



**YOBE STATE GOVERNMENT OF NIGERIA**

**PERFORMANCE AUDIT REPORT**

**ON**

**COVID-19 EXPENDITURE**

**FOR THE QUARTER ENDED**

**31<sup>ST</sup> MARCH, 2021**

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**PERFORMANCE AUDIT REPORT ON COVID-19 EXPENDITURE FOR  
THE QUARTER ENDED 31<sup>ST</sup> MARCH 2021:**

**1. INTRODUCTION:**

Economic impact arising from COVID-19 responses means that public sector entities are under pressure to deliver these support measures urgently. While responsiveness 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 citizen's lives. These outcomes can result from rushed planning, abandonment of normal consultation and decision-making forums and a failure to rigorously evaluate programs.

However, it is not our statutory role to comment on the appropriateness of policy decisions of Government, it is one of the primary responsibilities of the Audit to hold the Government and public sector entities and resources attributed to the COVID-19 response and recovery programs in ensuring transparency and accountability entrusted to their care and disposal.

In line with the principles of Audit to ensure quality control for fiscal transparency, accountability and sustainability to the management of public resources on the course of budget execution and

implementation on COVID-19 related expenditure, there is some target goals need to be achieved as schedules below: -

- a. To provide the Hon. House with assurance and transparency over major activities and spending related to COVID-19 response and recovery programs.
- b. To ensure that implementing Ministries, Departments and Agencies (MDAs) establish sound governance structures to oversee program delivery and robust controls to reduce fraud risks.
- c. To check that procurement and contract management practices are applied in accordance with best practice principles.
- d. To assess implementing MDA preparedness to deal with the demands of a pandemic response and recovery programs.
- e. To evaluate the quality and timeliness of a line MDAs' advice to Government.
- f. To ensure that implementing MDAs remain within their authorized budgets and continue to meet the requirements of the financial management framework.

**2. SUBMISSION OF MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT FOR THE MONTH OF JANUARY, FEBRUARY, AND MARCH 2021:**

Monthly COVID-19 Budget Implementation Report for the month of January, February and March 2021 were submitted to me by the State Accountant-General on the 15<sup>th</sup> day of April 2021 for my

further audit purposes. After thorough checking, observations were raised under some statements and subsequently returned for corrections. Consequent upon this, the corrected statements were jointly certified and made available as schedule in Annexure A contained herewith in the report.

### **3. AUDIT OF COVID-19 EXPENDITURE FOR THE MONTH JANUARY, FEBRUARY AND MARCH 2021:**

As stated earlier in my previous reports on COVID-19 response and recovery programs, we have conducted the audit exercise with magnanimity and skills in line with the COVID-19 protocols to deal with complexities and the size of the auditees (i.e. line entities). The consequences of COVID-19 pandemic on audit engagements are complex and have resulted in some challenges for my office, and to meet the Disbursement Linked Indicators (DLIs) required under SFTAS to prepare dedicated quarterly financial and compliance Audit report on COVID-19 expenditure.

Likewise, 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.

However, in compliance to the above regulatory guidelines to ensure proper examination of COVID-19 related expenditure and to achieve the State Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) under new DLI 8 mentioned earlier, the Audit was carried out in accordance with the above-mentioned specifications and results of the findings, comments and observations is contained herewith in this report.

#### **4. COVID-19 RESPONSIVE BUDGET FOR THE YEAR 2021:**

All items tagged as COVID-19 responsive budget as contained in the State's approved estimates for the year 2021 were duly complied and subsequently in line with the COVID-19 response and recovery programs

However, on the course of examination of COVID-19 responsive budget for the period under review, budget was prepared and processed in accordance with the National Chart of Account (NCoA). Though, arithmetical errors were observed under some subheads

as indicated in the approved estimates based on the economic codes (capital expenditure).

Therefore, the attention of the budget stakeholders was drawn for necessary corrections to that effect.

**5. EXTRA-BUDGETARY ACTIVITIES:**

During the audit of accounts and records related to COVID-19 expenditure for the period under review (January, February and March 2021), it was observed that no extra-budgetary items of expenditure were carried out.

**6. RECEIVABLE GRANTS:**

From the accounts and records presented to this office by the Accountant-General and other implementing Ministries, Departments and Agencies (MDAs) on the course of examinations related COVID-19 expenditure, no transfers were made or received from the Federal Government during the period under review.

**7. SUPPORT FROM DEVELOPMENT PARTNERS:**

Up to the time of writing this report, records available to the Audit indicates that no support from Development Partners in response to COVID-19 pandemic were received during the period under review (January to March 2021).

**8. INTERNAL AND EXTERNAL LOANS:**

Based on the available records/statements presented to this office, it was observed no borrowed funds were received during the period January to March 2021 related to COVID-19 expenditure.

**9. DONATIONS:**

During the audit of monthly COVID-19 budget implementation report and other implementing MDAs, and subsequent Audit verification, it was observed that no any donations was received from individual or corporate reflected in the records made available for audit purposes.

**10. ACTUAL EXPENDITURE INCURRED ON COVID-19 RESPONSE AND RECOVERY PROGRAMS FOR THE MONTH OF JANUARY, FEBRUARY, AND MARCH 2021**

Accordingly, expenditure incurred in respect of COVID-19 response and recovery programs were adequately vouch for, while substantiating of expenditure with the relevant supporting particulars was fairly satisfactorily. This was not unconnected with the due diligence being put in place for due processes in execution and monitoring of their activities related to the pandemic.

**11. PERFORMANCE OF COVID-19 EXPENDITURE FOR THE MONTH OF JANUARY, FEBRUARY AND MARCH 2021:**

Out of the budgeted figure of N5,859,000,000 being earmarked for COVID-19 response and recovery budget which represents 5% of



the total approved budget expenditure for the year 2021, consisting of N2,340,000,000 or 40% for the recurrent services and N3,519,000,000 or 60% for capital expenditure, the actual expenditure incurred on COVID-19 response and recovery programs for the period 1<sup>st</sup> January to 31<sup>st</sup> March 2021 stood at N814,269,747.83. Therefore, it could be observed that the actual expenditure incurred on COVID-19 pandemic during the period under review recorded about 14% performance.

Similarly, during the first quarter (January to March) FY2021, the sum of N332,843,549.25 were expended on various recurrent services, comprising of N226,926,808.25 for payment of salaries/allowances of frontline workers and the sum of N105,916,741.00 for other recurrent services/maintenance. While the sum of N481,426,198.58 was expended on major capital developmental projects related to COVID-19 response and recovery. From the above analysis, it could be observed that, capital expenditure recorded about 59% performance of the total actual funds incurred related to COVID-19 response and recovery programs. Therefore, spending of higher percentage to the developmental project will be considered as a tool for a control measures against the spread of pandemic and speedy recoveries of an economic system affected globally.

