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Report of the

ACCOUNTANT-GENERAL
YOBE STATE

with Financial Statement for the
Year Ended December 2020



2020

Report of the

ACCOUNTANT-GENERAL

YOBE STATE

with Financial Statement for the
Year Ended December 2020

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His Excellency

HON. MAI MALA BUNI

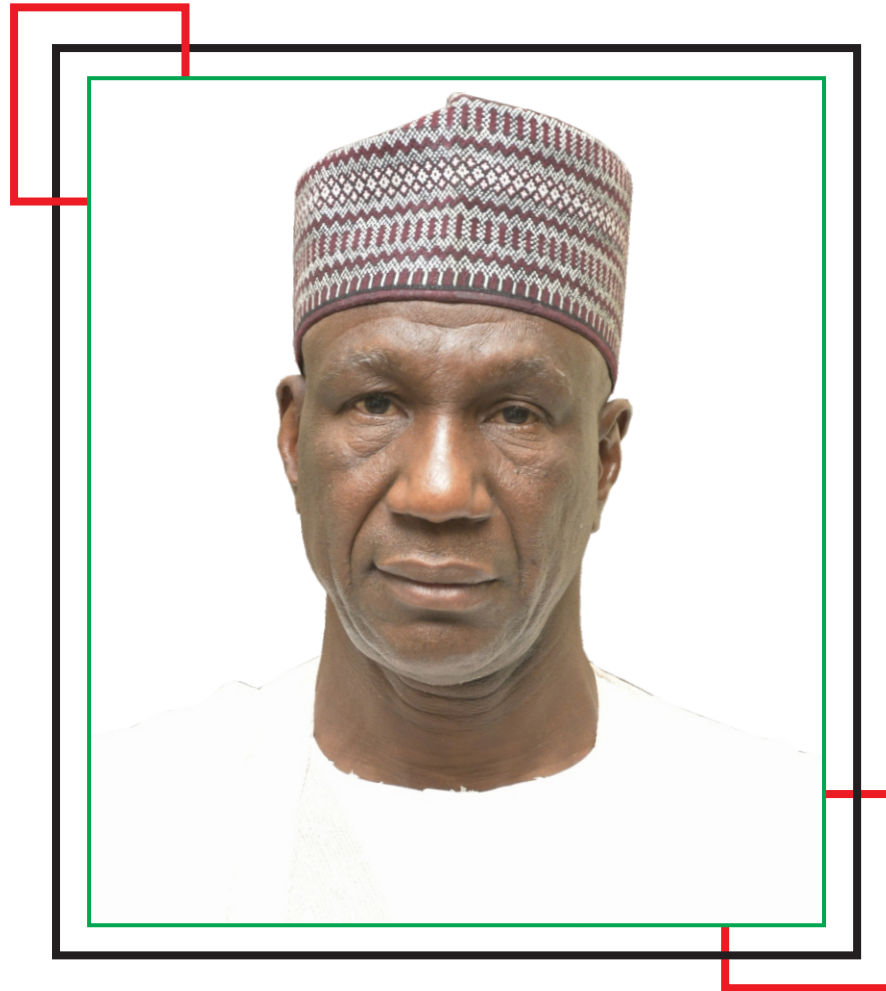
Executive Governor, Yobe State



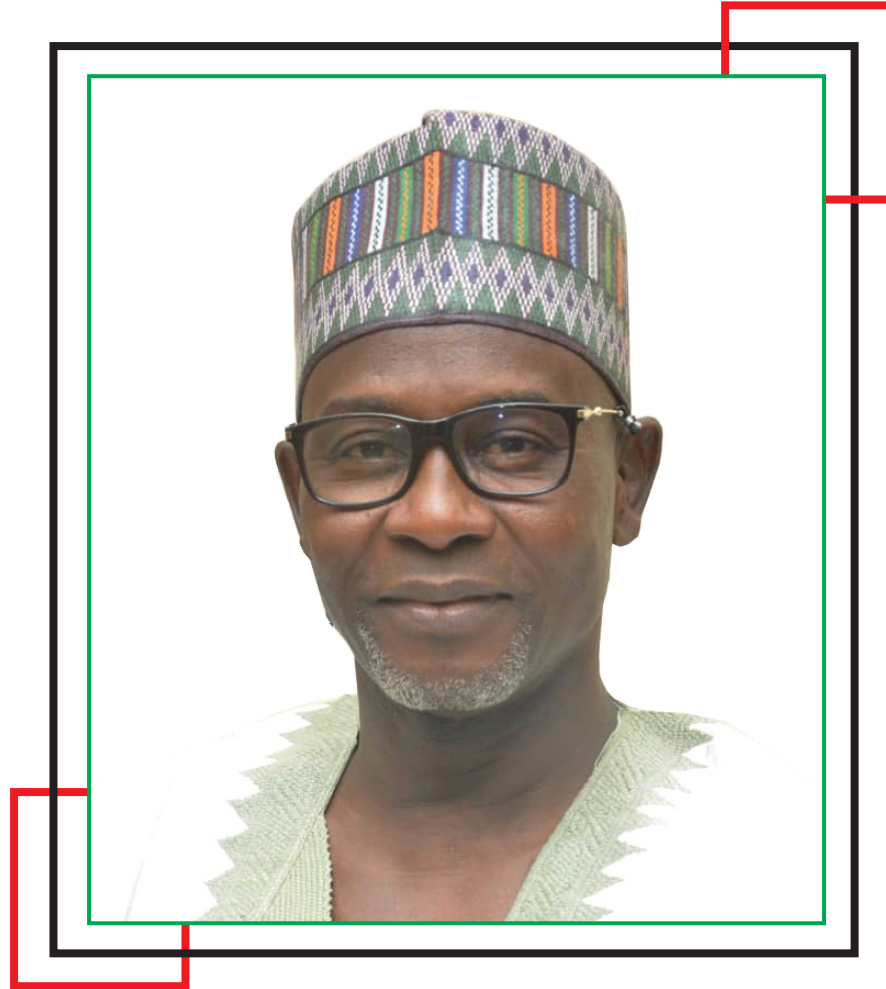


His Excellency
HON. IDI BARDE GUBANA
Deputy Governor, Yobe State



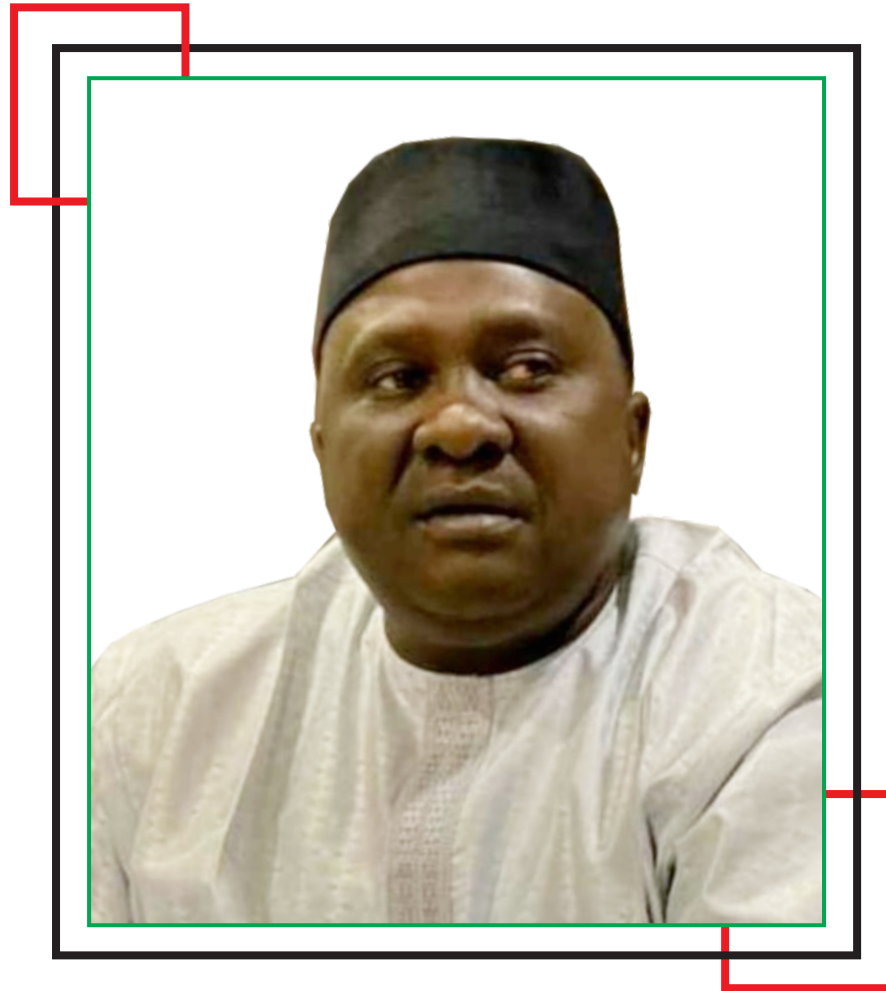


Baba Mallam Wali mni
Secretary to the State Government,
Yobe State



Muhammed B. Nura

Head of Civil Service,
Yobe State

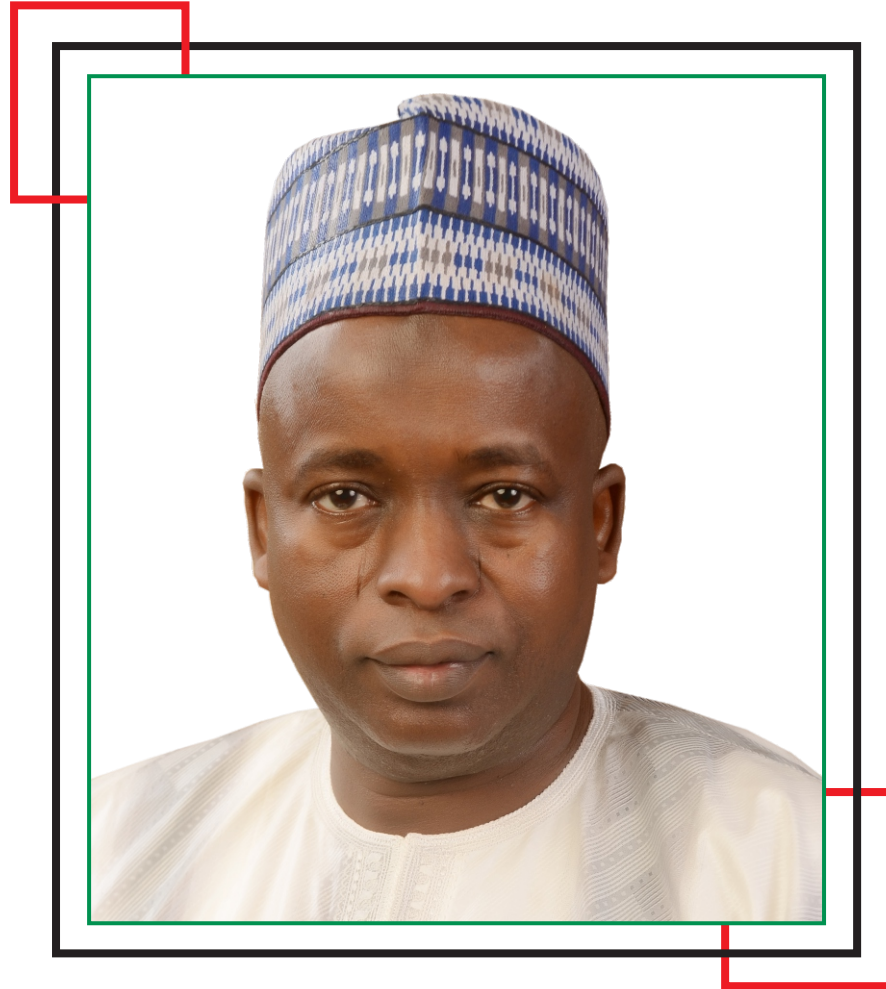


Alhaji Musa Mustapha
Hon. Commissioner,
Ministry of Finance & Economic Development,
Yobe State



Mohammed Abatcha Geidam FCNA, mni

Permanent Secretary,
Ministry of Finance & Economic Development,
Yobe State



Usman M. Bura FCNA
Accountant General
Yobe State



Yusuf Aji Amshi FCNA
Director, Treasury Operations,
Yobe State



Fushuwa Goroma Jajere FCNA
Director, Final Account,
Yobe State

FINANCIAL HIGHLIGHT FOR THE YEAR 2020

The Yobe State Government budgeted a total expenditure of ₦91,924,111,105 for the year 2020. This made up of Recurrent Expenditure of ₦53,139,502,757 and Capital expenditure of ₦38,784,608,348. The expenditure is expected to be financed by Recurrent Revenue of ₦56,925,084,464 and Capital Receipts of ₦32,775,794,343.

During the year under review, the State Government's actual Recurrent Revenue was ₦58,222,901,454 while actual Capital Receipts was ₦43,506,924,610 representing 57% and 43% performance respectively.

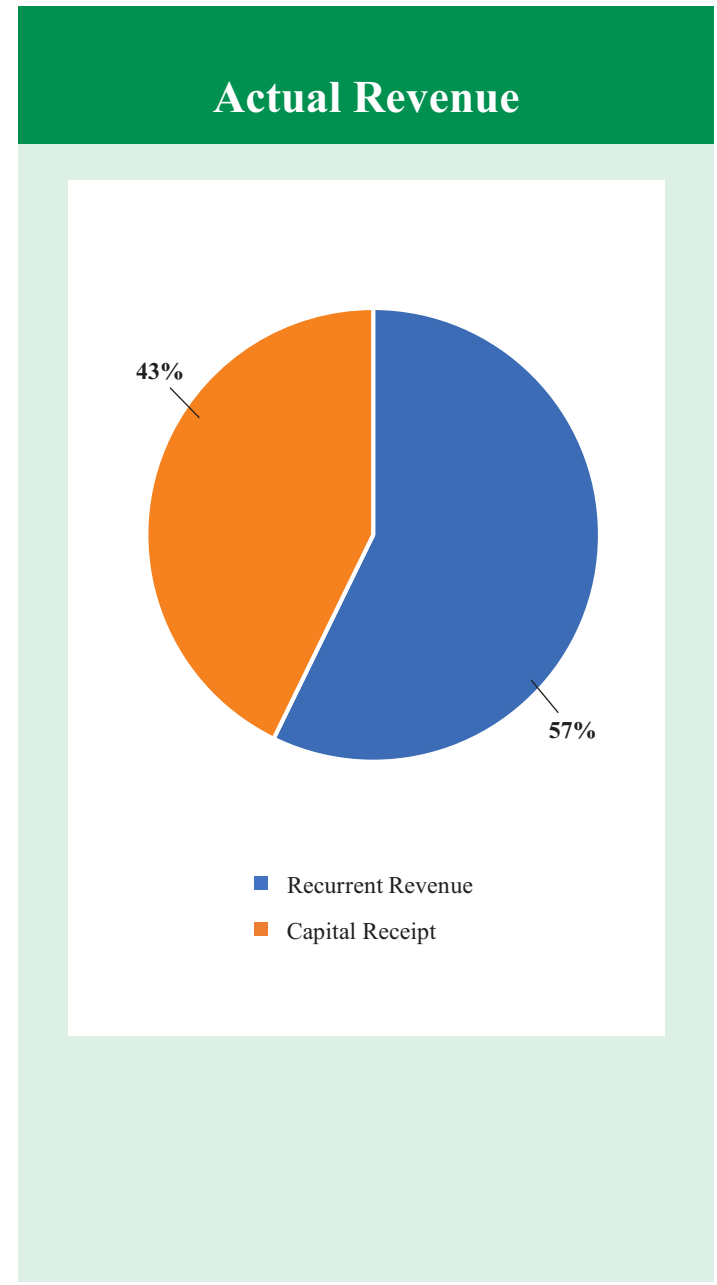
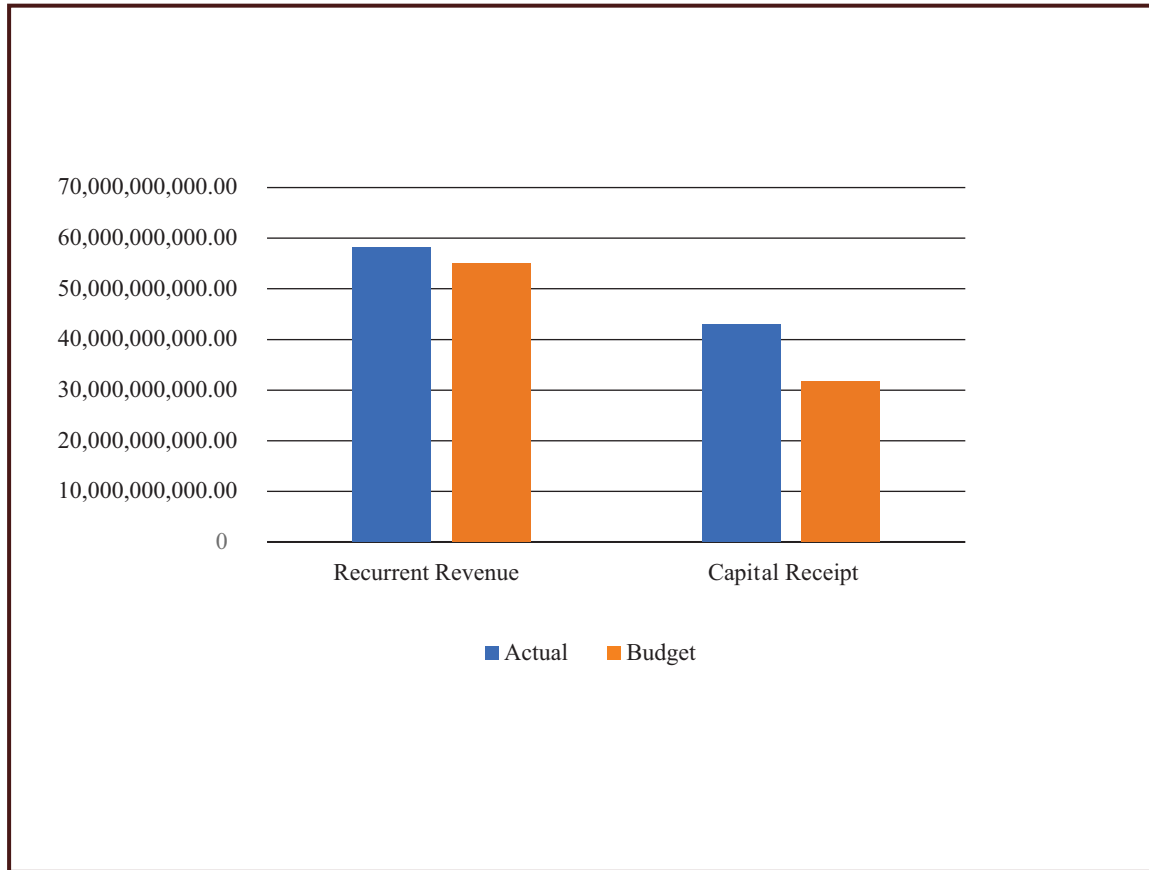
Actual Recurrent Expenditure during the year was ₦51,256,579,698 while actual Capital Expenditure was ₦37,165,206,542 representing 58% and 42% Performance, respectively.

