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ACKNOWLEDGEMENT

Bismillahi Rahmanir Rahim

Glory and praise be to the almighty Allah, the lord of heaven and the earth for giving me the ability to fulfill this great constitutional obligations required of the Auditor-General for Yobe State under the provisions of section 125 (1-4) of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

The Executive Governor of Yobe State His Excellency Alh. (Dr.) Ibrahim Gaidam fcna, fnca, fcpa, *(our Audit brotherly Governor)* deserves all appreciation and commendation for his total commitment to reforms initiatives in the area of financial management generally, for escalating the audit roles as a major step in enhancing the trends of accountability in public financial management and transparency in the conduct of public officials responsible/engaged in financial duties. I remain grateful for his moral inspiration, material and financial support continuously offered to the Office of the Auditor-General to enable it function effectively and efficiently without interference. This is major pillar of the successes recorded by the office and the series of achievements related to timely auditing, reporting and publication of my annual report in compliance to section 125 of the constitution of the Federal Republic of Nigeria. This also indicates

the level of efficiency and transparency in the conduct of financial obligations in Yobe State, placing us ahead of most of the sister states in Nigeria and to the appreciation/commendation of various public services reforms initiating institutions operating in Nigeria.

I wish to appreciate the corporation and commitment of the majority of the Audit staff for standing by me to achieve the collective results. I am grateful to the Members of my family (wives and children) and to all the progressive people who continue to offer their contributions and prayers for our success.

I remain indebted to the **Almighty** and to ***His Excellency the Executive Governor*** for the confidence and grateful to all the other above-mentioned groups and individuals without whose noble contribution, these achievements would not have been possible. **ALLAH (S.W.T) rewards you abundantly.**

Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
May, 2018.

Muh'd Sabo Lamido *fcpa, fcaa, cna,*
Auditor-General,
Yobe State Government

CHAPTER ONE

1.1 INTRODUCTION:

According to the oxford dictionary of Accounting, the word Auditing defined as "an independent examination of, and the subsequent expression of an opinion on the financial statement of an organization. This involves the 'Auditor' in planning and collecting evidence relevant for 'compliance tests' (test of controls) and 'substantive tests' (test of details).

As a legal framework justification, the constitution of the Federal Republic of Nigeria under section 125 (1) provides that "*there shall be an Auditor-General for each State who shall be appointed in accordance with the provisions of section 126 of the constitution".*

Section 125 (2) indicates that *"the public accounts of a state and of all offices and courts of the shall be audited by the Auditor-General for a state, who shall submit his/her report to the House of Assembly of the State concern, and for that purpose the Auditor-General or any person authorized by him/her in that behalf shall have access to all the books, records, returns and other documents relating to those accounts".*

Section 125 (3) requires the Auditor-General to provide Boards and Parastatals in the State with lists of qualified External Audit firms from which to selects and engage to audit their annual accounts, while section 125 subsection 4 provides that "*the Auditor-General for the state shall have power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by a law of the House of Assembly of the State".*

The constitution under section 125 (5) requires "*the Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement and annual accounts of the state, to submit his report to the House of Assembly of the state …".* Furthermore, section 125 (6) maintains, "*In the exercise of his/her functions under this constitution, the Auditor-General shall not be subject to the direction or control of any other authority or person".*

It becomes apt to lay emphasis on the illustrated vital provisions and circumstances of the law quoted above in view of frequently emerging issues, the misconceptions of public officials entrusted with the custody, control and application of public resources, engaged in financial duties and accountability.

While it becomes imperative to respect, adhere and ensure compliance to the outlined provisions of the Nigerian constitution, let me again remind our public officials of the position of **His Excellency the Executive Governor of Yobe State Alh. (Dr.) Ibrahim Gaidam fcna, fnca, fcpa,** who reiterated that; *"the cardinal objective of every democratic government is to provide maximum benefits to a large number of people (citizens), to achieve this noble objectives, public office holders who are entrusted with the management and distribution of public resources, are expected to perform their duties with utmost sense of honesty, probity and accountability. We expect all public officers in Yobe State to abide by the stipulated rules of conduct and regulations guiding the public service, to ensure that the actions and behaviours of public officials in the state confirm to the highest standard of public probity, morality and accountability"*.

The Executive Governor of Yobe State His Excellency Alh. (Dr.) Ibrahim Gaidam fcna, fnca, fcpa, categorically added that; *"public office is a trust that ought not to be abused, public officers therefore need to be ethical to keep their integrity as managers of peoples interest and also account for their stewardship …",*

The Office of the Auditor-General for Yobe State has a vision, and our vision towards the aforementioned is "***To be a foremost Institution applying best profession auditing practice techniques, towards ensuring that financial reporting across the state is piloted in accordance with established rules, regulations and ethics acceptable under the laws of the state and global best practices".*** In the same vein, our mission is ***"To audit and report on the accounts/records maintained by the Government of Yobe State in the most professional manner, and ensuring value for money and resources in government financial activities".***

Accordingly, having completed the audit of the accounts and records maintained by Government of Yobe State of Nigeria covering the period 1st January to 31st December, 2017; I am delighted to present to you the report of the Auditor-General in fulfillment of the requirements of section 125 subsection 1-4 of the constitution of the Federal Republic of Nigeria 1999 (as amended).

CHAPTER TWO

2.1 MANNER IN WHICH ACOUNTS AND RECORDS WERE KEPT & RENDERED

Reports received from the Inspection Audit teams posted to Ministries, Departments and Agencies (MDAs), indicates that the manner in which transactions were recorded into the relevant books of accounts, substantiated, documented and rendered in time for audit proposes appears to be very encouraging. This is to say that adequate records were satisfactorily maintained and accordingly made available to the Auditors in good time for review, unlike in the past previous years. Vouchers provided in respect of all transactions and the hither to rampant cases of unproduced vouchers been brought to the bearable minimum.

Even though, a few cases of unsubstantiated transactions (inadequate supporting particulars on vouchers) were observed, officials engaged in financial duties promptly solicit and rush to ensure update by making the required evidences (available but not attached to the payment voucher) to avoid reporting. If the Auditors appear to be satisfactorily convinced, a verbal warning is giving to the officials engaged in financial duties. Finance officials are ginger to ensure that transactions (vouchers) are update with all the necessary referenced documents of the payment voucher. These documents are required to be instantly attached on payment vouchers, as soon as transaction were made to avoid misplacement, waste or loss, in compliance with the requirement of the financial regulations rules 519(b) and 603(1) & (2) respectively. The attention of the Accounting officers of the concerned MDAs to ensure constant periodic checks/supervision of accounts under their control besought.

2.2 SUBMISSION OF ACCOUNTS AND RECORDS FOR THE YEAR 2017

With adequate financial records maintained and made available to the Inspection Auditors, created an enabling environment for the continuous audit exercise in MDAs in the year 2017. This development, expedited the coverage of audit exercise in the state, with the underlined records MDAs from which financial statements were drawn been scrutinized and tested before the end of the financial year under reporting. It further facilitated the timely compilation of the Auditor-General's Annual Report. Significantly, this office can proudly maintain that the extent of continuous audit test or exercise advocated under global best practices are fully being adopted and has come to stay in Yobe State.

The Audit wish to appreciate the roles of MDAs and the Accounting officials engage in financial duties generally and expects the trend to maintain in the years' ahead.

2.3 INTERNAL CONTROL/ACCOUNTING CONTROL IN MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs):

All pillars of control are significant in an organization, but the Internal Audit Unit remains most significant because of the strategic roles it is mandated and expected to play. The Internal Audit Unit is responsible for appraisal of all the existing pillars of control (accounting and otherwise) in an organization to determine the level of effectiveness and reliability or otherwise and reporting to the Management for necessary actions. The review of accounting control, among other duties of the Internal Auditor, and in particular 'pre-audit test' of prepared payment vouchers before payments are made, which Internal Auditors across the

state seems to pre-occupy themselves with, to the detriment of other functions is only one of the fragmented portions of Internal Auditors duties.

Regrettably, the powers responsible for designing the functions, roles, and duties of the Internal Auditors are in error and less familiar with the provisions of the International Charter on Internal Auditing, their expected roles under Management design and best practices. The roles of the Internal Auditors are often jaundices in apparent conflict with what the title "Internal Auditor" signifies and the requirements of the Charter.

Let me reiterate that Internal Auditing "is an independent, objective assurance and consulting activity to add value and improve an organization's operations". It helps an organization to accomplish its own objectives. It is an activity of self-imposed internal check and audit, an activity of going around the organization and telling people what they are doing wrong. Internal audit seeks to improve operational efficiency by identifying areas of risk, reporting and preventing occurrence *(J. Femi Adebisi & Co, 2017)*.

Internal Auditor therefore is part of the managerial capacity and owes a responsibility to the management of the organization by providing information about the adequacy and effectiveness of the sector's system of internal control and internal checks and the quality of their performance.

I am aware and appreciated the progress made by the State Accountant General regarding the posting of Internal Auditors to MDAs. I must emphasis that arrangements to compel the MDAs to allow the Internal Auditors to perform their roles efficiently should be made. It is

also relevant to consider the status of the Internal Auditors with a view to ensuring that they are of senior level commensurate to officials in the top management cadre of the MDA they serve. Where Internal Auditors are of inferior status, they tend to be look down upon by the top management particularly the officials engage in financial duties.

Furthermore, by design, as the name implies; Internal Auditors are supposed to serve and report to the management of their organization. This bring to light the wisdom for the establishment of the State Audit Alarm Committee to which Internal Auditors resort to and report to in case their advice or suggestion are thwarted by the Management they served. Normally, the State Auditor-General legally empowered recognized and empowered to perform investigatory roles is the Chairman of the Audit Alarm Committee, while a Secretary to the Committee is elected among the Internal Auditors' body of the state. This arrangement strengthens the capacity of the Internal Auditors and provides an escape route against managerial excesses. Under the present dispensation, I find it regrettable to mention that no Internal Audit Unit from any of the MDAs sent in any monthly, quarterly or annual reports to my office as expected. Reports received from Internal Auditors are useful for guiding our External Auditors on the level of test required on the accounts of such organizations.

Majority of the Internal Auditors posted to MDAs are not familiar with the requirement of chapter 20 rules 2001-2020 of the Yobe State financial regulations that serves as the legal framework for their functions and obligations, rather Internal Auditors assume the roles of faultfinding commissioners, this should not be so.

Finally, our External Auditors posted to the MDAs observed that the accounting transactions by most of the organizations did not pass through the internal audit test and certification before payments are being carried-out. This trend renders the existence of the Internal Audit Units in MDAs meaningless, powerless and ineffective. The relevance of Internal Audit roles and functions cannot be over emphasize in view of the fact that it is capable of detecting and preventing errors, omissions, and even fraud before they occur and to a larger extent influence the roles perform by the External Auditors.

Internal Auditors roles should include a complete appraisal of the internal control structure and internal check arrangements but not limited to accounting functions. They must understand that the preventive roles against the occurrence of fraud, lost or irregular manner of discharging organizations functions, from all perspective of the organizational goals and missions remains their focal objectives. Therefore, Internal Auditors needs detailed re-training, re-orientation and re-integration to enable them attends to their duties conveniently. They should forward copies of the monthly reports of their activities to the Accountant-General as Chief Accounting Officer of the State responsible for issuing accounting policies/directives and the Auditor-General as person constitutionally recognized and authorized to carry out audit function. This is the working arrangement of a sound internal audit system.

2.4 THE BUREAU FOR PUBLIC PROCUREMENT

I wish to congratulate **the Executive Governor of Yobe State His Excellency Alh. (Dr.) Ibrahim Gaidam fcna, fnca, fcpa,** Members of the Yobe State legislature and the general public over the passage of the signing into law of the bill for the establishment of the State Bureau for Public Procurement, the appointment of key officers and the commencement of the organization's activity and expected roles covering all MDAs across the State.

The development and issuing of procurement guidelines, establishment of Ministerial Committee is another welcome development. I am also confident on the leadership of the Public Procurement Bureau in person of Alh. Isma'ila Mai Adamu cna, as a determine individual capable of leading and driving the Bureau.

What remains now is the development of procurement tools to provide a defined picture with which the organization regulates its activities for the purpose of uniformity. I am aware that the Bureau of statistics for the state currently in the making needs to work hand in hand with the BPP for the purpose of providing statistical information related to market condition. Thus the need to hasten the actualization of the existence of the State Bureau of Statistics having being passed by the legislative and assent by the **Executive Governor.**

The Audit is aware of the relevance and the extent to which the proper functions of the BPP would relieve the rigorous test and verifications to undertake during an audit.

2.5 SUBMISSIONS OF FINANCIAL STATEMENT FOR THE YEAR 2017

The financial statement of the Yobe State Accountant-General for the year ended 31st December, 2017 was presented to my office on 6th March, 2018. After detailed scrutiny and review, the draft financial statement was returned to the Accountant-General on 29th March, 2018 for minor adjustment and corrections in view of some issues observed and raised bordering on significant arithmetical and technical errors by the Audit.

The corrected and final volume of the financial statement was re-submitted to my office on 5th April, 2018 and immediately subjected to routine audit analysis, test and verifications, via the underlying records, data, information, projects & programmes, and the results of the continuous audit tests on Ministries, Departments and Agencies (MDAs) earlier compiled.

Although the financial statement for the year received in my office on 6th March, 2018 as against that of the year 2016 which was received 6th day of February, 2017 cold be said to arrive a little lately than in the previous year. However, the Accountant-General Ministry of Finance deserves commendation for timely submission within the first quarter of the stipulated time limit required under global best practice. I am confident that much improvement is possible, even before the full adoption of SIFMIS because the draft financial statement for the year ended 31st December, 2015 was received on 31st January, 2016.

CHAPTER THREE

3.1 BUDGET ANALYSIS:

3.2 ANNUAL BUDGET AND APPROPRIATION LAW 2017

The annual budget proposal (Finance and Appropriation Bill) 2017 was presented to the Legislature on 1st December, 2016 as against that of 2016 which was received on 31st December, 2015. After the necessary legislative scrutiny and passage, the finance and appropriation bill 2017 was signed into law on 29th December, 2016 as against that of the year 2016 which was signed into law on 18th February, 2016.

The point to be made here is that, in the history of Yobe State, at no time has budget processes in a particular given year been completed and presented to the legislature in such a fairly reasonable time limit, passed and signed into law within previous year. This signifies great improvement in our annual budget processes in line with expectation under global best practices. The Audit wish to salute the courage and commitment of stakeholder involved, and hope that the positive trend will be maintained and improved upon in subsequent years' ahead to achieve an excellent standard.

3.3 BUDGET REVENUE ESTIMATES

During the reporting period covering 1st January to 31st December, 2017, the Government of Yobe State proposed an Approved total budget of N69,389,317,000 consisting of N37,654,017,000.00 or 57% for the recurrent revenue and N31,735,300.00 or 43% from capital receipts as against a total budget of N88,932,740,000.00 consisting of N54,911,758,000.00 or 61% for the recurrent revenue and N34,020,982,000.00 or 39% for the

capital receipts. The figures above indicate that the total budget for the year 2017 is lower than that of the year 2016 by the sum of N19,543,423,000.00 or 22%. Similarly, the total recurrent budget is also lower than that of the year 2016 by the sum of N17,257,741,000.00 or 31% while that of capital receipts is also lower than that of the year 2016 by the sum of N2,285,682,000.00 or 7%.

It could be observed that both the total annual budget and the expected receipts from recurrent and capital revenue are significantly lower than the 2016 figures. In my opinion, the reduction in the size of the total budget expectation (including the recurrent and the capital receipts) is necessitated by government wise decision to confirm with the economic realities on the ground in view of low revenue accruing to the country as a whole into the federation accounts due to falling standards at the global oil market in terms of global crude oil demands, prices as well as our domestic production capacity. In addition to the bottleneck bedeviling our internal revenue generating capacity resulting from low trends in socio-economic activities necessitated by the effects of the insurgency activities across the state is still lingering. The point here is that, the Government of Yobe State is to be appreciated for the realistic consideration and for budgeting within its anticipated capacity and for not resorting to commercial borrowing to maintain the huge budget of the previous years as is the attitude in other states that carelessly resort to borrowings to grow their budget and are never bothered by over burdening the citizens with unnecessary debts. .

Below is a tabular presentation of the total proposed budget 2017

	2016		2017		
Description	**BUDGET**	**Perf.**	**BUDGET**	**Perf.**	**Variance**
Recurrent Revenue	54,911,758,000.00	61%	37,654,017,000.00	57%	17,257,741,000.00
Capital Receipts	34,020,982,000.00	39%	31,735,300,000.00	43%	2,285,682,000.00
Total	**88,932,740,000.00**	**100%**	**69,389,317,000.00**	**100%**	**19,543,423,000.00**

3.4 ACTUAL REVENUE PERFORMANCE:

Even though, the approved budget expected a revenue income of N69,389,317,000.00 consisting of N37,654,017,000.00 or 61% for the recurrent revenue and N31,735,300.000.00 or 39% from capital receipts, the actual revenue accrued to the state during the year stood at N76,867,741,282.00 consisting of N56,037,646,482.94 or 57% for the recurrent sources and N20,830,094,799.00 or 43% from capital receipts.

This is to say that, the total actual revenue accrued to the state appears to be higher than that of the proposed approved budget by the sum of N7,478,424,281.94 or 11%. Similarly the actual recurrent receipts of N56,037,646,482.94 is higher than the approved budgeted figure of N37,654,017,000.00 by the sum of N18,383,629,482.94 or 49%. However, the actual capital receipts of N20,830,094,799.00 recorded during the year is lower than the approved budgeted capital receipts figure of N31,735,300.000.00 by the sum of (N10,905,205,201.00).

	2017		2017		
Description	**APPROVED BUDGET**	**%**	**ACTUAL**	**%**	**Variance**
Recurrent Revenue	37,654,017,000.00	61%	56,037,646,482.94	57%	18,383,629,482.94
Capital Receipts	31,735,300,000.00	39%	20,830,094,799.00	43%	(10,905,205,201.00)
Total	**69,389,317,000.00**	**100%**	**76,867,741,281.94**	**100%**	**7,478,424,281.94**

Despite the fall in the capital receipts expectation, the actual total budget (receipts) performance appears favorable in view of the rise in the actual recurrent receipts figures. The rise in the recurrent receipts is attributes to the growth in the federation accounts proceeds (statutory allocation and VAT) and the efficient performance of internally generated revenue (IGR) sources during the year, which recorded over 95%. We pray for continues stability and growth in the oil and non-oil revenue sectors. I wish to appreciate the efforts of the Executive Chairman of the Yobe State Board of Internal Revenue and his Members of Staff, and urge them to continue with the good performance. The Board should exalt efforts in identifying new revenue sources and reviving dormant sources, re-invigorating the machineries for revenue generating/accountability and more importantly pressure for the actualization of the Treasury Single Account (TSA) as the most reliable measure for blocking revenue leakages.

3.5 BUDGETED EXPENDITURE ANALYSIS

For the services of the year covering 1st January to 31st December, 2017; our total proposed expenditure budget stood at N69,389,317,000.00 consisting of N41,811,454,000.00 or 60% for the recurrent services and N27,577,863,000.00 or 40% for the capital expenditure as against the total expenditure budget for the year 2016 of N88,932,740,000.00 consisting of N46,228,415,000.00 or 52% for the recurrent services and N42,704,325,000.00 or 48% for capital expenditure budgeted over the same period for the year 2016. It could be observed that, the total proposed expenditure for the year 2017 is lower than that of the year 2016 by the sum of N19,543,423,000.00 or 12% as presented in table below.