## 12. COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION:

The statement revealed that for the period under review (i.e. January to March 2021), a total sum of N814,269,747.83 was transferred from State Consolidated Revenue Fund (CRF) for the COVID-19 responsive budget expenditure on monthly basis as presented below under various economic codes.

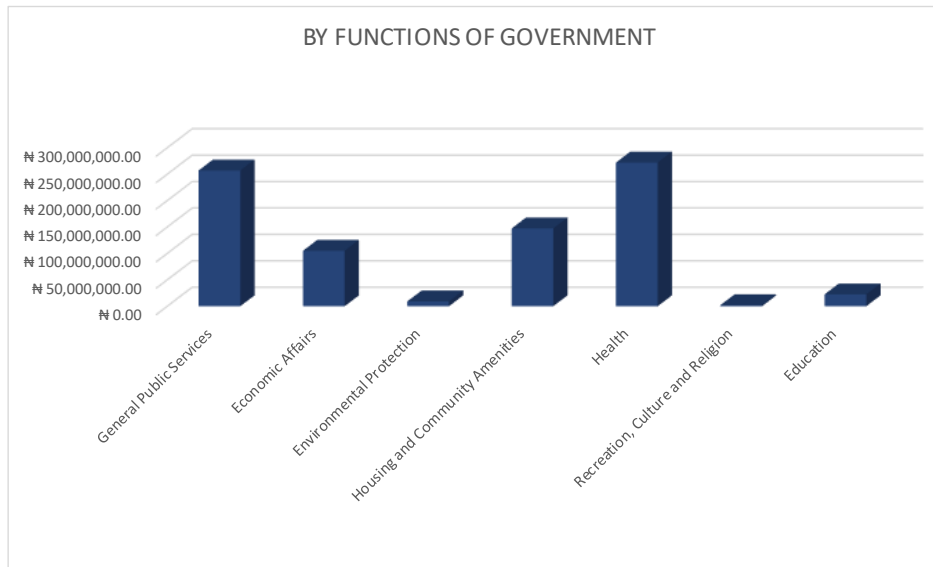
| Q1-FY2021 COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION |                                           |                       |                      |                       |                               |
|----------------------------------------------------------------------------|-------------------------------------------|-----------------------|----------------------|-----------------------|-------------------------------|
| CODE                                                                       | DESCRIPTION                               | JANUARY<br>=N=        | FEBRUARY<br>=N=      | MARCH<br>=N=          | YEAR TO DATE<br>ACTUAL<br>=N= |
|                                                                            |                                           | A                     | B                    | C                     | D=A+B+C                       |
|                                                                            | CRF - Transfer                            | 505,972,647.83        | 76,451,000.00        | 231,846,100.00        | 814,269,747.83                |
|                                                                            |                                           | -                     | -                    | -                     | -                             |
| <b>SUB-TOTAL</b>                                                           | <b>SUB-TOTAL FOR REVENUE</b>              | <b>505,972,647.83</b> | <b>76,451,000.00</b> | <b>231,846,100.00</b> | <b>814,269,747.83</b>         |
|                                                                            |                                           |                       |                      |                       | -                             |
| 21010101                                                                   | Consolidated Salary                       | ₦117,674,808.25       | ₦43,406,000.00       | ₦65,846,000.00        | 226,926,808.25                |
| 22020307                                                                   | Drugs/Laboratory/Medical Supplies         | ₦20,000,000.00        | ₦20,000,000.00       | ₦20,000,000.00        | 60,000,000.00                 |
| 22020310                                                                   | Teaching Aids / Instruction Materials     | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 22020311                                                                   | Food Stuff / Catering Materials Supplies  | ₦1,500,000.00         | ₦0.00                | ₦0.00                 | 1,500,000.00                  |
| 22020316                                                                   | Procurement of Seed and Seedlings         | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 22020406                                                                   | Other Maintenance Services                | ₦4,500,000.00         | ₦6,045,000.00        | ₦4,500,000.00         | 15,045,000.00                 |
| 22020608                                                                   | Special Services                          | ₦17,009,741.00        | ₦0.00                | ₦0.00                 | 17,009,741.00                 |
| 22021002                                                                   | Honorarium & Sitting Allowance            | ₦0.00                 | ₦7,000,000.00        | ₦5,000,000.00         | 12,000,000.00                 |
| 22040109                                                                   | Grants To Communities/NGOs                | ₦362,000.00           | ₦0.00                | ₦0.00                 | 362,000.00                    |
| 32010105                                                                   | Construction/Provision Of Public Schools  | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32010106                                                                   | Construction/Provision Of Hospitals/      | ₦116,208,059.13       | ₦0.00                | ₦0.00                 | 116,208,059.13                |
| 32010107                                                                   | Rehabilitation/Repairs Of Office          | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32010109                                                                   | Rehabilitation/Repairs - Public Schools   | ₦22,408,249.80        | ₦0.00                | ₦0.00                 | 22,408,249.80                 |
| 32010110                                                                   | Rehabilitation/Repairs - Hospital/        | ₦31,845,475.34        | ₦0.00                | ₦0.00                 | 31,845,475.34                 |
| 32010205                                                                   | Construction/Provision Of Recreational    | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32010214                                                                   | Boreholes and other Water Facilities      | ₦12,667,960.00        | ₦0.00                | ₦134,500,100.00       | 147,168,060.00                |
| 32010221                                                                   | Rehabilitation/Repairs - Roads            | ₦99,889,340.00        | ₦0.00                | ₦0.00                 | 99,889,340.00                 |
| 32010305                                                                   | Purchase Of Power Generating Set          | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32010309                                                                   | Purchase of Water Supply Equipment        | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32010311                                                                   | Purchase Of Health/ Medical Equipment     | ₦59,907,014.31        | ₦0.00                | ₦0.00                 | 59,907,014.31                 |
| 32010315                                                                   | Purchase of Sanitary Equipment            | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32010611                                                                   | Purchase of Hospital Furniture & Fittings | ₦0.00                 | ₦0.00                | ₦0.00                 | -                             |
| 32030111                                                                   | Monitoring And Evaluation                 | ₦2,000,000.00         | ₦0.00                | ₦2,000,000.00         | 4,000,000.00                  |
| <b>SUB-TOTAL</b>                                                           | <b>SUB-TOTAL FOR EXPENDITURE</b>          | <b>505,972,647.83</b> | <b>76,451,000.00</b> | <b>231,846,100.00</b> | <b>814,269,747.83</b>         |

From the table above, it could be observed that the sum of N505,972,647.83 representing 62% expenditure in response to COVID-19 pandemic was made in the month of January 2021. While in the month of March for the same period under review, the sum of N231,846,100.00 which represents 29% of the total sum incurred during the period under review (i.e. January to March) was expended on COVID-19 response and recovery programs. Though, Government deserves commendation as a result of transparent and accountability in the management of public resources, more resources need to be devoted for speedy recovery and to cushion hardship caused by the global pandemic.