Details contained in figure on the page 2:

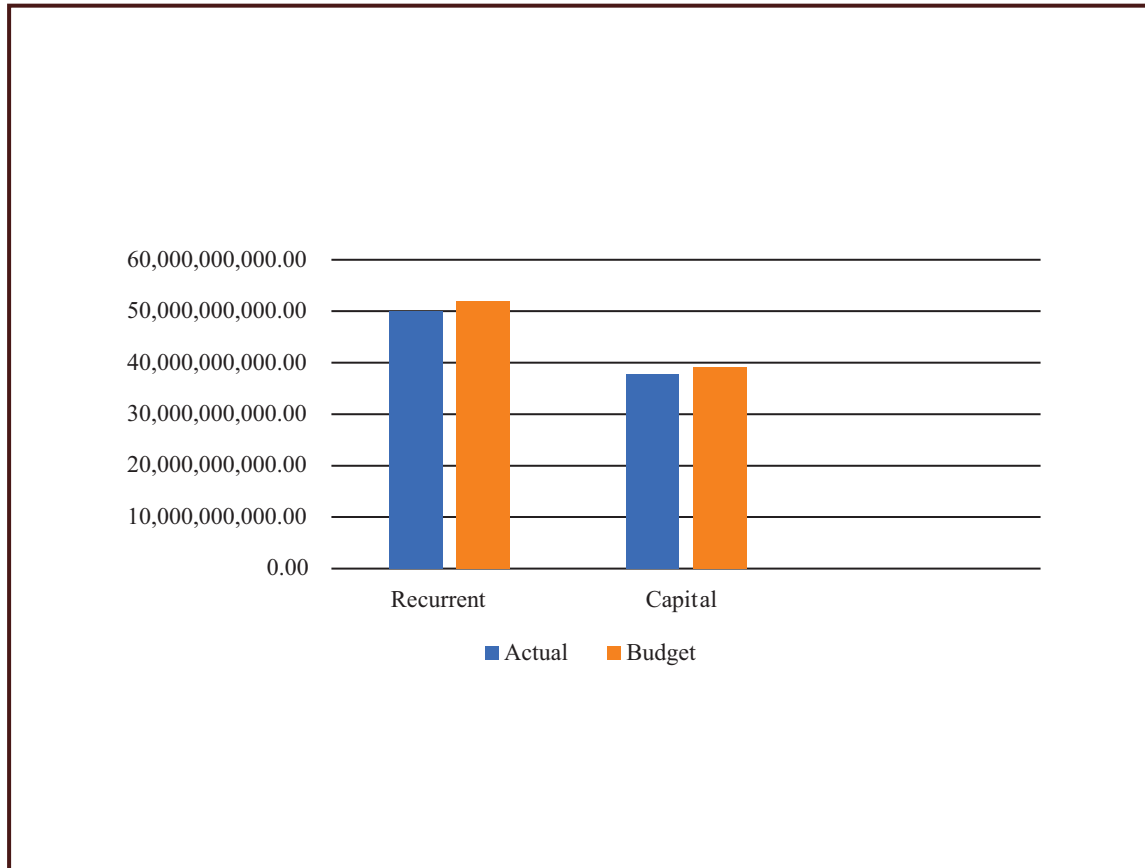
FINANCIAL HIGHLIGHT FOR THE YEAR 2020

S/No	DESCRIPTIONS	ACTUAL 2020	FINAL BUDGET 2020	ACTUAL 2019
	RECURRENT REVENUE	₦	₦	₦
1	STATUTORY ALLOCATION	36,963,663,894	32,776,448,798	42,531,998,367
2	EXCESS CRUDE OIL/EXCHANGE RATE DIFF.	1,030,284,808	2,201,000,000	68,333,291
3	VALUE ADDED TAX	13,396,267,944	15,914,739,818	11,078,081,758
4	ECOLOGICAL FUND	-	-	-
5	STABILIZATION FUND	-	-	-
6	INTERNAL REVENUE IGR	6,810,915,628	6,032,895,848	8,499,227,401
7	OTHER SOURCE OF GOVERNMENT REVENUE	21,769,180	-	16,624,565
	SUB TOTAL	58,222,901,454	56,925,084,464	62,194,265,382
	CAPITAL RECIEPTS			
1	GRANTS	9,997,939,608	9,500,000,000	-
2	DEBT RELIEF	-	-	3,216,270,757
3	MISCELLANEOUS	6,500,000,000	3,890,000,000	-
4	INTERNAL LOANS (BSF)	27,008,985,002	19,385,794,343	700,000,000
5	EXTERNAL LOANS	-	-	-
	SUB TOTAL	43,506,924,610	32,775,794,343	3,916,270,757
	TOTAL RECEIPTS	101,729,826,064	89,700,878,807	66,110,536,139
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	26,273,945,690	26,476,529,995	22,872,365,040
2	STATE CONTRIBUTORY PENSION	-	18,256,000	-
3	OVERHEAD COSTS	13,926,586,909	14,721,953,248	15,101,832,924
4	CONSOLIDATED FUND CHARGES (including Pension & Gratuity)	4,464,696,483	4,472,000,000	4,509,483,771
5	SUBVENTIONS TO BOARD and PARASTATALS	3,111,883,863	3,788,009,286	3,069,522,895
6	PUBLIC DEBTS CHARGES	3,479,466,753	3,662,754,228	2,190,641,282
7	OTHER OPERATING ACTIVITIES (Advances)	-	-	-
	TOTAL RECURRENT EXPENDITURE	51,256,579,698	53,139,502,757	47,743,845,912
	CAPITAL EXPENDITURE	37,165,206,542	38,784,608,348	30,096,315,974
	TOTAL EXPENDITURE	88,421,786,241	91,924,111,105	77,840,161,886
1	NET CASH BALANCE	13,308,039,824	-2,223,232,298	-11,729,625,747
2	OPENING BALANCE	2,223,232,298	2,223,232,298	13,952,858,045
3	CLOSING BALANCE	15,531,272,122	-	2,223,232,298

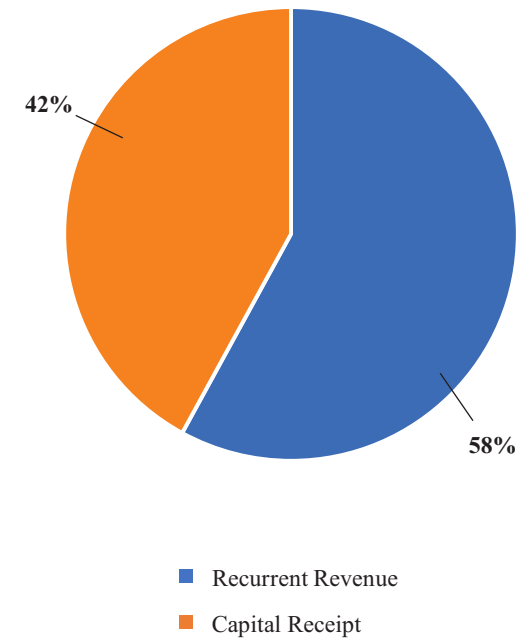
Analysis on Budget and Actual Revenue



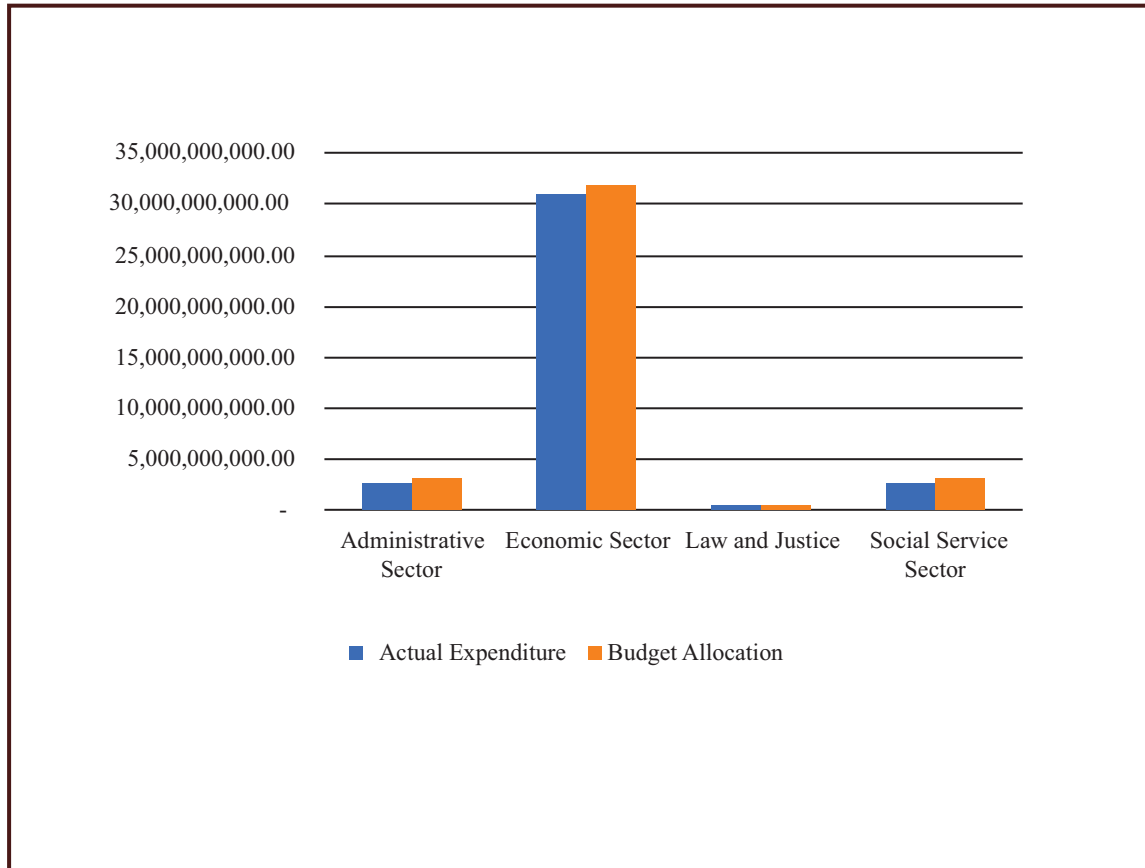
Analysis on Budget and Actual Expenditure



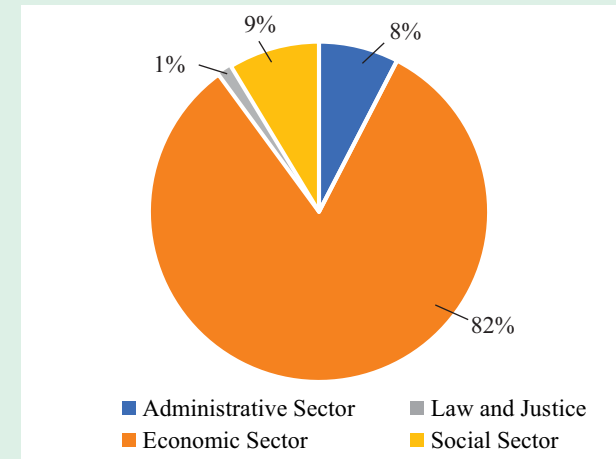
Actual Expenditure



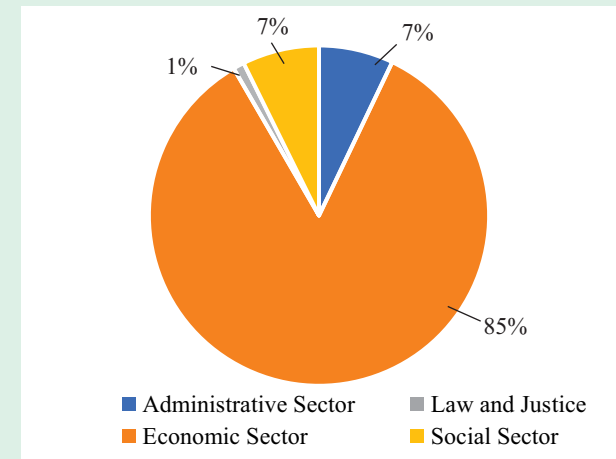
Analysis on Budget and Actual Capital Expenditure by Sector



Sectoral Budget Allocation



Sectoral Actual Expenditure



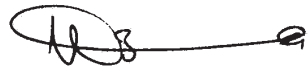
RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

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

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



USMAN M. BURA FCNA
Accountant General
Yobe State

AUDIT CERTIFICATE

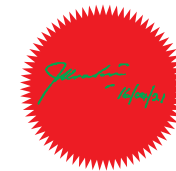
The Financial Statements and Accounts of the Government of Yobe State of Nigeria for the year ended December 31st, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and in line with International Public Sector Accounting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

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

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

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

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



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

SPECIAL OPINION

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

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

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



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

GENERAL PURPOSE OF THE FINANCIAL STATEMENT

The General Purpose Financial Statements (GPFS) is to give an overview of the Financial position and Cash resources of the Yobe State Government of Nigeria as at 31st December, 2020 as well as give a summary of purpose to which the resources received during the year was put into.

STATEMENT OF ACCOUNTING POLICIES

The General-Purpose Financial Statements are prepared under International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting that recognizes transactions and events only when cash (including cash equivalent) is received or paid within the year under review. The GPFS are prepared under the historical cost and convention and in accordance with IPSAS and other applicable Standards. In addition, GPFS are compliance with the provision of the Financial (Control and Management) Act 1958 and the Financial Instructions (2011) and other known legal requirements.

List of Abbreviations/Acronyms

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

INTRODUCTION

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

The standardised COA and the GPFS is hereby adopted by Yobe State Government to comply with FAAC directive to harmonise Public Sector Accounts Reporting in Nigeria.

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

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

IPSAS CASH BASIS OF ACCOUNTING

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

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

ACCOUNTING POLICIES:

1. Accounting Terminologies / Definitions

- I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Yobe State Government in preparing and presenting Financial Statements.
- II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. **Cash receipts** are cash inflows.
- VII. **Cash payments** are cash outflows.
- VIII. **Cash Controlled by Yobe State Government:** Cash is deemed to be controlled by Yobe State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- IX. **Government Business Enterprise** means a department or agency that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business.
 - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery.
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector management or the government.
- X. **Notes to the GPFS shall** include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

2. General Purpose Financial Statements (GPFS)

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

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
 - separately identifies payments made by third parties on behalf of the State government.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
- VI. Accounting Policies and Explanatory Notes.

3. Basis of Preparation and Legal Provisions

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

4. Fundamental Accounting Concepts

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

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

5. Accounting Period

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

6. Reporting Currency

- The General Purpose GPFS are prepared in Nigerian Naira.

7. MDA for Consolidation

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

8. Comparative Information

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

9. Budget Figures

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

10. Receipts

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

11. External Assistance

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

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

12. Other Borrowings / Grants & Aid Received

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

13. Interest Received

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

14. Government Business Activities

- Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.
- Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

15. Payments

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

16. Loans Granted:

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

17. Loan Repayments

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

18. Interest on Loans:

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

19. Foreign Currency Transactions:

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

20. Prepayments

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

21. Investments:

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

22. Leases

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

23. Cash Balances

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

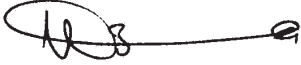
24. Advances

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

STATEMENT NO. 1
YOBE STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL		NOTES	ACTUAL YEAR	
			2020	2019
BUDGET 2020				
	Cash Flows from Operating Activities			
	Receipts:			
34,977,448,798	Statutory Allocations: FAAC	1	37,993,948,701	42,600,331,658
15,914,739,818	Value Added Tax Allocation	1	13,396,267,944	11,078,081,758
50,892,188,616	<i>Sub-total : Statutory Allocation</i>		51,390,216,645	53,678,413,416
4,432,570,180	Direct taxes	2	5,090,607,182	7,022,991,685
68,550,000	Licenses	2	82,936,304	79,544,570
561,705,000	Fees	2	599,519,972	765,564,740
4,750,000	Fines	2	2,622,441	2,744,309
250,026,668	Sales	2	710,299,489	123,089,009
74,124,000	Earnings	2	24,298,951	33,993,978
297,000,000	Rent on Government Buildings	2	91,721,535	890,000
21,100,000	Rent on Land and Others	2	1,287,790	163,745,358
320,070,000	Repayments - General	2	207,621,965	306,663,753
3,000,000	Investment Income	2	-	-
	Reimbursements		-	-
6,032,895,848	<i>Subtotal: Independent Revenue</i>		6,810,915,628	8,499,227,401
-	Other Revenue Sources of the State Government	3	21,769,180	16,624,565
56,925,084,464	Total Receipts		58,222,901,454	62,194,265,382
	Payments:			
26,476,529,995	Personnel Costs (including Salaries on CRF charges)	4	26,273,945,690	22,872,365,040
18,256,000	State Contribution to Pension	5	-	-
14,721,953,248	Overhead Charges	6	13,926,586,909	15,101,832,924
4,472,000,000	Consolidated Revenue Fund Charges	7	4,464,696,483	4,509,483,771
3,788,009,286	Subvention to Parastatals	8	3,111,883,863	3,069,522,895

ANNUAL		NOTES	ACTUAL YEAR	
			2020	2019
BUDGET 2020				
-	Other Operating Activities	18	-	-
-	Other Transfers		-	-
49,476,748,529	Total Payments		47,777,112,945	45,553,204,630
7,448,335,935	Net Cash Flow from Operating Activities		10,445,788,509	16,641,060,752
	Cash Flows from Investment Activities:			
2,944,178,000	Capital Expenditure: Administrative Sector	11	2,634,736,842	3,078,673,516
31,934,380,348	Capital Expenditure: Economic Sector	11	31,420,604,337	19,884,155,708
545,700,000	Capital Expenditure: Law and Justice	11	394,000,000	444,900,394
-	Capital Expenditure: Regional Development	11	-	-
3,360,350,000	Capital Expenditure: Social Service Sector	11	2,715,865,363	6,688,586,356
	Capital Expenditure: Funded from Aid and Grants	10		
38,784,608,348	Total Capital Expenditure		37,165,206,542	30,096,315,974
-31,336,272,413	Net Cash Flow from Investment Activities		-26,719,418,033	-13,455,255,222
	Cash Flows from Financing Activities:			
9,500,000,000	Proceeds from Aid and Grants	10	9,997,939,608	-
-	Proceeds from external Loans		-	-
19,385,794,343	Proceeds from Internal Loans	24	27,008,985,002	700,000,000
3,890,000,000	Proceeds from Other Capital Receipt	25	6,500,000,000	3,216,270,757
-3,662,754,228	Repayment of External & Internal Loans (Including Servicing)	19&24	-3,479,466,753	-2,190,641,282
29,113,040,115	Net Cash Flow from Financing Activities		40,027,457,857	1,725,629,475
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
-2,223,232,298	Net (Increase)/Decrease in Other Cash Equivalents		13,308,039,824	-11,729,625,747

ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2020			2020	2019
	<i>Total Cash Flow from Other Cash Equivalent Accounts</i>			
	Net cash for the year			
2,223,232,298	Cash and its Equivalent as at 1 January 2020		2,223,232,298	13,952,858,045
-	Cash and its Equivalent as at 31 December 2020		15,531,272,122	2,223,232,298
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				
<div style="display: flex; align-items: flex-start;">  <div> <p>USMAN M. BURA FCNA Accountant General, Yobe State</p> </div> </div>				

STATEMENT NO. 2

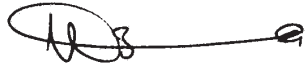
YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2020

ASSETS	NOTES	2020	2019
LIQUID ASSETS:			
Cash held by Accountant General			
- CRF Cash Balance	13	445,834,237	479,512,481
- CDF Cash Balance	13	15,085,437,883	1,743,719,816
		-	-
- Cash Balances with Treasury	13	15,531,087,913	2,221,247,226
Cash held by Ministries Departments and Agencies	14	184,208	1,985,071
Total Assets.		15,531,272,121	2,223,232,297
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	15	472,210,606	376,292,740
Revolving Loans Granted	18	885,863,519	505,602,871
Intangible Assets		-	-
Total Investment and other Cash Assets.		1,358,074,125	881,895,611
Operating Liabilities Over Assets		63,598,566,967	36,077,481,581
Total Assets.		80,487,913,213	39,182,609,489
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		445,834,237	479,512,481
Capital Development Fund		15,085,437,883	1,743,719,816
Total Public Funds.		15,531,272,121	2,223,232,297
EXTERNAL AND INTERNAL LOANS			
External loans	19	10,090,443,369	7,982,350,204
Internal Loans	19	52,166,403,937	26,685,546,711
Total External and Internal Loans.		62,256,847,306	34,667,896,915

	ASSETS	NOTES	2020	2019
	OTHER LIABILITIES			
	CONTINGENT LIABILITES	26	2,699,793,786	2,291,480,277
	<i>Total Public Funds and Liabilities.</i>		80,487,913,213	39,182,609,489

The Accompanying Notes form part of these Statements



USMAN M. BURA FCNA
Accountant General, Yobe State

STATEMENT NO. 3

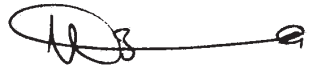
YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL 2019		NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
544,650,636	Opening Balance		479,512,481				%
	ADD: REVENUE						
42,600,331,658	Statutory Allocation: FAAC	1	37,993,948,701	34,977,448,798	55,735,719,659	20,758,270,861	109
11,078,081,758	Value Added Tax Alloc.	1	13,396,267,944	15,914,739,818	12,470,885,755	-3,443,854,063	84
54,223,064,051	Sub-Total - Statutory Allocation		51,869,729,127	50,892,188,616	68,206,605,414	17,314,416,798	102
						-	
7,022,991,685	Direct Taxes	2	5,090,607,182	4,432,570,180	3,542,170,000	- 890,400,180	115
79,544,570	Licenses	2	82,936,304	68,550,000	68,550,000	-	121
765,564,740	Fees	2	599,519,972	561,705,000	711,705,000	150,000,000	107
2,744,309	Fines	2	2,622,441	4,750,000	4,750,000	-	55
123,089,009	Sales	2	710,299,489	250,026,668	250,026,668	-	284
33,993,978	Earnings	2	24,298,951	74,124,000	74,124,000	-	33
890,000	Sales/Rent of Government Buildings	2	91,721,535	297,000,000	267,000,000	-30,000,000	31
163,745,358	Sales/Rent on Lands and Others	2	1,287,790	21,100,000	201,100,000	180,000,000	-
306,663,753	Repayment General	2	207,621,965	320,070,000	320,070,000	-	65
-	Investment Income	2	-	3,000,000	3,000,000	-	
-	Reimbursements	2	-	-	-	-	-
8,499,227,401	Sub-Total-Independent Revenue		6,810,915,628	6,032,895,848	5,442,495,668	-590,400,180	113
16,624,565	Other Revenue Sources of the State Government	3	21,769,180			-	
62,738,916,017	TOTAL REVENUE		58,702,413,935	56,925,084,464	73,649,101,082	16,724,016,618	103
62,738,916,017	TOTAL FUNDS AVAILABLE		58,702,413,935	56,925,084,464	73,649,101,082	16,724,016,618	103
	LESS: EXPENDITURE					-	
22,872,365,040	Personnel Costs(including Salaries on CRF charges)	4	26,273,945,690	26,476,529,995	29,567,332,820	3,090,802,825	99
15,101,832,924	Overhead Charges	6	13,926,586,909	14,721,953,248	13,007,291,248	-1,714,662,000	95
4,509,483,771	Consolidated Rev Fund Charges including Pension & Gratuity	7	4,464,696,483	4,472,000,000	8,806,254,228	4,334,254,228	100
3,069,522,895	Subvention to Parastatals	8	3,111,883,863	3,788,009,286	4,202,422,786	414,413,500	82
-	Other Operating Activities	-	-	-	-	-	

ACTUAL 2019		NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-	-	
2,190,641,282	Repayments: External & Internal Loans (including servicing)	19 & 24 Ref.G	3,479,466,753	3,662,754,228	2,212,000,000	-1,450,754,228	95
					-	-	
47,743,845,912	TOTAL EXPENDITURE		51,256,579,698	53,121,246,757	57,795,301,082	4,674,054,325	96
					-	-	
14,995,070,106	OPERATING BALANCE		7,445,834,237	3,803,837,707	15,853,800,000	12,049,962,293	196
					-	-	
	APPROPRIATIONS/TRANSFERS				-	-	
14,515,557,624	Transfer to Capital Dev. Fund		7,000,000,000	3,803,837,707	15,853,800,000	12,049,962,293	184
					-	-	
14,515,557,624	Total transfers		7,000,000,000	3,803,837,707	3,803,837,707	-	184
479,512,481	Closing Balance		445,834,237	-	-	-	

The Accompanying Notes form part of these Statements



USMAN M. BURA FCNA
Accountant General, Yobe State

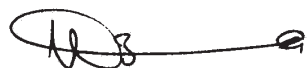
STATEMENT NO. 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