	2016		***2017***		

Description	*BUDGET*	*Perf.*	*BUDGET*	*Perf.*	*Variance*
Recurrent Expenditure	46,228,415,000.00	52	41,811,454,000.00	60	(4,416,961,000.00)
Capital Expenditure	42,704,325,000.00	48	27,577,863,000.00	40	(15,126,462,000.00)
Total	**88,932,740,000.00**	**100%**	**69,389,317,000.00**	**100%**	**(19,543,423,000.00)**

Subsequently, during the year 2017; a supplementary expenditure proposal worth N13,802,000,000.00 consisting of N3,177,000,000.00 or 7% for the recurrent services and N10,625,000,000.00 or 28% for the capital expenditure was passed and approved by the State House of Assembly bringing the total approved expenditure proposal during the year 2017 to the sum of N83,191,317,000.00 resulting to an increase of 17% above the original budget as presented in the table below.

	2017	*2017*	*2017*	*2017*
Description	*ORIGINAL*	*SUPPLEMENTARY*	*FINAL BUDGET*	*% INCREASE*
Recurrent Expenditure	41,811,454,000.00	3,177,000,000.00	44,988,454,000.00	7
Capital Expenditure	27,577,863,000.00	10,625,000,000.00	38,202,863,000.00	28
TOTAL BUDGET	**69,389,317,000.00**	**13,802,000,000.00**	**83,191,317,000.00**	**17**

3.6 ACTUAL EXPENDITURE ANALYSIS

Even-though the total expenditure budget proposed for the services of the year 2017 stood at N83,191,317,000.00 consisting of N44,988,545,000.00 or 54% for the recurrent services and N38,202,863,000.00 or 46% for the capital expenditure, the actual expenditure recorded during the year stood at N68,353,508,202.55 consisting of N39,899,149,404.49 or 58% for the recurrent services and N28,454,358,798.06 or 42% for the capital expenditure.

	2017	*2017*		Perf.
Description	*BUDGETED*	*ACTUAL*	*Variance*	%
Recurrent Expenditure	44,988,454,000.00	39,899,149,404.49	5,089,304,595.51	89

Capital Expenditure	38,202,863,000.00	28,454,358,798.06	9,748,504,201.94	74
Total	**83,191,317,000.00**	**68,353,508,202.55**	**14,837,808,797.45**	**82**

From the above figure (budgeted vs actual expenditure) the totals of the two figures indicates a difference of N14,837,808,797.45 or 18%. This is to say that the expenditure budget 2017 recorded 82% performance. While the actual recurrent expenditure 2017 recorded 89% performance, the actual capital expenditure 2017 recorded 74% performance.

CHAPTER FOUR

4.1 INTERNALLY GENERATED REVENUE PERFORMANCE 2017

As reported in the Accountant-General's financial statements 2017, out of our total actual earnings of N76,867,741,282.00, the sum of N3,598,131,937.00 accrued from internally generated revenue sources. This means that our total IGR as reported amounts to 5% of our total earnings during the year. However, the Audit position stands to be different because, it was observed that revenue performance by the 49 number of Boards and Parastatals (producing their individual annual financial statements and audited by External Audit firms), was not captured and included in the Accountant-General's Annual financial statement. Stakeholders interested in figures of IGR performance/potentials of the Yobe State Government who do not read the State Accountant-General's financial statement along with the individual reports of Boards and Parastatals cannot arrive at the actual revenue potentials and figures of performance by the state.

For the purpose of clarity, to arrive at a realistic picture of the state revenue potential, the Audit constituted the revenue survey team on IGR to assess the performance of Ministries, Departments, Boards, Corporations and Agencies. The aim of the survey is to validate the figures reported in the Accountant-General's financial statement and the External Auditors report of the Board of Internal Revenue, and to establish the level of performance by the Boards and Parastatals. It was observed that the sum of over N780,822,215.08 realized by 29 organizations against which only the sum N18,212,304.87 was actually remitted to the Board

of Internal Revenue by 5 Boards and Parastatals. The other organization simply retained and expended what they generated to financed their recurrent services without forwarding even returns to the Accountant-General to be captured in his annual financial statement. The assumption of the Boards and Parastatals is that the law establishing such organizations permitted them to expend the IGR, a view in the Audit opinion, could be in conflict with the provisions of sections 120 & 121 of the constitution of the Federal Republic of Nigeria. The point to make here is that the total collections involved does not form part of the IGR reported in the Accountant-General's financial statement 2017. If added to the figure reported by the Accountant-General, the volume of our IGR during the year will add up to N4,360,741,846.80 or 6% of our total earnings. In view of the fact that IGR indexes are consider for vital decision making by organizations including; the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC), the Federation Accounts Allocation Committee (FAAC), the Central Bank of Nigeria (CBN) and other international development partners, the Government of Yobe State stands to lose significant resources as a result of the understatement.

In view of this conflict, representatives of stakeholders in financial management were brought together by the Public Accounts Committee to discuss issues related to internally generated revenue accounting procedures in respect of Boards and Parastatals with a view to finding lasting solutions. Organization in the group includes the Ministry of Finance, Ministry of Budget, Board of Internal Revenue and the Office of the State Auditor-General.

4.2 OTHER MATTERS ARISING FROM THE AUDIT REVENUE SURVEY

a. Less challenging targets were provided for MDAs with capable internal revenue generating potentials in our annual revenue budget thereby encouraging MDAs to resort to indolence as soon as the budgeted target are realized.
b. Potential revenue sources often ignored or under exploited. This includes promising sources such as ground rents, grains and livestock, government printing press, medical services etc.
c. The treasury single account (TSA) which is synonymous with the requirements of section 120 of the constitution could urgently put in place to block leakages in revenue accounting processes.

Notwithstanding any other consideration, to strategize for the survival of the state through an aggressive enhancement of internal revenue generating efforts taking into consideration of the unpredictability of oil market performance and oil politics, the misbehaviors in the Niger Delta, becomes apparently necessary. Government must rise up to face the challenging task, even if it means declaring an 'emergency situation' in internal revenue drive to support the efforts of the State Board of Internal Revenue.

CHAPTER FIVE

5.1 OUTSTANDING MATTERS ARISING FROM PREVIOUS AUDIT REPORTS:

Following the completion of the Public Accounts Committee (PAC) session on the 2016 Audit report, the PAC observations were transmit to the Hon. House plenary. The Hon. House resolutions thereon was communicated to the Executive and attracted the issue of government circular to all the concerned MDAs directing them to implement the resolutions as outlined. Copies of the circulars were forward to the Auditor-General for further necessary actions related to routine audit purposes.

However, the Audit observed conscious reluctance on part of the effected MDAs to ensure compliance to enforce the directives thereby rendering the aims of audit purposes useless. These issues include-

A. MINISTRY OF WATER RESOURCES

Up to the time of writing this report, no action appears to have been taken/or communicated to the Audit as having been taken in respect of;

i. Refunding in full the mobilization money collected by Acute Nigeria Limited for the construction of 9 boreholes as well as the penalty charges for breach resulting from failure to discharge the obligations.
ii. The refund of the cost of 5 boreholes for drilling by direct labour and disciplinary actions against the officials involved.
iii. The refund of N91,135,089.25 for the procurement of materials by Sapere and Kareto International limited, or to provide the materials involved immediately.

B. MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE

The Ministry is yet to make available the 23 number of payment vouchers said to have been collected by the EFCC in the year 2012 and to be presented for audit test and certification.

C. NEAZDP

The organization complied with government directives in making available the lacking books of accounts including asset registers and departmental votes book, maintaining same up to date and making them available for audit verification and annual inspection in the preceeding year.

D. MINISTRY OF EDUCATION

Still reluctant to comply with the requirements of section 120 (1-4) of the 1999 constitution of the Federal Republic of Nigeria and the directives of **His Excellency** conveyed in paragraph 3 of the letter number GO/S/DPA/130/V.II/145 dated 15th December, 2017 regarding IGR accounting.

E. MINISTRY OF HEALTH AND HUMAN SERVICES

Still reluctant to forward bills of preliminary estimates as directed in paragraph 2 of the letter number GO/S/DPA/130/V.II/145 dated 15th December, 2017. Rather the Ministry forwarded copies of public procurement certificates in respect of projects being executed in 2018 instead of the project design, specifications and the bills as basis cost(s) ascertainment.

F. MINISTRY OF WORKS, TRANSPORT AND ENERGY

The organization is still reluctant to forward bills of preliminary estimates for audit purposes before commencement of the projects. This includes project design, specifications and bills serving and basis for cost(s) ascertainment.

G. MINISTRY FOR LOCAL GOVT. & CHIEFTAINCY AFFAIRS

Yet unable to remit portion of the tax (revenue) unpaid to the relevant authorities as a marked of compliance to government directives contained in paragraph 2 of the letter number GO/S/DPA/130/V.II/145 dated 15th December, 2017.

H. YOBE STATE UNIVERSITY

PAC at the recently concluded session directed the Audit to revisit the following controversy on the previous report of External Auditors raised by the University Management and concurred by the Auditor-General. Below is the outcome of the exercise covering the 4 years period.

a. It was observed procurements/supplies worth five hundred and twenty one million six hundred and thirty three thousand eight hundred and fourty four naira fourty six kobo (N521,633,844.46) involving fifty four (54) payment vouchers raised in the name of various beneficiaries were executed in total disregard to the rules governing stores accounting procedures outlined under the financial regulations rules 2602, 2501, 2507, making it apparently difficult to established that materials of correct specifications, qualities and quantities were actually made available (received) and utilised in the interest of public service devoid of waste.

   This dirty trend amounts serious negligent attitude, and indicates the inability of the University's Administrators to be transparently accountable for resources procured.

b. Tax deduction worth One hundred and nineteen million five and fifty seven thousand six hundred and seventy four naira seventy kobo (N119,557,674.70) deducted from 163 payment vouchers were devoid of evidences to confirm that the tax provisions deducted were actually

remitted to the relevant tax authorities. Officials involved in financial duties are therefore to be held responsible to explain the circumstances and/or to account for resources involved.

c. 64 payment vouchers worth four hundred and fifty seven million six hundred and fourty thousand six hundred and seven naira twenty six kobo (N457,640,607.26) were not signed by the payee contrary to the requirements of rules, 601, 605 and 614 of the financial regulations. The failure to sign the payee portion of a voucher to acknowledged receipts amounts to the fact that the payee did not receive the amount vouched in his/her favour. Finance officials who effected payments must be held responsible to explain the circumstances of the transactions, or to make good the amount involved. The serious negligent attitude amounts to carelessness and inability to be transparently accountable on the part of the finance officials whom the Audit view with fraudulent intents.

d. **Un-discharged contract**:-

i. The contract for the construction of sporting arena by "Dynamic sporting solution" was not discharged/executed despite the payment of N72,657,622.00 being the total contract sum. Contract administrators should be held responsible to refund the amount involved, and a penalty of N100,000.00 daily as specified by clause no. 6 of the contract agreement to be imposed against the contractors for failure to discharge his obligations within the three months stipulated completion period.

ii. A revoked contract for the construction of a student hostel by CAP Integrated Services, against which a total payment of N97,791,171.61 or 58% was made by the client against

57% level of work executed at the time of the revocation requires that the sum of N977,911.72 or 1% being quantum measure of specific performance difference should be refunded by the contractor. Contract administrators should ensure efforts to recover the amount over paid.

iii. A contract for the installation and testing of online internet access to the faculty of law by Dawarun global Resources at the cost of N6,555,000.00 was not discharged despite the payment of 100% contract sum. The service provider confessed that the job was not executed but the money received by him was shared/distributed to three beneficiaries as follows:-

- Dawl Tauhid Motors - N4,500,000.00
- Machina Baba - N1,835,000.00
- Dawarun global Resources – 220,000.00

Officials of the University should be held responsible to refund the sum of N6,555,000.00 invloved. The service provider (Dawarun Global Resources) is appreciated for the voluntary disclosure.

e. **Irregular payments:-**

It was observed that 160 payment vouchers worth N238,675,713.00 were raised in the name of 4 University's officials being (third party) payment for various projects, programmes, and services. This is to say that, transactions were not vouched in the name of the actual service providers/beneficiaries as required by rule 601 of the financial regulations. Furthermore, the

payee portions of vouchers were not signed to acknowledged receipts. Worse of all, vouchers involved were in most cases standing alone and skeletal in nature, while the procurements involved were not channelled vide the stores accounting procedures making it apparently difficult to established the reliability of the transactions. This could meant that the public officials who consciously turn to be service providers or their agents were used as conduit pipes for derailing public resources by side tracking established regulations and due process. Below is the summaries schedule of payment vouchers involved in this dirty trend

	No. of PV	Total Amount	Name of Payee	Designation of Payee
i.	37	N62,508,161.00	Zakar Usman	Bursar
ii.	44	N100,823,478.00	Engr. Janga	Dir. Engineering
iii.	22	N20,528,317.00	Garba M. Galadima	-
iv.	25	N38,314,000.00	Babagana Meleh	Exp. Acct.
v.	32	N16,501,757.00	Ali Manzo	-
Total -	**160**	**N238,675,713.00**		

The government officials involved are to explain authoritatively the basis for enumeration of the expenditure as well as costs ascertainment, substantiate the transactions with authentic service providers statement, and explain the failure to channelled transactions related to procurements vide the established stores accounting processes with due regards for existing rules governing the conduct of accounting operations and due processes.

I. HOUSING AND PROPERTY DEVELOPMENT CORPORATION

i. Audit periodic checks/verifications of the accounts/records maintained by the Housing and Property Development Corporation revealed that the sum of N8,100,000.00 recovered from the distressed Societe Generalle Bank plc and subsequently recovered throught the Heritage Bank was fraudulently transferred and withdrawn from the Corporation Owner Occupier account with Zenith Bank plc vide 3 cheques, through a conspiracy of the top management officials consisting of the former Managing Director (Kolomi Usman), the Director of finance & Supply (Alh. Adamu Lawan) and the Corporation's Cashier (Mal. Yahaya Gambari). All the 3 officials confessed but refused to refund the amount voluntarily as advised by the Audit. The Audit maintained that, the amount should be recovered from the officials mentioned above while disciplinary actions should be taken to prevent future re-occurrence.

ii. Proceeds accruing from the owner occupier revenue account with the Yobe Micro Finance Bank worth over 12 million naira could not be remitted to the Board of Internal Revenue since 2016 and was neither transferred to the Ministry of Finance at the end of the financial year. Despite the Audit and the Public Accounts Committee (PAC) directives during the last session, up to the time of writing this report; the amount involved is still retain by the Yobe Micro Finance Bank. Efforts by the outgoing Managing Director Alh. Shaibu Adamu to transfer the amount to the Ministry of Finance was resisted by the Bank on the explanation that it would affect their liquidity base. This means that the Bank has been revolving the amount for personal gains unjustifiably without any interest accruing in favour of the

Corporation. The Audit maintains that the amount should be transferred to the Ministry of Finance without further delay.

J. PILGRIMS WELFARE COMMISSION

Emerging issues similarly necessitated a re-visit of the Audit to the Pilgrims Welfare Commission under the platform of the periodic checks as advised by the PAC. The following observations arising from the Audit covering the period 2015-2017 Hajj operations were made:-

a. No cashbook and payment vouchers were maintain, for all transactions executed through the Zenith Bank during the year 2015.
b. Withholding tax and VAT amounting to N51,021,951.30 in the year 2015, N35,878,716.87 in the year 2016, and N12,116,648.80 for the year 2017 totalling to the sum of N99,017,316.97 were not supported by evidence to confirm that the amount involved was actually remitted to the relevant tax authorities. Officials responsible for financial duties should explain the circumstances and or alternatively recover and remit the amount involved without further delay.
c. A cash transfer of N15,594,800.00 from Zenith Bank account to Skye Bank on 26th February, 2016 was not supported with an evidence/mandate to established the purpose of the transfer. Officials should be held to explain the circumstances authoritatively.
d. Cash withdrawal of N2,000,000.00 and 2,300,000.00 vide cheque no. 28 and 29 on the 29th day of January, 2016 by one Shehu Musa A. could not be traced to the cashbook and no payment voucher was raised to elaborate on the details of the transactions.

e. A bank teller (fake deposit slip) dated 19th July, 2016 amounting to N9,000,000.00 from Potiskum Local Government Hajj Fare Collector could not be confirmed or traced to the Unity Bank of Nigeria Plc statement of account. The Audit suspects the transaction to be fraudulent and explanation is required from the authorities of the Pilgrims Welfare Commission or alternatively compelled the officials involved to refund the amount involved.
f. A mandate instructing the Manager Unity Bank Plc Damaturu Branch to transfer the sum of N32,000,000.00 to Liman & Co (Farms Global Enterprises account no. 1150028211) for onward transmission to Saudi Arabia for accommodation subsidy in 2016 appears unconvincing because records reveals that Yobe State Government responsible for settling accommodation subsidy expended the sum of N192,000,000.00 paid in August 15th 2016 through Skye Bank plc Damaturu branch for the purpose.
g. Duplication of payment vouchers were observed in 2 different bank accounts. Transactions in the Skye bank plc involving 20 payment vouchers worth N8,408,900.00 were covered by original supporting documents as evidences while those in Zenith Bank plc involving the same number of payment vouchers (20) worth the same amount (N8,408,900.00) were covered by photocopies of the same documents as evidences. The Audit observed that a crafty manner was implored to mislead. Officials are required to explain authoritatively or alternatively trace the responsible officers in the transactions to refund the sum of N8,408,900.00 immediately.
h. Five (5) vehicle auctioned in Saudi Arabia at a total cost of SR10,000 or N700,000 as sales proceeds could not be confirmed remitted into any account of Yobe State Government.

i. 3 vehicles acquired by Yobe State Government in respect of which SR20,000 or N1,400,000.00 was said to be expended on registration/plate numbers were not supported by the registration receipts/documents to validate the expenditure.

j. In the year 2017, 1458 intending pilgrims paid for Hajj at the rate of N1,520,191.19 each. The actual pilgrims who perform their Hajj was N1,394 peoples while 64 persons could not perform the Hajj 2017 . The amount of N97,286,476.19 being the equivalent of the payment made by the 64 intending pilgrims could not be refunded up to the time of compiling this audit report. However, subsequently the Audit was made to understand that government intervened to refunds the deposit paid by the 64 intending pilgrims. Notwithstanding the above, officials of the Pilgrims Welfare Commission should explain the circumstances of the N97,286,476.19 earlier collected as deposit, and ensure that the amount is refunded back to the government of Yobe State.

k. The sum of N1,000,000.00 paid to Yobe Line for transportation of pilgrims to the airport was made in cash (and via a third party) to the Corporation contrary to the requirements of rules 601 and 614 of the established financial regulations which requires that payment to corporate organizations must be made by cross-cheque. Cash payments allow room for manipulation and interest.

Bills of preliminary estimates, certificate of valuation and certificate of completion in respect of construction/renovation work of the office building were not made available for audit test

and scrutiny to ascertain the level of economy and efficiency in the application of resources and project delivery.

K. YOBE BROADCASTING CORPORATION

Unable to produced details of the transactions against which the sum of N17,928,966.06 generated as internal revenue during the year 2016 was fully expended, for audit test, scrutiny and comments as required by the Public Accounts Committee (PAC) during the recently concluded session.

L. COLLEGE OF ADMINISTRATIVE & BUSINESS STUDIES

The organization complied by making available details of transactions/expenditure incurred from the portion of the internal revenue generated in the year 2016 with clear segregation between items related to recurrent/capital expenditure funded from the State government and those finance from the generated internal revenue. These transactions majorly applied to capital projects such repairs of public buildings, procurement of additional classroom furniture, maintenance of vehicles and repairs of staff quarters/boreholes, to which the Audit appears to be satisfied following source verification. However, the issue of authority to expend the IGR which in the Audit opinion is in conflict with the requirement of section 120-121 of the supreme constitution and the requirement of the treasury single account operation is left for the outcome of the stakeholders committee deliberations currently going on before the Public Accounts Committee (see item 5.2 ahead).