### **13. COVID-19 BUDGET IMPLEMENTATION REPORT BY FUNCTIONS OF GOVERNMENT:**

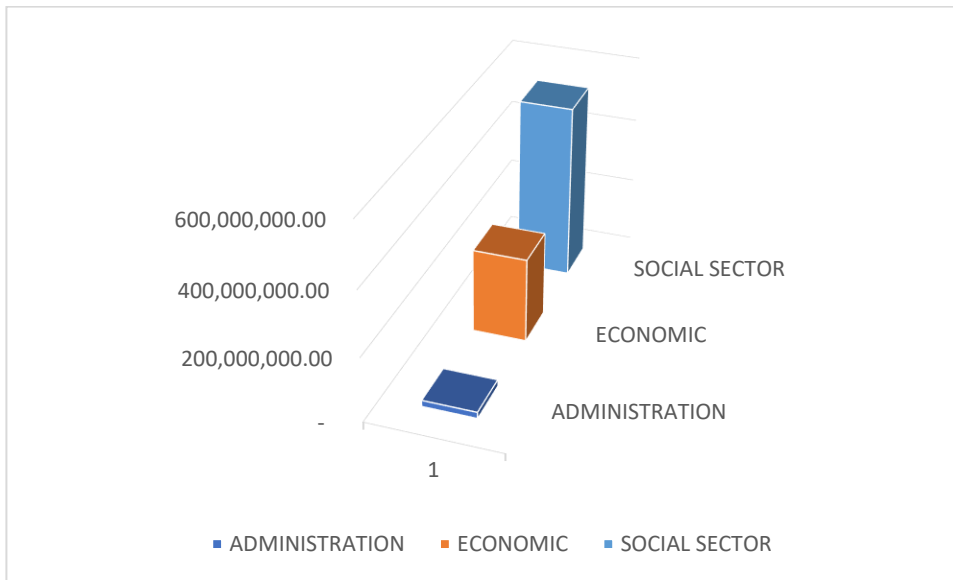
The statement of monthly budget implementation report for January, February and March 2021 were presented to me by the State Accountant-General as indicated in the below chart, shows that highest payment goes to the health care support followed by general public services as a result of enlightenment against the spread of pandemic. We have also observed that the expansion and decongestion of peoples gathering remain the top priority of Government. While in terms of economic revitalization, it becomes necessary to give more priority despite efforts being made by the

Government. This will also cushion the effect caused by the pandemic and speed up the living standard of citizens.



#### **14. COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT:**

Based on the accounts submitted for the quarter ended 31<sup>st</sup> March 2021, implementing Ministries, Departments and Agencies (MDAs) that have budget provisions related to COVID-19 expenditure executed their highest percentage in social service sector. Therefore, the Audit commend the government for providing basic health care services as stated herewith.



**15. MATTERS ARISING DURING THE AUDIT OF COVID-19 EXPENDITURE FOR THE MONTH OF JANUARY, FEBRUARY AND MARCH 2021:**

During the period under review, all items tagged “COVID-19 response and recovery programs” have been examined under my supervision in accordance with section 125 sub-section 2 of the constitution of the Federal Republic of Nigeria 1999 (as amended) and other relevant laws.

On the course of this statutory exercise, copies of relevant laws, regulations, contracts, details notes or schedules to the reports, cashbooks for the COVID-19 dedicated accounts, bank statements for the COVID-19 related accounts, other records such as vouchers, check stubs, fund transfer mandates, policy files, pay registers, contract documents etc were requested from the implementing

Ministries, Departments and Agencies (MDAs) related to COVID-19 expenditure, likewise upon the received of the monthly COVID-19 budget implementation report for the period under review, same checklists were requested and provided for thorough examinations and evaluation of financial records and transactions.

However, other related books of accounts and records were presented and made available to ascertain the system reviews, risks and internal control measures associated with the material misstatement of financial information. The Audit examined same one by one and thereafter came out with the following comments/observations: -

#### **I. MINISTRY OF WORKS**

Payment made for the construction of roads and drainages for an access to health facilities in rural areas were examined during the course of audit. However, Audit verification was also carried out in conjunction with the Technical team. All project related to the expenditure made were satisfactorily executed in accordance with the terms of agreement and specifications. Therefore, no major observation appears to the notice of the Inspection team.

**II. MINISTRY OF RELIGIOUS AFFAIRS**

Postings and recordings of transactions, vouching of expenditure and substantiating same with relevant supporting particulars/evidences, rendering of services were satisfactorily carried out. No major observations were noticed during the examinations.

**III. MINISTRY OF ENVIRONMENT**

The accounts and records maintained by the Ministry in respect of salaries and allowances of sanitary workers in response to COVID-19 pandemic were thoroughly examined. However, details of the beneficiaries were centralized to the Ministry of Finance. Audit findings at the Ministry's level indicates the existence of the workers and satisfactorily in their duties. Therefore, no major observation appears to the notice of the Inspection team.

**IV. MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT:**

Postings and recordings of transactions, vouching of expenditure and substantiating same with relevant supporting particulars/evidences, rendering of services appears satisfactory. No major observation appears to the notice of the Audit Inspection team on the course of examinations.

**V. MINISTRY OF BASIC & SECONDARY EDUCATION**

All receipts and expenditure were accordingly posted/recorded into the relevant books of accounts and made available for audit purposes.

However, payment made for the construction of additional classroom in some secondary schools were satisfactorily executed. Audit commends that construction of additional classroom will decongest students as one of the measures to control the spread of the pandemic.

Therefore, no major observation appears to the notice of the Inspection team.

**VI. MINISTRY OF HEALTH & HUMAN SERVICES:**

It was observed during the examinations/posting of transactions related to COVID-19 expenditure for the period under review, eight (8) payment vouchers amounting to the sum of N99,361,673.90 were not covered/attached with the relevant supporting evidences/particulars and some lacks payees' signatures to justify that the payments were made to the actual service providers/beneficiaries. However, due to the circumstances mentioned herewith, the details examination to ascertain the true and fair nature of these particular transactions was made impossible at the Ministry's level.



Therefore, a query was issued to the Ministry and their reply is still being awaiting.

**VII. MINISTRY OF WATER RESOURCES:**

All receipts and expenditure were accordingly posted/recorded into the relevant books of accounts and made available for audit purposes.