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

The Accompanying Notes form part of these Statements



USMAN M. BURA FCNA
Accountant General, Yobe State

YOBE STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2020				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	32,644,398,061.48		
	Add :Deduction at source for Loan Repayment	B	1,194,468,535.88	33,838,866,597.36	
	Share of Statutory Allocation - Other Agencies	C	4,155,082,104.08	4,155,082,104.08	
	Share of Federal Accounts Allocation- Excess Crude Oil	D	-	-	
	Total(GROSS) FAAC Allocation			37,993,948,701.44	

B: Value Added Tax 2020					
1	Share of Value Added Tax (VAT)	E		13,396,267,944.04	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2019				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	40,217,922,981.03		
	Add :Deduction at source for Loan Repayment	B	2,163,641,281.76	42,381,564,262.79	
	Share of Statutory Allocation - Other Agencies	C		218,767,395.00	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			42,600,331,657.79	

B. Value Added Tax 2019					
1	Share of Value Added Tax (VAT)	E		11,078,081,758.05	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
	Direct Taxes					
13001001	MINISTRY OF YOUTH & SOCIAL		15,000.00	600,000.00	-585,000.00	
20008001	BOARD OF INTERNAL REVENUE		5,090,592,181.60	4,431,900,180.00	658,692,001.60	
46008001	STATE EMERGENCY RELIEF AGENCY		-	70,000.00	-70,000.00	
	Total - Direct Taxes		5,090,607,181.60	4,432,570,180.00	658,037,001.60	
	Licences				-	
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		-	6,000,000.00	- 6,000,000.00	
20008001	BOARD OF INTERNAL REVENUE		78,231,154.00	56,200,000.00	22,031,154.00	
21001001	MINISTRY OF HEALTH		-	1,100,000.00	-1,100,000.00	
23001001	MINISTRY OF INFORMATION		-	-	-	
34001001	MINISTRY OF WORKS		4,705,150.00	5,250,000.00	-544,850.00	
	Total Licences		82,936,304.00	68,550,000.00	14,386,304.00	
	Fees				-	
11010001	PUBLIC PROCUREMENT BUREAU		66,472,000.00	86,500,000.00	(20,028,000.00)	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		-	-	-	
13001001	MINISTRY OF YOUTH & SOCIAL		-	-	-	
13001002	SPORT COUNCIL		9,000.00	1,350,000.00	(1,341,000.00)	
13001003	YOBE STATE DESERT STAR		-	1,500,000.00	(1,500,000.00)	
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		6,229,000.00	6,000,000.00	229,000.00	
15001002	MODERN ABATTOIR		555,000.00	700,000.00	(145,000.00)	
17118001	STATE POLYTECHNIC GEIDAM		-	1,200,000.00	(1,200,000.00)	
17121001	YOBE STATE UNIVERSITY		-	46,000,000.00	(46,000,000.00)	
17165001	COLLEGE OF EDUCATION GASHUA		-	3,000,000.00	(3,000,000.00)	
17166001	CABS POTISKUM		-	2,500,000.00	(2,500,000.00)	
17167001	COLLEGE OF AGRIC GUJBA		-	3,000,000.00	(3,000,000.00)	
17168001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		-	3,000,000.00	(3,000,000.00)	
18011001	JUDICIAL SERVICE COMMISSION		-	400,000.00	(400,000.00)	
20008001	BOARD OF INTERNAL REVENUE		547,250.00	750,000.00	(202,750.00)	
21102001	HOSPITAL MANAGEMENT BOARD		1,158,883.00	1,000,000.00	158,883.00	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	5,000,000.00	(5,000,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
22001001	MINISTRY OF COMMERCE		17,189,000.00	38,000,000.00	(20,811,000.00)	
23001001	MINISTRY OF INFORMATION		881,060.00	30,000.00	851,060.00	
23003001	YOBE TELEVISION (YTV)		400,000.00	3,450,000.00	(3,050,000.00)	
23013001	PRINTING CORPORATION		30,000.00	4,000,000.00	(3,970,000.00)	
24007001	FIRE SERVICE		410,000.00	500,000.00	(90,000.00)	
25001001	HEAD OF SERVICE		644,000.00	200,000.00	444,000.00	
26001001	MINISTRY OF JUSTICE		471,605,774.04	300,300,000.00	171,305,774.04	
26051001	HIGH COURT		1,895,054.83	12,050,000.00	(10,154,945.17)	
26052001	SHARIA COURT DIVISION		168,450.00	1,000,000.00	(831,550.00)	
26053001	SHARIA COURT OF APPEAL		94,900.00	500,000.00	(405,100.00)	
34001001	MINISTRY OF WORKS		-	630,000.00	(630,000.00)	
35001001	MINISTRY OF ENVIRONMENT		7,617,200.00	6,600,000.00	1,017,200.00	
40001001	OFFICE OF THE STATE AUDITOR GENERAL		1,987,500.00	1,000,000.00	987,500.00	
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		757,000.00	400,000.00	357,000.00	
52102001	WATER CORPORATION		9,000,000.00	18,000,000.00	(9,000,000.00)	
53010001	HOUSING & PROPERTY DEV.		468,000.00	2,000,000.00	(1,532,000.00)	
60001001	MINISTRY OF LAND AND SOLID MINERAL		11,400,900.00	11,145,000.00	255,900.00	
	Total Fees		599,519,971.87	561,705,000.00	37,814,971.87	
	Fines					
20008001	BOARD OF INTERNAL REVENUE		16,400.00	250,000.00	(233,600.00)	
21102001	HOSPITAL MANAGEMENT BOARD		-	200,000.00	(200,000.00)	
26001001	MINISTRY OF JUSTICE		33,591.00	600,000.00	(566,409.00)	
26051001	HIGH COURT		2,234,250.00	2,500,000.00	(265,750.00)	
26052001	SHARIA COURT DIVISION		309,500.00	-	309,500.00	
26053001	SHARIA COURT OF APPEAL		4,400.00	500,000.00	(495,600.00)	
34001001	MINISTRY OF WORKS		-	400,000.00	(400,000.00)	
35001001	MINISTRY OF ENVIRONMENT		24,300.00	300,000.00	(275,700.00)	
	Total Fines		2,622,441.00	4,750,000.00	(2,127,559.00)	
	Sales				-	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		-	250,000.00	(250,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		652,420,000.00	149,482,668.00	502,937,332.00	
15102001	AGRICULTURAL DEV. PROGRAMME		-	1,000,000.00	(1,000,000.00)	
17118001	STATE POLYTECHNIC GEIDAM		-	200,000.00	(200,000.00)	
17121001	YOBE STATE UNIVERSITY		-	4,000,000.00	(4,000,000.00)	
17056001	SCHOLARSHIP BOARD		2,000,000.00	4,000,000.00	(2,000,000.00)	
17165001	COLLEGE OF EDUCATION GASHUA		-	2,000,000.00	(2,000,000.00)	
17167001	COLLEGE OF AGRIC GUJBA		-	600,000.00	(600,000.00)	
17068001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		-	1,200,000.00	(1,200,000.00)	
17168001	MINISTRY OF FINANCE		-	15,100,000.00	(15,100,000.00)	
21102002	YOB STATE UNIVERSITY TEACHING		5,196,791.04	-	5,196,791.04	
21104001	SCHOOL OF NURSING DAMATURU		-	800,000.00	(800,000.00)	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		-	800,000.00	(800,000.00)	
25001001	HEAD OF SERVICE		-	600,000.00	(600,000.00)	
26051001	HIGH COURT		11,000.00	100,000.00	(89,000.00)	
47001001	CIVIL SERVICE COMMISSION		691,000.00	2,500,000.00	(1,809,000.00)	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		194,800.00	294,000.00	(99,200.00)	
53001001	MINISTRY OF HOUSING AND URBAN		46,479,898.00	-	46,479,898.00	
53010001	HOUSING & PROPERTY DEV.		3,306,000.00	22,000,000.00	(18,694,000.00)	
60001001	MINISTRY OF LAND AND SURVEY		-	45,100,000.00	(45,100,000.00)	
	Total Sales		710,299,489.04	250,026,668.00	460,272,821.04	
	Earnings					
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		-	100,000.00	(100,000.00)	
15102001	AGRICULTURAL DEV. PROGRAMME		510,000.00	14,000,000.00	(13,490,000.00)	
17065001	COLLEGE OF EDUCATION GASHUA		-	2,000,000.00	(2,000,000.00)	
17066001	CABS POTISKUM		-	5,500,000.00	(5,500,000.00)	
21102001	HOSPITAL MANAGEMENT BOARD		650,938.00	2,600,000.00	(1,949,062.00)	
21102002	YOB STATE UNIVERSITY TEACHING		-	6,300,000.00	(6,300,000.00)	
22001001	MINISTRY OF COMMERCE		-	10,000,000.00	(10,000,000.00)	
22052001	STATE HOTELS		5,310,400.00	7,000,000.00	(1,689,600.00)	
23001001	MINISTRY OF INFORMATION		21,000.00	270,000.00	(249,000.00)	
23003001	YOBE TELEVISION (YTV)		-	400,000.00	(400,000.00)	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual	Total Budget	Variance	Remarks
23004001	YOBE BROADCASTING CORPORATION		9,573,113.15	7,984,000.00	1,589,113.15	
25001001	HEAD OF SERVICE		-	200,000.00	(200,000.00)	
34001001	MINISTRY OF WORKS		6,123,500.00	14,770,000.00	(8,646,500.00)	
34001003	YOBE LINE		2,110,000.00	3,000,000.00	(890,000.00)	
	Total Earnings		24,298,951.15	74,124,000.00	(49,825,048.85)	
	Rent on Government Buildings				-	
17001001	MINISTRY OF EDUCATION		-	36,000,000.00	(36,000,000.00)	
20001001	MINISTRY OF FINANCE		319,500.00	230,000,000.00	(229,680,500.00)	
22001001	MINISTRY OF COMMERCE		-	30,000,000.00	(30,000,000.00)	
22018001	YOBE INVESTMENT COMPANY		91,342,034.75	-	91,342,034.75	
23057001	COUNCIL FOR ARTS & CULTURE		60,000.00	1,000,000.00	(940,000.00)	
	Total Rent on Building		91,721,534.75	297,000,000.00	(205,278,465.25)	
	Sales/Rent on Land and Others					
20001001	MINISTRY OF FINANCE		-	20,000,000.00	(20,000,000.00)	
60001001	MINISTRY OF LAND AND SURVEY		1,287,789.70	1,100,000.00	187,789.70	
	Total Rent on Land and Others		1,287,789.70	21,100,000.00	(19,812,210.30)	
	Repayments					
20001001	MINISTRY OF FINANCE		207,621,964.92	300,000,000.00	(92,378,035.08)	
22001001	MINISTRY OF COMMERCE		-	70,000.00	(70,000.00)	
22051001	SMALL SCALE INDUSTRIES		-	2,000,000.00	(2,000,000.00)	
26051001	HIGH COURT		-	3,000,000.00	(3,000,000.00)	
52001001	MINISTRY OF WATER RESOURCES		-	5,000,000.00	(5,000,000.00)	
60001001	MINISTRY OF LAND & SURVEY		-	10,000,000.00	(10,000,000.00)	
	Total Repayments		207,621,964.92	320,070,000.00	(112,448,035.08)	
	Investment Income		-	-	-	
17165001	COLLEGE OF EDUCATION GASHUA		-	3,000,000.00	(3,000,000.00)	
	Total Investment Income		-	3,000,000.00	(3,000,000.00)	
	Interest Earned		-	-	-	
	Re-imbusement		-	-	-	
	Total		-	-	-	
	Total IGR (Independent Revenue)		6,810,915,628.03	6,032,895,848.00	778,019,780.03	

3	Other Revenue Sources of the Yobe State Government:	Ref.Note	Actual	Total Budget	Variance	Remarks
41010107	Other Deposit(Unclaim Salary)		21,769,180.49	-	21,769,180.49	
	Total Other Revenue Sources		21,769,180.49	-	21,769,180.49	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
11001001	GOVERNMENT HOUSE		328,080,053.20	330,000,000.00	1,919,946.80	
11010001	PUBLIC PROCUREMENT BUREAU		14,486,380.99	16,688,057.00	2,201,676.01	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		529,896,083.56	530,000,000.00	103,916.44	
11035001	LOCAL GOVERNMENT PENSION BOARD		18,860,713.49	22,832,780.00	3,972,066.51	
11037001	PILGRIMS WELFARE COMMISSION		41,314,415.68	42,564,840.00	1,250,424.32	
12003001	HOUSE OF ASSEMBLY		295,144,902.14	296,000,000.00	855,097.86	
12004001	HOUSE OF ASSEMBLY SERVICE COMMISSION		19,795,332.70	21,479,820.00	1,684,487.30	
17066001	CABS POTISKUM		677,109,195.19	677,638,070.00	528,874.81	
23001001	MINISTRY OF INFORMATION		109,824,218.89	115,176,130.00	5,351,911.11	
23003001	YOBE TELEVISION (YTV)		108,676,113.16	109,342,260.00	666,146.84	
23004001	YOBE BROADCASTING CORPORATION		101,173,730.20	101,907,840.00	734,109.80	
23013001	PRINTING CORPORATION		27,416,288.02	34,772,360.00	7,356,071.98	
23057001	COUNCIL FOR ARTS & CULTURE		55,938,730.35	56,843,520.00	904,789.65	
25001001	HEAD OF SERVICE		259,540,431.17	261,576,160.00	2,035,728.83	
40001001	OFFICE OF THE STATE AUDITOR GENERAL		65,990,125.59	70,564,760.00	4,574,634.41	
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL		78,693,041.38	85,647,220.00	6,954,178.62	
46001001	MINISTRY OF HUMANITARIAN AFFAIRS		10,928,195.75	11,591,438.00	663,242.25	
47001001	CIVIL SERVICE COMMISSION		58,352,961.73	65,000,000.00	6,647,038.27	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		49,521,731.34	54,240,780.00	4,719,048.66	
48001001	STATE INDEPENDENT ELECTION		8,859,878.50	11,156,490.00	2,296,611.50	
20001004	Consolidated Revenue Fund Charge- Salaries		162,443,684.30	162,542,000.00	98,315.70	
	Total Administrative Sector		3,022,046,207.33	3,077,564,525.00	55,518,317.67	
	List of MDA: Economic Sector					
15001001	MINISTRY OF AGRICULTURE AND NATURAL		1,315,850,004.56	1,316,763,200.00	913,195.44	
15102001	AGRICULTURAL DEV. PROGRAMME		191,523,024.15	191,905,340.00	382,315.85	
17167001	COLLEGE OF AGRIC GUJBA		449,612,375.08	450,098,140.00	485,764.92	

4	A-Total Personnel Costs (including Salaries on CRF charges)	Ref.Note	Actual	Total Budget	Variance	Remarks
20001001	MINISTRY OF FINANCE		579,885,711.81	580,557,250.00	671,538.19	
20008001	BOARD OF INTERNAL REVENUE		100,441,651.60	102,113,580.00	1,671,928.40	
22001001	MINISTRY OF COMMERCE		135,640,908.28	140,875,220.00	5,234,311.72	
22051001	SMALL SCALE INDUSTRIES		17,941,856.43	19,003,000.00	1,061,143.57	
22052001	STATE HOTELS		21,112,754.47	22,422,590.00	1,309,835.53	
22059001	YOBE MICRO FINANCE BANK		887,383.56	2,121,110.00	1,233,726.44	
22061006	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	3,879,000.00	3,879,000.00	
24007001	FIRE SERVICE		169,478,087.92	169,712,340.00	234,252.08	
34001001	MINISTRY OF WORKS		342,030,996.18	342,508,010.00	477,013.82	
29001001	MINISTRY OF TRANSPORT & ENERGY		76,611,274.57	78,591,438.00	1,980,163.43	
29003001	RURAL ELECTRIFICATION BOARD		128,936,063.55	129,410,900.00	474,836.45	
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING		91,046,343.83	91,899,600.00	853,256.17	
50001001	FISCAL RESPONSIBILITY BOARD		20,633,663.66	20,643,190.00	9,526.34	
52001001	MINISTRY OF WATER RESOURCES		78,521,115.11	81,314,300.00	2,793,184.89	
52102001	WATER CORPORATION		342,095,810.78	342,386,330.00	290,519.22	
52103001	RURAL WATER SUPPLY & SANITATION AGENCY		113,381,832.73	120,429,750.00	7,047,917.27	
53001001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT		5,350,330.00	6,341,773.00	991,443.00	
53010001	HOUSING & PROPERTY DEV.		35,369,905.60	35,996,550.00	626,644.40	
60001001	MINISTRY OF LAND AND SURVEY		366,884,095.48	374,167,860.00	7,283,764.52	
	Total Economic Sector		4,583,235,189.35	4,623,140,471.00	39,905,281.65	
	List of MDA: Law and Justice Sector					
17168001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		530,070,186.25	530,587,170.00	516,983.75	
18011001	JUDICIAL SERVICE COMMISSION		38,596,459.54	39,338,190.00	741,730.46	
26001001	MINISTRY OF JUSTICE		218,420,749.39	225,948,000.00	7,527,250.61	
26001002	PERORAGATIVE OF MERCY		5,575,427.94	10,000,000.00	4,424,572.06	
26051001	HIGH COURT		457,897,717.83	458,128,330.00	230,612.17	
26052001	SHARIA COURT DIVISION		267,334,548.05	268,127,020.00	792,471.95	
26053001	SHARIA COURT OF APPEAL		144,786,584.68	149,193,400.00	4,406,815.32	
	Total Law and Justice Sector		1,662,681,673.68	1,681,322,110.00	18,640,436.32	
	Lis of MDA: Regional Sector					

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

5	Contributory Pension	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
	Economic Sector- Ministry of Finance		0.00	18,256,000.00	18,256,000.00	
	Total		0.00	18,256,000.00	18,256,000.00	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
11001001	GOVERNMENT HOUSE		2,786,634,091.57	2,811,000,000.00	24,365,908.43	
11001002	OFFICE OF THE DEPUTY GOVERNOR		505,169,059.51	512,000,000.00	6,830,940.49	
11003001	SPECIAL ADVISER ON BUDGET		1,749,987.00	1,750,000.00	13.00	
11003002	SPECIAL ADVISER ON EDUCATION		-	-	-	
11003003	SPECIAL ADVISER ON FINANCE		1,749,500.00	1,750,000.00	500.00	
11003004	SPECIAL ADVISER ON JUSTICE		1,749,636.00	1,750,000.00	364.00	
11003005	SPECIAL ADVISER ON LOCAL GOVERNMENT		1,750,000.00	1,750,000.00	-	
11003006	SPECIAL ADVISER ON HOUSING		1,748,934.67	1,750,000.00	1,065.33	
11003007	SPECIAL ADVISER ON POLITICAL		1,745,181.57	1,750,000.00	4,818.43	
11003008	SPECIAL ADVISER ON SECURITY		1,749,253.50	1,750,000.00	746.50	
11003009	SPECIAL ADVISER ON WORKS		1,746,003.31	1,750,000.00	3,996.69	
11003010	SPECIAL ADVISER ON HEALTH		1,745,967.24	1,750,000.00	4,032.76	
11003011	SPECIAL ADVISER ON AGRIC		1,745,910.66	1,750,000.00	4,089.34	
11003012	SPECIAL ADVISER ON RELIGIOUS AFFIARS		1,748,385.00	1,750,000.00	1,615.00	
11003013	SPECIAL ADVISER ON COMMERCE		1,749,137.92	1,750,000.00	862.08	
11003014	SPECIAL ADVISER ON WATER RESOURCES		1,749,185.50	1,750,000.00	814.50	
11003015	SPECIAL ADVISER ON TRANSPORT AND		1,748,692.17	1,750,000.00	1,307.83	
11003016	SPECIAL ADVISER ON HUMANITARIAN		1,749,084.01	1,750,000.00	915.99	
11003017	SPECIAL ADVISER ON ENVIROMENT		1,748,879.08	1,750,000.00	1,120.92	
11003018	SPECIAL ADVISER ON YOUTH AND SPORT		1,749,345.94	1,750,000.00	654.06	
11003019	SPECIAL ADVISER ON WOMEN AFFAIRS		1,749,919.22	1,750,000.00	80.78	
11003020	SPECIAL ADVISER ON ECONOMIC		1,745,903.04	1,750,000.00	4,096.96	
11003021	SPECIAL ADVISER ON LAND & SOLID		1,747,403.42	1,750,000.00	2,596.58	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		2,697,325,212.81	2,704,000,000.00	6,674,787.19	
11013003	UNICEF COORDINATOR		350,000.00	350,000.00	-	
11013004	LANDSCAPE UNIT		175,000.00	175,000.00	-	
11013006	NATIONAL VOLUNTEER SERVICE		70,000.00	70,000.00	-	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
11013007	MAINTENANCE UNIT		175,000.00	175,000.00	-	
11021001	LAISION OFFICE LAGOS		1,400,000.00	4,800,000.00	3,400,000.00	
11021002	LAISION OFFICE KADUNA		1,400,000.00	6,612,000.00	5,212,000.00	
11021003	LIAISON OFFICE ABUJA		12,600,000.00	21,600,000.00	9,000,000.00	
11021004	LAISION OFFICE MAIDUGURI		700,000.00	2,400,000.00	1,700,000.00	
12003001	HOUSE OF ASSEMBLY		1,055,649,314.20	1,101,205,248.00	45,555,933.80	
12004001	HOUSE OF ASSEMBLY SERVICE COMMISSION		9,925,407.50	50,450,000.00	40,524,592.50	
23001001	MINISTRY OF INFORMATION		61,947,868.54	79,400,000.00	17,452,131.46	
25001001	HEAD OF SERVICE		1,274,418,148.74	1,285,000,000.00	10,581,851.26	
40001001	OFFICE OF THE STATE AUDITOR GENERAL		72,652,448.81	75,074,000.00	2,421,551.19	
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL		5,468,017.61	13,763,000.00	8,294,982.39	
46001001	MINISTRY OF HUMANITARIAN AFFAIRS		85,570,000.00	354,000,000.00	268,430,000.00	
47001001	CIVIL SERVICE COMMISSION		7,455,391.00	30,750,000.00	23,294,609.00	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		1,049,738.65	19,650,000.00	18,600,261.35	
48001001	STATE INDEPENDENT ELECTION		1,750,000.00	1,750,000.00	-	
51001001	MINISTRY FOR LOCAL GOVERNMENT		7,000,000.00	7,000,000.00	-	
62001001	MINISTRY OF RELIGIOUS AFFAIRS		64,360,630.00	73,700,000.00	9,339,370.00	
	Total Administrative Sector		8,688,211,638.19	9,189,924,248.00	501,712,609.81	
	List of MDA: Economic Sector					
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		18,459,382.34	22,000,000.00	3,540,617.66	
20001001	MINISTRY OF FINANCE		178,878,653.90	213,600,000.00	34,721,346.10	
20001003	MISCELLANEOUS EXPENCES		3,609,311,562.34	3,644,200,000.00	34,888,437.66	
20002001	DEBT MANAGEMENT OFFICE		174,239.25	175,000.00	760.75	
20007001	ACCOUNTANT GENERAL OFFICE		13,600,000.00	14,320,000.00	720,000.00	
20007002	PROJECT FINANCIAL MANAGEMENT UNIT		174,424.47	175,000.00	575.53	
20007004	EFFICIENCY UNIT		-	300,000.00	300,000.00	
22001001	MINISTRY OF COMMERCE		12000000	33600000	21,600,000.00	
29001001	MINISTRY OF TRANSPORT & ENERGY		37,926,310.00	39,000,000.00	1,073,690.00	
34001001	MINISTRY OF WORKS		11,000,021.00	23,773,000.00	12,772,979.00	
38001001	MINISTRY OF BUDGET & ECONOMIC		54,715,019.80	92,700,000.00	37,984,980.20	
38001002	BUDGET MONITORING & INSPECTION		1,050,000.00	1,875,000.00	825,000.00	
38001003	STATISTIC DEPT.		875,000.00	1,050,000.00	175,000.00	
38001004	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT		5,750,000.00	6,500,000.00	750,000.00	