M. STATE SCHOLARSHIP BOARD

PAC at its recently concluded session on 9th April, 2018; also directed the Audit to revisit and re-examined the Board's account for the period 1st January to 31st December, 2016 and 2017. Presently, the Audit test on the accounts including internally generated revenue is ongoing and yet to be concluded. The results of the Audit will be communicated to PAC vide a special report in due course.

5.2 INTERNALLY GENERATED REVENUE (IGR) BY HIGHER INSTITUTIONS

In view of the complexity of expenditure for the day to day running of higher institutions brought to the notice of the Public Accounts Committee during the sessions, necessitated the gathering of stakeholders consisting of Ministry of Finance & Economic Development, Ministry of Budget & Economic Planning, Board of Internal Revenue, Ministry of Education and Office of the State Auditor-General no one hand and the Public Accounts Committee (PAC) of the State House of Assembly to consider the implications of compliance or not with section 120 (1-4) of the Constitution of the Federal Republic of Nigeria and the authoritative convenience of expending IGR for the day to day running of the institutions. The first joint meeting was held in the PAC Room on 14th April, 2018.

In view of the above development, aimed at resolving the issues, the Audit now awaits the outcome of the deliberations before expressing an opinion audit wise.

CHAPTER SIX

6.1 MINISTRIES AND EXTRA MINISTERIAL DEPARTMENTS ACCOUNTS 2017

1. MINISTRY OF EDUCATION

a. 110-payment vouchers illustrated below worth N134,242,341.54 are standing alone, appears skeletal in nature and devoid of the necessary relevant particulars required to substantiate the transactions contrary to the requirements of the financial regulations under rules 603, 110, and 111. The failure to substantiate the transactions amounts to the inability to transparently accountable for the resources entrusted to the care and disposal of the concerned officials.

Acct. Name	No. of PVs	Amount	Remarks
Remedial Programme	71	770,684.00	
Capital Account	3	51,065,872.09	
Special Intervention acct.	4	79,259,285.45	
Overhead Costs acct.	12	2,532,000.00	
ERC account	20	614,500.00	
TOTAL	**110**	**134,242,341.54**	

b. Internal checks arrangements appear to be weak in view of the inability to allow the internal audit Unit to perform its expected roles and functions. Internal Auditors were redundant and not regarded in the scheme of accounting operations, because payment vouchers did not indicate evidence of internal check.

c. Transactions involving procurement are not channel through the stores accounting processes making it difficult to ascertain that materials of correct specification, quality and quantity

were actually supplied. This amounts to sidetracking transparent stores accounting procedures.

2. PREROGATIVE OF MERCY

a) Some payment vouchers (few) were not retired until on the arrival, and upon the insistence of the Inspection Auditors. The organization has been warned to desist from such a dirty trend in future.

3. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

a) Fixed asset registers were not maintained despite the huge assets based of the organization and the relevance of doing so for the purpose of accrual accounting reporting standard.

b) Fertilizer accounts: Out of a total quantity of 20,400 bags of fertilizer worth N81,600,000.00 allocated to the 17 local government, the local government collectively paid back the sum of N69,144,000.00 leaving a balance of N12,456,000.00 unpaid by 7 local governments as presented in the table below.

S/N	LGA	QTY	COST	AMOUNT PAID	BALANCE	AUDIT REMARKS
1	Bursari	1200	4,800,000.00	4,160,000.00	640,000.00	Ministry of Agriculture to expedite actions without further delay to recover the amount and furnish me with details of remittance against which the refunds were brought to account for further audit purposes/verifications.
2	Nangere	1200	4,800,000.00	4,230,000.00	570,000.00	
3	Karasuwa	1200	4,800,000.00	4,004,000.00	796,000.00	
4	Machina	1200	4,800,000.00	4,550,000.00	250,000.00	
5	Bade	1200	4,800,000.00	-	4,800,000.00	
6	Jakusko	1200	4,800,000.00	-	4,800,000.00	
7	Nguru	1200	4,800,000.00	4,300,000.00	500,000.00	
TOTAL		**8400**	**33,600,000.00**	**21,244,000.00**	**12,356,000.00**	

4. TASK FORCE ON IRRIGATION DEVELOPMENT

a) Asset registers were not maintained despite huge assets based of the organization and relevance of doing so for the purposes of accrual accounting reporting standard.

5. HIGH COURTS OF JUSTICE

a) No major comments related to financial audit and verification in respect of the capital account worth reporting. The Audit appreciates the level of improvement in accountability and urged the organization to maintain the trends.

b) Internal audit function and its corresponding benefit as required by rules 2001-2020 of the established financial regulations were not prevailing, as payment vouchers does not indicate evidence of internal audit checks and certification before payment were effected in the organization.

6. MINISTRY OF YOUTHS AND SOCIAL DEVELOPMENT

a) 2 skeletal payment vouchers worth N20,000 were not supported with particulars required to substantiate the transactions.

7. MINISTRY OF WOMEN AFFAIRS

a) Certifying officers did not initially signed a number of payment vouchers until on the arrival/presence of the Inspection Auditors. The finance officers have been cautioned to ensure compliance with rules 110-112 of the established financial regulations in force.

b) Steps taken by the Ministry in establishing store house/store accounting processes under the accounting dispensation as advice in our previous report should be improved upon by ensuring that adequate formal training needs are provided for the storekeeper.

8. MINISTRY OF LAND AND HOUSING

a) An expenditure of N31,194,450.00 for the compensation of land acquired for the construction of International Cargo Airport should not have arising/being paid for because the land acquired was initially a government reserve (confirmed by the Ministry of Environment). Therefore, the people claiming compensation were intruders. The Audit view the acceptance to pay the compensation amounts to setting a dirty precedent by constituted authorities as well as causing the government unnecessary loss/waste of resources.

9. MINISTRY OF JUSTICE

a) No major observations worth reporting in respect of financial audit, verifications and book keeping.

b) An expenditure for the repairs of 20 vehicles, in respect of which replaced engine and spare parts were duly accounted for and kept in the store for verification is highly commendable by the Audit. Furthermore, transactions were substantiated with necessary supporting evidences while vote books were properly maintained.

c) However, the operations of the Internal Audit Unit as required by the financial regulations 2001-2020 should be encouraged in view of its relevance to accounting operations and that payment vouchers do not indicate relevance of internal check and certification.

d) Capital projects were satisfactorily verified.

10. MINISTRY OF HEALTH AND HUMAN SERVICES

a) 8 skeletal payment vouchers worth N306,599,071.44 were standing alone devoid of relevant supporting particulars required to substantiate the transactions contrary to the requirements of the established financial regulations under rules 601, 603, 609, 616, 2601 & 2602 respectively. The Audit views the dirty trend as serious negligent attitude in view of previous similar issues and warning raised in our past report/PAC session.

b) 25 payment vouchers worth N4,000,000.00 raised in the name of various officials were not signed by the payees. This could indicate that the beneficiaries have not collected the amount vouched in their favour.

c) 30 items worth N50,239,000.00 being part of stock supplied to General Hospital Geidam could not be confirmed delivered/received at the time of the Audit inspection/verification.

11. MINISTRY OF BUDGET AND ECONOMIC PLANNING

a) Some few payment vouchers were not signed by the relevant signatories until on arrival and insistence of the Inspection Auditors. Even-though, the payment vouchers were signed accordingly; officials responsible for finance duties have been warned to abide the requirements of rules 110-113 of the established financial regulations in future conduct.

12. GOVERNMENT HOUSE

a) Some key officers were in the habit of not retiring imprests and advance payment to meet impending expenditure. However, the new Chief of Staff summoned all concerned officials in the presence of the Inspection Auditors, compelled them to retire the advances and warned/directed the Director Finance & Supply to decline from releasing subsequent

payment to any official who failed to update the retirement of his/her previous or future advances including the monthly standing imprest. He further requested the accounts to be submitted for his examination on monthly/quarterly basis. The Audit was impressed by the level of concern for transparency and accountability exhibited by the new Chief of staff and urged him to maintain the trends.

13. MINISTRY FOR LOCAL GOVT. & CHIEFTAINCY AFFAIRS

a) Imprests holders were in the habit of not retiring advances paid to them. However, the prompt action/intervention of the Permanent Secretary and Accounting Officer ensured that the beneficiaries retire the imprests paid during the year before the Audit Inspection was completed. The Permanent Secretary assured us that, under his supervision the negligent attitude will not be allowed to repeat itself.

14. MINISTRY OF RELIGIOUS AFFAIRS

a) 8 skeletal payment vouchers amounting to N612,500.00 were not substantiated with relevant particulars required to validate the expenditure.

15. MINISTRY OF ENVIRONMENT

a) The sum of N1,500,000.00 approved for the monthly sanitation exercise in respect of which a total of N18,000,000 was collected during the reporting period could not be convincingly and transparently accounted for, because only skeletal payment vouchers were being maintained without detailed explanation of how the amount involved was being expended in the interest of public service.

16. OFFICE OF THE DEPUTY GOVERNOR

a) Nine (9) payment vouchers worth N12,381,000.00 were standing alone and devoid of relevant particulars. However, immediate action was taken by the Deputy Chief of Staff to compel the payees to produce the necessary supporting documents for attachment on the vouchers before inspection commences. The Inspection Auditors cautioned the officials against keeping reference financial documents relevant to validate executed transactions in their possession but that important accounting evidences be secured and attached to the payment vouchers, as required under rules 601 & 603 of the financial regulations.

17. MINISTRY OF COMMERCE, INDUSTRY AND TOURISM

a) All payment vouchers raised for the period 1st January to 30th September, 2017 appears skeletal in nature and not covered with the necessary supporting documents required to validate the transactions.

b) 13 payment vouchers worth N3,538,000.00 for the month of October to December 2017 were standing alone, devoid of necessary particulars required to validate the transactions. The Audit views this dirty trend as a deliberate negligent attitude and a measure of carelessness on part of the officials responsible for financial duties and obligations.

6.2 PHYSICAL VERIFICATION OF PROJECTS

During the reporting period, the MDAs collectively expended the sum of N28,454,358,798.00 on the execution of various capital projects across the state. Following the completion of financial audit by the Inspection Teams posted to MDAs, the compiled lists of the 172 number of projects was submitted to audit team mandated to undertake a physical verification of the

project in collaboration with the staff and technical planning records of the concerned MDA. The joint team physically visited projects within and outside the state subject to the comments below, the Audit verification team expressed satisfaction on the level and quality of work on site.

a. Renovation of 3 blocks at GSS Gwiokura by Zantama Nig. Ltd at the cost of N55,067,529.71 indicates poor finishing owing to the leaking roof observed.
b. Construction of a collapse wall at GGSS Ngelzarma by ABK & Sons Nig. Ltd at the cost of N17,696,800.00 was executed but the costs seems to be over inflated.
c. Renovation of Multi-Purpose Hall, Computer room, Rector and Bursar's quarters at the cost of N15,371,300.00 by Alh. Tijjani Diamond indicates poor workmanship, leaking roof and poor finishing.
d. Construction of wall fencing/earth work at YOCOLIS by Mahiru Muhammad at the cost of N40,000,000 indicates that earth work is not completed because out of 200 trips of laterite to be supplied only trips are 50 trips were made available.
e. Drilling of boreholes and installation of 20Hp submersible pumps in General Hospital Geidam at the cost of N9,323,420.00 said to have been completed and handed over to the Hospital, was observed not functioning during the course of verification.
f. Dualization of Roundabout to Abattoir Potiskum Road through direct labour, construction works was earlier completed but some portions started to show sign of failure, which is attributed to natural ecological problem in the area similar to Zoto-Dogonkuka area along

Potiskum road. The Audit appreciates the front respond and action by the Ministry Works for mobilizing to site to rectify the defects and already work is in progress.

g. Shipment of 10 numbers 40-feet medical equipment container donated to Yobe State by World Medical Relief at the cost of N106,762,500.00 yet to be executed. Delivery of the items is still being awaited.

h. Supply, installation, user training and commissioning of assorted medical equipment to General Hospitals in Potiskum, Gashua and Geidam by United Surgical Limited at the cost of N679,380,000.00 not discharged because the trainers are still being awaited to arrive.

6.3 AUDIT OF THE ACCOUNTS/RECORDS MAINTAINED BY BOARDS AND PARASTATALS:

In accordance with the requirement of section 125 subsection 3a (i-ii) and b, the accounts of Boards and Parastatals of the state are to be audited by firms of External Auditors. Accordingly, over 90% of Boards and Parastatals across the State forwarded their draft accounts to this office for the recommendation of firms of external Auditors for selection to be engaged to audit their financial statements and accounts.

Below table are organizations that were unable to send their draft financial statements for further necessary audit purposes.

S/N	*NAME OF ORGANIZATION*	*DRAFT ACCTS.*	*REMARKS*
1	Modern Abattoir	Not yet received	No response
2	Fertilizer Blending Plants Company	Not yet received	Burnt down by insurgents.no adequate records.
3	Polythene and Woven sacks Company	Not yet received	No response
4	Dofarga Spring Water Company	Not yet received	Operation grounded by insurgents

5	Nguru Oil Mills	Not yet received	Grounded years ago
6	Yobe Flour & Feed Mills Potiskum	Not yet received	No response
7	Yobe Savings and Loans Ltd	Not yet received	No response
8	Yobe Investment Company	Not yet received	No response
9	State Agency for the Control of AIDS	Not yet received	No response

While the failure of some of the above mentioned organizations (Fertilizer Blending Plants co., Dofarga Spring Water Co., and Nguru Oil Mill Co.) was necessitated by natural calamities and circumstances beyond their control. The other six organizations listed above simply declined to respond, despite persistent requests and reminders by this office, which is an indication of deliberate refusal by the organizations to remain accountable for their stewardship as well as make available records of their stewardship for audit tests and scrutiny as required by section 125 (1-4) of the Constitution of the Federal Republic of Nigeria and the financial regulations under rule 103.

6.3.1 REVIEW OF AN EXTERNAL AUDIT FIRM REPORTS (OBSERVATIONS/COMMENTS):

External Auditors reports received in respect of the audit of accounts/records maintained by the various Boards and Parastatals for the period covering 1st January to 31st December, 2016 indicates the below observations as outlined, in respect of the various organizations

I. HOSPITALS MANAGEMENT BOARD:

External Auditors Merss Kunle Odusegun & Co. (Chartered Accountants) reported that all relevant records were made available for audit inspection in good time and it was observed that:

a) Fixed assets register (FAR) were not updated
b) Accounting operations are manually operated and not computerized in line with the requirement of global best practices.

II. STATE UNIVERSAL BASIC EDUCATION BOARD:

Messr Umar B. Kinafa & Co. (External Auditors) observed: -

a) Non maintenance of fixed asset registers
b) Internal Audit roles and pre-audit test on accounting transactions as required by financial regulations rules 2001-2020 were not observed.
c) Delays in remittance of tax deductions to the relevant tax authorities making reconciliation of accounts more tedious.
d) No fraud or fraud related issues were identified during the period under review

III. MAI IDRISSA ALOOMA POLYTECHNIC GEIDAM:

Tunde William & Co. (Chartered Accountants) reported the following observations: -

a) Imprest advanced were not subject to be retired before replenishment contrary to the requirements of financial regulations under rule 1101, 1107, 1108 and 1113.
b) Reconciliation of accounts not fully observed contrary to the requirement of rule 812 of the established financial regulations in force.
c) A few payment vouchers were not supported with relevant particulars but External Auditors failed to illustrate the transactions. A letter has been forwarded to the External Audit firm to provide details.
d) Accounts for TETfund were not rendered for audit purposes.

e) A letter has been written to the Polytechnic to explain on the above circumstances and their reply is still being awaited.

IV. LOCAL GOVERNMENT SERVICE COMMISSION:

Yakubu Dauda-Mama (Certified National Accountants) observed that: -

a) No payment vouchers were raised for the month of January, 2017. The External Audit firm have been required to clarify whether or not there were transactions during the month. If available, to illustrate the details of the transactions executed.

V. JUDICIAL SERVICE COMMISSION:

J. Femi Adebisi & Co. (Certified National Accountants) observed that: -

a. Manual accounting operations instead of computerized accounting operations were observed which is not in line global best practices.

b. The relevant required accounting records related to payroll administration, salaries and wages were not made available or not maintain and rendered for audit purposes.

VI. RUWASA

Kunle Odusegun & Co. (Chartered Accountants) reported that: -

a. Manual accounting were being operated instead of computerized accounting system which is not in line global best practices.

VII. SCIENCE AND TECHNICAL EDUCATION BOARD

Yakubu Dauda-Mama (Certified National Accountants) observed that: -

a. Imprest advance to school and individuals were never retired before replenishment contrary to the requirements of financial regulations under rule 1101, 1107, 1108 and 1113.

b. Misclassification of votes where capital funds are committed to servicing expenditure of recurrent nature.
c. Failure to maintain a fixed asset register despite the huge asset base of the organization and its relevance to accrual accounting reporting under International Public Sector Accounting Standards (IPSAS).

VIII. YOBE STATE UNIVERSITY (YSU)

I. B. Muhammad (Certified National Accountants) observed that: -

a. Manual accounting were being operated instead of computerized accounting systems operations which is not in line global best practices.
b. Failure to maintain a fixed asset register despite the huge asset base of the organization and its relevance to accrual accounting reporting under International Public Sector Accounting Standards (IPSAS).
c. University's assets were not insured to relieve the Institution from bearing the total costs of replacement, in case of accident, theft or lost.

IX. BOARD OF INTERNAL REVENUE:

Oladele Oloyode & Co. (Chartered Accountants) observed that there is no major comments worth reporting but the Board have been advised to strengthen and diversify the internal audit roles to extend its roles and operations to cover all line MDAs including Zonal offices.

X. PILGRIMS WELFARE COMMISSION:

Umar B. Kinafa & Co. (Certified National Accountants) observed that: -

a. Fixed asset register were not maintained despite the huge assets base of the organization.

b. Manual accounting were being operated instead of computerized accounting system which is not in line global best practices.

c. Internal Audit roles and pre-audit test on accounting transactions as required by financial regulations rules 2001-2020 were not observed .

XI. COLLEGE OF AGRICULTURE GUJBA:

Donatus Onwumere & Co. (Certified National Accountants) observed that: -

a. No fixed assets register

b. Five payment vouchers worth N25,000.00 were not signed by the actual beneficiaries.

c. Four payment vouchers worth N73,800.00 were not substantiated with the relevant particulars of expenditure.

d. Advance imprests for the month of March, April and June were not retired as required by the FR rules 1101, 1107-1108 and 1113.

XII. LOCAL GOVERNMENT STAFF PENSIONS BOARD:

Donatus Onwumere & Co. (Certified National Accountants) observed that there is no major comments worth reporting.