However, on the course of examination, it was observed that some expenditures were carried out by the State Water Corporation being a Board responsible for maintenance of boreholes/water facilities. Hence, job execution and financial documentations were satisfactorily done accordingly.

Therefore, no major observation appears to the notice of the Inspection team.

**VIII. HOSPITAL MANAGEMENT BOARD:**

Postings and recordings of transactions, vouching of expenditure and substantiating same with relevant supporting particulars/evidences, rendering of services appears satisfactory. No major observations were noticed during the examinations.

**IX. YOBE STATE UNIVERSITY TEACHING HOSPITAL:**

During the examination of the accounts/records maintained in respect of allowances of frontline health workers in response to COVID-19 pandemic, it was observed that all receipts and

expenditure were accordingly posted/recorded into the relevant books of accounts and made available for audit purposes.

However, all relevant particulars of expenditure were attached to the payment vouchers and satisfactorily executed accordingly. Therefore, Audit observed that no major comments worth reporting.

**X. COLLEGE OF NURSING & MIDWIFERY:**

Transactions in respect of allowances for frontline health workers in response to COVID-19 pandemic were recorded and posted into the relevant books of accounts and rendered for audit purposes. After thorough examination of the available documents, no major comments/observations appear to the notice of Audit.

**XI. ENVIRONMENTAL PROTECTION AGENCY:**

Transactions in respect of allowances for sanitary workers in response to COVID-19 pandemic were recorded and posted into the relevant books of accounts and made available for scrutiny and audit purposes. After thorough examinations of the available records, no major comments/observations appear to the notice of Audit.

**XII. STATE EMERGENCY MANAGEMENT AGENCY:**

During the examination of accounts and records for the period under review, it was observed that receipts and expenditure were accordingly posted/recorded into the relevant books of accounts. However, all relevant particulars of expenditure were attached to the payment vouchers and satisfactorily executed accordingly. Therefore, Audit observed that no major comments worth reporting.

***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 January, February and March 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 March 31<sup>st</sup>, 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**

**ANNEXURE A**

**MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT**

**FOR THE MONTH OF**

**JANUARY, FEBRUARY AND MARCH 2021**

| YOBE STATE GOVERNMENT OF NIGERIA                                                         |                                           |                         |                  |                               |                       |                               |                         |                |
|------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------|------------------|-------------------------------|-----------------------|-------------------------------|-------------------------|----------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/1/2021 |                                           |                         |                  |                               |                       |                               |                         |                |
| CODE                                                                                     | DESCRIPTION                               | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | JANUARY<br>=N=        | YEAR TO DATE<br>ACTUAL<br>=N= | BUDGET BALANCE<br>=N=   | EXECUTION<br>% |
|                                                                                          |                                           | A                       | B                | C =A+B                        | D                     | E                             | F =(C-E)                | =E/C*100       |
|                                                                                          | CRF - Transfer                            |                         | -                | -                             | 505,972,647.83        | 505,972,647.83                | - 505,972,647.83        |                |
|                                                                                          |                                           | -                       |                  | -                             | -                     | -                             | -                       |                |
| <b>SUB-TOTAL</b>                                                                         | <b>SUB-TOTAL FOR REVEN</b>                | -                       | -                | -                             | <b>505,972,647.83</b> | <b>505,972,647.83</b>         | - <b>505,972,647.83</b> |                |
| 21010101                                                                                 | Consolidated Salary                       | ₦2,677,000,000.00       | -                | ₦2,677,000,000.00             | ₦117,674,808.25       | ₦117,674,808.25               | 2,559,325,191.75        | 4.40           |
| 22020307                                                                                 | Drugs/Laboratory/Medical Supplies         | ₦126,000,000.00         | -                | ₦126,000,000.00               | ₦20,000,000.00        | ₦20,000,000.00                | 106,000,000.00          | 15.87          |
| 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         | ₦1,500,000.00                 | 107,500,000.00          | 1.38           |
| 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         | ₦4,500,000.00                 | 16,500,000.00           | 21.43          |
| 22020608                                                                                 | Special Services                          | ₦306,000,000.00         | -                | ₦306,000,000.00               | ₦17,009,741.00        | ₦17,009,741.00                | 288,990,259.00          | 5.56           |
| 22021002                                                                                 | Honorarium & Sitting Allowance            | ₦227,000,000.00         | -                | ₦227,000,000.00               | ₦0.00                 | ₦0.00                         | 227,000,000.00          | 0.00           |
| 22040109                                                                                 | Grants To Communities/Ngos                | ₦8,000,000.00           | -                | ₦8,000,000.00                 | ₦362,000.00           | ₦362,000.00                   | 7,638,000.00            | 4.53           |
| 32010105                                                                                 | Construction/Provison Of Public Schools   | ₦523,000,000.00         | -                | ₦523,000,000.00               | ₦0.00                 | ₦0.00                         | 523,000,000.00          | 0.00           |
| 32010106                                                                                 | Construction/Provison Of Hospitals/ Heal  | ₦265,000,000.00         | -                | ₦265,000,000.00               | ₦116,208,059.13       | ₦116,208,059.13               | 148,791,940.87          | 43.85          |
| 32010107                                                                                 | Rehabilitation/Repairs Of Office Building | ₦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               | ₦22,408,249.80        | ₦22,408,249.80                | 358,591,750.20          | 5.88           |
| 32010110                                                                                 | Rehabilitation/Repairs - Hospital/ Health | ₦219,000,000.00         | -                | ₦219,000,000.00               | ₦31,845,475.34        | ₦31,845,475.34                | 187,154,524.66          | 14.54          |
| 32010205                                                                                 | Construction/Provison Of Recreational Fa  | ₦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               | ₦12,667,960.00        | ₦12,667,960.00                | 319,332,040.00          | 3.82           |
| 32010221                                                                                 | Rehabilitation/Repairs - Roads            | ₦166,000,000.00         | -                | ₦166,000,000.00               | ₦99,889,340.00        | ₦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               | ₦59,907,014.31        | ₦59,907,014.31                | 122,092,985.69          | 32.92          |
| 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         | ₦2,000,000.00                 | 27,000,000.00           | 6.90           |
| <b>SUB-TOTAL</b>                                                                         | <b>SUB-TOTAL FOR EXPENDITURE</b>          | <b>5,859,000,000.00</b> | -                | <b>5,859,000,000.00</b>       | <b>505,972,647.83</b> | <b>505,972,647.83</b>         | <b>5,353,027,352.17</b> | <b>8.64</b>    |