6	Overhead Costs	Ref.Note	Actual	Total Budget	Variance	Remarks
38001005	YOBE STATE BUREAU OF STATISTICS		-	-	-	
52001001	MINISTRY OF WATER RESOURCES		11,355,066.00	20,000,000.00	8,644,934.00	
53001001	MINISTRY OF HOUSING AND URBAN		7,000,000.00	13,510,000.00		
60001001	MINISTRY OF LAND AND SURVEY		7,004,783.14	12,025,000.00	5,020,216.86	
	Total Economic Sector		3,969,274,462.24	4,138,803,000.00	169,528,537.76	
	List of MDA: Law and Justice Sector					
18011001	JUDICIAL SERVICE COMMISSION		2,362,652.00	20,600,000.00	18,237,348.00	
26001001	MINISTRY OF JUSTICE		21,005,011.00	29,488,000.00	8,482,989.00	
26001002	PERORAGATIVE OF MERCY		15,150,000.00	16,300,000.00	1,150,000.00	
26001003	RENT TRIBUNAL		700,000.00	700,000.00	-	
26001004	SANITATION COURT		1,050,000.00	1,050,000.00	-	
26001005	REVENUE COURT		140,000.00	380,000.00	240,000.00	
	Total Law and Justice Sector		40,407,663.00	68,518,000.00	28,110,337.00	
	Lis of MDA: Regional Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	Total Regional Sector		-	-	-	
	List of MDA: Sector Sector					
13001001	MINISTRY OF YOUTH & SOCIAL		106,307,433.61	112,000,000.00	5,692,566.39	
13052001	NYSC FIKA		175,000.00	475,000.00	300,000.00	
14001001	MINISTRY OF WOMEN AFFAIRS		7,681,189.56	38,200,000.00	30,518,810.44	
17001001	MINISTRY OF EDUCATION		712,073,473.84	725,248,000.00	13,174,526.16	
17001002	FRENCH AND KANURI CENTRE		175,000.00	175,000.00	-	
17030001	ZONAL INSPECTORATE		525,000.00	525,000.00	-	
17064001	EDUCATION RESOURCE CENTRE		875,000.00	1,175,000.00	300,000.00	
17101001	MINISTRY OF HIGER EDUCATION		11,998,357.42	19,500,000.00	7,501,642.58	
17101003	REMEDIAL PROGRAMME		258,891.50	1,012,000.00	753,108.50	
21001001	MINISTRY OF HEALTH		326,451,174.69	338,773,000.00	12,321,825.31	
21001002	EPIDEMOLOGICAL UNIT EPI		350,000.00	350,000.00	-	
21001003	NPI UNIT		350,000.00	350,000.00	-	
21107001	FAMILY SUPPORT MCHC		875,000.00	875,000.00	-	
35001001	MINISTRY OF ENVIRONMENT		60,597,625.00	86,050,000.00	25,452,375.00	
	Total Social Sector		1,228,693,145.62	1,324,708,000.00	96,014,854.38	
	Total Overhead Cost		13,926,586,909.05	14,721,953,248.00	795,366,338.95	

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

8	Subventions to Parastatals (According to Sectors- List)	Ref.Note	Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
11005001	SUSTAINABLE DEVELOPMENT GOALS (SDG)		38,100,000.00	50,880,000.00	12,780,000.00	
11010001	PUBLIC PROCUREMENT BUREAU		13,387,500.00	30,500,000.00	17,112,500.00	
11033001	YOSACA		350,000.00	23,445,000.00	23,095,000.00	
11035001	LOCAL GOVERNMENT PENSION BOARD		525,000.00	525,000.00	-	
11037001	PILGRIMS WELFARE COMMISSION		25,685,290.00	40,500,000.00	14,814,710.00	
17066001	CABS POTISKUM		1,750,000.00	11,900,000.00	10,150,000.00	
23003001	YOBE TELEVISION (YTV)		5,250,000.00	21,297,000.00	16,047,000.00	
23004001	YOBE BROADCASTING CORPORATION		2,319,630.00	13,000,000.00	10,680,370.00	
23013001	PRINTING CORPORATION		1,225,000.00	7,125,000.00	5,900,000.00	
23057001	COUNCIL FOR ARTS & CULTURE		1,312,500.00	3,975,000.00	2,662,500.00	
24007001	FIRE SERVICE		6,300,000.00	11,650,000.00	5,350,000.00	
46008001	STATE EMERGENCY RELIEF AGENCY		1,081,513,232.24	1,090,000,000.00	8,486,767.76	
62001002	YOBE MOSQUE AND ISLAMIC CENTRE		350,000.00	350,000.00	-	
	Total Administrative Sector		1,178,068,152.24	1,305,147,000.00	127,078,847.76	
	List of MDA: Economic Sector					
15001002	MODERN ABATTOIR		175,000.00	3,485,000.00	3,310,000.00	
15001003	PILOT LIVESTOCK		7,000,000.00	19,250,000.00	12,250,000.00	
15102001	AGRICULTURAL DEV. PROGRAMME		7,000,000.00	7,000,000.00	-	
15110001	FERTILIZER BLENDING PLANT		1,225,000.00	1,975,000.00	750,000.00	
17167001	COLLEGE OF AGRIC GUJBA		1,750,000.00	14,955,000.00	13,205,000.00	
20008001	BOARD OF INTERNAL REVENUE		389,024,476.44	408,750,000.00	19,725,523.56	
22051001	SMALL SCALE INDUSTRIES		1,225,000.00	5,800,000.00	4,575,000.00	
22061006	PRE-STRESS CONCRETE POLE INDUSTRY		0.00	5,000,000.00	5,000,000.00	
29003001	RURAL ELECTRIFICATION BOARD		327,081,000.00	335,150,000.00	8,069,000.00	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
29055001	ROAD TRAFFIC MANAGEMENT AGENCY		57,934,965.00	69,250,000.00	11,315,035.00	
29056001	CARGO AIRPORT AGENCY		-	1,500,000.00	1,500,000.00	
34004001	ROAD MAINTENANCE AGENCY		1,250,000.00	8,000,000.00	6,750,000.00	
50001001	FISCAL RESPONSIBILITY BOARD		26,600,000.00	59,040,000.00	32,440,000.00	
52102001	WATER CORPORATION		141,353,959.86	150,166,000.00	8,812,040.14	
52103001	RURAL WATER SUPPLY & SANITATION		1,575,000.00	21,000,000.00	19,425,000.00	
53010001	HOUSING & PROPERTY DEV.		1,225,000.00	8,100,000.00	6,875,000.00	
	Total Economic Sector		964,419,401.30	1,118,421,000.00	154,001,598.70	
	List of MDA: Law and Justice Sector					
17168001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		1,750,000.00	13,000,000.00	11,250,000.00	
26051001	HIGH COURT		65,500,000.00	95,804,000.00	30,304,000.00	
26051002	ADMINSTRATIVE OF JUSTICE COMMITTEE		40,000,000.00	40,000,000.00	-	
26052001	SHARIA COURT DIVISION		3,150,000.00	3,900,000.00	750,000.00	
26053001	SHARIA COURT OF APPEAL		66,875,000.00	107,000,000.00	40,125,000.00	
	Total Law and Justice Sector		177,275,000.00	259,704,000.00	82,429,000.00	
	List of MDA: Sector Sector					
13001002	SPORT COUNCIL		38,433,000.00	41,000,500.00	2,567,500.00	
13001003	YOBE STATE DESERT STAR		9,150,000.00	9,150,000.00	-	
17003001	STATE UNIVERSAL BASIC EDUCATION		58,700,900.00	64,500,000.00	5,799,100.00	
17008001	LIBRARY BOARD		1,750,000.00	5,650,000.00	3,900,000.00	
17010001	AGENCY FOR MASS EDUCATION		1,400,000.00	12,400,000.00	11,000,000.00	
17118001	STATE POLYTECHNIC GEIDAM		1,750,000.00	18,750,000.00	17,000,000.00	
17121001	YOBE STATE UNIVERSITY		73,945,000.00	78,937,500.00	4,992,500.00	
17031001	ARABIC AND ISLAMIC BOARD		112,649,019.86	113,391,000.00	741,980.14	
17054001	TEACHING SERVICE BOARD		104,867,644.66	110,958,286.00	6,090,641.34	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD		30,271,450.00	30,800,000.00	528,550.00	
17056001	SCHOLARSHIP BOARD		3,750,000.00	8,000,000.00	4,250,000.00	
17165001	COLLEGE OF EDUCATION GASHUA		1,750,000.00	12,650,000.00	10,900,000.00	
21002001	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY		-	12,000,000.00	12,000,000.00	
21003001	PRIMARY HEALTH CARE MANAGEMENT		34,942,000.00	53,000,000.00	18,058,000.00	
21102001	HOSPITAL MANAGEMENT BOARD		162,083,294.86	215,940,000.00	53,856,705.14	
21102002	YOBe STATE UNIVERSITY TEACHING HOSPITAL		74,000,000.00	132,000,000.00	58,000,000.00	

8	Subventions to Parastatals (According to Sectors-List)	Ref.Note	Actual	Total Budget	Variance	Remarks
21104001	SCHOOL OF NURSING DAMATURU		1,750,000.00	58,000,000.00	56,250,000.00	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		23,254,000.00	28,540,000.00	5,286,000.00	
21113001	DRUGS AND MEDICAL CONSUMABLES MGT		-	20,000,000.00	20,000,000.00	
35001004	NEAZADP		1,400,000.00	6,370,000.00	4,970,000.00	
35016001	ENVIRONMENT PROTECTION AGENCY		55,575,000.00	67,000,000.00	11,425,000.00	
35057001	AFFORESTATION PROJECT		700,000.00	5,700,000.00	5,000,000.00	
	Total Social Sector		792,121,309.38	1,104,737,286.00	312,615,976.62	
	Total Subventions to Parastatals		3,111,883,862.92	3,788,009,286.00	676,125,423.08	

CAPITAL DEVELOPMENT FUND						
9	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual	Total Budget	Variance	Remarks
	Transfer from Consolidated Revenue Fund		7,000,000,000.00	3,785,581,707.00	(3,214,418,293.00)	
	TOTAL		7,000,000,000.00	3,785,581,707.00	(3,214,418,293.00)	

10	Aids and Grants	Ref.Note	Actual	Total Budget	Variance	Remarks
13020302	Joint Projects (LGCs)		-	-	-	
13020302	(UBE) Matching Grants		-	-	-	
13020302	FGN Grant for SDG		-	250,000,000.00	250,000,000.00	
13010103	Donation/Assistance (COVID 19)		1,117,939,608.23	-	-	
13020401	BESDA		-	-	-	
13020401	DLI (World Bank)		8,880,000,000.00	5,750,000,000.00	(3,130,000,000.00)	
13020401	Saving One Million Lives		-	3,200,000,000.00	3,200,000,000.00	
13020401	Basic Healthcare Provisional Fund		-	300,000,000.00	300,000,000.00	
	TOTAL		9,997,939,608.23	9,500,000,000.00	(497,939,608.23)	