XIII. FISCAL RESPONSIBILITY BOARD:

I. B. Muhammad (Certified National Accountants) observed that there is no major comments worth reporting.

XIV. HOUSING AND PROPERTY DEVELOPMENT CORPORATION

Abdulkadeer & Co. (Chartered Accountants) reported the following observations: -

a. The balance of N344,169,697.00 outstanding with owner occupier houses debtors as at 31st December, 2017 could not be verified because of the inability of the Corporation to make available the relevant records for scrutiny by the External Audit firm.

b. Five bank accounts remained inactive and could not have their balances verified because of the inability of the organization to make available an up-to-date bank statements/bank certificate. The bank includes

i. UBA plc - N20,071.00
ii. Unity Bank Plc - N34,730.00
iii. Societe Generalle Bank plc - N8,122,497.00
iv. Union Bank Plc - N13,574.00
v. FCMB Plc - N19,570.00

c. Withdrawal of N8.100.000.00 for settlement of liability in respect of One Alh. Abba Babangida. External Auditors observed that there was no such liability mentioned in the previous year audited accounts report. The amount was withdrawn in cash from Zenith Bank by Yahaya Gambari. The three payment vouchers were not signed by the payee nor were documents attached to substantiate the payment vouchers. The assets/projects against which the funds were committed could not be verified. This could mean that, the payee did not exist or was not aware of such a payment in his favour and or the liability did not exist.

d. Majority of payments were not supported with evidences to substantiate the transactions and are rarely acknowledge by the payee. However, the External Auditor failed to illustrate the transactions. A letter has been forwarded requiring the firm to provide the details.

XV. PILOT LIVESTOCK DEVELOPMENT PROJECT

Abdulkadeer & Co. (Chartered Accountants) reported the following observations: -

a. Payment vouchers number 01-05, 08, & 09 for the month of February and number 11-19 in March 2017 were standing alone without attachment required to validate the transactions. The dirty trend appears to be a measure of negligence on part of the officials responsible for financial duties. In the same vein, except in rare cases, payment vouchers are only signed by the preparing officer indicating weakness in the internal check control structure, while a lot of corrections using correcting fluid were made which is not allowed on accounting records.
b. Cash withdrawal of N100,000 vide cheque number 01792506 dated 2nd June, 2017 was not posted into the cash book.
c. Internal Audit functions were not allowed or evident on the accounting records maintained by the organization and could probably help in creating the lapses identified above.

XVI. YOBE STATE TELEVISION (YTV)

Umar B. Kinafa & Co. (Certified National Accountants) observed that: -

a. Fixed asset were not maintained despite the huge assets based of the organization. The Audit appreciates the level of improvement in the accounting process over the previous years.

XVII. SMALL SCALE AND CREDIT SCHEME INDUSTRIES

J. Femi Adebisi & Co. (Certified National Accountants) observed that: -

a. Manual accounting were being operated instead of computerized accounting system which is not in line global best practices.

b. The relevant required accounting records related to payroll administration, salaries and wages were not made available or not maintain and rendered for audit purposes.

6.3 OFFICE OF THE STATE AUDITOR-GENERAL (YOBE)

In line with dispensation obtainable under global best practices, the office requires the enhancement of technical capabilities. This would be guaranteed by creating Technical Unit under the Department of Contracts, Monitoring and Evaluation, and the employment of structural engineer, a quantity surveyor, mechanical engineer and other technicians to enhance verification processes.

Furthermore, the two (2) ageing four-wheel-drive Toyota Hilux procured in 1992 and 2011 are no longer capable of standing our rigorous travelling requirements particularly to the rural areas and therefore deserves to be replaced or supplemented.

In view of series of development relating to audit best practices at the level of INTOSAI, and financial reporting standard internationally and at the national level and other new innovation in the field of audit operations such as risk based auditing, environmental auditing, performance auditing, IPSAS and computer application and development. Audit staff requires aggressive training requirement on the job and in conjunction with reputable consulting firms more than ever before to avoid possible collapse of the establishment.

It is my sincere prayer that the government as usual will consider to offer the necessarily required cooperation to attain the above objectives.

AUDIT CERTIFICATE

In compliance with the provisions of section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the accounts and Financial statements of the Yobe State Government of Nigeria for the year ended 31st December, 2017; together with the (underlying) prime records. I have also obtained information and explanation necessary (except for cases observed in this report) in the discharge of my duties and statutory responsibilities.

The audit was conducted in line with auditing principles, requirements and standards specified by the Audit laws and international best practices. Projects and Programmes were verified in line with the concept of performance and value for money audit.

In the discharge of my responsibility as vested on me by section 125(i-iv) of the Nigerian Constitution, the Statement of Assets and Liabilities and the financial position of Yobe State Government contained in the State Accountant-General financial statements for the year ended 31st December, 2017 have (subject to comments and observations contained in this report) been certified to be correct.

In my opinion the financial statements nos. 1, 2, 3 & 4 (i.e. Cash flow statement, statement of Assets & Liabilities, Statement of Consolidated Revenue funds and Statement of Capital Development funds) and the related schedules presents a true and fair view of the State of affairs of Yobe State Government as at 31stDecember, 2017.

Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
May, 2018.

***Muh'd Sabo Lamido** fcpa, fcaa, cna,*
Auditor-General,
Yobe State Government

AUDITED FINANCIAL STATEMENTS

OF GOVERNMENT OF YOBE STATE OF NIGERIA

AS AT 31ST DECEMBER, 2017

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These financial statements have been prepared by the Accountant-General of Yobe State in accordance with the provision of the Public Finance (Control and Management) Act 1958 as amended. The Financial Statements Complies with the generally accepted accounting practice and the new International Public Sector Accounting Standard (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 been adequately operated throughout the period of reports.

Alh. Usman M. Bura ***CNA***
Accountant-General
Yobe State

STATEMENT NO. 1

YOBE STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017

ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2017			**2017**	**2016**
	Cash Flows from Operating Activities			2,713,644
	Receipts:			
38,228,271,000	Statutory Allocations: FAAC	1	42,800,170,954	34,949,393,527
8,797,352,000	Value Added Tax Allocation	1	9,104,066,429	7,567,840,215
47,025,623,000	*Sub-total : Statutory Allocation*		**51,904,237,383**	**42,517,233,742**
1,406,290,358	Direct taxes	2	2,243,256,533	1,779,235,922
64,071,961	Licenses	2	35,498,658	28,440,328
749,636,580	Fees	2	660,000,236	186,394,827
4,726,900	Fines	2	1,219,371	1,323,350
504,800,500	Sales	2	130,169,572	846,147,100
193,215,201	Earnings	2	23,695,227	15,851,998
304,862,000	Rent on Government Buildings	2	72,000,000	12,673,426
12,581,000	Rent on Land and Others	2	2,713,644	0
565,209,500	Repayments - General	2	429,578,696	359,970,577
0	Reimbursement	2	0	1,021,000
3,805,394,000	*Subtotal: Independent Revenue*		**3,598,131,937**	**3,231,058,528**
0	Other Revenue Sources of the State Government	3	0	32,228,671
50,831,017,000	***Total Receipts***		**55,502,369,320**	**45,780,520,941**
	Payments:			
22,028,276,000	Personnel Costs (including Salaries on CRF charges)	4	20,344,812,201	18,749,192,151
11,060,787,000	Overhead Charges	6	9,859,707,130	7,810,116,629

5,863,000,000	Consolidated Revenue Fund Charges	7	5,714,987,075	2,511,348,627
3,371,262,000	Subvention to Parastatals	8	2,291,749,582	1,687,303,918
0	Other Operating Activities	18	61,000,000	95,249,820
42,323,325,000	***Total Payments***		**38,272,255,988**	**30,853,211,145**
8,507,692,000	***Net Cash Flow from Operating Activities***		**17,230,113,331**	**14,927,309,796**
	Cash Flows from Investment Activities:			
4,027,467,000	Capital Expenditure: Administrative Sector	11	2,731,431,823	1,386,060,083
20,090,987,000	Capital Expenditure: Economic Sector	11	16,545,192,397	11,857,440,448
777,300,000	Capital Expenditure: Law and Justice	11	477,228,815	363,814,912
0	Capital Expenditure: Regional Development	11	0	0
13,307,109,000	Capital Expenditure: Social Service Sector	11	8,700,505,764	4,680,448,905
	Capital Expenditure: Funded from Aid and Grants	10		
38,202,863,000	***Total Capital Expenditure***		**28,454,358,798**	**18,287,764,348**
7,300,000	Sale of Fixed Assets			
-29,687,871,000	***Net Cash Flow from Investment Activities***		**-11,224,245,467**	**-3,360,454,552**
	Cash Flows from Financing Activities:			
5,950,000,000	Proceeds from Aid and Grants	10	0	0
490,000,000	Proceeds from external Loans			
11,470,000,000	Proceeds from Internal Loans	24	8,255,000,000	19,814,000,000
-2,040,129,000	Repayment of External & Internal Loans (Including Servicing)	19&24	-1,626,893,416	-3,793,067,840
15,869,871,000	***Net Cash Flow from Financing Activities***		**6,628,106,584**	**16,020,932,160**
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
-13,818,000,000	Net (Increase)/Decrease in Other Cash Equivalents		-4,596,138,883	12,660,477,608
	Total Cash Flow from Other Cash Equivalent Accounts			

	Net cash for the year			
13,818,000,000	**Cash and its Equivalent as at 1 January 2017**		**13,110,371,962**	**449,894,354**
	Cash and its Equivalent as at 31 December 2017		**8,514,233,080**	**13,110,371,962**
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				
Signed by Yobe State Accountant General				

STATEMENT NO. 2

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2017

	ASSETS	NOTES	2017	2016
	LIQUID ASSETS:			
	Cash held by Accountant General			
	- CRF Cash Balance		538,497,078	535,277,163
	- CDF Cash Balance		7,975,736,001	12,575,094,799
	- Cash Balances with Treasury	13	8,492,406,220	13,083,343,407
	Cash held by Ministries Departments and Agencies	14	21,826,859	27,028,556
	Total Assets.		**8,514,233,079**	**13,110,371,963**
	INVESTMENTS AND OTHER CASH ASSETS:			
	State Investments	15	487,256,608	259,947,211
	Revolving Loans Granted	18	549,201,627	604,102,302
	Intangible Assets		-	-
	Total Investment and other Cash Assets.		**1,036,458,235**	**864,049,513**
	Operating Liabilities Over Assets		36,192,300,436	27,441,581,762
	Total Assets.		**45,742,991,750**	**41,416,003,238**
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		538,497,078	535,277,163
	Capital Development Fund		7,975,736,001	12,575,094,799
	Total Public Funds.		**8,514,233,079**	**13,110,371,962**
	EXTERNAL AND INTERNAL LOANS			
	External loans	19	9,046,866,518	6,062,290,762

	Internal Loans	19	26,503,393,812	18,597,210,647
	Total External and Internal Loans.		**35,550,260,330**	**24,659,501,408**
	OTHER LIABILITIES			
	CONTINGENT LIABILITES	26	1,678,498,341	3,646,129,867
	Total Public Funds and Liabilities.		**45,742,991,750**	**41,416,003,238**
The Accompanying Notes form part of these Statements				
Signed by State Accountant General				

STATEMENT NO. 3
YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2017

ACTUAL 2016		NOTES	ACTUAL 2017	FINAL BUDGET 2017	ORIGINAL BUDGET 2017	SUPPLEMENTARY BUDGET 2017	VARIANCE ON FINAL BUDGET
1,035,207	**Opening Balance**		**535,277,163**				%
	ADD: REVENUE						
34,949,393,527	Statutory Allocation: FAAC	1	42,800,170,954	38,228,271,000	36,404,709,000	1,823,562,000.00	112
7,567,840,215	Value Added Tax Alloc.	1	9,104,066,429	8,797,352,000	7,443,914,000	1,353,438,000.00	103
42,518,268,949	***Sub-Total - Statutory Allocation***		**52,439,514,546**	**47,025,623,000**	**43,848,623,000**	**3,177,000,000.00**	112
1,779,235,922	Direct Taxes	2	2,243,256,533	1,406,290,358	1,406,290,358	-	160
28,440,328	Licenses	2	35,498,658	64,071,961	64,071,961	-	55
186,394,827	Fees	2	660,000,236	749,636,580	749,636,580	-	88
1,323,350	Fines	2	1,219,371	4,726,900	4,726,900	-	26
846,147,100	Sales	2	130,169,572	504,800,500	504,800,500	-	26
15,851,998	Earnings	2	23,695,227	193,215,201	193,215,201	-	12
12,673,426	Sales/Rent of Government Buildings	2	72,000,000	304,862,000	304,862,000	-	24
0	Sales/Rent on Lands and Others	2	2,713,644	12,581,000	12,581,000	-	-
359,970,577	Repayment General	2	429,578,696	565,209,500	565,209,500	-	76
1,021,000	Reimbursements	2	0	0	0	-	-
3,231,058,528	***Sub-Total-Independent Revenue***		**3,598,131,937**	**3,805,394,000**	**3,805,394,000**	-	95

32,228,671	**Other Revenue Sources of the State Government**	3	0			**-**	
45,781,556,148	**TOTAL REVENUE**		**56,037,646,483**	**50,831,017,000**	**47,654,017,000**	**3,177,000,000.00**	**110**
45,781,556,148	**TOTAL FUNDS AVAILABLE**		**56,037,646,483**	**50,831,017,000**	**47,654,017,000**	**3,177,000,000.00**	**110**
	LESS: EXPENDITURE					**-**	
18,749,192,151	Personnel Costs(including Salaries on CRF charges)	4	20,344,812,201	22,028,276,000	21,606,276,000	**422,000,000.00**	92
7,810,116,629	Overhead Charges	6	9,859,707,130	11,060,787,000	11,060,787,000	**-**	89
2,511,348,627	Consolidated Rev Fund Charges including Pension & Gratuity	7	5,714,987,075	5,863,000,000	3,733,000,000	2,130,000,000.00	97
1,687,303,918	Subvention to Parastatals	8	2,291,749,582	3,371,262,000	3,371,262,000	**-**	68
95,249,820	Other Operating Activities		61,000,000		0	**-**	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				0	**-**	
3,793,067,840	Repayments: External & Internal Loans (including servicing)	19 & 24 Ref.G	1,626,893,416	2,040,129,000	2,040,129,000	**-**	80
					0	-	
34,646,278,985	**TOTAL EXPENDITURE**		**39,899,149,404**	**44,363,454,000**	**41,811,454,000**	**2,552,000,000.00**	**90**
					0	**-**	
11,135,277,163	**OPERATING BALANCE**		**16,138,497,078**	**6,467,563,000**	**5,842,563,000**	**625,000,000.00**	**250**
					0	-	
	APPROPRIATIONS/TRANSFERS				0	-	
10,600,000,000	Transfer to Capital Dev. Fund		15,600,000,000	6,467,563,000	5,842,563,000	625,000,000.00	241
					0		
10,600,000,000	**Total transfers**		**15,600,000,000**	**6,467,563,000**	**6,467,563,000**	**-**	**241**
535,277,163	**Closing Balance**		**538,497,078**	**0**	0	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4

YOBE STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2017

ACTUAL 2016		NOTES	ACTUAL 2017	FINAL BUDGET 2017	ORIGINAL BUDGET 2017	SUPPLEMENT BUDGET 20
448,859,147	**Opening Balance**		**12,575,094,799**	**13,818,000,000**	**13,818,000,000**	
	ADD: CAPITAL RECEIPTS					
10,600,000,000	Transfer from Consolidated Revenue Fund	9	15,600,000,000	6,467,563,000	5,842,563,000	625,000
	Aids and Grants	10	0	5,950,000,000	2,950,000,000	3,000,000
	External Loans	19	0	490,000,000	490,000,000	
19,814,000,000	Internal Loans	24	8,255,000,000	11,470,000,000	4,470,000,000	7,000,000,0
	Other Capital Receipts			7,300,000	7,300,000	
30,414,000,000	**Total Receipts**		**23,855,000,000**	**24,384,863,000**	**13,759,863,000**	**10,625,000,00**
30,862,859,147	**Total Capital Funds Available**		**36,430,094,799**	**38,202,863,000**	**27,577,863,000**	**10,625,000,00**
					0	
	LESS: CAPITAL EXPENDITURE				0	
1,386,060,083	Administrative Sector	11	2,731,431,823	4,027,467,000	3,927,467,000	100,000,000
11,857,440,448	Economic Sector	11	16,545,192,397	20,090,987,000	12,775,987,000	7,315,000,00
363,814,912	Law and Justice	11	477,228,815	777,300,000	777,300,000	
0	Regional Development	11	0	0	0	

4,680,448,905	Social Service Sector	11	8,700,505,764	13,307,109,000	10,097,109,000	3,210,000,00
	Funded from Aids and Grants	10			0	
18,287,764,348	**TOTAL CAPITAL EXPENDITURE**		**28,454,358,798**	**38,202,863,000**	**27,577,863,000**	**10,625,000,00**
					0	
12,575,094,799	**Closing Balance**		**7,975,736,001**	**0**	**0**	
The Accompanying Notes form part of these Statements						

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

NOTE	Details	Ref. Note	Amount	Amount		Remarks
1	**A: Share of Statutory Allocation from FAAC 2017**					
			N	**N**		
	Net Share of Statutory Allocation from FAAC	**A**	26,676,749,680.92			
	Add :Deduction at source for Loan Repayment	**B**	1,479,538,126.50	28,156,287,807.42		
	Share of Statutory Allocation - Other Agencies	**C**	13,198,531,265.90	13,198,531,265.90		
	Share of Federal Accounts Allocation- Excess Crude Oil	**D**	1,445,351,881.01	1,445,351,881.01		
	Total(GROSS) FAAC Allocation			**42,800,170,954.33**		

	B: Value Added Tax 2017					
1	**Share of Value Added Tax (VAT)**	**E**		**9,104,066,428.94**		
NOTE	**Details**	**Ref. Note**	Amount	**Amount**		Remarks
1	**A- Share of Statutory Allocation from FAAC 2016**					

			N	N		
	Net Share of Statutory Allocation from FAAC	A	18,973,345,740.56			
	Add :Deduction at source for Loan Repayment	B	1,280,443,349.81	20,253,789,090.37		
	Share of Statutory Allocation - Other Agencies	C		12,725,348,044.24		
	Share of Federal Accounts Allocation- Excess Crude Oil	D		1,970,256,392.53		
	Total(GROSS) FAAC Allocation			**34,949,393,527.14**		

	B. Value Added Tax 2016					
1	**Share of Value Added Tax (VAT)**	**E**		**7,567,840,214.97**		

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

2	**Internally Generated Revenue (Independent Revenue)**	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	**Remarks**
	Direct Taxes					
20008001	BOARD OF INTERNAL REVENUE		2,243,256,533.47	1,406,290,358.00	836,966,175.47	
	Total - Direct Taxes		**2,243,256,533.47**	**1,406,290,358.00**	**836,966,175.47**	
	Licences				-	
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	0	366,500.00	1,020,000.00	(653,500.00)	
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.	0	100,000.00	1,286,500.00	(1,186,500.00)	
15102001	AGRICULTURAL DEV. PROGRAMME	0	1,870,000.00	0	1,870,000.00	
20001001	MINISTRY OF FINANCE	0	0	830,000.00	(830,000.00)	
20008001	BOARD OF INTERNAL REVENUE	0	33,162,158.00	49,350,981.00	(16,188,823.00)	
21001001	MINISTRY OF HEALTH	0	0	398,400.00	(398,400.00)	
22001001	MINISTRY OF COMMERCE	0	0	7,052,800.00	(7,052,800.00)	