| YOBE STATE GOVERNMENT OF NIGERIA                                                  |                                  |                         |                  |                               |                       |                       |                         |             |
|-----------------------------------------------------------------------------------|----------------------------------|-------------------------|------------------|-------------------------------|-----------------------|-----------------------|-------------------------|-------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/1/2021 |                                  |                         |                  |                               |                       |                       |                         |             |
| CODE                                                                              | DESCRIPTION                      | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | JANUARY<br>=N=        | PAYMENTS YTD<br>=N=   | BUDGET BALANCE<br>=N=   | PERCENTAGE  |
|                                                                                   |                                  | 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             | ₦134,684,549.25       | ₦134,684,549.25       | 3,247,315,450.75        | 3.98        |
| 703                                                                               | Public Order and Safety          |                         | -                | ₦0.00                         | -                     | ₦0.00                 | -                       |             |
| 704                                                                               | Economic Affairs                 | ₦361,000,000.00         | -                | ₦361,000,000.00               | ₦99,889,340.00        | ₦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         | ₦4,500,000.00         | 49,500,000.00           | 8.33        |
| 706                                                                               | Housing and Community Amenities  | ₦332,000,000.00         | -                | ₦332,000,000.00               | ₦12,667,960.00        | ₦12,667,960.00        | 319,332,040.00          |             |
| 707                                                                               | Health                           | ₦896,000,000.00         | -                | ₦896,000,000.00               | ₦229,960,548.78       | ₦229,960,548.78       | 666,039,451.22          | 25.67       |
| 708                                                                               | Recreation, Culture and Religion | ₦43,000,000.00          | -                | ₦43,000,000.00                | ₦1,862,000.00         | ₦1,862,000.00         | 41,138,000.00           | 4.33        |
| 709                                                                               | Education                        | ₦791,000,000.00         | -                | ₦791,000,000.00               | ₦22,408,249.80        | ₦22,408,249.80        | 768,591,750.20          | 2.83        |
| 710                                                                               | Social Protection                | -                       | -                | ₦0.00                         | -                     | ₦0.00                 | -                       | 0.00        |
|                                                                                   | <b>TOTAL EXPENDITURE</b>         | <b>5,859,000,000.00</b> |                  | <b>5,859,000,000.00</b>       | <b>505,972,647.83</b> | <b>505,972,647.83</b> | <b>5,353,027,352.17</b> | <b>8.64</b> |

| YOBE STATE GOVERNMENT OF NIGERIA                                                        |                                          |                         |                  |                               |                       |                               |                         |              |
|-----------------------------------------------------------------------------------------|------------------------------------------|-------------------------|------------------|-------------------------------|-----------------------|-------------------------------|-------------------------|--------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/1/2021 |                                          |                         |                  |                               |                       |                               |                         |              |
| CODE                                                                                    | MDA                                      | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | JANUARY<br>=N=        | YEAR TO DATE<br>ACTUAL<br>=N= | BUDGET BALANCE<br>=N=   | %            |
|                                                                                         |                                          | A                       | B                | C =A+B                        | D                     | E                             | F =(C-E)                | =E/C*100     |
| 01                                                                                      | ADMINISTRATION                           | 521,000,000.00          |                  | 521,000,000.00                | 18,871,741.00         | 18,871,741.00                 | 502,128,259.00          | 3.62         |
| 02                                                                                      | ECONOMIC                                 | 920,000,000.00          |                  | 920,000,000.00                | 112,557,300.00        | 112,557,300.00                | 807,442,700.00          | 12.23        |
| 03                                                                                      | JUDICIARY                                | -                       |                  | -                             |                       |                               | -                       |              |
| 04                                                                                      | REGIONAL                                 | -                       |                  | -                             |                       |                               | -                       |              |
| 05                                                                                      | SOCIAL SECTOR                            | 4,418,000,000.00        |                  | 4,418,000,000.00              | 374,543,606.83        | 374,543,606.83                | 4,043,456,393.17        | 8.48         |
| <b>TOTAL</b>                                                                            | <b>TOTAL FOR ALL SECTORS</b>             | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>505,972,647.83</b> | <b>505,972,647.83</b>         | <b>5,353,027,352.17</b> | <b>8.64</b>  |
| 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          | 1,862,000.00                  | 41,138,000.00           | 4.33         |
| 021500100100                                                                            | MINISTRY OF AGRICULTURE AND NATURAL RES. | 50,000,000.00           | -                | 50,000,000.00                 | -                     | -                             | 50,000,000.00           | 0.00         |
| 022000100100                                                                            | MINISTRY OF FINANCE (MISCELLANEOUS)      | 227,000,000.00          | -                | 227,000,000.00                | -                     | -                             | 227,000,000.00          |              |
| 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         | 99,889,340.00                 | 66,110,660.00           | 60.17        |
| 025200100100                                                                            | MINISTRY OF WATER RESOURCES              | 332,000,000.00          | -                | 332,000,000.00                | 12,667,960.00         | 12,667,960.00                 | 319,332,040.00          | 3.82         |
| 051700100100                                                                            | MINISTRY OF BASIC & SECONDARY EDUCATION  | 791,000,000.00          | -                | 791,000,000.00                | 22,408,249.80         | 22,408,249.80                 | 768,591,750.20          | 2.83         |
| 052100100100                                                                            | MINISTRY OF HEALTH                       | 1,028,000,000.00        | -                | 1,028,000,000.00              | 240,916,548.78        | 240,916,548.78                | 787,083,451.22          | 23.44        |
| 053500100100                                                                            | MINISTRY OF ENVIRONMENT                  | 194,000,000.00          | -                | 194,000,000.00                | 15,000,000.00         | 15,000,000.00                 | 179,000,000.00          | 7.73         |
| <b>TOTAL2</b>                                                                           | <b>TOTAL FOR ALL LINE MINISTRIES</b>     | <b>2,918,000,000.00</b> | <b>-</b>         | <b>2,918,000,000.00</b>       | <b>392,744,098.58</b> | <b>392,744,098.58</b>         | <b>2,525,255,901.42</b> | <b>13.46</b> |
|                                                                                         |                                          |                         |                  |                               |                       |                               | -                       |              |
| 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                | 17,009,741.00         | 17,009,741.00                 | 255,990,259.00          | 6.23         |
| 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         | 23,740,000.00                 | 1,475,260,000.00        | 1.58         |
| 052110200200                                                                            | YOB STATE UNIVERSITY TEACHING HOSPITAL   | 491,000,000.00          | -                | 491,000,000.00                | 12,600,000.00         | 12,600,000.00                 | 478,400,000.00          | 2.57         |
| 052110400100                                                                            | SCHOOL OF NURSING DAMATURU               | 130,000,000.00          | -                | 130,000,000.00                | 20,255,776.20         | 20,255,776.20                 | 109,744,223.80          | 15.58        |
| 052110600100                                                                            | 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                | 39,623,032.05         | 39,623,032.05                 | 160,376,967.95          | 19.81        |
| <b>TOTAL3</b>                                                                           | <b>SUB-TOTAL</b>                         | <b>2,941,000,000.00</b> | <b>-</b>         | <b>2,941,000,000.00</b>       | <b>113,228,549.25</b> | <b>113,228,549.25</b>         | <b>2,827,771,450.75</b> | <b>3.85</b>  |
| <b>TOTAL</b>                                                                            | <b>TOTAL FOR ALL MDA</b>                 | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>505,972,647.83</b> | <b>505,972,647.83</b>         | <b>5,353,027,352.17</b> | <b>8.64</b>  |