25	Other Capital Receipt	Ref.Note	Actual	Total Budget	Variance	Remarks
14040101	Debt Relief (Paris Club Debt Forgiveness)		-	-	-	
14020203	Refund From Federal Govt. Nig. (FGN)		6,500,000,000.00	3,875,000,000.00	(2,625,000,000.00)	
14020202	Disposal Of Fixed Assets		-	15,000,000.00	15,000,000.00	
	TOTAL		6,500,000,000.00	3,890,000,000.00	(2,610,000,000.00)	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
12001001	HOUSE OF ASSEMBLY					
32010101	Construction/Provision of Office Building		169,149,137.09	170,000,000.00	850,862.91	
32010107	Rehabilitation/Repairs of Office Building		2,926,000.00	3,600,000.00	674,000.00	
32010207	Electricity Transmission Network		0.00	600,000.00	600,000.00	
32010214	Boreholes and other Water Facilities		0.00	600,000.00	600,000.00	
32010302	Purchahse of Industrial Equipment		0.00	1,200,000.00	1,200,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	2,100,000.00	2,100,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	600,000.00	600,000.00	
32010315	Purchase of Sanitary Equipment		0.00	1,200,000.00	1,200,000.00	
32010319	Library Books/Equipment		5,500,000.00	18,000,000.00	12,500,000.00	
32010405	Purchase of Motor Vehicle		24,000,000.00	24,600,000.00	600,000.00	
32010501	Purchase of Computers		0.00	1,200,000.00	1,200,000.00	
32010505	Purchase of Photocopying Machines		2,000,000.00	6,000,000.00	4,000,000.00	
32010601	Chairs		4,370,000.00	5,000,000.00	630,000.00	
	Sub total		207,945,137.09	234,700,000.00	26,754,862.91	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					
32010102	Construction/Provision of Residential Buildings		136,452,384.69	150,000,000.00	13,547,615.31	
32010108	Rehabilitation/Repairs of Residential Building		349,644,750.00	350,000,000.00	355,250.00	
32010129	Tree Planting/Landscaping		0.00	3,000,000.00	3,000,000.00	
32010218	Rehabilitation/Repairs of Elecricity		2,500,000.00	7,000,000.00	4,500,000.00	
32010305	Purchase of Power Generating Set		0.00	20,000,000.00	20,000,000.00	
32010405	Purchase of Motor Vehicle		1,243,541,071.43	1,244,000,000.00	458,928.57	
32010501	Purchase of Computers		9,912,250.00	10,000,000.00	87,750.00	
32010601	Chairs		7,195,000.00	10,000,000.00	2,805,000.00	
32010602	Tables		0.00	20,000,000.00	20,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		10,000,000.00	10,000,000.00	-	
	Sub total		1,759,245,456.12	1,826,000,000.00	66,754,543.88	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
11005001	SUSTAINABLE DEVELOPMENT GOALS					
32030111	Monitoring and Evaluation		16,581,000.00	25,000,000.00	8,419,000.00	
	Sub total		16,581,000.00	25,000,000.00	8,419,000.00	
11010001	PUBLIC PROCUREMENT BUREAU					
32030111	Monitoring and Evaluation		21,000,000.00	21,000,000.00	-	
32030112	Computer Software Acquisition		47,000,000.00	50,000,000.00	3,000,000.00	
	Sub total		68,000,000.00	71,000,000.00	3,000,000.00	
25001001	HEAD OF SERVICE					
32010101	Construction/Provision of Office Building		223,281,666.65	224,000,000.00	718,333.35	
32010107	Rehabilitation/Repairs of Office Building		100,387,798.02	101,000,000.00	612,201.98	
32010601	Chairs		56,253,820.00	57,000,000.00	746,180.00	
32010602	Tables		0.00	20,000,000.00	20,000,000.00	
	Sub total		379,923,284.67	402,000,000.00	22,076,715.33	
17066001	CABS POTISKUM					
32010311	Health/Medical/Laboratory Equipment		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
11033001	YOSACA					
32030115	Counterpart Fund		0.00	15,000,000.00	15,000,000.00	
	Sub total		-	15,000,000.00	15,000,000.00	
23001001	MINISTRY OF INFORMATION					
32010107	Rehabilitation/Repairs of Office Building		0.00	20,000,000.00	20,000,000.00	
32010501	Purchase of Computers		95,645,577.50	110,000,000.00	14,354,422.50	
32010601	Chairs		8,220,000.00	10,000,000.00	1,780,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030114	Anniversaries/Celebration		10,700,000.00	25,000,000.00	14,300,000.00	
	Sub total		114,565,577.50	175,000,000.00	60,434,422.50	
23057001	COUNCIL FOR ARTS & CULTURE					
32030114	Anniversaries/Celebration		8,000,000.00	14,000,000.00	6,000,000.00	
	Sub total		8,000,000.00	14,000,000.00	6,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
23004001	YOBE BROADCASTING CORPORATION					
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		0.00	23,000,000.00	23,000,000.00	
23013001	PRINTING CORPORATION					
32010206	Purchase of Security Equipments		0.00	10,000,000.00	10,000,000.00	
32010302	Purchase of Industrial Equipment		0.00	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
	Sub total		-	20,500,000.00	20,500,000.00	
62001001	MINISTRY OF RELIGIOUS AFFAIRS					
32030109	Research and Development		11,600,000.00	12,000,000.00	400,000.00	
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00	
	Sub total		11,600,000.00	17,000,000.00	5,400,000.00	
11037001	PILGRIMS WELFARE COMMISSION					
32010103	Other Storage Facilities		17,208,387.00	17,300,000.00	91,613.00	
32010405	Purchase of Motor Vehicle		26,068,000.00	26,068,000.00	-	
32010501	Purchase of Computers		1,000,000.00	1,110,000.00	110,000.00	
	Sub total		44,276,387.00	44,478,000.00	201,613.00	
40001001	OFFICE OF THE STATE AUDITOR GENERAL					
32010501	Purchase of Computers		20,000,000.00	20,000,000.00	-	
32010601	Chairs		0.00	6,000,000.00	6,000,000.00	
32030111	Monitoring and Evaluation		4,600,000.00	6,000,000.00	1,400,000.00	
	Sub total		24,600,000.00	32,000,000.00	7,400,000.00	
40002001	LOCAL GOVERNMENT AUDIT					
32010129	Tree Planting/Landscaping		0.00	750,000.00	750,000.00	
32010209	Sewage/Drainages and Culverts		0.00	18,250,000.00	18,250,000.00	
	Sub total		-	19,000,000.00	19,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
47001001	CIVIL SERVICE COMMISSION					
32010305	Purchase of Power Generating Set		0.00	5,500,000.00	5,500,000.00	
	Sub total		-	5,500,000.00	5,500,000.00	
	Total Administration Sector		2,634,736,842.38	2,944,178,000.00	309,441,157.62	
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
15001001	MINISTRY OF AGRICULTURE					
32010214	Boreholes and other Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010227	Construction / Provision of Agricultural Facility		6,946,000.00	7,000,000.00	54,000.00	
32010322	Spare Parts and Tools		0.00	20,000,000.00	20,000,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00	
32030114	Anniversaries/Celebration		6,615,000.00	10,000,000.00	3,385,000.00	
	Sub total		13,561,000.00	65,000,000.00	51,439,000.00	
15102001	AGRICULTURAL DEV. PROGRAMME					
32010307	Purchase of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010316	Purchase of Diving Equipment		0.00	3,000,000.00	3,000,000.00	
32010321	Rehabilitation/Repairs of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	32,000,000.00	32,000,000.00	
17167001	COLLEGE OF AGRIC GUJBA					
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010309	Water Supply Equipment		0.00	1,000,000.00	1,000,000.00	
32010314	Purchase of Electrical Equipment		0.00	1,000,000.00	1,000,000.00	
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00	
32010320	Building Materials/Equipment		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	33,000,000.00	33,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
15110001	FERTILIZER BLENDING PLANT					
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00	10,000,000.00	10,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
15001002	MODERN ABATTOIR					
32010220	Rehabilitation/Repairs of Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	22,000,000.00	22,000,000.00	
15001003	PILOT LIVESTOCK					
32010214	Boreholes and other Water Facilities		0.00	5,000,000.00	5,000,000.00	
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
32010903	Wildlife Conservation		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	25,000,000.00	25,000,000.00	
15117001	IRRIGATION DEVELOPMENT PROGRAMME					
32030111	Monitoring and Evaluation		18,475,000.00	18,500,000.00	25,000.00	
	Sub total		18,475,000.00	18,500,000.00	25,000.00	
20001001	MINISTRY OF FINANCE					
32010107	Rehabilitation/Repairs of Office Building		35,020,060.00	40,000,000.00	4,979,940.00	
32010206	Purchase of Security Equipments		14,223,000.00	15,000,000.00	777,000.00	
32010223	Construction/Provision of ICT Infrastructure		595,387,488.00	596,000,000.00	612,512.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
	Sub total		644,630,548.00	656,000,000.00	11,369,452.00	
20008001	BOARD OF INTERNAL REVENUE					
32010501	Purchase of Computers		10,000,000.00	10,000,000.00	-	
32010502	Purchase of Printers		9,929,299.19	10,000,000.00	70,700.81	
32010604	Television Sets		2,000,000.00	2,000,000.00	-	
32030109	Research and Development		10,000,000.00	10,000,000.00	-	
	Sub total		31,929,299.19	32,000,000.00	70,700.81	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
29001001	MINISTRY OF TRANSPORT & ENERGY					
32010203	Construction of Airport		5,031,052,346.69	5,032,000,000.00	947,653.31	
32010207	Electricity Transmission Network		324,574,060.00	340,000,000.00	15,425,940.00	
32010218	Rehabilitation/Repairs of Electricity		93,480,000.00	94,000,000.00	520,000.00	
32010223	Construction/Provision of ICT Infrastructure		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		1,100,000.00	2,000,000.00	900,000.00	
	Sub total		5,450,206,406.69	5,473,000,000.00	22,793,593.31	
29003001	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		2,177,089,320.00	2,178,000,000.00	910,680.00	
32010305	Purchase of Power Generating Set		69,067,200.00	70,000,000.00	932,800.00	
32010312	Purchase of Fire fighting Equipments		0.00	2,000,000.00	2,000,000.00	
	Sub total		2,246,156,520.00	2,250,000,000.00	3,843,480.00	
34001001	MINISTRY OF WORKS					
32010202	Construction of Roads		4,595,556,959.10	4,598,000,000.00	2,443,040.90	
32010216	Boundary Pillars/right of ways/road signs		0.00	10,000,000.00	10,000,000.00	
32010221	Rehabilitation/Repairs of Roads		1,206,645,136.95	1,207,000,000.00	354,863.05	
32010311	Health/Medical/Laboratory Equipment		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	Sub total		5,802,202,096.05	5,821,000,000.00	18,797,903.95	
34004001	ROAD MAINTENANCE AGENCY					
32010221	Rehabilitation/Repairs of Roads		18,333,505.00	19,000,000.00	666,495.00	
	Sub total		18,333,505.00	19,000,000.00	666,495.00	
22001001	MINISTRY OF COMMERCE					
32010107	Rehabilitation/Repairs of Office Building		17,414,166.00	20,000,000.00	2,585,834.00	
32010132	Construction of Markets/Parks		6,390,931,477.55	6,391,000,000.00	68,522.45	
32010205	Zoos, Parks & Reserves		10,000,000.00	10,000,000.00	-	
32010302	Purchase of Industrial Equipment		134,253,238.25	135,000,000.00	746,761.75	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030114	Anniversaries/Celebration		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		6,552,598,881.80	6,571,000,000.00	18,401,118.20	
22051001	SMALL SCALE INDUSTRIES					
32010501	Purchase of Computers		985,000.00	1,000,000.00	15,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		5,000,000.00	10,000,000.00	5,000,000.00	
	Sub total		5,985,000.00	14,000,000.00	8,015,000.00	
22052001	STATE HOTELS					
32010108	Rehabilitation/Repairs of Residential Building		7,000,000.00	12,000,000.00	5,000,000.00	
32010114	Construction of Toilet		0.00	2,000,000.00	2,000,000.00	
32010119	Wall Fencing		0.00	1,500,000.00		
32010129	Tree Planting/Landscaping		0.00	1,000,000.00		
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	500,000.00		
32010399	Alternative Energy		0.00	1,000,000.00	1,000,000.00	
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00	
	Sub total		7,000,000.00	20,000,000.00	13,000,000.00	
22061006	PRE-STRESS CONCRETE POLE INDUSTRY					
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
52001001	MINISTRY OF WATER RESOURCES					
32010129	Tree Planting/Landscaping		0.00	2,000,000.00	2,000,000.00	
32010209	Sewage/Drainages and Culverts		0.00	10,000,000.00	10,000,000.00	
32010214	Boreholes and other Water Facilities		75,736,338.00	76,000,000.00	263,662.00	
32010220	Rehabilitation/Repairs of Water Facilities		9,150,000.00	20,000,000.00	10,850,000.00	
	Sub total		84,886,338.00	108,000,000.00	23,113,662.00	
52102001	WATER CORPORATION					
32010214	Boreholes and other Water Facilities		70,987,058.05	71,000,000.00	12,941.95	
32010220	Rehabilitation/Repairs of Water Facilities		124,964,345.00	125,000,000.00	35,655.00	
32010305	Purchase of Power Generating Set		36,982,000.00	60,000,000.00	23,018,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010309	Water Supply Equipment		51,642,000.00	52,000,000.00	358,000.00	
32010314	Purchase of Electrical Equipment		19,837,000.00	30,000,000.00	10,163,000.00	
32010322	Spare Parts and Tools		4,723,000.00	10,000,000.00	5,277,000.00	
	Sub total		309,135,403.05	348,000,000.00	38,864,596.95	
52103001	RURAL WATER SUPPLY & SANITATION AGENCY					
32010214	Boreholes and other Water Facilities		45,938,625.00	50,500,000.00	4,561,375.00	
32010220	Rehabilitation/Repairs of Water Facilities		930,000.00	20,000,000.00	19,070,000.00	
32010299	Construction/Provision of other Infrastructures		0.00	10,000,000.00	10,000,000.00	
32010305	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00	
32010309	Water Supply Equipment		19,017,500.00	30,000,000.00	10,982,500.00	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		4,500,000.00	5,000,000.00	500,000.00	
	Sub total		70,386,125.00	127,500,000.00	57,113,875.00	
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING					
32030109	Research and Development		3,315,000.00	20,000,000.00	16,685,000.00	
32030111	Monitoring and Evaluation		0.00	12,000,000.00	12,000,000.00	
32030112	Computer Software Acquisition		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		96,960,000.00	97,000,000.00	40,000.00	
	Sub total		100,275,000.00	134,000,000.00	33,725,000.00	
50001001	FISCAL RESPONSIBILITY BOARD					
32010308	Surveying Equipment		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		21,000,000.00	25,000,000.00	4,000,000.00	
32030112	Computer Software Acquisition		0.00	2,800,000.00	2,800,000.00	
	Sub total		21,000,000.00	58,800,000.00	37,800,000.00	
53001001	MINISTRY OF HOUSING AND URBAN					
32010101	Construction/Provision of Office Building		5,350,000.00	22,000,000.00	16,650,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010107	Rehabilitation/Repairs of Office Building		5,000,000.00	10,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		112,258,124.50	113,000,000.00	741,875.50	
	Sub total		122,608,124.50	145,000,000.00	22,391,875.50	
53010001	HOUSING & PROPERTY DEV.					
32010102	Construction/Provision of Residential Buildings		9,800,329,494.77	9,800,580,348.00	250,853.23	
	Sub total		9,800,329,494.77	9,800,580,348.00	250,853.23	
60001001	MINISTRY OF LAND AND SOLID MINERALS					
32010112	Acquisition of Office Building		118,911,394.75	119,000,000.00	88,605.25	
32010308	Surveying Equipment		1,994,200.00	2,000,000.00	5,800.00	
	Sub total		120,905,594.75	121,000,000.00	94,405.25	
	Total Economic Sector		31,420,604,336.80	31,934,380,348.00	513,776,011.20	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
26001001	MINISTRY OF JUSTICE					
32010101	Construction/Provision of Office Building		0.00	3,000,000.00	3,000,000.00	
32010102	Construction/Provision of Residential Buildings		0.00	18,000,000.00	18,000,000.00	
32010319	Library Books/Equipment		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	6,000,000.00	6,000,000.00	
32010501	Purchase of Computers		0.00	1,800,000.00	1,800,000.00	
32030113	Tuition, Registration & Exam fees		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		0.00	1,200,000.00	1,200,000.00	
	Sub total		-	36,000,000.00	36,000,000.00	
26001002	PERORAGATIVE OF MERCY					
32010317	Teaching & Learning Equipment		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	5,000,000.00	5,000,000.00	
26051001	HIGH COURT					
32010101	Construction/Provision of Office Building		90,000,000.00	90,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		42,000,000.00	42,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		30,000,000.00	36,000,000.00	6,000,000.00	
32010119	Wall Fencing		8,000,000.00	18,000,000.00	10,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010129	Tree Planting/Landscaping		0.00	3,600,000.00	3,600,000.00	
32010214	Boreholes and other Water Facilities		9,000,000.00	9,000,000.00	-	
32010305	Purchase of Power Generating Set		0.00	21,600,000.00	21,600,000.00	
32010405	Purchase of Motor Vehicle		0.00	18,000,000.00	18,000,000.00	
32010501	Purchase of Computers		4,800,000.00	4,800,000.00	-	
32010601	Chairs		6,000,000.00	6,000,000.00	-	
32010602	Tables		1,000,000.00	6,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		3,200,000.00	6,000,000.00	2,800,000.00	
32010606	Air-Conditioners		3,000,000.00	3,000,000.00	-	
32010608	Shelves		3,000,000.00	3,000,000.00	-	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	Sub total		200,000,000.00	270,000,000.00	70,000,000.00	
26053001	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		50,500,000.00	50,500,000.00	-	
32010102	Construction/Provision of Residential Buildings		30,000,000.00	30,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		24,600,000.00	24,600,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		9,000,000.00	9,000,000.00	-	
32010112	Acquisition of Office Building		3,000,000.00	3,000,000.00	-	
32010113	Acquisition of Residential Building		6,000,000.00	6,000,000.00	-	
32010114	Construction of Toilet		3,000,000.00	3,000,000.00	-	
32010116	Construction of Car Porch/Shed		3,900,000.00	4,200,000.00	300,000.00	
32010117	Construction of Mosque		6,000,000.00	6,000,000.00	-	
32010118	Construction of Gate House		3,000,000.00	3,000,000.00	-	
32010129	Tree Planting/Landscaping		3,000,000.00	3,000,000.00	-	
32010218	Rehabilitation/Repairs of Electricity		3,000,000.00	3,000,000.00	-	
32010229	Rehabilitation/Repairs of water ways		1,800,000.00	1,800,000.00	-	
32010305	Purchase of Power Generating Set		3,000,000.00	3,000,000.00	-	
32010314	Purchase of Electrical Equipment		1,800,000.00	1,800,000.00	-	
32010405	Purchase of Motor Vehicle		18,000,000.00	18,000,000.00	-	
32010501	Purchase of Computers		1,800,000.00	1,800,000.00	-	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010502	Purchase of Printers		400,000.00	600,000.00	200,000.00	
32010503	Purchase of Scanners		1,200,000.00	1,200,000.00	-	
32010505	Purchase of Photocopying Machines		1,800,000.00	1,800,000.00	-	
32010601	Chairs		3,000,000.00	3,000,000.00	-	
32010602	Tables		2,400,000.00	2,400,000.00	-	
32010603	Safes/File Cabinets/CupBoards		3,600,000.00	3,600,000.00	-	
32010604	Television Sets		1,200,000.00	1,200,000.00	-	
32010606	Air-Conditioners		2,400,000.00	2,400,000.00	-	
32010611	Beds & Beddings		3,000,000.00	3,000,000.00	-	
32010612	Rugs and Carpets		1,200,000.00	1,200,000.00	-	
32030111	Monitoring and Evaluation		2,400,000.00	2,400,000.00	-	
	Sub total		194,000,000.00	194,500,000.00	500,000.00	
18011001	JUDICIAL SERVICE COMMISSION					
32010199	Construction/Provision of Other Buildings		0.00	7,200,000.00	7,200,000.00	
32010209	Sewage/Drainages and Culverts		0.00	3,000,000.00	3,000,000.00	
32010405	Purchase of Motor Vehicle		0.00	0.00	-	
	Sub total		-	10,200,000.00	10,200,000.00	
17168001	COLLEGE OF LEGAL AND ISLAMIC					
32010311	Health/Medical/Laboratory Equipment		0.00	10,000,000.00	10,000,000.00	
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	30,000,000.00	30,000,000.00	
	Total Law and Justice Sector		394,000,000.00	545,700,000.00	151,700,000.00	
	Lis of MDA: Regional Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
			-	-	-	
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
17001001	MINISTRY OF EDUCATION					
32010105	Construction/Provision of School Building		107,029,890.93	108,000,000.00	970,109.07	
32010109	Rehabilitation/Repairs of School Building		275,843,665.81	276,000,000.00	156,334.19	
32010601	Chairs		0.00	10,000,000.00	10,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030109	Research and Development		0.00	3,000,000.00	3,000,000.00	
32030111	Monitoring and Evaluation		4,000,000.00	4,000,000.00	-	
32030113	Tuition, Registration & Exam fees		606,194,792.00	607,000,000.00	805,208.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		993,068,348.74	1,018,000,000.00	24,931,651.26	
17008001	LIBRARY BOARD					
32010305	Purchase of Power Generating Set		0.00	4,450,000.00	4,450,000.00	
32010319	Library Books/Equipment		0.00	12,850,000.00	12,850,000.00	
32030112	Computer Software Acquisition		0.00	2,700,000.00	2,700,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
17010001	AGENCY FOR MASS EDUCATION					
32010109	Rehabilitation/Repairs of School Building		0.00	9,000,000.00	9,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	
17003001	STATE UNIVERSAL BASIC EDUCATION					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
17031001	ARABIC AND ISLAMIC BOARD					
32030111	Monitoring and Evaluation		3,444,419.68	6,000,000.00	2,555,580.32	
	Sub total		3,444,419.68	6,000,000.00	2,555,580.32	
17054001	TEACHING SERVICE BOARD					
32010317	Teaching & Learning Equipment		0.00	17,000,000.00	17,000,000.00	
32030113	Tuition, Registration & Exam fees		0.00	16,000,000.00	16,000,000.00	
	Sub total		-	33,000,000.00	33,000,000.00	
17055001	SCIENCE & TECHNICAL EDUCATION					
32010322	Spare Parts and Tools		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		1,000,000.00	5,000,000.00	4,000,000.00	
32030113	Tuition, Registration & Exam fees		93,973,410.00	94,000,000.00	26,590.00	
	Sub total		94,973,410.00	107,000,000.00	12,026,590.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
17056001	SCHOLARSHIP BOARD					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
32030113	Tuition, Registration & Exam fees		318,944,400.00	319,000,000.00	55,600.00	
	Sub total		318,944,400.00	329,000,000.00	10,055,600.00	
17101001	MINISTRY OF HIGER EDUCATION					
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
32030111	Monitoring and Evaluation		1,495,000.00	5,000,000.00	3,505,000.00	
32030113	Tuition, Registration & Exam fees		71,027,098.06	72,000,000.00	972,901.94	
			72,522,098.06	79,000,000.00	6,477,901.94	
17165001	COLLEGE OF EDUCATION GASHUA					
32010317	Teaching & Learning Equipment		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	15,000,000.00	15,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
17121001	YOBE STATE UNIVERSITY					
32010105	Construction/Provision of School Building		448,469,139.40	449,000,000.00	530,860.60	
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	5,000,000.00	5,000,000.00	
32010207	Electricity Transmission Network		0.00	15,000,000.00	15,000,000.00	
32010214	Boreholes and other Water Facilities		7,738,777.00	20,000,000.00	12,261,223.00	
32010311	Health/Medical/Laboratory Equipment		41,505,702.49	42,000,000.00	494,297.51	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		44,083,333.33	60,000,000.00	15,916,666.67	
	Sub total		541,796,952.22	596,000,000.00	54,203,047.78	
21001001	MINISTRY OF HEALTH					
32010110	Rehabilitation/Repairs of Hospital Building		75,370,705.68	76,000,000.00	629,294.32	
32010311	Health/Medical/Laboratory Equipment		174,831,584.64	175,000,000.00	168,415.36	
32030111	Monitoring and Evaluation		28,000,000.00	28,000,000.00	-	
	Sub total		278,202,290.32	279,000,000.00	797,709.68	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
21002001	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
			-	20,000,000.00	20,000,000.00	
21102001	HOSPITAL MANAGEMENT BOARD					
32010108	Rehabilitation/Repairs of Residential Building		0.00	10,000,000.00	10,000,000.00	
32010110	Rehabilitation/Repairs of Hospital Building		9,610,500.00	10,000,000.00	389,500.00	
32010611	Beds & Beddings		0.00	2,150,000.00	2,150,000.00	
32010617	Bed-Tables/Side-Lockers		0.00	2,750,000.00	2,750,000.00	
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00	
	Sub total		9,610,500.00	39,900,000.00	30,289,500.00	
21102002	YOBE STATE UNIVERSITY TEACHING					
32010106	Construction/Provision of Hospitals/Health Centres		6,734,302.99	30,000,000.00	23,265,697.01	
32010110	Rehabilitation/Repairs of Hospital Building		3,082,000.00	20,000,000.00	16,918,000.00	
32010199	Construction/Provision of Other Buildings		0.00	15,500,000.00	15,500,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
32010309	Water Supply Equipment		0.00	5,000,000.00	5,000,000.00	
32010311	Health/Medical/Laboratory Equipment		3,191,250.00	20,000,000.00	16,808,750.00	
32010312	Purchase of Fire fighting Equipments		0.00	3,000,000.00	3,000,000.00	
32010617	Bed-Tables/Side-Lockers		0.00	10,000,000.00	10,000,000.00	
	Sub total		13,007,552.99	123,500,000.00	110,492,447.01	
21104001	SCHOOL OF NURSING DAMATURU					
32010109	Rehabilitation/Repairs of School Building		0.00	10,000,000.00	10,000,000.00	
32010129	Tree Planting/Landscaping		0.00	10,000,000.00	10,000,000.00	
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32030113	Tuition, Registration & Exam fees		13,278,800.00	20,000,000.00	6,721,200.00	
	Sub total		13,278,800.00	80,000,000.00	66,721,200.00	
21106001	SCHOOL OF HEALTH TECHNOLOGY					
32010109	Rehabilitation/Repairs of School Building		0.00	22,000,000.00	22,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	3,000,000.00	3,000,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	45,000,000.00	45,000,000.00	
21003001	PRIMARY HEALTH CARE MANAGEMENT					
32010110	Rehabilitation/Repairs of Hospital Building		0.00	500,000.00	500,000.00	
32010611	Beds & Beddings		0.00	5,450,000.00	5,450,000.00	
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		46,828,965.00	47,000,000.00	171,035.00	
	Sub total		46,828,965.00	57,950,000.00	11,121,035.00	
35001001	MINISTRY OF ENVIRONMENT					
32010107	Rehabilitation/Repairs of Office Building		5,325,000.00	6,000,000.00	675,000.00	
32010129	Tree Planting/Landscaping		80,980,000.00	81,000,000.00	20,000.00	
32010226	Industrial Pollution control		20,000,000.00	20,000,000.00	-	
32010229	Rehabilitation/Repairs of water ways		21,000,000.00	21,000,000.00	-	
32010903	Wildlife Conservation		2,970,000.00	3,000,000.00	30,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
32030114	Anniversaries/Celebration		0.00	20,000,000.00	20,000,000.00	
	Sub total		130,275,000.00	161,000,000.00	30,725,000.00	
35057001	AFFORESTATION PROJECT					
32010129	Tree Planting/Landscaping		7,982,000.00	8,000,000.00	18,000.00	
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
	Sub total		7,982,000.00	10,000,000.00	2,018,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
35001004	NEAZADP					
32010129	Tree Planting/Landscaping		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
35016001	ENVIRONMENT PROTECTION AGENCY					
32010209	Sewage/Drainages and Culverts		7,963,500.00	10,000,000.00	2,036,500.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
32010315	Purchase of Sanitary Equipment		5,000,000.00	20,000,000.00	15,000,000.00	
32010322	Spare Parts and Tools		5,000,000.00	12,000,000.00	7,000,000.00	
	Sub total		17,963,500.00	62,000,000.00	44,036,500.00	
14001001	MINISTRY OF WOMEN AFFAIRS					
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030114	Anniversaries/Celebration		0.00	10,000,000.00	10,000,000.00	
32030115	Counterpart Fund		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	24,000,000.00	24,000,000.00	
51001001	MINISTRY FOR LOCAL GOVERNMENT					
32010107	Rehabilitation/Repairs of Office Building		0.00	6,000,000.00	6,000,000.00	
32010119	Wall Fencing		0.00	7,000,000.00	7,000,000.00	
32010501	Purchase of Computers		0.00	3,000,000.00	3,000,000.00	
32010601	Chairs		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
13001001	MINISTRY OF YOUTH & SOCIAL					
32010101	Construction/Provision of Office Building		61,196,335.76	62,000,000.00	803,664.24	
32010107	Rehabilitation/Repairs of Office Building		71,768,957.41	75,000,000.00	3,231,042.59	
32010121	Construction/Provision Sporting & Gaming Facilities		22,431,233.02	23,000,000.00	568,766.98	
32010310	Purchase of Sporting & Gaming Equipment		18,570,600.00	19,000,000.00	429,400.00	
32010502	Purchase of Printers		0.00	3,000,000.00	3,000,000.00	