23001001	MINISTRY OF INFORMATION	0	0	13,280.00	(13,280.00)	
52001001	MINISTRY OF WATER RESOURCES	0	0	4,120,000.00	(4,120,000.00)	
	Total Licences		**35,498,658.00**	**64,071,961.00**	**- 28,573,303.00**	
	Fees				-	
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	0	0	99,600.00	(99,600.00)	
13001003	YOBE STATE DESERT STAR	0	250,000.00	0	250,000.00	
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.	0	6,648,850.00	6,017,500.00	631,350.00	
15001002	MODERN ABATTOIR	0	490,000.00	0	490,000.00	
15102001	AGRICULTURAL DEV. PROGRAMME	0	0	249,000.00	(249,000.00)	
17001001	MINISTRY OF EDUCATION	0	0	7,184,000.00	(7,184,000.00)	
17010001	AGENCY FOR MASS EDUCATION	0	0	33,200.00	(33,200.00)	
17018001	STATE POLYTECHNIC GEIDAM	0	0	15,380,000.00	(15,380,000.00)	
17021001	YOBE STATE UNIVERSITY	0	0	50,712,000.00	(50,712,000.00)	
17065001	COLLEGE OF EDUCATION GASHUA	0	0	25,312,000.00	(25,312,000.00)	
17066001	CABS POTISKUM	0	0	14,316,000.00	(14,316,000.00)	
17067001	COLLEGE OF AGRIC GUJBA	0	0	9,192,000.00	(9,192,000.00)	
17068001	COLLEGE OF LEGAL AND ISLAMIC STUDIES	0	0	26,032,000.00	(26,032,000.00)	
20001001	MINISTRY OF FINANCE	0	32,725,400.00	38,180,000.00	(5,454,600.00)	
20008001	BOARD OF INTERNAL REVENUE	0	79,625.00	0	79,625.00	
21001001	MINISTRY OF HEALTH	0	0	4,174,000.00	(4,174,000.00)	

21102001	HOSPITAL MANAGEMENT BOARD	0	309,000.00	21,696,000.00	(21,387,000.00)	
21104001	SCHOOL OF NURSING DAMATURU	0	0	10,232,000.00	(10,232,000.00)	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU	0	0	10,232,000.00	(10,232,000.00)	
22001001	MINISTRY OF COMMERCE	0	2,837,500.00	26,640,000.00	(23,802,500.00)	
23001001	MINISTRY OF INFORMATION	0	0	99,600.00	(99,600.00)	

23003001	YOBE TELEVISION (YTV)	0	0	14,520,000.00	(14,520,000.00)	
23004001	YOBE BROADCASTING CORPORATION	0	0	7,184,000.00	(7,184,000.00)	
23013001	PRINTING CORPORATION	0	0	1,132,000.00	(1,132,000.00)	
26001001	MINISTRY OF JUSTICE	0	592,094,001.98	400,639,680.00	191,454,321.98	
26051001	HIGH COURT	0	8,213,563.73	6,729,200.00	1,484,363.73	
26052001	SHARIA COURT DIVISION	0	1,469,224.00	1,600,000.00	(130,776.00)	
26053001	SHARIA COURT OF APPEAL	0	328,221.00	4,324,000.00	(3,995,779.00)	
34001001	MINISTRY OF WORKS	0	0	4,033,200.00	(4,033,200.00)	
35001001	MINISTRY OF ENVIRONMENT	0	2,182,400.00	10,516,100.00	(8,333,700.00)	
40001001	OFFICE OF THE STATE AUDITOR GENERAL	0	50,000.00	1,600,000.00	(1,550,000.00)	
47001001	CIVIL SERVICE COMMISSION	0	906,100.00	0	906,100.00	
52001001	MINISTRY OF WATER RESOURCES	0	0	6,640,000.00	(6,640,000.00)	
53001001	MINISTRY OF LAND AND HOUSING	0	11,416,350.00	24,937,500.00	(13,521,150.00)	
	Total Fees		**660,000,235.71**	**749,636,580.00**	**(89,636,344.29)**	
	Fines					
17008001	LIBRARY BOARD	0	0	33,200.00	(33,200.00)	
20008001	BOARD OF INTERNAL REVENUE	0	532,000.00	3,299,100.00	(2,767,100.00)	
21102001	HOSPITAL MANAGEMENT BOARD	0	0	33,200.00	(33,200.00)	
26001001	MINISTRY OF JUSTICE	0	0	480,000.00	(480,000.00)	
26051001	HIGH COURT	0	687,371.00	240,000.00	447,371.00	
26053001	SHARIA COURT OF APPEAL	0	0	558,400.00	(558,400.00)	
35001001	MINISTRY OF ENVIRONMENT	0	0	83,000.00	(83,000.00)	
	Total Fines		**1,219,371.00**	**4,726,900.00**	**(3,507,529.00)**	
	Sales				-	
11005001	SUSTAINABLE DEVELOPMENT GOALS (SDG)	0	0	0	-	
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.	0	127,762,000.00	470,029,000.00	(342,267,000.00)	
15102001	AGRICULTURAL DEV. PROGRAMME	0	0	705,500.00	(705,500.00)	

17018001	STATE POLYTECHNIC GEIDAM	0	0	2,520,000.00	(2,520,000.00)	

17021001	YOBE STATE UNIVERSITY	0	0	3,048,000.00	(3,048,000.00)	
17056001	SCHOLARSHIP BOARD	0	0	1,328,000.00	(1,328,000.00)	
17065001	COLLEGE OF EDUCATION GASHUA	0	0	1,856,000.00	(1,856,000.00)	
17066001	CABS POTISKUM	0	0	2,520,000.00	(2,520,000.00)	
17067001	COLLEGE OF AGRIC GUJBA	0	0	584,000.00	(584,000.00)	
17068001	COLLEGE OF LEGAL AND ISLAMIC STUDIES	0	0	1,856,000.00	(1,856,000.00)	
18011001	JUDICIAL SERVICE COMMISSION	0	0	800,000.00	(800,000.00)	
20001001	MINISTRY OF FINANCE	0	46,000.00	4,150,000.00	(4,104,000.00)	
21001001	MINISTRY OF HEALTH	0	0	99,600.00	(99,600.00)	
21104001	SCHOOL OF NURSING DAMATURU	0	0	800,000.00	(800,000.00)	
21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU	0	0	504,000.00	(504,000.00)	
22001001	MINISTRY OF COMMERCE	0	0	1,200,000.00	(1,200,000.00)	
23001001	MINISTRY OF INFORMATION	0	35,000.00	198,400.00	(163,400.00)	
23013001	PRINTING CORPORATION	0	1,976,038.78	0	1,976,038.78	
25001001	HEAD OF SERVICE	0	0	2,264,000.00	(2,264,000.00)	
26001001	MINISTRY OF JUSTICE	0	337,180.00	28,000.00	309,180.00	
47001001	CIVIL SERVICE COMMISSION	0	0	2,944,000.00	(2,944,000.00)	
48001001	STATE INDEPENDENT ELECTION COMMISSION	0	0	5,200,000.00	(5,200,000.00)	
53001001	MINISTRY OF LAND AND HOUSING	0	13,353.00	2,166,000.00	(2,152,647.00)	
	Total Sales		**130,169,571.78**	**504,800,500.00**	**(374,630,928.22)**	
	Earnings				-	
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	0	690,500.00	400,000.00	290,500.00	

13001002	SPORT COUNCIL	0	0	1,440,000.00	(1,440,000.00)	
15102001	AGRICULTURAL DEV. PROGRAMME	0	0	16,600,000.00	(16,600,000.00)	
21001001	MINISTRY OF HEALTH	0	0	2,000,001.00	(2,000,001.00)	
21102001	HOSPITAL MANAGEMENT BOARD	0	296,727.00	0	296,727.00	
22001001	MINISTRY OF COMMERCE	0	248,500.00	2,208,000.00	(1,959,500.00)	
23001001	MINISTRY OF INFORMATION	0	1,165,000.00	480,000.00	685,000.00	
23003001	YOBE TELEVISION (YTV)	0	0	8,000,000.00	(8,000,000.00)	
23004001	YOBE BROADCASTING CORPORATION	0	2,800,000.00	4,800,000.00	(2,000,000.00)	
25001001	HEAD OF SERVICE	0	0	2,400,000.00	(2,400,000.00)	
34001001	MINISTRY OF WORKS	0	2,630,000.00	28,442,400.00	(25,812,400.00)	
34001003	YOBE LINE	0	5,114,500.00	56,000,400.00	(50,885,900.00)	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

52001001	MINISTRY OF WATER RESOURCES	0	5,800,000.00	5,220,400.00	579,600.00	
52102001	WATER CORPORATION	0	4,950,000.00	24,724,000.00	(19,774,000.00)	
53001001	MINISTRY OF LAND AND HOUSING	0	0	40,500,000.00	(40,500,000.00)	
	Total Earnings		**23,695,227.00**	**193,215,201.00**	**-169,519,974.00**	
	Rent on Government Buildings				-	
11021001	LAISION OFFICE LAGOS	0	0	9,144,800.00	(9,144,800.00)	
11021002	LAISION OFFICE KADUNA	0	0	5,000,000.00	(5,000,000.00)	
11021003	LIAISON OFFICE ABUJA	0	0	7,195,840.00	(7,195,840.00)	
1102100	LAISION OFFICE MAIDUGURI	0	0	1,771,360.00		

4					(1,771,360.00)	
20001001	MINISTRY OF FINANCE	0	72,000,000.00	281,750,000.00	(209,750,000.00)	
	Total Rent on Building		**72,000,000.00**	**304,862,000.00**	**(232,862,000.00)**	
	Sales/Rent on Land and Others					
53001001	MINISTRY OF LAND AND HOUSING	0	2,713,644.00	12,581,000.00	(9,867,356.00)	
	Total Rent on Land and Others		**2,713,644.00**	**12,581,000.00**	**(9,867,356.00)**	
	Repayments					
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		2,698,000.00	0	2,698,000.00	
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		0	830,000.00	(830,000.00)	
20001001	MINISTRY OF FINANCE		373,092,309.06	564,379,500.00	(191,287,190.94)	Actual figure includes Repayment of Car loan N5,048,613.12 and Furniture Loan N50,000.00 ommitted in 2016 account.
22051001	SMALL SCALE INDUSTRIES		384,050.00	0	384,050.00	
53001001	MINISTRY OF LAND AND HOUSING		53,404,336.57	0	53,404,336.57	
	Total Repayments		**429,578,695.63**	**565,209,500.00**	**(135,630,804.37)**	
	Investment Income				-	

	Interest Earned				-	
	Re-imbursement				-	
	Total					
	Total IGR (Independent Revenue)		**3,598,131,936.59**	**3,805,394,000.00**	**(207,262,063.41)**	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

3	**Other Revenue Sources of the Yobe State Government:**	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	**Remarks**
14020202	Disposal Of Fixed Assets		0	7,300,000.00	(7,300,000.00)	
	Total Other Revenue Sources		**-**	**7,300,000.00**	**(7,300,000.00)**	

4	**A-Total Personnel Costs (including Salaries on CRF charges)**	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
11001001	GOVERNMENT HOUSE		125,835,630.10	185,693,000.00	59,857,369.90	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVE		305,043,941.36	329,860,000.00	24,816,058.64	
11035001	LOCAL GOVERNMENT PENSION BOARD		13,308,842.40	14,543,000.00	1,234,157.60	
11037001	PILGRIMS WELFARE COMMISSION		12,911,376.00	36,171,000.00	23,259,624.00	
12003001	HOUSE OF ASSEMBLY		123,439,901.17	296,759,000.00	173,319,098.83	
12004001	HOUSE OF ASSEMBLY SERVICE					

	COMMISSION		6,751,228.00	18,839,000.00	12,087,772.00	
17066001	CABS POTISKUM		551,347,251.62	564,681,000.00	13,333,748.38	
23001001	MINISTRY OF INFORMATION		71,378,171.24	79,906,000.00	8,527,828.76	
23003001	YOBE TELEVISION (YTV)		88,354,407.79	110,560,000.00	22,205,592.21	
23004001	YOBE BROADCASTING CORPORATION		91,515,959.36	98,412,000.00	6,896,040.64	
23013001	PRINTING CORPORATION		25,835,535.40	26,943,000.00	1,107,464.60	
23057001	COUNCIL FOR ARTS & CULTURE		40,979,802.40	41,897,000.00	917,197.60	
25001001	HEAD OF SERVICE		158,708,022.01	179,566,000.00	20,857,977.99	
40001001	OFFICE OF THE STATE AUDITOR GENERAL		51,193,393.00	52,336,000.00	1,142,607.00	
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		67,030,116.00	67,617,000.00	586,884.00	
47001001	CIVIL SERVICE COMMISSION		26,537,397.00	28,673,000.00	2,135,603.00	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		21,907,963.00	22,703,000.00	795,037.00	
48001001	STATE INDEPENDENT ELECTION COMMISSION		3,820,808.00	3,956,000.00	135,192.00	
21010103	Consolidated Revenue Fund Charge - Salary		1,213,849,345.15	1,220,987,000.00	7,137,654.85	
	total Administrative Sector		**2,999,749,091.00**	**3,380,102,000.00**	**380,352,909.00**	
	List of MDA: Economic Sector					
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		778,408,846.55	872,592,000.00	94,183,153.45	
15102001	AGRICULTURAL DEV. PROGRAMME		222,837,897.31	248,640,000.00	25,802,102.69	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

17067001	COLLEGE OF AGRIC GUJBA		388,521,090.07	397,844,000.00	9,322,909.93	
20001001	MINISTRY OF FINANCE		627,667,458.61	639,085,000.00	11,417,541.39	
20008001	BOARD OF INTERNAL REVENUE		78,172,696.00	89,491,000.00	11,318,304.00	
22001001	MINISTRY OF COMMERCE		91,137,297.20	101,269,000.00	10,131,702.80	
22051001	SMALL SCALE INDUSTRIES		9,976,170.00	15,098,000.00	5,121,830.00	
22052001	STATE HOTELS		15,954,610.40	18,773,000.00	2,818,389.60	
22059001	YOBE MICRO FINANCE BANK		3,222,916.00	3,360,000.00	137,084.00	
24007001	FIRE SERVICE		112,921,122.52	190,318,000.00	77,396,877.48	
34001001	MINISTRY OF WORKS		304,711,268.48	340,120,000.00	35,408,731.52	
34001002	RURAL ELECTRIFICATION BOARD		152,206,024.00	173,234,000.00	21,027,976.00	
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING		62,333,123.00	86,610,000.00	24,276,877.00	
52001001	MINISTRY OF WATER RESOURCES		38,551,370.00	56,098,000.00	17,546,630.00	
52102001	WATER CORPORATION		271,133,127.84	291,111,000.00	19,977,872.16	
52103001	RURAL WATER SUPPLY & SANITATION AGENCY		92,960,004.40	95,027,000.00	2,066,995.60	
53001001	MINISTRY OF LAND AND HOUSING		289,843,160.28	322,366,000.00	32,522,839.72	

53010001	HOUSING & PROPERTY DEV.		35,382,963.10	37,178,000.00	1,795,036.90	
	Total Economic Sector		**3,575,941,145.76**	**3,978,214,000.00**	**402,272,854.24**	
	List of MDA: Law and Justice Sector					
17068001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		332,424,294.88	334,078,000.00	1,653,705.12	
18011001	JUDICIAL SERVICE COMMISSION		27,721,343.38	28,456,000.00	734,656.62	
26001001	MINISTRY OF JUSTICE		160,686,329.61	181,982,000.00	21,295,670.39	
26001002	PERORAGATIVE OF MERCY		5,574,040.40	6,185,000.00	610,959.60	
26051001	HIGH COURT		278,062,857.44	403,907,000.00	125,844,142.56	
26052001	SHARIA COURT DIVISION		229,825,912.55	237,836,000.00	8,010,087.45	
26053001	SHARIA COURT OF APPEAL		73,431,234.71	151,481,000.00	78,049,765.29	
	Total Law and Justice Sector		**1,107,726,012.97**	**1,343,925,000.00**	**236,198,987.03**	
	Lis of MDA: Regional Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	Total Regional Sector		**-**	**-**	**-**	
	List of MDA: Social Sector					**Remarks**
13001001	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT		235,036,550.74	283,875,000.00	48,838,449.26	
13001002	SPORT COUNCIL		107,929,085.96	112,905,000.00	4,975,914.04	
13001003	YOBE STATE DESERT STAR		23,844,000.00	36,852,000.00	13,008,000.00	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

14001001	MINISTRY OF WOMEN AFFAIRS		54,608,648.42	74,719,000.00	20,110,351.58	
17001001	MINISTRY OF EDUCATION		118,759,020.09	146,398,000.00	27,638,979.91	
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD		798,867,181.64	947,422,000.00	148,554,818.36	
17008001	LIBRARY BOARD		64,072,949.40	65,027,000.00	954,050.60	
17010001	AGENCY FOR MASS EDUCATION		228,485,531.40	240,302,000.00	11,816,468.60	
17018001	STATE POLYTECHNIC GEIDAM		280,022,433.86	319,203,000.00	39,180,566.14	
17021001	YOBE STATE UNIVERSITY		1,533,319,048.06	1,555,000,000.00	21,680,951.94	
17031001	ARABIC AND ISLAMIC BOARD		18,461,942.40	22,553,000.00	4,091,057.60	
17054001	TEACHING SERVICE BOARD		2,212,604,408.05	2,275,630,000.00	63,025,591.95	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD		970,588,116.76	1,052,549,000.00	81,960,883.24	
17056001	SCHOLARSHIP BOARD		21,490,742.40	22,123,000.00	632,257.60	
17065001	COLLEGE OF EDUCATION GASHUA		1,001,452,227.43	1,007,749,000.00	6,296,772.57	
21001001	MINISTRY OF HEALTH		990,107,750.45	1,012,088,000.00	21,980,249.55	
21102001	HOSPITAL MANAGEMENT BOARD		2,874,389,445.30	2,954,617,000.00	80,227,554.70	
21104001	SCHOOL OF NURSING DAMATURU		144,490,660.96	145,005,000.00	514,339.04	
35001001	MINISTRY OF ENVIRONMENT		357,857,177.11	358,217,000.00	359,822.89	

35001004	NEAZADP		62,534,604.00	69,759,000.00	7,224,396.00	
35016001	ENVIRONMENT PROTECTION AGENCY		250,119,378.66	261,135,000.00	11,015,621.34	
51001001	MINISTRY FOR LOCAL GOVERNMENT		49,228,172.64	73,645,000.00	24,416,827.36	
51002001	EMIRATE COUNCIL		222,435,149.52	233,555,000.00	11,119,850.48	
62001001	MINISTRY OF RELIGIOUS AFFAIRS		40,691,725.78	55,707,000.00	15,015,274.22	
	Total Social Sector		**12,661,395,951.03**	**13,326,035,000.00**	**664,639,048.97**	
	Total Personnel Cost		**20,344,812,200.76**	**22,028,276,000.00**	**1,683,463,799.24**	

6	**Overhead Costs**	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	
	List of MDA: Administrative Sector					
11001001	GOVERNMENT HOUSE		1,996,021,744.85	2,000,000,000.00	3,978,255.15	
11001002	OFFICE OF THE DEPUTY GOVERNOR		238,467,250.00	240,000,000.00	1,532,750.00	
11001003	SPECIAL ADVISERS		38,000,000.00	78,000,000.00	40,000,000.00	
11013001	OFFICE OF THE SECRETARY TO THE STATE GOVE		1,992,569,454.20	1,993,100,000.00	530,545.80	
11013003	UNICEF COORDINATOR		600,000.00	600,000.00	-	
11013004	LANDSCAPE UNIT		250,000.00	260,000.00	10,000.00	
11013006	NATIONAL VOLUNTEER SERVICE		120,000.00	120,000.00	-	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