| YOBE STATE GOVERNMENT OF NIGERIA                                                         |                                           |                         |                  |                               |                      |                               |                         |                |
|------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------|------------------|-------------------------------|----------------------|-------------------------------|-------------------------|----------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 28/2/2021 |                                           |                         |                  |                               |                      |                               |                         |                |
| CODE                                                                                     | DESCRIPTION                               | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | FEBRUARY<br>=N=      | YEAR TO DATE<br>ACTUAL<br>=N= | BUDGET BALANCE<br>=N=   | EXECUTION<br>% |
|                                                                                          |                                           | A                       | B                | C =A+B                        | D                    | E                             | F =(C-E)                | =E/C*100       |
|                                                                                          | CRF - Transfer                            |                         | -                | -                             | 76,451,000.00        | 582,423,647.83                | - 582,423,647.83        |                |
|                                                                                          |                                           | -                       |                  | -                             | -                    | -                             | -                       |                |
| <b>SUB-TOTAL</b>                                                                         | <b>SUB-TOTAL FOR REVENUE</b>              | -                       | -                | -                             | <b>76,451,000.00</b> | <b>582,423,647.83</b>         | - <b>582,423,647.83</b> |                |
| 21010101                                                                                 | Consolidated Salary                       | ₦2,677,000,000.00       | -                | ₦2,677,000,000.00             | ₦43,406,000.00       | ₦161,080,808.25               | 2,515,919,191.75        | 6.02           |
| 22020307                                                                                 | Drugs/Laboratory/Medical Supplies         | ₦126,000,000.00         | -                | ₦126,000,000.00               | ₦20,000,000.00       | ₦40,000,000.00                | 86,000,000.00           | 31.75          |
| 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                | ₦1,500,000.00                 | 107,500,000.00          | 1.38           |
| 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                | ₦6,045,000.00        | ₦10,545,000.00                | 10,455,000.00           | 50.21          |
| 22020608                                                                                 | Special Services                          | ₦306,000,000.00         | -                | ₦306,000,000.00               | ₦0.00                | ₦17,009,741.00                | 288,990,259.00          | 5.56           |
| 22021002                                                                                 | Honorarium & Sitting Allowance            | ₦227,000,000.00         | -                | ₦227,000,000.00               | ₦7,000,000.00        | ₦7,000,000.00                 | 220,000,000.00          | 3.08           |
| 22040109                                                                                 | Grants To Communities/Ngos                | ₦8,000,000.00           | -                | ₦8,000,000.00                 | ₦0.00                | ₦362,000.00                   | 7,638,000.00            | 4.53           |
| 32010105                                                                                 | Construction/Provison Of Public Schools   | ₦523,000,000.00         | -                | ₦523,000,000.00               | ₦0.00                | ₦0.00                         | 523,000,000.00          | 0.00           |
| 32010106                                                                                 | Construction/Provison Of Hospitals/ Heal  | ₦265,000,000.00         | -                | ₦265,000,000.00               | ₦0.00                | ₦116,208,059.13               | 148,791,940.87          | 43.85          |
| 32010107                                                                                 | Rehabilitation/Repairs Of Office Building | ₦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 | ₦219,000,000.00         | -                | ₦219,000,000.00               | ₦0.00                | ₦31,845,475.34                | 187,154,524.66          | 14.54          |
| 32010205                                                                                 | Construction/Provison Of Recreational Fa  | ₦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                | ₦12,667,960.00                | 319,332,040.00          | 3.82           |
| 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                | ₦59,907,014.31                | 122,092,985.69          | 32.92          |
| 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                | ₦2,000,000.00                 | 27,000,000.00           | 6.90           |
| <b>SUB-TOTAL</b>                                                                         | <b>SUB-TOTAL FOR EXPENDITURE</b>          | <b>5,859,000,000.00</b> | -                | <b>5,859,000,000.00</b>       | <b>76,451,000.00</b> | <b>582,423,647.83</b>         | <b>5,276,576,352.17</b> | <b>9.94</b>    |

| YOBE STATE GOVERNMENT OF NIGERIA                                                  |                                  |                         |                  |                               |                      |                       |                         |             |
|-----------------------------------------------------------------------------------|----------------------------------|-------------------------|------------------|-------------------------------|----------------------|-----------------------|-------------------------|-------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 28/2/2021 |                                  |                         |                  |                               |                      |                       |                         |             |
| CODE                                                                              | DESCRIPTION                      | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | FEBRUARY<br>=N=      | PAYMENTS YTD<br>=N=   | BUDGET BALANCE<br>=N=   | PERCENTAGE  |
|                                                                                   |                                  | 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             | 56,451,000.00        | 191,135,549.25        | 3,190,864,450.75        | 5.65        |
| 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         | 49,500,000.00           | 8.33        |
| 706                                                                               | Housing and Community Amenities  | ₦332,000,000.00         | -                | ₦332,000,000.00               | -                    | ₦12,667,960.00        | 319,332,040.00          |             |
| 707                                                                               | Health                           | ₦896,000,000.00         | -                | ₦896,000,000.00               | 20,000,000.00        | ₦249,960,548.78       | 646,039,451.22          | 27.90       |
| 708                                                                               | Recreation, Culture and Religion | ₦43,000,000.00          | -                | ₦43,000,000.00                | -                    | ₦1,862,000.00         | 41,138,000.00           | 4.33        |
| 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        |
|                                                                                   | <b>TOTAL EXPENDITURE</b>         | <b>5,859,000,000.00</b> |                  | <b>5,859,000,000.00</b>       | <b>76,451,000.00</b> | <b>582,423,647.83</b> | <b>5,276,576,352.17</b> | <b>9.94</b> |