11	A - Details of Total Capital Expenditures (According to Sectors)					Include Parastatals Capital Exp in Note 11.B
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030115	Counterpart Fund		0.00	7,000,000.00	7,000,000.00	
	Sub total		173,967,126.19	189,000,000.00	15,032,873.81	
	Total Social Sector		2,715,865,363.20	3,360,350,000.00	644,484,636.80	
	Total Details of Capital Expenditures		37,165,206,542.38	38,784,608,348.00	1,619,401,805.62	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
11005001	SUSTAINABLE DEVELOPMENT GOALS					
32030111	Monitoring and Evaluation		16,581,000.00	25,000,000.00	8,419,000.00	
	Sub total		16,581,000.00	25,000,000.00	8,419,000.00	
11010001	PUBLIC PROCUREMENT BUREAU					
32030111	Monitoring and Evaluation		21,000,000.00	21,000,000.00	-	
32030112	Computer Software Acquisition		47,000,000.00	50,000,000.00	3,000,000.00	
	Sub total		68,000,000.00	71,000,000.00	3,000,000.00	
17066001	CABS POTISKUM					
32010125	Construction/Provision of Libraries		0.00	0.00	-	
32010311	Health/Medical/Laboratory Equipment		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	5,000,000.00	5,000,000.00	
32030109	Research and Development		0.00	0.00	-	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
11033001	YOSACA					
32030115	Counterpart Fund		0.00	15,000,000.00	15,000,000.00	
	Sub total		-	15,000,000.00	15,000,000.00	
23057001	COUNCIL FOR ARTS & CULTURE					
32030114	Anniversaries/Celebration		8,000,000.00	14,000,000.00	6,000,000.00	
	Sub total		8,000,000.00	14,000,000.00	6,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Administrative Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
23004001	YOBE BROADCASTING CORPORATION					
32010129	Tree Planting/Landscaping		0.00	5,000,000.00	5,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	8,000,000.00	8,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
	Sub total		0.00	23,000,000.00	23,000,000.00	
23013001	PRINTING CORPORATION					
32010206	Purchase of Security Equipments		0.00	10,000,000.00	10,000,000.00	
32010302	Purchase of Industrial Equipment		0.00	10,000,000.00	10,000,000.00	
32010312	Purchase of Fire fighting Equipments		0.00	500,000.00	500,000.00	
	Sub total		-	20,500,000.00	20,500,000.00	
11037001	PILGRIMS WELFARE COMMISSION					
32010103	Other Storage Facilities		17,208,387.00	17,300,000.00	91,613.00	
32010405	Purchase of Motor Vehicle		26,068,000.00	26,068,000.00	-	
32010501	Purchase of Computers		1,000,000.00	1,110,000.00	110,000.00	
	Sub total		44,276,387.00	44,478,000.00	201,613.00	
	Total Administration Sector		136,857,387.00	232,978,000.00	96,120,613.00	
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
15102001	AGRICULTURAL DEV. PROGRAMME					
32010307	Purchase of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010316	Purchase of Diving Equipment		0.00	3,000,000.00	3,000,000.00	
32010321	Rehabilitation/Repairs of Agricultural Equipment		0.00	5,000,000.00	5,000,000.00	
32010322	Spare Parts and Tools		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	4,000,000.00	4,000,000.00	
	Sub total		-	32,000,000.00	32,000,000.00	
17067001	COLLEGE OF AGRIC GUJBA					
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010309	Water Supply Equipment		0.00	1,000,000.00	1,000,000.00	
32010314	Purchase of Electrical Equipment		0.00	1,000,000.00	1,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010319	Library Books/Equipment		0.00	5,000,000.00	5,000,000.00	
32010320	Building Materials/Equipment		0.00	1,000,000.00	1,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	33,000,000.00	33,000,000.00	
15110001	FERTILIZER BLENDING PLANT					
32010228	Rehabilitation/Repairs of Agricultural Facilities		0.00	10,000,000.00	10,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
15001002	MODERN ABATTOIR					
32010220	Rehabilitation/Repairs of Water Facilities		0.00	20,000,000.00	20,000,000.00	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	22,000,000.00	22,000,000.00	
15001003	PILOT LIVESTOCK					
32010214	Boreholes and other Water Facilities		0.00	5,000,000.00	5,000,000.00	
32010305	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	
32010307	Purchase of Agricultural Equipment		0.00	10,000,000.00	10,000,000.00	
32010903	Wildlife Conservation		0.00	5,000,000.00	5,000,000.00	
	Sub total		-	25,000,000.00	25,000,000.00	
15117001	IRRIGATION DEVELOPMENT PROGRAMME					
32030111	Monitoring and Evaluation		18,475,000.00	18,500,000.00	25,000.00	
	Sub total		18,475,000.00	18,500,000.00	25,000.00	
20008001	BOARD OF INTERNAL REVENUE					
32010501	Purchase of Computers		10,000,000.00	10,000,000.00	-	
32010502	Purchase of Printers		9,929,299.19	10,000,000.00	70,700.81	
32010604	Television Sets		2,000,000.00	2,000,000.00	-	
32030109	Research and Development		10,000,000.00	10,000,000.00	-	
	Sub total		31,929,299.19	32,000,000.00	70,700.81	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
29003001	RURAL ELECTRIFICATION BOARD					
32010207	Electricity Transmission Network		2,177,089,320.00	2,178,000,000.00	910,680.00	
32010305	Purchase of Power Generating Set		69,067,200.00	70,000,000.00	932,800.00	
32010312	Purchase of Fire fighting Equipments		0.00	2,000,000.00	2,000,000.00	
	Sub total		2,246,156,520.00	2,250,000,000.00	3,843,480.00	
34004001	ROAD MAINTENANCE AGENCY					
32010221	Rehabilitation/Repairs of Roads		18,333,505.00	19,000,000.00	666,495.00	
	Sub total		18,333,505.00	19,000,000.00	666,495.00	
22051001	SMALL SCALE INDUSTRIES					
32010501	Purchase of Computers		985,000.00	1,000,000.00	15,000.00	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
32030115	Counterpart Fund		5,000,000.00	10,000,000.00	5,000,000.00	
	Sub total		5,985,000.00	14,000,000.00	8,015,000.00	
22052001	STATE HOTELS					
32010108	Rehabilitation/Repairs of Residential Building		7,000,000.00	12,000,000.00	5,000,000.00	
32010114	Construction of Toilet		0.00	2,000,000.00	2,000,000.00	
32010119	Wall Fencing		0.00	1,500,000.00	1,500,000.00	
32010129	Tree Planting/Landscaping		0.00	1,000,000.00	1,000,000.00	
32010318	Rehabilitation/Repairs of Power Generating Plants		0.00	500,000.00	500,000.00	
32010399	Alternative Energy		0.00	1,000,000.00	1,000,000.00	
32010611	Beds & Beddings		0.00	2,000,000.00	2,000,000.00	
	Sub total		7,000,000.00	20,000,000.00	13,000,000.00	
22061006	PRE-STRESS CONCRETE POLE INDUSTRY					
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
52102001	WATER CORPORATION					
32010214	Boreholes and other Water Facilities		70,987,058.05	71,000,000.00	12,941.95	
32010220	Rehabilitation/Repairs of Water Facilities		124,964,345.00	125,000,000.00	35,655.00	
32010305	Purchase of Power Generating Set		36,982,000.00	60,000,000.00	23,018,000.00	
32010309	Water Supply Equipment		51,642,000.00	52,000,000.00	358,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Economic Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010314	Purchase of Electrical Equipment		19,837,000.00	30,000,000.00	10,163,000.00	
32010322	Spare Parts and Tools		4,723,000.00	10,000,000.00	5,277,000.00	
	Sub total		309,135,403.05	348,000,000.00	38,864,596.95	
52103001	RURAL WATER SUPPLY & SANITATION					
32010214	Boreholes and other Water Facilities		45,938,625.00	50,500,000.00	4,561,375.00	
32010220	Rehabilitation/Repairs of Water Facilities		930,000.00	20,000,000.00	19,070,000.00	
32010299	Construction/Provision of other Infrastructures		0.00	10,000,000.00	10,000,000.00	
32010305	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00	
32010309	Water Supply Equipment		19,017,500.00	30,000,000.00	10,982,500.00	
32010322	Spare Parts and Tools		0.00	2,000,000.00	2,000,000.00	
32030115	Counterpart Fund		4,500,000.00	5,000,000.00	500,000.00	
	Sub total		70,386,125.00	127,500,000.00	57,113,875.00	
50001001	FISCAL RESPONSIBILITY BOARD					
32010308	Surveying Equipment		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	20,000,000.00	20,000,000.00	
32030109	Research and Development		0.00	10,000,000.00	10,000,000.00	
32030111	Monitoring and Evaluation		21,000,000.00	25,000,000.00	4,000,000.00	
32030112	Computer Software Acquisition		0.00	2,800,000.00	2,800,000.00	
	Sub total		21,000,000.00	58,800,000.00	37,800,000.00	
53010001	HOUSING & PROPERTY DEV.					
32010102	Construction/Provision of Residential Buildings		9,800,329,494.77	9,800,580,348.00	250,853.23	
	Sub total		9,800,329,494.77	9,800,580,348.00	250,853.23	
	Total Economic Sector		12,528,730,347.01	12,840,380,348.00	311,650,000.99	
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
26051001	HIGH COURT					
32010101	Construction/Provision of Office Building		90,000,000.00	90,000,000.00	-	
32010102	Construction/Provision of Residential Buildings		42,000,000.00	42,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		30,000,000.00	36,000,000.00	6,000,000.00	
32010119	Wall Fencing		8,000,000.00	18,000,000.00	10,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010129	Tree Planting/Landscaping		0.00	3,600,000.00	3,600,000.00	
32010214	Boreholes and other Water Facilities		9,000,000.00	9,000,000.00	-	
32010305	Purchase of Power Generating Set		0.00	21,600,000.00	21,600,000.00	
32010405	Purchase of Motor Vehicle		0.00	18,000,000.00	18,000,000.00	
32010501	Purchase of Computers		4,800,000.00	4,800,000.00	-	
32010601	Chairs		6,000,000.00	6,000,000.00	-	
32010602	Tables		1,000,000.00	6,000,000.00	5,000,000.00	
32010603	Safes/File Cabinets/CupBoards		3,200,000.00	6,000,000.00	2,800,000.00	
32010606	Air-Conditioners		3,000,000.00	3,000,000.00	-	
32010608	Shelves		3,000,000.00	3,000,000.00	-	
32030111	Monitoring and Evaluation		0.00	3,000,000.00	3,000,000.00	
	Sub total		200,000,000.00	270,000,000.00	70,000,000.00	
26053001	SHARIA COURT OF APPEAL					
32010101	Construction/Provision of Office Building		50,500,000.00	50,500,000.00	-	
32010102	Construction/Provision of Residential Buildings		30,000,000.00	30,000,000.00	-	
32010107	Rehabilitation/Repairs of Office Building		24,600,000.00	24,600,000.00	-	
32010108	Rehabilitation/Repairs of Residential Building		9,000,000.00	9,000,000.00	-	
32010112	Acquisition of Office Building		3,000,000.00	3,000,000.00	-	
32010113	Acquisition of Residential Building		6,000,000.00	6,000,000.00	-	
32010114	Construction of Toilet		3,000,000.00	3,000,000.00	-	
32010116	Construction of Car Porch/Shed		3,900,000.00	4,200,000.00	300,000.00	
32010117	Construction of Mosque		6,000,000.00	6,000,000.00	-	
32010118	Construction of Gate House		3,000,000.00	3,000,000.00	-	
32010129	Tree Planting/Landscaping		3,000,000.00	3,000,000.00	-	
32010218	Rehabilitation/Repairs of Electricity		3,000,000.00	3,000,000.00	-	
32010229	Rehabilitation/Repairs of water ways		1,800,000.00	1,800,000.00	-	
32010305	Purchase of Power Generating Set		3,000,000.00	3,000,000.00	-	
32010314	Purchase of Electrical Equipment		1,800,000.00	1,800,000.00	-	
32010405	Purchase of Motor Vehicle		18,000,000.00	18,000,000.00	-	
32010501	Purchase of Computers		1,800,000.00	1,800,000.00	-	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Law and Justice Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010502	Purchase of Printers		400,000.00	600,000.00	200,000.00	
32010503	Purchase of Scanners		1,200,000.00	1,200,000.00	-	
32010505	Purchase of Photocopying Machines		1,800,000.00	1,800,000.00	-	
32010601	Chairs		3,000,000.00	3,000,000.00	-	
32010602	Tables		2,400,000.00	2,400,000.00	-	
32010603	Safes/File Cabinets/CupBoards		3,600,000.00	3,600,000.00	-	
32010604	Television Sets		1,200,000.00	1,200,000.00	-	
32010606	Air-Conditioners		2,400,000.00	2,400,000.00	-	
32010611	Beds & Beddings		3,000,000.00	3,000,000.00	-	
32010612	Rugs and Carpets		1,200,000.00	1,200,000.00	-	
32030111	Monitoring and Evaluation		2,400,000.00	2,400,000.00	-	
	Sub total		194,000,000.00	194,500,000.00	500,000.00	
17068001	COLLEGE OF LEGAL AND ISLAMIC					
32010311	Health/Medical/Laboratory Equipment		0.00	10,000,000.00	10,000,000.00	
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	30,000,000.00	30,000,000.00	
	Total Law and Justice Sector		394,000,000.00	494,500,000.00	100,500,000.00	
	Lis of MDA: Regional Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
			-	-	-	
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
17008001	LIBRARY BOARD					
32010305	Purchase of Power Generating Set		0.00	4,450,000.00	4,450,000.00	
32010319	Library Books/Equipment		0.00	12,850,000.00	12,850,000.00	
32030112	Computer Software Acquisition		0.00	2,700,000.00	2,700,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
17010001	AGENCY FOR MASS EDUCATION					
32010109	Rehabilitation/Repairs of School Building		0.00	9,000,000.00	9,000,000.00	
32010317	Teaching & Learning Equipment		0.00	10,000,000.00	10,000,000.00	
32030109	Research and Development		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	21,000,000.00	21,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
17003001	STATE UNIVERSAL BASIC EDUCATION					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
17031001	ARABIC AND ISLAMIC BOARD					
32030111	Monitoring and Evaluation		3,444,419.68	6,000,000.00	2,555,580.32	
	Sub total		3,444,419.68	6,000,000.00	2,555,580.32	
17054001	TEACHING SERVICE BOARD					
32010317	Teaching & Learning Equipment		0.00	17,000,000.00	17,000,000.00	
32030113	Tuition, Registration & Exam fees		0.00	16,000,000.00	16,000,000.00	
	Sub total		-	33,000,000.00	33,000,000.00	
17055001	SCIENCE & TECHNICAL EDUCATION					
32010322	Spare Parts and Tools		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		1,000,000.00	5,000,000.00	4,000,000.00	
32030113	Tuition, Registration & Exam fees		93,973,410.00	94,000,000.00	26,590.00	
	Sub total		94,973,410.00	107,000,000.00	12,026,590.00	
17056001	SCHOLARSHIP BOARD					
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
32030113	Tuition, Registration & Exam fees		318,944,400.00	319,000,000.00	55,600.00	
	Sub total		318,944,400.00	329,000,000.00	10,055,600.00	
17065001	COLLEGE OF EDUCATION GASHUA					
32010317	Teaching & Learning Equipment		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	15,000,000.00	15,000,000.00	
	Sub total		-	20,000,000.00	20,000,000.00	
64007001	YOBE STATE UNIVERSITY					
32010105	Construction/Provision of School Building		448,469,139.40	449,000,000.00	530,860.60	
32010121	Construction/Provision Sporting & Gaming Facilities		0.00	5,000,000.00	5,000,000.00	
32010207	Electricity Transmission Network		0.00	15,000,000.00	15,000,000.00	
32010214	Boreholes and other Water Facilities		7,738,777.00	20,000,000.00	12,261,223.00	
32010311	Health/Medical/Laboratory Equipment		41,505,702.49	42,000,000.00	494,297.51	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32030109	Research and Development		44,083,333.33	60,000,000.00	15,916,666.67	
	Sub total		541,796,952.22	596,000,000.00	54,203,047.78	
21002001	CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY					
32010501	Purchase of Computers		0.00	5,000,000.00	5,000,000.00	
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32030111	Monitoring and Evaluation		0.00	10,000,000.00	10,000,000.00	
			-	20,000,000.00	20,000,000.00	
21102001	HOSPITAL MANAGEMENT BOARD					
32010108	Rehabilitation/Repairs of Residential Building		0.00	10,000,000.00	10,000,000.00	
32010110	Rehabilitation/Repairs of Hospital Building		9,610,500.00	10,000,000.00	389,500.00	
32010611	Beds & Beddings		0.00	2,150,000.00	2,150,000.00	
32010617	Bed-Tables/Side-Lockers		0.00	2,750,000.00	2,750,000.00	
32030109	Research and Development		0.00	15,000,000.00	15,000,000.00	
	Sub total		9,610,500.00	39,900,000.00	30,289,500.00	
21102002	YOBE STATE UNIVERSITY TEACHING					
32010106	Construction/Provision of Hospitals/Health Centres		6,734,302.99	30,000,000.00	23,265,697.01	
32010110	Rehabilitation/Repairs of Hospital Building		3,082,000.00	20,000,000.00	16,918,000.00	
32010199	Construction/Provision of Other Buildings		0.00	15,500,000.00	15,500,000.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
32010309	Water Supply Equipment		0.00	5,000,000.00	5,000,000.00	
32010311	Health/Medical/Laboratory Equipment		3,191,250.00	20,000,000.00	16,808,750.00	
32010312	Purchase of Fire fighting Equipments		0.00	3,000,000.00	3,000,000.00	
32010617	Bed-Tables/Side-Lockers		0.00	10,000,000.00	10,000,000.00	
	Sub total		13,007,552.99	123,500,000.00	110,492,447.01	
21104001	SCHOOL OF NURSING DAMATURU					
32010109	Rehabilitation/Repairs of School Building		0.00	10,000,000.00	10,000,000.00	
32010129	Tree Planting/Landscaping		0.00	10,000,000.00	10,000,000.00	
32010319	Library Books/Equipment		0.00	20,000,000.00	20,000,000.00	
32010501	Purchase of Computers		0.00	10,000,000.00	10,000,000.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
32010601	Chairs		0.00	5,000,000.00	5,000,000.00	
32010602	Tables		0.00	5,000,000.00	5,000,000.00	
32030113	Tuition, Registration & Exam fees		13,278,800.00	20,000,000.00	6,721,200.00	
	Sub total		13,278,800.00	80,000,000.00	66,721,200.00	
21106001	SCHOOL OF HEALTH TECHNOLOGY					
32010109	Rehabilitation/Repairs of School Building		0.00	22,000,000.00	22,000,000.00	
32010310	Purchase of Sporting & Gaming Equipment		0.00	3,000,000.00	3,000,000.00	
32010311	Health/Medical/Laboratory Equipment		0.00	20,000,000.00	20,000,000.00	
	Sub total		-	45,000,000.00	45,000,000.00	
21003001	PRIMARY HEALTH CARE MANAGEMENT					
32010110	Rehabilitation/Repairs of Hospital Building		0.00	500,000.00	500,000.00	
32010611	Beds & Beddings		0.00	5,450,000.00	5,450,000.00	
32030111	Monitoring and Evaluation		0.00	5,000,000.00	5,000,000.00	
32030115	Counterpart Fund		46,828,965.00	47,000,000.00	171,035.00	
	Sub total		46,828,965.00	57,950,000.00	11,121,035.00	
35057001	AFFORESTATION PROJECT					
32010129	Tree Planting/Landscaping		7,982,000.00	8,000,000.00	18,000.00	
32010305	Purchase of Power Generating Set		0.00	1,000,000.00	1,000,000.00	
32010501	Purchase of Computers		0.00	1,000,000.00	1,000,000.00	
	Sub total		7,982,000.00	10,000,000.00	2,018,000.00	
35001004	NEAZADP					
32010129	Tree Planting/Landscaping		0.00	8,000,000.00	8,000,000.00	
32030111	Monitoring and Evaluation		0.00	2,000,000.00	2,000,000.00	
	Sub total		-	10,000,000.00	10,000,000.00	
35016001	ENVIRONMENT PROTECTION AGENCY					
32010209	Sewage/Drainages and Culverts		7,963,500.00	10,000,000.00	2,036,500.00	
32010301	Trucks/Tankers/Tractors/Bull Dozers etc.		0.00	20,000,000.00	20,000,000.00	
32010315	Purchase of Sanitary Equipment		5,000,000.00	20,000,000.00	15,000,000.00	
32010322	Spare Parts and Tools		5,000,000.00	12,000,000.00	7,000,000.00	
	Sub total		17,963,500.00	62,000,000.00	44,036,500.00	

11	B - Details of Capital Expenditures of Parastatals (Included in 11A`above)					Include Parastatals Capital Exp in Note 11A
	List of MDA: Social Sector	Ref.Note	Actual	Total Budget	Variance	Remarks
	Total Social Sector		1,067,830,499.89	1,569,350,000.00	501,519,500.11	
	Total Details of Capital Expenditures of Parastatals		14,127,418,233.90	15,137,208,348.00	1,009,790,114.10	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2020	2019	REMARKS
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
005	KEYSTONE BANK YBSG ACCT		1,220,089.46	1,220,089.46	
007	UNITY BANK (IGR ACCT)		1,383,753.94	1,383,753.94	
009	ACCESS BANK VAT ACCT		21,420,697.24	11,396,353.88	
010	ACCESS BANK YOBE STATE IGR		247,895,922.98	258,801,996.64	
011	FIDILITY BANK EXPENDITURE		38,255,003.23	18,730,425.22	
013	UBA BANK SALARY ACCT (OAG)		65,789,219.23	31,452,125.45	
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		1,004,354,831.48	4,354,831.48	
028	UBA YBSG EXPT ACCOUNT		503,366.81	503,366.81	
035	FCMB (PENSION & GRATUITY)		5,506,351.65	1,919,026.17	
036	FIDILITY BANK (CONTRACT LIABILITY ACCT)		542,354.10	542,354.10	
038	UBA VAT ACCOUNT		494,589.03	494,589.03	
040	FIDELITY BANK (STABILIZATION ACCT)		650,987.59	650,987.59	
041	FIDELITY BANK (STATUTORY ACCT)		227,307.40	227,307.40	
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)		13,935,264.67	39,488,754.30	
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		57,383,355.50	142,111,993.50	
046	KEYSTONE BANK (SURE-P ACCOUNT)		5,463.42	5,463.42	
047	ECO BANK FUNE LOCAL GOVT COUNCIL		664,747.40	664,747.40	
048	SKYE BANK KARASUWA LOCAL GOVT COUNCIL		19,622.01	19,622.01	
049	SKYE BANK YUNUSARI LOCAL GOVT COUNCIL		187,544.73	187,544.73	
051	FIDELITY BANK C G S 2009 PROJECT (CONDITIONAL GRANT)		48,805.03	48,805.03	
052	FIDELITY BANK YOBE STATE CGS 2011 PROJECT A/C		25,607.22	25,607.22	
053	SKYE BANK NANGERE GCS LG SPECIAL PROJEC		14,578.91	14,578.91	
054	SKYE BANK GEIDAM GCS LG SPECIAL PROJECT		80,798.24	80,798.24	
055	SKYE BANK Bank YUSUFARI GCS LG SPECIAL PROJE		28,366.73	28,366.73	
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJEC		19,355.93	19,355.93	