11013007	MAINTENANCE UNIT		300,000.00	300,000.00	-	
11021001	LAISION OFFICE LAGOS		1,200,000.00	1,200,000.00	-	
11021002	LAISION OFFICE KADUNA		2,400,000.00	6,000,000.00	3,600,000.00	
11021003	LIAISON OFFICE ABUJA		15,600,000.00	16,200,000.00	600,000.00	
11021004	LAISION OFFICE MAIDUGURI		1,200,000.00	1,200,000.00	-	
12003001	HOUSE OF ASSEMBLY		809,378,245.70	989,548,000.00	180,169,754.30	
12004001	HOUSE OF ASSEMBLY SERVICE COMMISSION		3,000,000.00	40,650,000.00	37,650,000.00	
23001001	MINISTRY OF INFORMATION		29,536,000.00	45,300,000.00	15,764,000.00	
25001001	HEAD OF SERVICE		425,559,062.90	427,000,000.00	1,440,937.10	
40001001	OFFICE OF THE STATE AUDITOR GENERAL		63,659,100.00	69,400,000.00	5,740,900.00	
40002001	OFFICE OF THE AUDITOR GENERAL LOCAL GOVT		8,700,000.00	24,812,000.00	16,112,000.00	
47001001	CIVIL SERVICE COMMISSION		15,210,000.00	24,470,000.00	9,260,000.00	
47002001	LOCAL GOVERNMENT SERVICE COMMISSION		1,800,000.00	1,800,000.00	-	

48001001	STATE INDEPENDENT ELECTION COMMISSION		3,000,000.00	3,000,000.00	-	
51001001	MINISTRY FOR LOCAL GOVERNMENT		6,000,000.00	6,000,000.00	-	
62001001	MINISTRY OF RELIGIOUS AFFAIRS		99,471,000.00	100,000,000.00	529,000.00	
	Total Administrative Sector		**5,752,041,857.65**	**6,068,960,000.00**	**316,918,142.35**	
	List of MDA: Economic Sector					
15001001	MINISTRY OF AGRICULTURE AND NATURAL RES.		340,125,300.00	400,916,000.00	60,790,700.00	
20001001	MINISTRY OF FINANCE		156,936,496.00	187,450,000.00	30,513,504.00	
20001003	MISCELLANEOUS EXPENCES		1,459,577,877.82	1,535,000,000.00	75,422,122.18	
20002001	DEBT MANAGEMENT OFFICE		300,000.00	300,000.00	-	
20007001	ACCOUNTANT GENERAL OFFICE		15,600,000.00	15,600,000.00	-	
20007002	PROJECT FINANCIAL MANAGEMENT UNIT		300,000.00	300,000.00	-	
22001001	MINISTRY OF COMMERCE		28,415,900.00	52,600,000.00	24,184,100.00	
34001001	MINISTRY OF WORKS		18,712,500.00	23,200,000.00	4,487,500.00	
38001001	MINISTRY OF BUDGET & ECONOMIC PLANNING		57,850,000.00	64,250,000.00	6,400,000.00	
38001002	BUDGET MONITORING & INSPECTION		-	1,500,000.00	1,500,000.00	
38001003	STATISTIC DEPT.		1,500,000.00	1,800,000.00	300,000.00	
38001004	DONOR CORDINATION UNIT		15,600,000.00	15,600,000.00	-	
52001001	MINISTRY OF WATER RESOURCES					

			14,230,000.00	24,000,000.00	9,770,000.00	
53001001	MINISTRY OF LAND AND HOUSING		6,000,000.00	6,000,000.00	-	
53001002	SOLID MINERAL		-	600,000.00	600,000.00	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

	Total Economic Sector		**2,115,148,073.82**	**2,329,116,000.00**	**213,967,926.18**	
	List of MDA: Law and Justice Sector					
18011001	JUDICIAL SERVICE COMMISSION		2,700,000.00	12,925,000.00	10,225,000.00	
26001001	MINISTRY OF JUSTICE		59,293,735.00	63,000,000.00	3,706,265.00	
26001002	PERORAGATIVE OF MERCY		8,900,000.00	11,900,000.00	3,000,000.00	
26001003	RENT TRIBUNAL		1,200,000.00	1,200,000.00	-	
26001004	SANITATION COURT		1,800,000.00	1,800,000.00	-	
26001005	REVENUE COURT		240,000.00	480,000.00	240,000.00	
	Total Law and Justice Sector		**74,133,735.00**	**91,305,000.00**	**17,171,265.00**	
	Lis of MDA: Regional Sector					
51021001	MIN. OF INTERGRATED& COMM. RURAL DEV.				-	
	Total Regional Sector		**-**	**-**	**-**	
	List of MDA: Sector Sector					
1300100	MINISTRY OF YOUTH & SOCIAL					

1	DEVELOPMENT		101,048,210.00	107,801,000.00	6,752,790.00	
13052001	NYSC FIKA		300,000.00	300,000.00	-	
14001001	MINISTRY OF WOMEN AFFAIRS		9,000,000.00	48,175,000.00	39,175,000.00	
17001001	MINISTRY OF EDUCATION		1,403,498,629.50	1,766,000,000.00	362,501,370.50	
17001002	FRENCH AND KANURI CENTRE		300,000.00	300,000.00	-	
17001003	REMEDIAL PROGRAMME		450,000.00	450,000.00	-	
17030001	ZONAL INSPECTORATE		900,000.00	900,000.00	-	
17064001	EDUCATION RESOURCE CENTRE		1,500,000.00	1,800,000.00	300,000.00	
21001001	MINISTRY OF HEALTH		342,116,624.23	355,580,000.00	13,463,375.77	
21001002	EPIDEMOLOGICAL UNIT EPI		600,000.00	600,000.00	-	
21001003	NPI UNIT		600,000.00	600,000.00	-	
21107001	FAMILY SUPPORT MCHC		1,500,000.00	1,500,000.00	-	**Remarks**
35001001	MINISTRY OF ENVIRONMENT		56,570,000.00	287,400,000.00	230,830,000.00	
	Total Social Sector		**1,918,383,463.73**	**2,571,406,000.00**	**653,022,536.27**	
	Total Overhead Cost		**9,859,707,130.20**	**11,060,787,000.00**	**1,201,079,869.80**	

7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	Ref.Note	Actual	Total Budget	Variance	Remarks
21020101	Non Regular Allowances (Ulamas)		4,873,500.00	5,000,000.00	126,500.00	
22010101	Gratuity		2,487,704,802.85	2,500,000,000.00	12,295,197.15	

22010102	Pension		2,504,866,326.18	2,530,000,000.00	25,133,673.82	
22010103	Death Benefits		692,542,446.19	700,000,000.00	7,457,553.81	
22021007	Welfare Packages (Asst to Emirate Council)		3,000,000.00	5,000,000.00	2,000,000.00	
22021026	Local Government Share of Revenue (10%)		-	100,000,000.00	100,000,000.00	
22030106	Motor Vehicle Advance		22,000,000.00	23,000,000.00	1,000,000.00	
	Total Consolidated Revenue Fund Charges		**5,714,987,075.22**	**5,863,000,000.00**	**148,012,924.78**	

8	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
11005001	SUSTAINABLE DEVELOPMENT GOALS (SDG)		25,883,000.00	36,700,000.00	10,817,000.00	
11008001	STATE EMERGENCY RELIEF AGENCY		294,447,607.61	299,350,000.00	4,902,392.39	
11010001	PUBLIC PROCUREMENT BUREAU		35,106,854.01	50,200,000.00	15,093,145.99	

11033001	YOSACA		47,080,000.00	105,600,000.00	58,520,000.00	
11035001	LOCAL GOVERNMENT PENSION BOARD		900,000.00	900,000.00	-	
11037001	PILGRIMS WELFARE COMMISSION		321,503,472.85	409,333,000.00	87,829,527.15	
17066001	CABS POTISKUM		3,000,000.00	28,550,000.00	25,550,000.00	
23003001	YOBE TELEVISION (YTV)		12,700,000.00	25,500,000.00	12,800,000.00	
23004001	YOBE BROADCASTING CORPORATION		8,700,000.00	37,373,000.00	28,673,000.00	
23013001	PRINTING CORPORATION		4,200,000.00	8,149,000.00	3,949,000.00	
23057001	COUNCIL FOR ARTS & CULTURE		2,250,000.00	7,642,000.00	5,392,000.00	
24007001	FIRE SERVICE		6,865,000.00	19,550,000.00	12,685,000.00	
62001002	YOBE MOSQUE AND ISLAMIC CENTRE		55,260,000.00	64,600,000.00	9,340,000.00	
Total Administrative Sector			**817,895,934.47**	**1,093,447,000.00**	**275,551,065.53**	
List of MDA: Economic Sector						
15001002	MODERN ABATTOIR		300,000.00	600,000.00	300,000.00	
15001003	PILOT LIVESTOCK		25,320,000.00	87,000,000.00	61,680,000.00	
15102001	AGRICULTURAL DEV. PROGRAMME		12,000,000.00	23,105,000.00	11,105,000.00	
15110001	FERTILIZER BLENDING PLANT		2,100,000.00	4,500,000.00	2,400,000.00	
17067001	COLLEGE OF AGRIC GUJBA		8,680,000.00	16,550,000.00	7,870,000.00	
20001002	STATE TENDERS BOARD					

			600,000.00	600,000.00	-	
20008001	BOARD OF INTERNAL REVENUE		87,547,035.63	153,805,000.00	66,257,964.37	
22051001	SMALL SCALE INDUSTRIES		2,100,000.00	2,100,000.00	-	
34001002	RURAL ELECTRIFICATION BOARD		150,770,000.00	152,700,000.00	1,930,000.00	

50001001	FISCAL RESPONSIBILITY BOARD		48,151,000.00	64,200,000.00	16,049,000.00	
52102001	WATER CORPORATION		21,484,000.00	29,750,000.00	8,266,000.00	
52103001	RURAL WATER SUPPLY & SANITATION AGENCY		4,585,000.00	11,510,000.00	6,925,000.00	
53010001	HOUSING & PROPERTY DEV.		2,100,000.00	12,100,000.00	10,000,000.00	
Total Economic Sector			**365,737,035.63**	**558,520,000.00**	**192,782,964.37**	
List of MDA: Law and Justice Sector						
17068001	COLLEGE OF LEGAL AND ISLAMIC STUDIES		11,000,000.00	16,550,000.00	5,550,000.00	
26051001	HIGH COURT		74,925,000.00	183,150,000.00	108,225,000.00	
26051002	ADMINSTRATIVE OF JUSTICE COMMITTEE		30,000,000.00	30,000,000.00	-	
26052001	SHARIA COURT DIVISION		5,400,000.00	6,000,000.00	600,000.00	
26053001	SHARIA COURT OF APPEAL		64,000,000.00	170,000,000.00	106,000,000.00	
Total Law and Justice Sector						

			185,325,000.00	**405,700,000.00**	**220,375,000.00**	
List of MDA: Sector Sector						
13001002	SPORT COUNCIL		61,517,000.00	64,200,000.00	2,683,000.00	
13001003	YOBE STATE DESERT STAR		25,719,200.00	29,400,000.00	3,680,800.00	
17003001	STATE UNIVERSAL BASIC EDUCATION BOARD		44,114,400.00	68,000,000.00	23,885,600.00	
17008001	LIBRARY BOARD		3,000,000.00	6,900,000.00	3,900,000.00	
17010001	AGENCY FOR MASS EDUCATION		2,400,000.00	2,400,000.00	-	
17018001	STATE POLYTECHNIC GEIDAM		3,000,000.00	20,000,000.00	17,000,000.00	
17021001	YOBE STATE UNIVERSITY		265,865,094.37	294,000,000.00	28,134,905.63	
17031001	ARABIC AND ISLAMIC BOARD		20,415,000.00	56,050,000.00	35,635,000.00	
17054001	TEACHING SERVICE BOARD		89,694,600.00	98,200,000.00	8,505,400.00	
17055001	SCIENCE & TECHNICAL EDUCATION BOARD		58,676,040.00	88,000,000.00	29,323,960.00	
17056001	SCHOLARSHIP BOARD		3,000,000.00	11,000,000.00	8,000,000.00	
17065001	COLLEGE OF EDUCATION GASHUA		8,000,000.00	20,550,000.00	12,550,000.00	
21003001	PRIMARY HEALTH CARE MANAGEMENT BOARD		67,354,200.00	196,550,000.00	129,195,800.00	
21102001	HOSPITAL MANAGEMENT BOARD		87,209,268.00	102,000,000.00	14,790,732.00	
21102002	200 BED ULTRA MORDERN HOSPITAL		97,176,809.80	98,000,000.00	823,190.20	
21104001	SCHOOL OF NURSING DAMATURU		13,174,000.00	38,000,000.00	24,826,000.00	

21106001	SCHOOL OF HEALTH TECHNOLOGY NGURU		17,676,000.00	48,000,000.00	30,324,000.00	
35001004	NEAZADP		2,400,000.00	7,370,000.00	4,970,000.00	
35016001	ENVIRONMENT PROTECTION AGENCY		51,200,000.00	63,775,000.00	12,575,000.00	
35057001	AFFORESTATION PROJECT		1,200,000.00	1,200,000.00	-	

Total Social Sector		**922,791,612.17**	**1,313,595,000.00**	**390,803,387.83**	
Total Subventions to Parastatals		**2,291,749,582.27**	**3,371,262,000.00**	**1,079,512,417.73**	

9	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual	Total Budget	Variance	Remarks
	Transfer from Consolidated Revenue Fund		15,600,000,000.00	10,817,563,000.00	(4,782,437,000.00)	
	TOTAL		**15,600,000,000.00**	**10,817,563,000.00**	**(4,782,437,000.00)**	

10	Aids and Grants		Actual	Total Budget	Variance	Remarks
13020302	Joint Projects (4LGCs)			-	-	
13020302	(UBE) Matching Grants			1,200,000,000.00	1,200,000,000.00	
13020302	FGN Grant for SDG			1,000,000,000.00	1,000,000,000.00	

13020302	ETF Grants			250,000,000.00	250,000,000.00	
14020203	Refund From Federal Govt. Nig. (FGN)			3,500,000,000.00	3,500,000,000.00	
	TOTAL		**-**	**5,950,000,000.00**	**5,950,000,000.00**	

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**					
23010105	Purchase Of Motor Vehicles		9,854,100.00	10,000,000.00	145,900.00	
23010112	Purchase Of Office Furniture And Fittings		5,744,000.00	10,000,000.00	4,256,000.00	
23010113	Purchase Of Computers		4,445,000.00	5,000,000.00	555,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	1,000,000.00	1,000,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	1,500,000.00	1,500,000.00	
23010128	Purchase Of Security Equipments		9,965,868.00	10,000,000.00	34,132.00	
23010129	Purchase Of Industrial Equipments		-	1,818,000.00	1,818,000.00	

23010132	Purchase Of Security Equipments		-	3,000,000.00	3,000,000.00	
23020101	Construction/Provison Of Office Buildings		10,000,000.00	15,000,000.00	5,000,000.00	
23020105	Construction/Provison Of Water Facilities		-	1,000,000.00	1,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		51,922,400.00	55,000,000.00	3,077,600.00	
	Sub total		**91,931,368.00**	**113,318,000.00**	**21,386,632.00**	
12004001 HOUSE OF ASSEMBLY SERVICE COMMISSION						
23010105	Purchase Of Motor Vehicles		-	10,000,000.00	10,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	20,000,000.00	20,000,000.00	
	Sub total		**-**	**30,000,000.00**	**30,000,000.00**	
11013001	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**					
23010105	Purchase Of Motor Vehicles		1,029,541,750.00	1,100,000,000.00	70,458,250.00	
23010112	Purchase Of Office Furniture And Fittings		9,265,000.00	10,000,000.00	735,000.00	
23010113	Purchase Of Computers		4,500,000.00	5,000,000.00	500,000.00	
23010119	Purchase Of Power Generating Set		12,100,000.00	40,000,000.00	27,900,000.00	
23010121	Purchase Of Residential Furniture		1,800,000.00	10,000,000.00	8,200,000.00	
23010128	Purchase Of Security Equipments		-	430,000.00	430,000.00	
23020102	Construction/Provison Of Residential Buildings		358,285,554.81	380,000,000.00	21,714,445.19	

23030101	Rehabilitation/Repairs Of Residential Buidings		296,957,566.81	300,270,000.00	3,312,433.19	
23030102	Rehabilitation/Repairs - Electricity		1,503,000.00	2,000,000.00	497,000.00	
23040101	Tree Planting		5,219,500.00	7,000,000.00	1,780,500.00	
23050128	Counterpart Funding		50,000,000.00	50,000,000.00	-	
23050129	Capitalisation and Sustainability		-	2,300,000.00	2,300,000.00	
	Sub total		**1,769,172,371.62**	**1,907,000,000.00**	**137,827,628.38**	
11005001	**SUSTAINABLE DEVELOPMENT GOALS (SDG)**					
23010148	Purchase of School Furniture and Fittings		-	152,155,500.00	152,155,500.00	
23020107	Construction/Provison Of Public Schools		-	30,517,300.00	30,517,300.00	
23030106	Rehabilitation/Repairs - Public Schools		-	67,327,200.00	67,327,200.00	
23050103	Monitoring And Evaluation		28,605,871.00	150,000,000.00	121,394,129.00	
	Sub total		**28,605,871.00**	**400,000,000.00**	**371,394,129.00**	
11010001	**PUBLIC PROCUREMENT BUREAU**					
23010105	Purchase Of Motor Vehicles		29,279,250.00	30,000,000.00	720,750.00	
23010112	Purchase Of Office Furniture And Fittings		5,000,000.00	5,000,000.00	-	
23010113	Purchase Of Computers		8,531,250.00	10,000,000.00	1,468,750.00	

23050103	Monitoring And Evaluation		15,000,000.00	15,000,000.00	-	
	Sub total		**57,810,500.00**	**60,000,000.00**	**2,189,500.00**	
25001001	**HEAD OF SERVICE**					
23010112	Purchase Of Office Furniture And Fittings		222,852,802.06	250,000,000.00	27,147,197.94	
23010113	Purchase Of Computers		19,301,000.00	20,000,000.00	699,000.00	
23020101	Construction/Provison Of Office Buildings		54,472,405.34	200,000,000.00	145,527,594.66	
23030121	Rehabilitation/Repairs Of Office Buildings		179,411,919.11	200,000,000.00	20,588,080.89	
	Sub total		**476,038,126.51**	**670,000,000.00**	**193,961,873.49**	
64003001	**CABS POTISKUM**					
23010113	Purchase Of Computers		2,000,000.00	2,000,000.00	-	
23010122	Purchase Of Health/ Medical Equipment		-	5,000,000.00	5,000,000.00	
23010148	Purchase of School Furniture and Fittings		5,000,000.00	5,000,000.00	-	
23020107	Construction/Provison Of Public Schools		-	10,000,000.00	10,000,000.00	
23030106	Rehabilitation/Repairs - Public Schools		-	18,000,000.00	18,000,000.00	
23050103	Monitoring And Evaluation		14,780,792.00	20,000,000.00	5,219,208.00	
	Sub total		**21,780,792.00**	**60,000,000.00**	**38,219,208.00**	
11033001	**YOSACA**					
23010122	Purchase Of Health/ Medical Equipment		-	18,000,000.00	18,000,000.00	