| YOBE STATE GOVERNMENT OF NIGERIA                                                        |                                          |                         |                  |                               |                      |                               |                         |              |
|-----------------------------------------------------------------------------------------|------------------------------------------|-------------------------|------------------|-------------------------------|----------------------|-------------------------------|-------------------------|--------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 28/2/2021 |                                          |                         |                  |                               |                      |                               |                         |              |
| CODE                                                                                    | MDA                                      | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | FEBRUARY<br>=N=      | YEAR TO DATE<br>ACTUAL<br>=N= | BUDGET BALANCE<br>=N=   | %            |
|                                                                                         |                                          | A                       | B                | C =A+B                        | D                    | E                             | F =(C-E)                | =E/C*100     |
| 01                                                                                      | ADMINISTRATION                           | 521,000,000.00          |                  | 521,000,000.00                | -                    | 18,871,741.00                 | 502,128,259.00          | 3.62         |
| 02                                                                                      | ECONOMIC                                 | 920,000,000.00          |                  | 920,000,000.00                | 7,000,000.00         | 119,557,300.00                | 800,442,700.00          | 13.00        |
| 03                                                                                      | JUDICIARY                                | -                       |                  | -                             | -                    | -                             | -                       |              |
| 04                                                                                      | REGIONAL                                 | -                       |                  | -                             | -                    | -                             | -                       |              |
| 05                                                                                      | SOCIAL SECTOR                            | 4,418,000,000.00        |                  | 4,418,000,000.00              | 69,451,000.00        | 443,994,606.83                | 3,974,005,393.17        | 10.05        |
| <b>TOTAL</b>                                                                            | <b>TOTAL FOR ALL SECTORS</b>             | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>76,451,000.00</b> | <b>582,423,647.83</b>         | <b>5,276,576,352.17</b> | <b>9.94</b>  |
| 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                  | 41,138,000.00           | 4.33         |
| 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                | 7,000,000.00         | 7,000,000.00                  | 220,000,000.00          |              |
| 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                | -                    | 12,667,960.00                 | 319,332,040.00          | 3.82         |
| 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              | 30,956,000.00        | 271,872,548.78                | 756,127,451.22          | 26.45        |
| 053500100100                                                                            | MINISTRY OF ENVIRONMENT                  | 194,000,000.00          | -                | 194,000,000.00                | 16,500,000.00        | 31,500,000.00                 | 162,500,000.00          | 16.24        |
| <b>TOTAL2</b>                                                                           | <b>TOTAL FOR ALL LINE MINISTRIES</b>     | <b>2,918,000,000.00</b> | <b>-</b>         | <b>2,918,000,000.00</b>       | <b>54,456,000.00</b> | <b>447,200,098.58</b>         | <b>2,470,799,901.42</b> | <b>15.33</b> |
|                                                                                         |                                          |                         |                  |                               |                      |                               | -                       |              |
| 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                | -                    | 17,009,741.00                 | 255,990,259.00          | 6.23         |
| 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                 | 1,475,260,000.00        | 1.58         |
| 052110200200                                                                            | YOB STATE UNIVERSITY TEACHING HOSPITAL   | 491,000,000.00          | -                | 491,000,000.00                | 12,600,000.00        | 25,200,000.00                 | 465,800,000.00          | 5.13         |
| 052110400100                                                                            | SCHOOL OF NURSING DAMATURU               | 130,000,000.00          | -                | 130,000,000.00                | 4,895,000.00         | 25,150,776.20                 | 104,849,223.80          | 19.35        |
| 052110600100                                                                            | 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         | 44,123,032.05                 | 155,876,967.95          | 22.06        |
| <b>TOTAL3</b>                                                                           | <b>SUB-TOTAL</b>                         | <b>2,941,000,000.00</b> | <b>-</b>         | <b>2,941,000,000.00</b>       | <b>21,995,000.00</b> | <b>135,223,549.25</b>         | <b>2,805,776,450.75</b> | <b>4.60</b>  |
| <b>TOTAL</b>                                                                            | <b>TOTAL FOR ALL MDA</b>                 | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>76,451,000.00</b> | <b>582,423,647.83</b>         | <b>5,276,576,352.17</b> | <b>9.94</b>  |

| YOBE STATE GOVERNMENT OF NIGERIA                                                         |                                           |                         |                  |                               |                       |                               |                         |                |
|------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------|------------------|-------------------------------|-----------------------|-------------------------------|-------------------------|----------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/3/2021 |                                           |                         |                  |                               |                       |                               |                         |                |
| CODE                                                                                     | DESCRIPTION                               | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | MARCH<br>=N=          | YEAR TO DATE<br>ACTUAL<br>=N= | BUDGET BALANCE<br>=N=   | EXECUTION<br>% |
|                                                                                          |                                           | A                       | B                | C =A+B                        | D                     | E                             | F =(C-E)                | =E/C*100       |
|                                                                                          | CRF - Transfer                            |                         | -                | -                             | 231,846,100.00        | 814,269,747.83                | - 814,269,747.83        |                |
|                                                                                          |                                           | -                       |                  | -                             | -                     | -                             | -                       |                |
| <b>SUB-TOTAL</b>                                                                         | <b>SUB-TOTAL FOR REVENUE</b>              | -                       | -                | -                             | 231,846,100.00        | 814,269,747.83                | - 814,269,747.83        |                |
| 21010101                                                                                 | Consolidated Salary                       | ₦2,677,000,000.00       | -                | ₦2,677,000,000.00             | ₦65,846,000.00        | ₦226,926,808.25               | 2,450,073,191.75        | 8.48           |
| 22020307                                                                                 | Drugs/Laboratory/Medical Supplies         | ₦126,000,000.00         | -                | ₦126,000,000.00               | ₦20,000,000.00        | ₦60,000,000.00                | 66,000,000.00           | 47.62          |
| 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                 | ₦1,500,000.00                 | 107,500,000.00          | 1.38           |
| 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         | ₦15,045,000.00                | 5,955,000.00            | 71.64          |
| 22020608                                                                                 | Special Services                          | ₦306,000,000.00         | -                | ₦306,000,000.00               | ₦0.00                 | ₦17,009,741.00                | 288,990,259.00          | 5.56           |
| 22021002                                                                                 | Honorarium & Sitting Allowance            | ₦227,000,000.00         | -                | ₦227,000,000.00               | ₦5,000,000.00         | ₦12,000,000.00                | 215,000,000.00          | 5.29           |
| 22040109                                                                                 | Grants To Communities/Ngos                | ₦8,000,000.00           | -                | ₦8,000,000.00                 | ₦0.00                 | ₦362,000.00                   | 7,638,000.00            | 4.53           |
| 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/ Heal | ₦265,000,000.00         | -                | ₦265,000,000.00               | ₦0.00                 | ₦116,208,059.13               | 148,791,940.87          | 43.85          |
| 32010107                                                                                 | Rehabilitation/Repairs Of Office Building | ₦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 | ₦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 Fa | ₦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               | ₦134,500,100.00       | ₦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                 | ₦59,907,014.31                | 122,092,985.69          | 32.92          |
| 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         | ₦4,000,000.00                 | 25,000,000.00           | 13.79          |
| <b>SUB-TOTAL</b>                                                                         | <b>SUB-TOTAL FOR EXPENDITURE</b>          | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>231,846,100.00</b> | <b>814,269,747.83</b>         | <b>5,044,730,252.17</b> | <b>13.90</b>   |