13	CLOSING CASH BOOK BALANCE OF TREASURY OFFICE		2020	2019	
211	RECURRENT CASH AND BANK BALANCES HQTRS	NOTE	N	N	
057	GTB Plc YBSG Stabilisation Account		2,643,324.08	2,643,324.08	
058	Manager Access Bank Plc YBSG Special ECA Account		386,087,278.20	206,142,229.02	
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		2,523.35	1,282,523.35	
060	UBA Plc Yobe State Government TSA Account		3,221,990,793.23	12,236,003.31	
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		523,327,477.66	780,320,959.08	
062	FIDELITY BANK PLC BUDGET SUPPORT FACILITY		6,593,636.01	6,593,636.01	
063	FIDELITY BANK PLC SPECIAL AIRPORT ACCOUNT		9,656,257.44	482,157,246.44	
064	ACCESS BANK CACs ACCOUNT (FERTILIZER)		665,977,596.00	13,592,800.00	
065	ACCESS BANK TSA ACCOUNT		101,234.04	201,905,660.24	
068	UBA PLC Covid-19 Support Account		44,870.12	-	
070	Zenith Bank PLC Const. of 3600 Housing Units Project Acct.		6,156,869,198.98	-	
071	Access Bank PLC Covid-19 Support Account		200,000.00	-	
073	Heritage Bank PLC Yobe State Government Account		3,096,935,739.52	-	
	Cash Book Balances held by AG		15,531,087,912.56	2,221,247,226.12	
14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)		2020	2019	REMARKS
	Administrative Sector				
11001001	Government House		184.00	184.00	
11001002	Deputy Governor's Office		197.31	43,967.45	
11003001	Special Adviser on Budget		24,403.50	25,000.00	
11003002	Special Adviser on Education		54,000.00	54,000.00	
11003003	Special Adviser on Finance		993.98	43,750.00	
11003004	Special Adviser on Justice		609.00	29,920.00	
11003005	Special Adviser on Local Government		2,236.35	35,357.00	
11003006	Special Adviser on Housing		1,065.33	-	
11003007	Special Adviser on Politics		4,818.43	-	
11003008	Special Adviser on Security		746.50	-	
11003009	Special Adviser on Works		3,996.69	-	
11003010	Special Adviser on Health		4,032.76	-	
11003011	Special Adviser on Agric		4,089.34	29,450.00	
11003012	Special Adviser on Religious Affairs		1,615.00	29,865.00	
11003013	Special Adviser on Commerce		862.08	-	
11003014	Special Adviser on Water Resources		814.50	45,500.00	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	NOTE	2020	2019	REMARKS
	Administrative Sector				
11003015	Special Adviser on Transport and Energy		1,307.83	-	
11003016	Special Adviser on Humanitarian Affairs		915.99	-	
11003017	Special Adviser on Environment		1,120.92	21,026.03	
11003018	Special Adviser on Youth and Sport		654.06	24,570.00	
11003019	Special Adviser on Women Affairs		80.78	-	
11003020	Special Adviser on Economic Development		4,096.96	27,550.00	
11003021	Special Adviser on Land and Solid Minerals		2,596.58	35,750.00	
11013001	Secretary to the State Government		10,049.25	8,748.06	
12003001	House of Assembly		914.45	1,084.95	
12004001	House of Assembly Service Commission		208.86	616.36	
23001001	Ministry of Home Affairs. Information & Culture		2,131.46	-	
25001001	Head of Service		782.01	2,685.04	
40001001	State Audit		10,392.75	2,840.11	
40002001	Local Government Audit Department		621.18	393,638.79	
47001001	Civil Service Commission		2,728.00	8,119.00	
47002001	Local Government Service Commission		316.50	55.15	
48001001	State Independent Electoral Comm.		4,368.00	4,368.00	
62001001	Ministry of Religious Affairs		-	16,630.00	
50001001	Ministry of Humanitarian Affairs		-	-	
	SUB TOTAL		147,950.35	884,674.94	
	Economic Sector				
15001001	Ministry of Agriculture & Natural Resources		617.66	-	
20001001	Ministry of Finance		966.59	888,021.49	
20007002	Project Financial Management Unit		575.53	-	
20002001	Debt Management Office		760.75	-	
20001001	Office of the Accountant General		-	-	
20007001	Ministry of Commerce		-	-	
34001001	Ministry of Works		4,870.00	4,891.00	
29001001	Ministry of Transport and Energy		-	-	
38001001	Ministry of Budget & Economic Development		3,955.17	1,474.97	
52001001	Ministry of Water Resources		9,321.25	6,887.25	
60001001	Ministry of Land		-	4,783.14	

14	CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)	NOTE	2020	2019	REMARKS
	Economic Sector				
53001001	Ministry of Housing		-	-	
53001001	SUB TOTAL		21,066.95	906,057.85	
	Law and Justice sector				
26001001	Ministry of Justice		-	5,011.00	
18011001	Judicial Service Commission		5,386.00	5,538.00	
	SUB TOTAL		5,386.00	10,549.00	
	Regional Development sector				
	MINISTRY OF INTEGRATED RURAL DEVELOPMENT				
	SUB TOTAL		-	-	
	Social Service Sector				
13001001	Ministry of Youths Sports & Social Development		-	10,355.50	
14001001	Ministry of Women Affairs		415.50	9,351.56	
17001001	Ministry of Education		-	363.79	
17001002	French and Kanuri Center		-	-	
17101001	Ministry of Higher Education		1,642.58	-	
17101003	Remidial Program		6,355.00	-	
21001001	Ministry of Health & Human Services		1,391.60	2,685.74	
35001001	Ministry of Environment		-	-	
51001001	Ministry for Local Govt. & Chieftaincy Affairs		-	161,032.61	
	SUB-TOTAL		9,804.68	183,789.20	
	Total Details of Cash Book Balances of MDAs		184,207.98	1,985,070.99	

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

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

19	External Loans					
a	List of External Loans	G	Balance as at 31/12/2020	Additional Loan	Loan Paid Back 31/12/2020	Balance as at 31/12/2019
	Public Debt Services		10,090,443,369.44		346,721,397.30	7,982,350,204.65

Source: DMO Abuja & CBN 31/12/2020

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

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

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

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

NOTE: B I 2020

DETAILED DEDUCTION AT SOURCE

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

NOTE: B ii 2019
PUBLIC DEBT SERVICE

MONTH	JUDGEMENT DEBT
JANUARY	
FEBRUARY	
MARCH	27,000,000.00
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	27,000,000.00

NOTE: B ii 2020
CONTRACT FINANCING

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

NOTE: B 2019
DETAILED DEDUCTION AT SOURCE

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

NOTE C

Share of Statutory Allocation - Other Agencies

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

NOTE: E

11010201 - Value Added Tax Allocation (VAT)

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

NOTE:

14040101 - Paris Club Refund

MONTH	2020 AMOUNT	2019 AMOUNT
JAN.	-	-
FEB.	-	-
MAR.	-	-
APR.	-	600,000,000.00
MAY	-	-
JUNE	-	-
JULY	-	-
AUG.	-	-
SEPT.	-	2,616,270,757.13
OCT.	-	-
NOV.	-	-
DEC.	-	-
TOTAL	-	3,216,270,757.13

NOTE: F

20001003 - MISCELLANEOUS EXPENSES

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

NOTE: G

PUBLIC DEBT SERVICES 2020

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

NOTE: H
INVESTMENT
SCHEDULE OF QUOTED INVESTMENT AS AT 31st DECEMBER 2019 and 2020

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

NOTE: H
INVESTMENT
SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2019 and 2020

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

Source: Yobe Investment Company Ltd

NOTE: I
REVOLVING LOAN ACCOUNTS

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

NOTE: J
FOREIGN LOANS PROFILE 2020

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

NOTE: K
Budget Support Facility Principal: Adjustment

	Balance as at 31/12/2020	Adjustment	Loan Paid Back	Balance as at 31/12/2019	Remarks
Add		9,961,960.60			The difference occur as a result of starting date of the repayment in 2019
TOTAL	17,520,291,595.18	9,961,960.60	29,663,958.32	17,539,993,592.90	

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2020

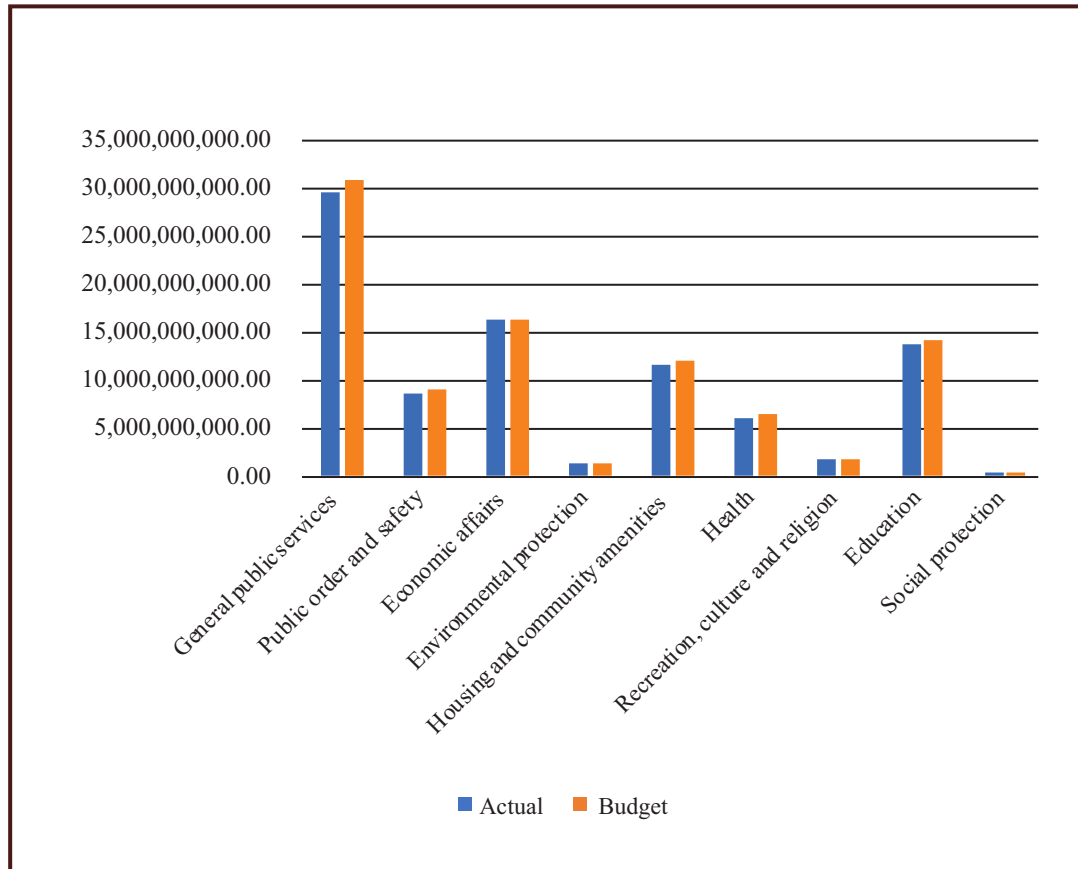
CODE	DESCRIPTION	NOTE	ACTUAL 2020	FINAL BUDGET 2020	INITIAL BUDGET 2020	SUPPLIMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020	ACTUAL 2019
701	General public services	1	29,262,117,996.87	30,620,565,752.00	31,991,465,912.00	1,370,900,160.00	1,358,447,755.13	26,995,008,333.50
703	Public order and safety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

YOBE STATE GOVERNMENT OF NIGERIA
REPORT ON FUNCTIONAL SEGMENT

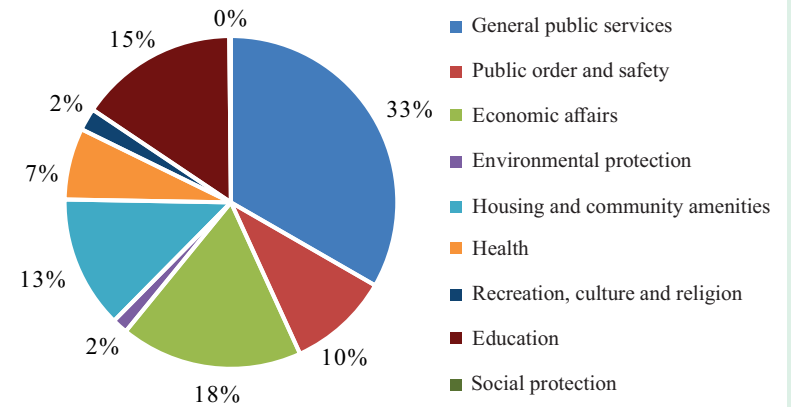
STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER, 2020

CODE	SUBHEAD DETAILS	NOTE	ACTUAL 2020	FINAL BUDGET 2020	INITIAL BUDGET 2020	SUPPLIMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020	ACTUAL 2019
70100	General public services	1					-	
	Recurrent Expenditure		25,994,980,718.81	26,981,065,752.00	26,290,165,912.00	- 690,899,840.00	986,085,033.19	23,611,289,723.98
	Capital Expenditure		3,267,137,278.06	3,639,500,000.00	5,701,300,000.00	2,061,800,000.00	372,362,721.94	3,383,718,609.52
	TOTAL		29,262,117,996.87	30,620,565,752.00	31,991,465,912.00	1,370,900,160.00	1,358,447,755.13	26,995,008,333.50
70300	Public order and safety	2					-	
	Recurrent Expenditure		1,750,314,968.06	1,934,226,500.00	2,488,851,500.00	554,625,000.00	183,911,531.94	1,706,061,412.11
	Capital Expenditure		6,970,917,386.80	7,139,700,000.00	5,430,000,000.00	- 1,709,700,000.00	168,782,613.21	1,626,103,715.44
	TOTAL		8,721,232,354.86	9,073,926,500.00	7,918,851,500.00	- 1,155,075,000.00	352,694,145.15	3,332,165,127.55
70400	Economic affairs	3					-	
	Recurrent Expenditure		2,486,818,214.38	2,535,355,588.00	3,372,995,588.00	837,640,000.00	48,537,373.62	3,061,899,888.36
	Capital Expenditure		13,537,601,022.74	13,746,500,000.00	16,321,000,000.00	2,574,500,000.00	208,898,977.26	18,000,265,917.54
	TOTAL		16,024,419,237.12	16,281,855,588.00	19,693,995,588.00	3,412,140,000.00	257,436,350.88	21,062,165,805.90
70500	Environmental protection	4					-	
	Recurrent Expenditure		1,069,270,909.82	1,144,841,820.00	1,275,191,820.00	130,350,000.00	75,570,910.18	944,064,634.47
	Capital Expenditure		156,220,500.00	243,000,000.00	319,000,000.00	76,000,000.00	86,779,500.00	67,132,000.00
	TOTAL		1,225,491,409.82	1,387,841,820.00	1,594,191,820.00	206,350,000.00	162,350,410.18	1,011,196,634.47
70600	Housing and community amenities	5					-	
	Recurrent Expenditure		1,111,116,898.70	1,185,437,563.00	1,224,077,228.00	38,639,665.00	74,320,664.30	951,313,048.45
	Capital Expenditure		10,508,251,080.07	10,650,080,348.00	9,907,000,000.00	- 743,080,348.00	141,829,267.93	608,996,068.79
	TOTAL		11,619,367,978.77	11,835,517,911.00	11,131,077,228.00	- 704,440,683.00	216,149,932.23	1,560,309,117.24
70700	Health	6					-	
	Recurrent Expenditure		5,658,174,067.52	5,867,283,200.00	6,512,700,200.00	645,417,000.00	209,109,132.48	5,023,559,052.29
	Capital Expenditure		347,920,555.32	536,850,000.00	3,762,000,000.00	3,225,150,000.00	188,929,444.68	1,471,825,729.78
	TOTAL		6,006,094,622.84	6,404,133,200.00	10,274,700,200.00	3,870,567,000.00	398,038,577.16	6,495,384,782.07
70800	Recreation, culture and religion	7					-	
	Recurrent Expenditure		1,383,294,172.04	1,504,205,180.00	2,233,030,180.00	728,825,000.00	120,911,007.96	1,733,610,461.37
	Capital Expenditure		352,409,090.69	482,978,000.00	1,372,000,000.00	889,022,000.00	130,568,909.31	230,418,842.88
	TOTAL		1,735,703,262.73	1,987,183,180.00	3,605,030,180.00	1,617,847,000.00	251,479,917.27	1,964,029,304.25
70900	Education	8					-	
	Recurrent Expenditure		11,707,797,737.85	11,859,213,614.00	14,232,490,114.00	2,373,276,500.00	151,415,876.15	10,631,099,832.61
	Capital Expenditure		2,024,749,628.69	2,322,000,000.00	7,628,500,000.00	5,306,500,000.00	297,250,371.31	4,706,015,090.11
	TOTAL		13,732,547,366.54	14,181,213,614.00	21,860,990,114.00	7,679,776,500.00	448,666,247.46	15,337,114,922.72
71000	Social protection	9					-	
	Recurrent Expenditure		94,812,010.97	127,873,540.00	165,798,540.00	37,925,000.00	33,061,529.03	80,947,858.12
	Capital Expenditure		-	24,000,000.00	78,000,000.00	54,000,000.00	24,000,000.00	1,840,000.00
	TOTAL		94,812,010.97	151,873,540.00	243,798,540.00	91,925,000.00	57,061,529.03	82,787,858.12
	GRAND TOTAL		88,421,786,240.51	91,924,111,105.00	108,314,101,082.00	16,389,989,977.00	3,502,324,864.49	77,840,161,885.82

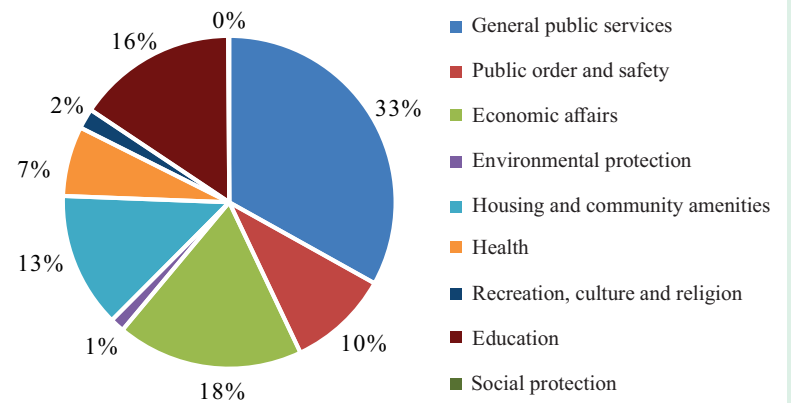
Analysis on Budget and Actual Allocation by Function



