	-	43,000,000.00	1,862,000.00	26,172,000.00	16,828,000.00	60.67
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RES.	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	0.00
022000100300	MINISTRY OF FINANCE (MISCELLANEOUS)	227,000,000.00	-	227,000,000.00	13,776,200.00	225,143,200.00	13,000,000.00	0.00
022200100100	MINISTRY OF COMMERCE	13,000,000.00	-	13,000,000.00	-	-	13,000,000.00	0.00
023400100100	MINISTRY OF WORKS	166,000,000.00	-	166,000,000.00	99,889,340.00	216,346,020.00	115,653,980.00	65.16
025200100100	MINISTRY OF WATER RESOURCES	332,000,000.00	-	332,000,000.00	8,000,000.00	44,617,824.14	746,382,175.86	5.64
051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION	791,000,000.00	-	791,000,000.00	54,904,349.66	567,778,397.72	460,211,602.28	55.23
052100100100	MINISTRY OF HEALTH	1,028,000,000.00	-	1,028,000,000.00	14,955,000.00	91,080,000.00	102,920,000.00	46.95
053500100100	MINISTRY OF ENVIRONMENT	194,000,000.00	-	194,000,000.00	93,497,549.66	1,271,026,781.86	1,645,116,418.14	43.56
TOTAL2	TOTAL FOR ALL LINE MINISTRIES	2,918,000,000.00	-	2,918,000,000.00			-	
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDG)	131,000,000.00	-	131,000,000.00		12,000,000.00	119,000,000.00	9.16
011100000100	STATE EMERGENCY RELIEF AGENCY	273,000,000.00	-	273,000,000.00	24,296,753.45	240,607,385.45	32,392,614.55	88.13
022900300100	RURAL ELECTRIFICATION BOARD	132,000,000.00	-	132,000,000.00	113,546,500.00	113,546,500.00	16,453,500.00	87.54
052110200100	HOSPITAL MANAGEMENT BOARD	1,499,000,000.00	-	1,499,000,000.00	119,140,000.00	699,100,000.00	799,900,000.00	46.64
052110200200	YOB STATE UNIVERSITY TEACHING HOSPITAL	491,000,000.00	-	491,000,000.00	35,416,666.00	212,499,996.00	278,500,004.00	43.28
052110400100	SCHOOL OF NURSING DAMATLARI	130,000,000.00	-	130,000,000.00	4,105,000.00	42,430,776.20	87,569,223.80	32.64
052110600100	SCHOOL OF HEALTH TECHNOLOGY NGURU	85,000,000.00	-	85,000,000.00	1,600,000.00	8,000,000.00	77,000,000.00	9.41
053511600100	ENVIRONMENT PROTECTION AGENCY	200,000,000.00	-	200,000,000.00	11,525,000.00	99,773,032.05	100,226,967.95	49.89
TOTAL3	SUB-TOTAL	2,941,000,000.00	-	2,941,000,000.00	311,629,919.45	1,429,957,689.70	1,511,042,310.30	48.62
TOTAL	TOTAL FOR ALL MDA	5,859,000,000.00	-	5,859,000,000.00	405,127,469.11	2,700,984,471.56	3,156,158,728.44	46.10

For the quarter ended 30th June 2021