| YOBE STATE GOVERNMENT OF NIGERIA                                                  |                                  |                         |                  |                               |                       |                       |                         |              |
|-----------------------------------------------------------------------------------|----------------------------------|-------------------------|------------------|-------------------------------|-----------------------|-----------------------|-------------------------|--------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/3/2021 |                                  |                         |                  |                               |                       |                       |                         |              |
| CODE                                                                              | DESCRIPTION                      | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | MARCH<br>=N=          | PAYMENTS YTD<br>=N=   | BUDGET BALANCE<br>=N=   | PERCENTAGE   |
|                                                                                   |                                  | 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             | 65,846,000.00         | 256,981,549.25        | 3,125,018,450.75        | 7.60         |
| 703                                                                               | Public Order and Safety          |                         | -                | ₦0.00                         | -                     | ₦0.00                 | -                       |              |
| 704                                                                               | Economic Affairs                 | ₦361,000,000.00         | -                | ₦361,000,000.00               | 5,000,000.00          | 104,889,340.00        | 256,110,660.00          | 29.06        |
| 705                                                                               | Environmental Protection         | ₦54,000,000.00          | -                | ₦54,000,000.00                | 4,500,000.00          | 9,000,000.00          | 45,000,000.00           | 16.67        |
| 706                                                                               | Housing and Community Amenities  | ₦332,000,000.00         | -                | ₦332,000,000.00               | 134,500,100.00        | 147,168,060.00        | 184,831,940.00          |              |
| 707                                                                               | Health                           | ₦896,000,000.00         | -                | ₦896,000,000.00               | 22,000,000.00         | 271,960,548.78        | 624,039,451.22          | 30.35        |
| 708                                                                               | Recreation, Culture and Religion | ₦43,000,000.00          | -                | ₦43,000,000.00                | -                     | ₦1,862,000.00         | 41,138,000.00           | 4.33         |
| 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         |
|                                                                                   | <b>TOTAL EXPENDITURE</b>         | <b>5,859,000,000.00</b> |                  | <b>5,859,000,000.00</b>       | <b>231,846,100.00</b> | <b>814,269,747.83</b> | <b>5,044,730,252.17</b> | <b>13.90</b> |

| YOBE STATE GOVERNMENT OF NIGERIA                                                        |                                          |                         |                  |                               |                       |                               |                         |              |
|-----------------------------------------------------------------------------------------|------------------------------------------|-------------------------|------------------|-------------------------------|-----------------------|-------------------------------|-------------------------|--------------|
| MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/3/2021 |                                          |                         |                  |                               |                       |                               |                         |              |
| CODE                                                                                    | MDA                                      | INITIAL BUDGET<br>=N=   | AMENDMENT<br>=N= | FINAL BUDGET<br>AMOUNT<br>=N= | MARCH<br>=N=          | YEAR TO DATE<br>ACTUAL<br>=N= | BUDGET BALANCE<br>=N=   | %            |
|                                                                                         |                                          | A                       | B                | C =A+B                        | D                     | E                             | F =(C-E)                | =E/C*100     |
| 01                                                                                      | ADMINISTRATION                           | 521,000,000.00          |                  | 521,000,000.00                | -                     | 18,871,741.00                 | 502,128,259.00          | 3.62         |
| 02                                                                                      | ECONOMIC                                 | 920,000,000.00          |                  | 920,000,000.00                | 139,500,100.00        | 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              | 92,346,000.00         | 536,340,606.83                | 3,881,659,393.17        | 12.14        |
| <b>TOTAL</b>                                                                            | <b>TOTAL FOR ALL SECTORS</b>             | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>231,846,100.00</b> | <b>814,269,747.83</b>         | <b>5,044,730,252.17</b> | <b>13.90</b> |
| 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                  | 41,138,000.00           | 4.33         |
| 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                | 5,000,000.00          | 12,000,000.00                 | 215,000,000.00          |              |
| 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                | 134,500,100.00        | 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              | 32,956,000.00         | 304,828,548.78                | 723,171,451.22          | 29.65        |
| 053500100100                                                                            | MINISTRY OF ENVIRONMENT                  | 194,000,000.00          | -                | 194,000,000.00                | 14,835,000.00         | 46,335,000.00                 | 147,665,000.00          | 23.88        |
| <b>TOTAL2</b>                                                                           | <b>TOTAL FOR ALL LINE MINISTRIES</b>     | <b>2,918,000,000.00</b> | <b>-</b>         | <b>2,918,000,000.00</b>       | <b>187,291,100.00</b> | <b>634,491,198.58</b>         | <b>2,283,508,801.42</b> | <b>21.74</b> |
|                                                                                         |                                          |                         |                  |                               |                       |                               | -                       |              |
| 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                | -                     | 17,009,741.00                 | 255,990,259.00          | 6.23         |
| 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         | 47,480,000.00                 | 1,451,520,000.00        | 3.17         |
| 052110200200                                                                            | YOB STATE UNIVERSITY TEACHING HOSPITAL   | 491,000,000.00          | -                | 491,000,000.00                | 12,600,000.00         | 37,800,000.00                 | 453,200,000.00          | 7.70         |
| 052110400100                                                                            | SCHOOL OF NURSING DAMATURU               | 130,000,000.00          | -                | 130,000,000.00                | 3,715,000.00          | 28,865,776.20                 | 101,134,223.80          | 22.20        |
| 052110600100                                                                            | 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          | 48,623,032.05                 | 151,376,967.95          | 24.31        |
| <b>TOTAL3</b>                                                                           | <b>SUB-TOTAL</b>                         | <b>2,941,000,000.00</b> | <b>-</b>         | <b>2,941,000,000.00</b>       | <b>44,555,000.00</b>  | <b>179,778,549.25</b>         | <b>2,761,221,450.75</b> | <b>6.11</b>  |
| <b>TOTAL</b>                                                                            | <b>TOTAL FOR ALL MDA</b>                 | <b>5,859,000,000.00</b> | <b>-</b>         | <b>5,859,000,000.00</b>       | <b>231,846,100.00</b> | <b>814,269,747.83</b>         | <b>5,044,730,252.17</b> | <b>13.90</b> |