Budget Allocation by Function



Actual Allocation by Function



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

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2020	REVENUE TO DATE (JAN TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
1	REVENUE	89,700,878,807.00	10,972,833,254.99	101,729,826,064.10	113	
11	GOVERNMENT SHARE OF FAAC	50,892,188,616.00	3,986,924,464.89	51,390,216,645.48	101	
1101	GOVERNMENT SHARE OF FAAC	50,892,188,616.00	3,986,924,464.89	51,390,216,645.48	101	
110101	GOVERNMENT SHARE OF FAAC	32,776,448,798.00	2,525,235,670.34	34,273,338,713.39	105	
11010101	Statutory Allocation	32,776,448,798.00	2,525,235,670.34	34,273,338,713.39	105	
110102	GOVERNMENT SHARE OF VAT	15,914,739,818.00	1,413,795,630.51	13,396,267,944.04	84	
11010201	Share of VAT	15,914,739,818.00	1,413,795,630.51	13,396,267,944.04	84	
110103	SHARE OF EXCESS CRUDE ACCOUNT	2,201,000,000.00	47,893,164.04	3,720,609,988.05	169	
11010303	Excess Crude	2,201,000,000.00	47,893,164.04	3,720,609,988.05	169	
12	INDEPENDENT REVENUE	6,032,895,848.00	434,409,500.15	6,810,915,628.03	113	
1201	TAX REVENUE	4,432,570,180.00	290,662,765.31	5,090,607,181.60	115	
120101	PERSONAL TAXES	4,432,570,180.00	290,662,765.31	5,090,607,181.60	115	
12010101	Pay As You Earn	4,242,900,180.00	277,762,207.97	4,889,878,300.22	115	
12010105	Stamp Duty Tax	30,000,000.00	305,573.00	1,341,673.00	4	
12010106	Withholding Tax	150,000,000.00	-	178,552,573.87	119	
12010109	Direct Assessment Tax	5,000,000.00	12,594,984.34	20,819,634.51	416	
12010107	Property Tax	2,000,000.00	-	-	0	
12010199	Other Direct Charges Tax	2,670,000.00	-	15,000.00		
1202	NON-TAX REVENUE	1,600,325,668.00	143,746,734.84	1,720,308,446.43	107	
120201	LICENCES - GENERAL	68,550,000.00	8,277,775.00	82,936,304.00	121	
12020117	Dried Fish & Meat Licenses	1,000,000.00	-	-	0	
12020118	Pet (Dog) Licenses	1,000,000.00	-	-	0	
12020119	Fishing Permits	2,000,000.00	-	-	0	
12020121	Hunting Permits	2,000,000.00	-	-	0	
12020132	Motor Vehicle Licenses	18,000,000.00	3,561,825.00	26,898,550.00	149	
12020133	Drivers' Licenses	12,000,000.00	628,000.00	10,336,900.00	86	
12020134	Patent Medicine & Drug Stores Licenses	1,000,000.00	-	-	0	
12020136	Health Facilities Licenses	100,000.00	-	-	0	
12020137	Trade Permit Licenses	100,000.00	-	5,213,944.00	5214	
12020139	Taxi Registartion (Side Badge) Licenses	400,000.00	164,300.00	932,025.00	233	
12020140	Conductor's Badge Licenses	400,000.00	95,000.00	546,250.00	137	
12020141	Driving Test Licenses	100,000.00	-	65,400.00	65	
12020142	Drivers Badge Licenses	300,000.00	142,800.00	739,460.00	246	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2020	REVENUE TO DATE (JAN TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
12020143	Learner's Permit Licenses	300,000.00	26,600.00	215,400.00	72	
12020145	Vehicle Registration Weighting Licenses	200,000.00	-	104,000.00	52	
12020146	Vehicle Registration	6,050,000.00	566,250.00	5,557,025.00	92	
12020147	Vehicle Plate Number	18,000,000.00	2,940,000.00	26,295,500.00	146	
12020148	Certificate of Road Worthiness	5,000,000.00	-	4,601,150.00	92	
12020154	Hackney Permit Licenses	600,000.00	153,000.00	1,430,700.00	238	
120204	FEES - GENERAL	561,705,000.00	95,182,925.95	599,519,971.87	107	
12020401	Court Fees	2,020,000.00	16,607.00	518,057.00	26	
12020413	Films Censorship/ Production Fees	5,000,000.00	-	911,060.00	0	
12020417	Contractor Registration Fees	6,500,000.00	-	-	0	
12020418	Marriage/ Divorce Fees	200,000.00	-	27,600.00	14	
12020426	Court Summons Fees	200,000.00	200.00	200.00	0	
12020427	Tender Fees	80,000,000.00	1,020,000.00	66,472,000.00	83	
12020428	Fire Safety Certificate Fees	500,000.00	-	410,000.00	82	
12020430	Professional Registration Fees	1,000,000.00	-	1,987,500.00	199	
12020437	Deeds Registration Fees	2,000,000.00	-	-	0	
12020438	Survey/ Planning/ Building Fees	415,000.00	-	-	0	
12020441	Laboratory Fees	1,200,000.00	150,000.00	1,158,883.00	97	
12020445	Change Of Ownership Fees	300,000.00	22,000.00	151,600.00	51	
12020446	Agricultural/Veterinary Services Fees	2,000,000.00	-	229,200.00	11	
12020447	Land Use Fees	2,000,000.00	-	-	0	
12020449	Business/Trade Operating Fees	11,000,000.00	1,680,900.00	23,806,200.00	216	
12020450	Inspection Fees	7,030,000.00	1,333,500.00	5,844,800.00	83	
12020452	School/ Tuition/ Examination Fees	60,500,000.00	-	-	0	
12020453	Applications Fees	5,900,000.00	600,000.00	2,407,500.00	41	
12020454	Parking Fees	100,000.00	-	-	0	
12020455	Vetting Fees	300,000,000.00	83,208,340.95	471,302,317.04	0	
12020456	Water Rate/Fees	18,000,000.00	1,000,000.00	9,000,000.00	50	
12020457	Abattoir/Slaughter House/Meat Fees	700,000.00	-	555,000.00	79	
12020460	Change Of Purpose Fees	200,000.00	-	-	0	
12020462	Document Registration Fees	530,000.00	-	-	0	
12020465	Affidavits Fees	2,000,000.00	32,500.00	194,500.00	10	
12020466	Letter Of Administration Fees	3,500,000.00	70,708.00	766,959.88	22	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2020	REVENUE TO DATE (JAN TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
12020467	Probate Fees	2,000,000.00	6,000.00	71,300.00	4	
12020468	Signing of Forms Fee	350,000.00	23,500.00	153,500.00	44	
12020470	Announcement Fees	1,030,000.00	-	400,000.00	39	
12020472	Reg./Renewal Telecom System (Mast) Fees	500,000.00	-	-	0	
12020473	News Coverage & Promotions Fees	450,000.00	-	-	0	
12020477	C Of O Processing Fees	4,000,000.00	5,625,500.00	9,616,400.00	240	
12020480	Road Cut Fees	300,000.00	-	-	0	
12020481	Filing Fees	3,230,000.00	158,470.00	729,744.95	23	
12020486	Gate Fees	1,500,000.00	-	-	0	
12020487	Refuse Collection And Disposal Fees	200,000.00	-	-	0	
12020495	Interview Fee	1,000,000.00	-	-	0	
12020496	Proof of Ownership Fees	350,000.00	47,700.00	395,650.00	113	
12020499	Other Fees	34,000,000.00	187,000.00	2,410,000.00	7	
120205	FINES - GENERAL	4,750,000.00	426,580.00	2,622,441.00	55	
12020501	Court Order Fines	2,600,000.00	354,000.00	2,430,561.00	93	
12020502	Firewood Trafficking Fines	200,000.00	24,300.00	24,300.00	12	
12020504	Certificate Of Judgment Fines	800,000.00	-	-	0	
12020505	Counter Affidavits Fines	200,000.00	80.00	280.00	0	
12020507	Lost Of Gate Pass Fines	200,000.00	48,000.00	150,900.00	75	
12020508	Road Cut Fines	200,000.00	-	-	0	
12020509	Road Traffic Offence Fines	200,000.00	-	-	0	
12020511	Forest Offence Fines	100,000.00	-	-	0	
12020599	Miscellaneous Fines	250,000.00	200.00	16,400.00	7	
120206	SALES - GENERAL	250,026,668.00	4,177,755.63	710,299,489.04	284	
12020601	Sales Of Journal & Publications	450,000.00	-	11,000.00	2	
12020604	Sales Of Stores/Scraps/Unservicable Items	100,000.00	-	-	0	
12020606	Sales Of Application Forms/Bills Of Entries	12,894,000.00	-	2,885,800.00	22	
12020607	Sales Of Consultancy Registration Forms	4,000,000.00	-	-	0	
12020608	Sales Of Improve Seeds/Chemical	1,000,000.00	-	-		
12020611	Proceeds From Sales Of Govt. Vehicles	15,000,000.00	-	-	0	
12020612	Proceeds From Sales Of Drugs And Medications	-	-	5,196,791.04	0	
12020614	Sales Of Govt. Buildings	62,000,000.00	4,177,755.63	49,785,898.00	80	
12020616	Sale of Fertilizer	149,482,668.00	-	652,420,000.00	436	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2020	REVENUE TO DATE (JAN TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
12020617	Sales Of Maps	5,000,000.00	-	-	0	
12020625	Sales Of Building Plan	100,000.00	-	-	0	
120207	EARNINGS -GENERAL	74,124,000.00	3,637,000.00	24,298,951.15	33	
12020701	Earnings From Consultancy Services	1,000,000.00	-	-	0	
12020702	Earnings From Laboratory Services	1,300,000.00	-	-	0	
12020703	Earnings From Hire Of Plants & Equipment	12,000,000.00	21,000.00	5,338,500.00	44	
12020704	Earnings From The Use Of Govt. Vehicles	4,770,000.00	806,000.00	2,916,000.00	61	
12020705	Earnings From The Use Of Govt. Halls	300,000.00	-	-	0	
12020707	Earnings From Medical Services	8,000,000.00	-	-	0	
12020708	Earnings From Agricultural Produce	12,000,000.00	-	-	0	
12020710	Earnings From Guest Houses	7,600,000.00	-	5,961,338.00	78	
12020711	Earnings From Commercial Activities	8,054,000.00	2,500,000.00	9,573,113.15	119	
12020712	Earnings From Registration Of Trainees	15,500,000.00	-	-	0	
12020714	Earnings From VIO Charges	1,000,000.00	-	-	0	
12020719	Earnings From Workshop (Technical)	600,000.00	-	-	0	
12020720	Earnings From Hire Of Tractor/Harvester	2,000,000.00	310,000.00	510,000.00	26	
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	167,000,000.00	319,500.00	379,500.00	55	
12020803	Rent On Govt Buildings	167,000,000.00	319,500.00	379,500.00	0	
120209	RENT ON LAND AND OTHERS - GENERAL	151,100,000.00	831,500.00	92,629,824.45	61	
12020903	Rents & Premium On The Allocation Of Land	800,000.00	591,500.00	1,087,789.70	136	
12020905	Lease Rental	20,000,000.00	-	-	0	
12020906	Rents On Govt. Properties	130,000,000.00	240,000.00	91,342,034.75		
12020907	Rent Surface Mining/Laterite	300,000.00	-	200,000.00	67	
120210	REPAYMENTS - GENERAL	320,070,000.00	30,893,698.26	207,621,964.92	65	
12021004	Motor Vehicle Refurbishing Loan Repayment	100,000,000.00	8,619,615.18	54,808,715.12	55	
12021005	House Refurbishing Loan Repayment	15,000,000.00	-	-	0	
12021006	Refunds	105,000,000.00	16,161,419.23	95,492,613.04	91	
12021008	Furniture Loan Repayment	100,000,000.00	6,112,663.85	57,320,636.76	57	
12021012	Small Scale Loan Repayment	70,000.00	-	-	0	
120211	Other Investment Income	3,000,000.00	-	-	0	
12021103	Other Investment Income	3,000,000.00	-	-	0	
	Other Revenue Sources of the State Government	-	-	21,769,180.49	0	

ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	REVENUE THIS MONTH DEC 2020	REVENUE TO DATE (JAN TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
	Other Revenue Sources of the State Government	-	-	21,769,180.49	0	
13	AID AND GRANTS	9,500,000,000.00	4,712,000,000.00	9,997,939,608.23	105	
1301	AIDS	-	-	1,117,939,608.23	0	
130101	DOMESTIC AIDS	-	-	1,117,939,608.23	0	
13010103	Donation/Assistance	-	-	1,117,939,608.23	0	
1302	GRANTS	9,500,000,000.00	4,712,000,000.00	8,880,000,000.00	93	
130203	DOMESTIC GRANTS	250,000,000.00	-	-	0	
13020301	Current Domestic Grants	250,000,000.00	-	-	0	
13020302	Capital Domestic Grants	-	-	-	0	
130204	FOREIGN GRANTS	9,250,000,000.00	4,712,000,000.00	8,880,000,000.00	96	
13020401	Current Foreign Grants	9,250,000,000.00	4,712,000,000.00	8,880,000,000.00	96	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	23,275,794,343.00	1,839,499,289.95	33,508,985,001.87	144	
140201	OTHER CAPITAL RECEIPTS	3,890,000,000.00	-	6,500,000,000.00	167	
14020201	Other Capital Receipts To CDF	3,875,000,000.00	-	6,500,000,000.00	168	
14020202	Sale Of Fixed Assets	15,000,000.00	-	-	0	
1403	LOANS/ BORROWINGS RECEIPT	19,385,794,343.00	1,839,499,289.95	27,008,985,001.87	139	
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	19,385,794,343.00	1,839,499,289.95	27,008,985,001.87	139	
41020101	Capital Market Issuance / Commercial Bank Loan	19,385,794,343.00	1,839,499,289.95	27,008,985,001.87	139	

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ECONOMIC CODE	PARTICULARS	ANNUAL BUDGET	ACTUAL EXPENDITURE THIS MONTH DEC 2020	ACTUAL EXPENDITURE TO DATE (JAN. TO DEC. 2020)	% ACHIEVED ON BUDGET	REMARKS
2	EXPENDITURES	53,139,502,757.00	4,621,968,191.03	51,256,579,698.15	96	
21	PERSONNEL COST	27,016,785,995.00	2,308,013,150.82	26,790,084,365.71	99	
2101	SALARY	26,476,529,995.00	2,240,455,119.29	26,273,945,690.44	99	
210100	SALARIES AND WAGES	26,476,529,995.00	2,240,455,119.29	26,273,945,690.44	99	
21010101	Consolidated Salary	26,313,987,995.00	2,229,663,007.44	26,111,502,006.14	99	
21010103	Consolidated Revenue Fund Charge- Salaries	162,542,000.00	10,792,111.85	162,443,684.30	100	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	540,256,000.00	67,558,031.53	516,138,675.27	96	
210201	ALLOWANCES	540,256,000.00	67,558,031.53	516,138,675.27	96	
2102011	NON REGULAR ALLOWANCES	540,256,000.00	67,558,031.53	516,138,675.27	96	
21020101	Non Regular Allowances	70,000,000.00	2,900,000.00	69,150,000.00	99	
21020201	NHIS Contribution	452,000,000.00	64,658,031.53	446,988,675.27	99	
21020202	Contributory Pension	18,256,000.00	-	-	0	
22	OTHER RECURRENT COSTS	26,122,716,762.00	2,313,955,040.21	24,466,495,332.44	94	
2201	SOCIAL BENEFITS	3,975,000,000.00	456,040,138.97	3,972,306,482.56	100	
220101	SOCIAL BENEFITS	3,975,000,000.00	456,040,138.97	3,972,306,482.56	100	
22010101	Gratuity	685,000,000.00	149,846,252.03	684,087,428.73	100	
22010102	Pension	3,035,000,000.00	258,429,727.92	3,034,022,070.20	100	
22010103	Death Benefits	255,000,000.00	47,764,159.02	254,196,983.63	100	
2202	OVERHEAD COST	14,180,628,248.00	1,169,976,964.76	13,400,056,733.78	94	
220201	TRAVEL& TRANSPORT - GENERAL	1,028,568,820.00	148,035,005.63	961,068,781.21	93	
22020101	Local Transport And Traveling (Training)	205,219,333.00	12,863,054.54	174,429,400.17	85	
22020102	Local Transport And Traveling (Others)	716,031,667.00	124,821,951.09	681,129,381.04	95	
22020103	International Transport And Traveling(Training)	5,417,820.00	-	5,000,000.00	92	
22020104	International Transport And Traveling(Others)	101,900,000.00	10,350,000.00	100,510,000.00	99	
220202	UTILITIES - GENERAL	98,182,000.00	4,713,574.39	73,395,312.19	75	
22020201	Electricity Charges	78,600,000.00	4,613,574.39	67,851,962.19	86	
22020202	Telephone Charges	250,000.00	-	203,375.00	81	
22020203	Internet Access Charges	14,012,000.00	100,000.00	5,139,850.00	37	

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

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22020603	Residential Rent	21,000,000.00	-	20,593,661.00	98	
22020605	Cleaning And Fumigation Services	1,590,000.00	2,000.00	88,000.00	6	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,964,298,000.00	1,517,250.00	1,940,861,598.69	99	
22020701	Financial Consulting	1,888,760,000.00	2,500.00	1,887,039,473.69	100	
22020702	Information Technology Consulting	51,000,000.00	1,154,750.00	42,678,125.00	84	
22020703	Legal Services	2,000,000.00		-	0	
22020708	Medical Consulting	2,400,000.00		-	0	
22020709	Audit Consultancy	100,000.00		-	0	
22020710	Investigation Reseach and Documentation	1,000,000.00	340,000.00	980,000.00	98	
22020711	Supervision and Management Expences	6,038,000.00	20,000.00	164,000.00	3	
22020799	Other Consultancy Services	13,000,000.00		10,000,000.00	77	
220208	FUEL & LUBRICANTS - GENERAL	724,297,500.00	74,794,628.42	686,368,270.55	95	
22020801	Motor Vehicle Fuel/Lubricant Cost	30,085,000.00	2,718,909.42	17,547,338.06	58	
22020803	Plant / Generator Fuel /Lubricant Cost	690,050,000.00	71,774,719.00	666,746,432.49	97	
22020807	Other Fuel and Lubricant	4,162,500.00	301,000.00	2,074,500.00	0	
220209	FINANCIAL CHARGES - GENERAL	37,099,667.00	1,859,977.63	24,364,367.99	66	
22020901	Bank Charges (Other Than Interest)	37,099,667.00	1,859,977.63	24,364,367.99	66	
220210	MISCELLANEOUS EXPENSES GENERAL	3,039,410,000.00	351,454,614.61	2,959,344,563.90	97	
22021001	Refreshment & Meals	985,000.00	76,250.00	599,250.00	61	
22021002	Honorarium & Sitting Allowance	1,296,757,000.00	222,281,000.00	1,291,163,500.00	100	
22021003	Publicity And Advertisement	340,600,000.00	27,352,750.00	332,624,018.40	98	
22021004	Medical Expenses-Local	118,595,000.00	2,947,364.61	101,363,809.00	85	
22021006	Postages & Courier Services	100,000.00		-	0	
22021007	Welfare Packages	385,100,000.00	35,150,500.00	370,460,236.50	96	
22021008	Subscription To Professional Bodies	4,200,000.00		-	0	
22021013	Promotion (Service Wide)	23,000,000.00		22,500,000.00	0	
22021014	Annual Budget Expenses & Administration	12,000,000.00	125,000.00	10,260,000.00	0	
22021018	Gender	8,500,000.00		2,000.00	0	
22021019	Medical Expenses-International	-	-	-	0	

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22021021	Special Days/ Celebrations	15,000,000.00		5,010,000.00	0	
22021023	Souvenir / Gift	135,000,000.00	400,000.00	126,990,000.00	0	
22021024	Committee and Commission	686,000,000.00	50,000,000.00	685,250,000.00	0	
22021037	Prevention & Control of Infectious Diseases	13,573,000.00	13,121,750.00	13,121,750.00	0	
2203	LOANS AND ADVANCES	497,025,000.00	140,000,000.00	492,390,000.00	99	
220301	STAFF LOANS & ADVANCES	497,025,000.00	140,000,000.00	492,390,000.00	99	
22030102	Bicycle Advances	25,000.00		-	0	
22030106	Motor Vehicle Advance	352,000,000.00	140,000,000.00	350,360,000.00	100	
22030107	Furnishing Advances	145,000,000.00	-	142,030,000.00	98	
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,807,309,286.00	12,057,000.00	3,122,275,362.92	82	
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,807,309,286.00	12,057,000.00	3,122,275,362.92	82	
22222222	Subvention to Board & Parastatals	3,788,009,286.00	11,565,000.00	3,111,883,862.92	82	
22040109	Grants To Communities/Ngos	19,300,000.00	492,000.00	10,391,500.00	54	
2205	SUBSIDIES	0.00	-	0.00	0	
220501	SUBSIDIES ON FARM INPUTS	0.00	-	0.00	0	
22050103	Subsidies On Farm Inputs	-	-	-	0	
2206	PUBLIC DEBT CHARGES	3,662,754,228.00	535,880,936.48	3,479,466,753.18	95	
220601	FOREIGN INTEREST / DISCOUNT	3,662,754,228.00	535,880,936.48	3,479,466,753.18	95	
22060202	Domestic Interest/ Discount - Short Term Borrowings	1,662,502,871.00	243,520,061.78	1,594,655,619.63	96	
22060301	Internal Public Debt	2,000,251,357.00	292,360,874.70	1,884,811,133.55	94	

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

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

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32010319	Library Books/Equipment	78,850,000.00	3,500,000.00	5,500,000.00	7	
32010320	Building Materials/Equipment	1,000,000.00	-	-	0	
32010321	Rehabilitation/Repairs of Agricultural Equipment	5,000,000.00	-	-	0	
32010322	Spare Parts and Tools	74,000,000.00	-	9,723,000.00	13	
32010399	Alternative Energy	1,000,000.00	-	-	0	
320104	TRANSPORTATION EQUIPMENT - GENERAL	1,336,668,000.00	29,500,000.00	1,311,609,071.43	98	
32010405	Purchase of Motor Vehicle	1,336,668,000.00	29,500,000.00	1,311,609,071.43	98	
320105	OFFICE EQUIPMENT - GENERAL	226,310,000.00	29,947,658.13	159,472,126.69	70	
32010501	Purchase of Computers	203,710,000.00	27,947,658.13	144,142,827.50	71	
32010502	Purchase of Printers	13,600,000.00	-	10,329,299.19	76	
32010503	Purchase of Scanners	1,200,000.00	-	1,200,000.00	100	
32010505	Purchase of Photocopying Machines	7,800,000.00	2,000,000.00	3,800,000.00	49	
320106	FURNITURE & FITTINGS - GENERAL	227,150,000.00	195,000.00	111,038,820.00	49	
32010601	Chairs	126,000,000.00	195,000.00	85,038,820.00	67	
32010602	Tables	53,400,000.00	-	3,400,000.00	6	
32010603	Safes/File Cabinets/CupBoards	9,600,000.00	-	6,800,000.00	71	
32010604	Television Sets	3,200,000.00	-	3,200,000.00	100	
32010606	Air-Conditioners	5,400,000.00	-	5,400,000.00	100	
32010608	Shelves	3,000,000.00	-	3,000,000.00	100	
32010611	Beds & Beddings	12,600,000.00	-	3,000,000.00	24	
32010612	Rugs and Carpets	1,200,000.00	-	1,200,000.00	100	
32010617	Bed-Tables/Side-Lockers	12,750,000.00	-	-	0	
320109	SPECIALISED ASSETS - GENERAL	8,000,000.00	-	2,970,000.00	37	
32010903	Wildlife Conservation	8,000,000.00	-	2,970,000.00	37	
32030	INTANGIBLE ASSETS	2,041,600,000.00	247,656,456.28	1,643,374,342.57	80	
320301	INTANGIBLE ASSETS	2,041,600,000.00	247,656,456.28	1,643,374,342.57	80	
32030109	Research and Development	162,000,000.00	-	68,998,333.33	43	
32030111	Monitoring and Evaluation	383,900,000.00	11,850,000.00	235,353,544.18	61	

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32030112	Computer Software Acquisition	60,500,000.00	-	47,000,000.00	78	
32030113	Tuition, Registration & Exam fees	1,131,000,000.00	128,596,456.28	1,103,418,500.06	98	
32030114	Anniversaries/Celebration	82,000,000.00	-	25,315,000.00	31	
32030115	Counterpart Fund	222,200,000.00	107,210,000.00	163,288,965.00	73	

SFTAS DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2020

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

	2020			2019			2018		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Finance	579,885,712	179,227,318	759,113,029	527,320,979	192,580,273	719,901,252	500,589,798	167,506,023	668,095,820
Ministry of Budget and Economic Planning	91,046,344	62,390,020	153,436,364	69,429,541	48,718,324	118,147,865	60,750,147	74,070,000	134,820,147
State Board of Internal Revenue	100,441,652	389,024,476	489,466,128	78,874,537	112,141,900	191,016,437	74,052,732	91,490,239	165,542,971
Office of the Accountant	-	13,600,000	13,600,000	-	15,600,000	15,600,000	-	15,600,000	15,600,000
TOTAL	771,373,707	644,241,814	1,415,615,521	675,625,057	369,040,497	1,044,665,554	635,392,676	348,666,262	984,058,938

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 13.

	2020	2019
Amount earned for 2018	2,268,000,000	-
Amount earned for 2019	6,612,000,000	-
TOTAL	8,880,000,000	-



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