23050101	Research And Development		-	2,000,000.00	2,000,000.00	
23050103	Monitoring And Evaluation		-	1,257,000.00	1,257,000.00	
23050128	Counterpart Funding		15,000,000.00	15,000,000.00	-	
	Sub total		**15,000,000.00**	**36,257,000.00**	**21,257,000.00**	
23001001	**MINISTRY OF INFORMATION**					
23010128	Purchase Of Security Equipments		8,692,000.00	15,000,000.00	6,308,000.00	
23020101	Construction/Provison Of Office Buildings		-	40,000,000.00	40,000,000.00	
23020118	Construction/Provison Of Infrastructure*		12,940,000.00	50,000,000.00	37,060,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	10,000,000.00	10,000,000.00	
23050101	Research And Development		1,500,000.00	4,000,000.00	2,500,000.00	
23050104	Anniversaries/Celebration		2,663,000.00	15,000,000.00	12,337,000.00	
	Sub total		**25,795,000.00**	**134,000,000.00**	**108,205,000.00**	
23057001	**COUNCIL FOR ARTS & CULTURE**					
23030121	Rehabilitation/Repairs Of Office Buildings		2,309,100.00	2,875,000.00	565,900.00	
23050104	Anniversaries/Celebration		3,739,500.00	14,000,000.00	10,260,500.00	

	Sub total		**6,048,600.00**	**16,875,000.00**	**10,826,400.00**	

23004001	**YOBE BROADCASTING CORPORATION**					
23010112	Purchase Of Office Furniture And Fittings		-	20,152,000.00	20,152,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	3,000,000.00	3,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	10,000,000.00	10,000,000.00	
	Sub total		**0.00**	**38,152,000.00**	**38,152,000.00**	
23003001	**YOBE TELEVISION (YTV)**					
23010112	Purchase Of Office Furniture And Fittings		-	600,000.00	600,000.00	
23010113	Purchase Of Computers		-	27,400,000.00	27,400,000.00	
23020103	Construction/Provison Of Electricity		-	15,000,000.00	15,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	60,000,000.00	60,000,000.00	
	Sub total		**-**	**103,000,000.00**	**103,000,000.00**	
23013001	**PRINTING CORPORATION**					
23010113	Purchase Of Computers		-	1,100,000.00	1,100,000.00	
23010115	Purchase Of Photocopying Machines		-	1,500,000.00	1,500,000.00	
23010117	Purchase Of Shreding Machines		40,950,000.00	42,500,000.00	1,550,000.00	
23010129	Purchase Of Industrial Equipments		-	5,470,000.00	5,470,000.00	
	Sub total		**40,950,000.00**	**50,570,000.00**	**9,620,000.00**	

1501000	**FIRE SERVICE**		-			
23010112	Purchase Of Office Furniture And Fittings		-	11,500,000.00	11,500,000.00	
23010123	Purchase Of Fire Fighting Equipment		18,403,885.00	30,959,000.00	12,555,115.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	1,500,000.00	1,500,000.00	
	Sub total		**18,403,885.00**	**43,959,000.00**	**25,555,115.00**	
11035001	**LOCAL GOVERNMENT PENSION BOARD**					
23010112	Purchase Of Office Furniture And Fittings		-	1,296,000.00	1,296,000.00	
23020101	Construction/Provison Of Office Buildings		-	3,000,000.00	3,000,000.00	
	Sub total			**4,296,000.00**	**4,296,000.00**	
62001001	**MINISTRY OF RELIGIOUS AFFAIRS**					
23020107	Construction/Provison Of Public Schools		8,120,500.00	10,000,000.00	1,879,500.00	
23030106	Rehabilitation/Repairs - Public Schools		2,500,000.00	7,000,000.00	4,500,000.00	
23050101	Research And Development		12,693,000.00	12,693,000.00	-	
	Sub total		**23,313,500.00**	**29,693,000.00**	**6,379,500.00**	

11037001	**PILGRIMS WELFARE COMMISSION**					
23010112	Purchase Of Office Furniture And Fittings		-	3,000,000.00	3,000,000.00	
23010113	Purchase Of Computers					

			5,745,680.00	6,000,000.00	254,320.00	
23020101	Construction/Provison Of Office Buildings		-	30,736,000.00	30,736,000.00	
23020102	Construction/Provison Of Residential Buildings		-	50,000,000.00	50,000,000.00	
	Sub total		**5,745,680.00**	**89,736,000.00**	**83,990,320.00**	
40001001	**OFFICE OF THE STATE AUDITOR GENERAL**					
23010112	Purchase Of Office Furniture And Fittings		2,974,000.00	3,062,000.00	88,000.00	
23010113	Purchase Of Computers		1,963,800.00	2,000,000.00	36,200.00	
23030121	Rehabilitation/Repairs Of Office Buildings		8,452,630.73	10,000,000.00	1,547,369.27	
23050101	Research And Development		1,849,223.00	2,000,000.00	150,777.00	
23050103	Monitoring And Evaluation		4,936,000.00	5,000,000.00	64,000.00	
	Sub total		**20,175,653.73**	**22,062,000.00**	**1,886,346.27**	
40002001	**LOCAL GOVERNMENT AUDIT**					
23010112	Purchase Of Office Furniture And Fittings		-	12,124,000.00	12,124,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23020116	Construction/Provision Of Water-Ways		-	4,425,000.00	4,425,000.00	
23040101	Tree Planting		-	1,000,000.00	1,000,000.00	
	Sub total			**22,549,000.00**	**22,549,000.00**	
47001001	**CIVIL SERVICE COMMISSION**					
23010112	Purchase Of Office Furniture And Fittings					

			-	5,000,000.00	5,000,000.00	
23010113	Purchase Of Computers		-	2,000,000.00	2,000,000.00	
23010119	Purchase Of Power Generating Set		-	3,000,000.00	3,000,000.00	
	Sub total		**-**	**10,000,000.00**	**10,000,000.00**	
47002001	**LOCAL GOVERNMENT SERVICE COMMISSION**					
23010105	Purchase Of Motor Vehicles		-	7,500,000.00	7,500,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	6,000,000.00	6,000,000.00	
23010113	Purchase Of Computers		-	5,500,000.00	5,500,000.00	
	Sub total		**-**	**19,000,000.00**	**19,000,000.00**	
48001001	**STATE INDEPENDENT ELECTION COMMISSION**					
23010113	Purchase Of Computers		-	2,000,000.00	2,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	5,000,000.00	5,000,000.00	
23050101	Research And Development		2,778,000.00	20,000,000.00	17,222,000.00	

23050107	Margin For Increases In Cost		127,882,475.00	140,000,000.00	12,117,525.00	
	Sub total		**130,660,475.00**	**167,000,000.00**	**36,339,525.00**	
	Total Administration Sector		**2,731,431,822.86**	**4,027,467,000.0**	**1,296,035,177.1**	

				0	**4**	
	List of MDA: Economic Sector	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	**Remarks**
15001001 MINISTRY OF AGRICULTURE						
23010103	Purchase Of Residential Buildings		28,239,000.00	30,000,000.00	1,761,000.00	
23010105	Purchase Of Motor Vehicles		-	8,000,000.00	8,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	10,000,000.00	10,000,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23010127	Purchase Of Agricultural Equipment		65,026,015.80	105,000,000.00	39,973,984.20	
23010140	Purchase OF Water Drilling Equipment		-	25,000,000.00	25,000,000.00	
23010147	Purchase Of Spare Parts And Tools General		-	15,000,000.00	15,000,000.00	
23020105	Construction/Provison Of Water Facilities		-	30,000,000.00	30,000,000.00	
23020108	Aquaculture &Artisanal Fish Production		-	25,000,000.00	25,000,000.00	
23020109	Dairy and Artificial Insemination		2,998,000.00	3,000,000.00	2,000.00	
23020113	Construction/Provison Of Agricultural Facilities		26,985,000.00	30,000,000.00	3,015,000.00	
23020124	Construction Markets/ Parks		-	4,000,000.00	4,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	35,000,000.00	35,000,000.00	
23050103	Monitoring And Evaluation		-	3,000,000.00	3,000,000.00	
2305010	Anniversaries/Celebration					

4			5,346,000.00	10,000,000.00	4,654,000.00	
23050128	Counterpart Funding		-	10,000,000.00	10,000,000.00	
	Sub total		**128,594,015.80**	**348,000,000.00**	**219,405,984.20**	
15102001 AGRICULTURAL DEV. PROGRAMME						
23010113	Purchase Of Computers		-	2,000,000.00	2,000,000.00	
23010127	Purchase Of Agricultural Equipment		-	38,000,000.00	38,000,000.00	
23010147	Purchase Of Spare Parts And Tools General		15,466,014.08	18,000,000.00	2,533,985.92	
23030112	Rehabilitation/Repairs - Agricultural Facilities		-	8,000,000.00	8,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	30,000,000.00	30,000,000.00	
23050101	Research And Development		-	10,000,000.00	10,000,000.00	
23050103	Monitoring And Evaluation		-	5,000,000.00	5,000,000.00	
23050128	Counterpart Funding		87,400,000.00	134,800,000.00	47,400,000.00	
	Sub total		**102,866,014.08**	**245,800,000.00**	**142,933,985.92**	

17067001 COLLEGE OF AGRIC GUJBA						
23010127	Purchase Of Agricultural Equipment		-	5,000,000.00	5,000,000.00	
23010148	Purchase of School Furniture and Fittings		4,250,000.00	5,000,000.00	750,000.00	
23050101	Research And Development					

			1,875,000.00	10,000,000.00	8,125,000.00	
23050103	Monitoring And Evaluation		-	14,631,000.00	14,631,000.00	
	Sub total		**6,125,000.00**	**34,631,000.00**	**28,506,000.00**	
15110001 FERTILIZER BLENDING PLANT						
23010129	Purchase Of Industrial Equipments		-	18,382,000.00	18,382,000.00	
	Sub total		**-**	**18,382,000.00**	**18,382,000.00**	
15001002 MODERN ABATTOIR						
23010147	Purchase Of Spare Parts And Tools General		-	2,000,000.00	2,000,000.00	
23030104	Rehabilitation/Repairs - Water Facilities		-	2,000,000.00	2,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	16,000,000.00	16,000,000.00	
	Sub total		**-**	**20,000,000.00**	**20,000,000.00**	
15001003 PILOT LIVESTOCK						
23010101	Purchase/Acquisition Of Land		-	7,000,000.00	7,000,000.00	
23010119	Purchase Of Power Generating Set		2,278,000.00	2,500,000.00	222,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	2,000,000.00	2,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		-	1,000,000.00	1,000,000.00	
23010133	Purchase Of Surveying Equipment		-	1,000,000.00	1,000,000.00	
23020105	Construction/Provison Of Water Facilities		2,000,000.00	2,000,000.00	-	
23030121	Rehabilitation/Repairs Of Office Buildings					

			-	1,000,000.00	1,000,000.00	
23040103	Wildlife Conservation		1,205,000.00	1,500,000.00	295,000.00	
23050101	Research And Development		1,996,000.00	2,000,000.00	4,000.00	
	Sub total		**7,479,000.00**	**20,000,000.00**	**12,521,000.00**	
15117001 IRRIGATION DEVELOPMENT PROGRAMME						
23020116	Construction/Provision Of Water-Ways		1,317,332,047.46	1,600,000,000.00	282,667,952.54	
23030115	Rehabilitation/Repairs - Water-Way		28,200,000.00	48,000,000.00	19,800,000.00	
23040105	Water Pollution Prevention & Control		-	20,000,000.00	20,000,000.00	
23050103	Monitoring And Evaluation		-	7,000,000.00	7,000,000.00	
	Sub total		**1,345,532,047.46**	**1,675,000,000.00**	**329,467,952.54**	
20001001 MINISTRY OF FINANCE						
23010105	Purchase Of Motor Vehicles		-	24,000,000.00	24,000,000.00	

23010112	Purchase Of Office Furniture And Fittings		-	20,000,000.00	20,000,000.00	
23010113	Purchase Of Computers		1,960,000.00	40,000,000.00	38,040,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	452,000.00	452,000.00	
	Sub total		**1,960,000.00**	**84,452,000.00**	**82,492,000.00**	
20008001 BOARD OF INTERNAL REVENUE						

23010105	Purchase Of Motor Vehicles		-	10,500,000.00	10,500,000.00	
23010113	Purchase Of Computers		-	35,000,000.00	35,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		13,764,779.05	35,000,000.00	21,235,220.95	
23050101	Research And Development		-	10,500,000.00	10,500,000.00	
23050103	Monitoring And Evaluation		-	4,000,000.00	4,000,000.00	
	Sub total		**13,764,779.05**	**95,000,000.00**	**81,235,220.95**	
34001001 MINISTRY OF WORKS						
23010106	Purchase Of Vans		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	5,000,000.00	5,000,000.00	
23010113	Purchase Of Computers		-	3,000,000.00	3,000,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	3,000,000.00	3,000,000.00	
23010133	Purchase Of Surveying Equipment		-	10,000,000.00	10,000,000.00	
23010146	Purchase Of Road Construction Equipment		448,046,492.03	450,000,000.00	1,953,507.97	
23010147	Purchase Of Spare Parts And Tools General		37,432,500.00	50,000,000.00	12,567,500.00	
23020101	Construction/Provison Of Office Buildings		66,060,882.26	100,000,000.00	33,939,117.74	
23020103	Construction/Provison Of Electricity		273,779,840.12	300,000,000.00	26,220,159.88	
23020107	Construction/Provison Of Public Schools		10,000,000.00	10,000,000.00	-	
23020114	Construction/Provison Of Roads					

			6,038,811,661.48	6,046,565,000.00	7,753,338.52	
23020116	Construction/Provision Of Water-Ways		48,144,390.00	50,000,000.00	1,855,610.00	
23020117	Construction/Provison Of Air Port/Aerodromes		3,398,136,146.17	4,000,000,000.00	601,863,853.83	
23020128	Construction of Warehouse and shops		-	10,000,000.00	10,000,000.00	
23030102	Rehabilitation/Repairs - Electricity		388,713,963.20	650,000,000.00	261,286,036.80	
23030113	Rehabilitation/Repairs - Roads		2,707,102,770.35	2,728,000,000.00	20,897,229.65	
23030115	Rehabilitation/Repairs - Water-Way		48,430,777.50	50,000,000.00	1,569,222.50	
23050101	Research And Development		-	7,000,000.00	7,000,000.00	
23050103	Monitoring And Evaluation		860,000.00	4,435,000.00	3,575,000.00	
23050124	Advocacy, Enlightenment & Campaign		5,000,000.00	5,000,000.00	-	
	Sub total		**13,470,519,423.11**	**14,512,000,000.00**	**1,041,480,576.89**	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

34001002 RURAL ELECTRIFICATION BOARD						
23010105	Purchase Of Motor Vehicles		-	8,000,000.00	8,000,000.00	
23010119	Purchase Of Power Generating Set		78,608,317.50	80,000,000.00	1,391,682.50	
23010123	Purchase Of Fire Fighting Equipment		-	2,000,000.00	2,000,000.00	
23020103	Construction/Provison Of Electricity		293,825,553.18	295,000,000.00	1,174,446.82	

23050101	Research And Development		-	1,000,000.00	1,000,000.00	
23050103	Monitoring And Evaluation		-	1,000,000.00	1,000,000.00	
	Sub total		**372,433,870.68**	**387,000,000.00**	**14,566,129.32**	
22001001 MINISTRY OF COMMERCE						
23010112	Purchase Of Office Furniture And Fittings		-	8,000,000.00	8,000,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	1,000,000.00	1,000,000.00	
23020101	Construction/Provison Of Office Buildings		8,820,500.00	30,000,000.00	21,179,500.00	
23020102	Construction/Provison Of Residential Buildings		-	40,000,000.00	40,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		2,291,570.00	5,000,000.00	2,708,430.00	
23050101	Research And Development		957,000.00	6,000,000.00	5,043,000.00	
23050104	Anniversaries/Celebration		-	10,000,000.00	10,000,000.00	
23050128	Counterpart Funding		-	50,000,000.00	50,000,000.00	
	Sub total		**12,069,070.00**	**150,000,000.00**	**137,930,930.00**	
22051001 SMALL SCALE INDUSTRIES						
23010112	Purchase Of Office Furniture And Fittings		-	4,000,000.00	4,000,000.00	
23010147	Purchase Of Spare Parts And Tools General		-	37,000,000.00	37,000,000.00	
23050103	Monitoring And Evaluation		-	1,968,000.00	1,968,000.00	
	Sub total		-	**42,968,000.00**	**42,968,000.00**	

22052001 STATE HOTELS						
23020116	Construction/Provision Of Water-Ways		-	3,000,000.00	3,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		12,000,000.00	12,000,000.00	-	
23040101	Tree Planting		-	2,156,000.00	2,156,000.00	
	Sub total		**12,000,000.00**	**17,156,000.00**	**5,156,000.00**	
22018001 YOBE INVESTMENT COMPANY						
23050129	Capitalisation and Sustainability		60,092,000.00	110,866,000.00	50,774,000.00	
	Sub total		**60,092,000.00**	**110,866,000.00**	**50,774,000.00**	
22059001 YOBE MICRO FINANCE BANK						
23050129	Capitalisation and Sustainability		-	42,968,000.00	42,968,000.00	

	Sub total			**42,968,000.00**	**42,968,000.00**	
53001001 MINISTRY OF LAND AND HOUSING						
23010101	Purchase/Acquisition Of Land		186,710,017.00	200,000,000.00	13,289,983.00	
23010113	Purchase Of Computers		1,338,000.00	4,000,000.00	2,662,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	1,089,000.00	1,089,000.00	
23010133	Purchase Of Surveying Equipment		-	50,000,000.00	50,000,000.00	
23010147	Purchase Of Spare Parts And Tools General		5,596,195.20	12,000,000.00	6,403,804.80	

23020101	Construction/Provison Of Office Buildings		49,473,756.24	70,000,000.00	20,526,243.76	
23020102	Construction/Provison Of Residential Buildings		46,579,577.75	60,000,000.00	13,420,422.25	
23030101	Rehabilitation/Repairs Of Residential Buidings		4,189,500.00	10,000,000.00	5,810,500.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	35,000,000.00	35,000,000.00	
23050103	Monitoring And Evaluation		7,500,000.00	20,000,000.00	12,500,000.00	
23050124	Advocacy, Enlightenment & Campaign		-	8,000,000.00	8,000,000.00	
23110006	Maps Survey and Design		6,538,800.00	25,000,000.00	18,461,200.00	
	Sub total		**307,925,846.19**	**495,089,000.00**	**187,163,153.81**	
52001001 MINISTRY OF WATER RESOURCES						
23010122	Purchase Of Health/ Medical Equipment		-	10,000,000.00	10,000,000.00	
23010140	Purchase OF Water Drilling Equipment		-	30,000,000.00	30,000,000.00	
23020101	Construction/Provison Of Office Buildings		-	5,000,000.00	5,000,000.00	
23020105	Construction/Provison Of Water Facilities		269,484,379.00	500,000,000.00	230,515,621.00	
23020116	Construction/Provision Of Water-Ways		-	15,000,000.00	15,000,000.00	
23030104	Rehabilitation/Repairs - Water Facilities		7,987,230.00	20,000,000.00	12,012,770.00	
23040101	Tree Planting		-	20,000,000.00	20,000,000.00	
23050101	Research And Development		-	2,000,000.00	2,000,000.00	
2305012	Counterpart Funding					

8			-	70,033,000.00	70,033,000.00	
	Sub total		**277,471,609.00**	**672,033,000.00**	**394,561,391.00**	
52102001 WATER CORPORATION						
23010113	Purchase Of Computers		-	1,000,000.00	1,000,000.00	
23010119	Purchase Of Power Generating Set		12,950,000.00	15,000,000.00	2,050,000.00	
23010140	Purchase OF Water Drilling Equipment		12,631,188.00	15,000,000.00	2,368,812.00	
23010142	Purchase Of Electrical Equipment		4,050,000.00	8,000,000.00	3,950,000.00	
23020105	Construction/Provison Of Water Facilities		19,491,000.00	20,000,000.00	509,000.00	
23030102	Rehabilitation/Repairs - Electricity		-	2,000,000.00	2,000,000.00	

23030104	Rehabilitation/Repairs - Water Facilities		86,895,500.00	100,894,000.00	13,998,500.00	
	Sub total		**136,017,688.00**	**161,894,000.00**	**25,876,312.00**	
52103001 RURAL WATER SUPPLY & SANITATION AGENCY						
23010112	Purchase Of Office Furniture And Fittings		-	2,000,000.00	2,000,000.00	
23010113	Purchase Of Computers		-	500,000.00	500,000.00	
23010140	Purchase OF Water Drilling Equipment		12,020,000.00	100,000,000.00	87,980,000.00	
23010147	Purchase Of Spare Parts And Tools General		-	63,836,000.00	63,836,000.00	

23020101	Construction/Provison Of Office Buildings		-	70,000,000.00	70,000,000.00	
23020105	Construction/Provison Of Water Facilities		99,909,100.00	100,000,000.00	90,900.00	
23030104	Rehabilitation/Repairs - Water Facilities		18,000,000.00	20,000,000.00	2,000,000.00	
23050128	Counterpart Funding		99,117,933.32	282,965,000.00	183,847,066.68	
	Sub total		**229,047,033.32**	**639,301,000.00**	**410,253,966.68**	
53010001 HOUSING & PROPERTY DEV.						
23010101	Purchase/Acquisition Of Land		-	49,447,000.00	49,447,000.00	
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	10,000,000.00	10,000,000.00	
	Sub total			**89,447,000.00**	**89,447,000.00**	
38001001 MINISTRY OF BUDGET & ECONOMIC PLANNING						
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		2,300,000.00	4,000,000.00	1,700,000.00	
23010113	Purchase Of Computers		-	4,000,000.00	4,000,000.00	
23010114	Purchase Of Computer Printers		-	1,000,000.00	1,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	11,900,000.00	11,900,000.00	
23050101	Research And Development		5,500,000.00	10,000,000.00	4,500,000.00	
23050102	Computer Sorftware Acquisition					

			-	6,000,000.00	6,000,000.00	
23050103	Monitoring And Evaluation		6,595,000.00	7,100,000.00	505,000.00	
23050128	Counterpart Funding		9,400,000.00	95,000,000.00	85,600,000.00	
	Sub total		**23,795,000.00**	**169,000,000.00**	**145,205,000.00**	
50001001 FISCAL RESPONSIBILITY BOARD						
23010105	Purchase Of Motor Vehicles		29,500,000.00	30,000,000.00	500,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	5,000,000.00	5,000,000.00	
23010113	Purchase Of Computers		8,000,000.00	10,000,000.00	2,000,000.00	
23050103	Monitoring And Evaluation		-	15,000,000.00	15,000,000.00	

	Sub total		**37,500,000.00**	**60,000,000.00**	22,500,000.00	
	Total Economic Sector		**16,545,192,396.69**	**20,090,987,000.00**	**3,545,794,603.31**	
	List of MDA: Law and Justice Sector	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	**Remarks**
26001001 MINISTRY OF JUSTICE						
23010105	Purchase Of Motor Vehicles		-	10,742,000.00	10,742,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	2,000,000.00	2,000,000.00	
2301011	Purchase Of Computers					

3			-	2,000,000.00	2,000,000.00	
23020101	Construction/Provison Of Office Buildings		16,258,665.00	30,000,000.00	13,741,335.00	
23030123	Rehabilitation/Repairs Of Traffic/ Street Lights		5,756,000.00	10,000,000.00	4,244,000.00	
23050128	Counterpart Funding		-	10,000,000.00	10,000,000.00	
	Sub total		**22,014,665.00**	**64,742,000.00**	**42,727,335.00**	
26001002 PERORAGATIVE OF MERCY						
23010112	Purchase Of Office Furniture And Fittings		440,000.00	2,578,000.00	2,138,000.00	
23010124	Purchase Of Teaching/Learning Equipment		3,000,000.00	3,000,000.00	-	
	Sub total		**3,440,000.00**	**5,578,000.00**	**2,138,000.00**	
26051001 HIGH COURT						
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		10,000,000.00	10,000,000.00	-	
23010113	Purchase Of Computers		3,000,000.00	4,000,000.00	1,000,000.00	
23010119	Purchase Of Power Generating Set		-	15,000,000.00	15,000,000.00	
23020101	Construction/Provison Of Office Buildings		13,000,000.00	35,000,000.00	22,000,000.00	
23020102	Construction/Provison Of Residential Buildings		105,000,000.00	135,000,000.00	30,000,000.00	
23020105	Construction/Provison Of Water Facilities		2,000,000.00	3,000,000.00	1,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		50,000,000.00	50,000,000.00	-	

23040101	Tree Planting		15,000,000.00	15,000,000.00	-	
23050103	Monitoring And Evaluation		2,000,000.00	3,000,000.00	1,000,000.00	
	Sub total		**200,000,000.00**	**300,000,000.00**	**100,000,000.00**	
26053001 SHARIA COURT OF APPEAL						
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	20,000,000.00	20,000,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	5,000,000.00	5,000,000.00	

23020101	Construction/Provison Of Office Buildings		130,000,000.00	132,000,000.00	2,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		20,000,000.00	50,000,000.00	30,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		50,000,000.00	50,000,000.00	-	
23040101	Tree Planting		-	5,000,000.00	5,000,000.00	
23050103	Monitoring And Evaluation		-	3,000,000.00	3,000,000.00	
	Sub total		**200,000,000.00**	**300,000,000.00**	**100,000,000.00**	
18011001 JUDICIAL SERVICE COMMISSION						
23010105	Purchase Of Motor Vehicles		-	17,000,000.00	17,000,000.00	

23010123	Purchase Of Fire Fighting Equipment		-	980,000.00	980,000.00	
23040101	Tree Planting		-	2,000,000.00	2,000,000.00	
	Sub total		**-**	**19,980,000.00**	**19,980,000.00**	
17068001 COLLEGE OF LEGAL AND ISLAMIC STUDIES						
23010103	Purchase Of Residential Buildings		33,290,000.00	40,500,000.00	7,210,000.00	
23010108	Purchase Of Buses		-	6,000,000.00	6,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		-	15,000,000.00	15,000,000.00	
23010148	Purchase of School Furniture and Fittings		-	5,500,000.00	5,500,000.00	
23050130	Registration and Exams Fees		18,484,150.00	20,000,000.00	1,515,850.00	
	Sub total		**51,774,150.00**	**87,000,000.00**	**35,225,850.00**	
	Total Law and Justice Sector		**477,228,815.00**	**777,300,000.00**	**300,071,185.00**	
	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						
23010108	Purchase Of Buses		23,888,000.00	24,000,000.00	112,000.00	
23010120	Purchase Of Canteen/Kitchen Equipment		4,575,000.00	5,000,000.00	425,000.00	

23010122	Purchase Of Health/ Medical Equipment		-	30,000,000.00	30,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		99,703,650.70	100,000,000.00	296,349.30	
23010148	Purchase of School Furniture and Fittings		475,948,022.40	690,000,000.00	214,051,977.60	
23020107	Construction/Provison Of Public Schools		610,495,505.67	900,000,000.00	289,504,494.33	
23030106	Rehabilitation/Repairs - Public Schools		1,396,061,307.09	1,400,000,000.00	3,938,692.91	
23050101	Research And Development		1,528,000.00	5,000,000.00	3,472,000.00	
23050103	Monitoring And Evaluation		2,568,500.00	5,000,000.00	2,431,500.00	

23050128	Counterpart Funding		-	7,000,000.00	7,000,000.00	
23050130	Registration and Exams Fees		687,060,381.50	1,165,000,000.00	477,939,618.50	
	Sub total		**3,301,828,367.36**	**4,331,000,000.00**	**1,029,171,632.64**	
17008001 LIBRARY BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	8,000,000.00	8,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		3,320,180.05	6,819,000.00	3,498,819.95	

	Sub total		**3,320,180.05**	**14,819,000.00**	**11,498,819.95**	
17010001 AGENCY FOR MASS EDUCATION						
23010112	Purchase Of Office Furniture And Fittings		-	3,000,000.00	3,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		-	5,000,000.00	5,000,000.00	
23020101	Construction/Provison Of Office Buildings		-	4,000,000.00	4,000,000.00	
23020107	Construction/Provison Of Public Schools		-	4,200,000.00	4,200,000.00	
23050101	Research And Development		-	500,000.00	500,000.00	
23050128	Counterpart Funding		-	289,000.00	289,000.00	
	Sub total		**-**	**16,989,000.00**	**16,989,000.00**	
17003001 STATE UNIVERSAL BASIC EDUCATION BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	15,000,000.00	15,000,000.00	
23010113	Purchase Of Computers		-	3,000,000.00	3,000,000.00	
23010120	Purchase Of Canteen/Kitchen Equipment		-	3,000,000.00	3,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		499,980.00	10,000,000.00	9,500,020.00	
23010126	Purchase Of Sporting/Gaming Equipments		1,645,000.00	5,000,000.00	3,355,000.00	
23010128	Purchase Of Security Equipments		-	94,000.00	94,000.00	
23020101	Construction/Provison Of Office Buildings		-	15,000,000.00	15,000,000.00	
2302010	Construction/Provison Of Public Schools					

7			3,232,469.20	13,000,000.00	9,767,530.80	
23030106	Rehabilitation/Repairs - Public Schools		11,253,278.44	50,000,000.00	38,746,721.56	
23030121	Rehabilitation/Repairs Of Office Buildings		-	3,000,000.00	3,000,000.00	
23050101	Research And Development		-	7,000,000.00	7,000,000.00	
23050103	Monitoring And Evaluation		-	3,000,000.00	3,000,000.00	
23050128	Counterpart Funding		864,507,298.31	900,000,000.00	35,492,701.69	
	Sub total		**881,138,025.95**	**1,027,094,000.00**	**145,955,974.05**	
17031001 ARABIC AND ISLAMIC BOARD						
23020103	Construction/Provison Of Electricity		-	4,000,000.00	4,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	5,722,000.00	5,722,000.00	

23050101	Research And Development(Arabic Teach Aids)		-	6,000,000.00	6,000,000.00	
23050129	Capitalisation and Sustainability		-	2,000,000.00	2,000,000.00	
	Sub total		**-**	**17,722,000.00**	**17,722,000.00**	
17054001 TEACHING SERVICE BOARD						
23010105	Purchase Of Motor Vehicles		-	7,500,000.00	7,500,000.00	
23010113	Purchase Of Computers		10,575,000.00	11,412,000.00	837,000.00	

23010124	Purchase Of Teaching/Learning Equipment		13,342,000.00	14,000,000.00	658,000.00	
	Sub total		**23,917,000.00**	**32,912,000.00**	**8,995,000.00**	
17055001 SCIENCE & TECHNICAL EDUCATION BOARD						
23010113	Purchase Of Computers		3,867,000.00	7,887,000.00	4,020,000.00	
23030106	Rehabilitation/Repairs - Public Schools		-	37,300,000.00	37,300,000.00	
23050103	Monitoring And Evaluation		-	4,000,000.00	4,000,000.00	
23050130	Registration and Exams Fees		60,855,200.00	75,000,000.00	14,144,800.00	
	Sub total		**64,722,200.00**	**124,187,000.00**	**59,464,800.00**	
17056001 SCHOLARSHIP BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	1,000,000.00	1,000,000.00	
23010113	Purchase Of Computers		-	1,000,000.00	1,000,000.00	
23050130	Registration and Exams Fees		576,098,971.80	600,000,000.00	23,901,028.20	
	Sub total		**576,098,971.80**	**602,000,000.00**	**25,901,028.20**	
17065001 COLLEGE OF EDUCATION GASHUA						
23010124	Purchase Of Teaching/Learning Equipment		-	1,000,000.00	1,000,000.00	
23010148	Purchase of School Furniture and Fittings		-	14,000,000.00	14,000,000.00	
23020107	Construction/Provison Of Public Schools		13,904,980.00	20,000,000.00	6,095,020.00	
23030106	Rehabilitation/Repairs - Public Schools		12,800,000.00	20,000,000.00	7,200,000.00	

23050103	Monitoring And Evaluation		24,003,650.00	25,000,000.00	996,350.00	
	Sub total		**50,708,630.00**	**80,000,000.00**	**29,291,370.00**	
17018001 STATE POLYTECHNIC GEIDAM						
23030101	Rehabilitation/Repairs Of Residential Buidings		-	15,000,000.00	15,000,000.00	
23050103	Monitoring And Evaluation		44,514,898.00	45,000,000.00	485,102.00	
	Sub total		**44,514,898.00**	**60,000,000.00**	**15,485,102.00**	
64007001 YOBE STATE UNIVERSITY						
23010105	Purchase Of Motor Vehicles		-	74,000,000.00	74,000,000.00	
23010107	Purchase Of Trucks		-	20,000,000.00	20,000,000.00	

23010148	Purchase of School Furniture and Fittings		213,124,643.48	540,000,000.00	326,875,356.52	
23020101	Construction/Provison Of Office Buildings		-	100,000,000.00	100,000,000.00	
23020107	Construction/Provison Of Public Schools		804,169,406.64	1,100,000,000.00	295,830,593.36	
23020112	Construction/Provison Of Sporting Facilities		-	30,000,000.00	30,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		-	40,000,000.00	40,000,000.00	
23050101	Research And Development		-	10,000,000.00	10,000,000.00	
	Sub total		**1,017,294,050.12**	**1,914,000,000.00**	**896,705,949.88**	

21001001 MINISTRY OF HEALTH						
23010105	Purchase Of Motor Vehicles		-	80,000,000.00	80,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	15,000,000.00	15,000,000.00	
23010113	Purchase Of Computers		-	4,563,000.00	4,563,000.00	
23010122	Purchase Of Health/ Medical Equipment		1,085,318,491.96	1,490,000,000.00	404,681,508.04	
23010149	Purchase of Hospital Furniture & Fittings		29,693,962.00	70,000,000.00	40,306,038.00	
23020101	Construction/Provison Of Office Buildings		-	60,000,000.00	60,000,000.00	
23020102	Construction/Provison Of Residential Buildings		-	150,000,000.00	150,000,000.00	
23020106	Construction/Provison Of Hospitals/ Health Centers		114,942,197.59	250,000,000.00	135,057,802.41	
23030105	Rehabilitation/Repairs - Hospital/ Health Centers		905,067,213.32	1,210,000,000.00	304,932,786.68	
23030121	Rehabilitation/Repairs Of Office Buildings		-	40,000,000.00	40,000,000.00	
23050101	Research And Development		9,076,467.00	20,000,000.00	10,923,533.00	
23050103	Monitoring And Evaluation		9,760,600.00	10,000,000.00	239,400.00	
23050128	Counterpart Funding		18,750,000.00	60,000,000.00	41,250,000.00	
	Sub total		**2,172,608,931.87**	**3,459,563,000.00**	**1,286,954,068.13**	
21102001 HOSPITAL MANAGEMENT BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	2,000,000.00	2,000,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	

23010149	Purchase of Hospital Furniture & Fittings		-	10,000,000.00	10,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		5,643,789.35	10,000,000.00	4,356,210.65	
23030105	Rehabilitation/Repairs - Hospital/ Health Centers		20,042,471.63	35,202,000.00	15,159,528.37	
23030121	Rehabilitation/Repairs Of Office Buildings		1,267,000.00	6,000,000.00	4,733,000.00	
23050101	Research And Development		-	3,000,000.00	3,000,000.00	
	Sub total		**26,953,260.98**	**71,202,000.00**	**44,248,739.02**	
21104001 SCHOOL OF NURSING DAMATURU						
23010105	Purchase Of Motor Vehicles		-	15,500,000.00	15,500,000.00	

23010106	Purchase Of Vans		-	20,000,000.00	20,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		6,000,000.00	6,000,000.00	-	
23010113	Purchase Of Computers		39,869,376.00	40,000,000.00	130,624.00	
23010122	Purchase Of Health/ Medical Equipment		4,353,250.00	5,000,000.00	646,750.00	
23010125	Purchase Of Library Books & Equipments		-	4,500,000.00	4,500,000.00	
23010148	Purchase of School Furniture and Fittings		3,967,344.00	5,000,000.00	1,032,656.00	
23020107	Construction/Provison Of Public Schools		34,683,353.45	90,000,000.00	55,316,646.55	
23030106	Rehabilitation/Repairs - Public Schools					

			14,982,598.00	15,000,000.00	17,402.00	
23040101	Tree Planting		3,605,000.00	6,000,000.00	2,395,000.00	
23050130	Registration and Exams Fees		1,575,000.00	4,000,000.00	2,425,000.00	
	Sub total		**109,035,921.45**	**211,000,000.00**	**101,964,078.55**	
21106001 SCHOOL OF HEALTH TECHNOLOGY NGURU						
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		2,968,433.04	10,000,000.00	7,031,566.96	
23010113	Purchase Of Computers		3,990,000.00	4,000,000.00	10,000.00	
23010122	Purchase Of Health/ Medical Equipment		7,849,600.00	24,000,000.00	16,150,400.00	
23010148	Purchase of School Furniture and Fittings		6,926,433.00	10,000,000.00	3,073,567.00	
23020101	Construction/Provison Of Office Buildings		-	30,000,000.00	30,000,000.00	
23020107	Construction/Provison Of Public Schools		46,503,723.34	180,000,000.00	133,496,276.66	
23020112	Construction/Provison Of Sporting Facilities		1,664,000.00	3,000,000.00	1,336,000.00	
23020124	Construction Markets/ Parks		-	10,000,000.00	10,000,000.00	
23050103	Monitoring And Evaluation		-	20,000,000.00	20,000,000.00	
	Sub total		**69,902,189.38**	**321,000,000.00**	**251,097,810.62**	
21003001 PRIMARY HEALTH CARE MANAGEMENT BOARD						
23010112	Purchase Of Office Furniture And Fittings		8,323,000.00	10,000,000.00	1,677,000.00	

23010113	Purchase Of Computers		2,709,000.00	3,000,000.00	291,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	8,000,000.00	8,000,000.00	
23020101	Construction/Provison Of Office Buildings		16,920,132.19	20,000,000.00	3,079,867.81	
23020102	Construction/Provison Of Residential Buildings		-	10,000,000.00	10,000,000.00	
23020105	Construction/Provison Of Water Facilities		-	40,000,000.00	40,000,000.00	
23020106	Construction/Provison Of Hospitals/ Health Centers		-	20,000,000.00	20,000,000.00	
23030105	Rehabilitation/Repairs - Hospital/ Health Centers		-	20,880,000.00	20,880,000.00	
23050101	Research And Development		-	3,000,000.00	3,000,000.00	

23050128	Counterpart Funding		75,753,802.36	80,000,000.00	4,246,197.64	
	Sub total		**103,705,934.55**	**214,880,000.00**	**111,174,065.45**	
35001001 MINISTRY OF ENVIRONMENT						
23010105	Purchase Of Motor Vehicles		-	15,000,000.00	15,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	25,000,000.00	25,000,000.00	
23010119	Purchase Of Power Generating Set		-	7,000,000.00	7,000,000.00	
23010131	Purchase Of Air Navigational Equipment		-	10,500,000.00	10,500,000.00	
23030115	Rehabilitation/Repairs - Water-Way					

			13,411,000.00	50,000,000.00	36,589,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	10,000,000.00	10,000,000.00	
23040101	Tree Planting		119,017,629.91	170,500,000.00	51,482,370.09	
23040103	Wildlife Conservation		15,290,000.00	37,000,000.00	21,710,000.00	
23040104	Industrial Pollution Prevention & Control		47,884,072.09	100,000,000.00	52,115,927.91	
23040106	Maps, survey/and Dessign		-	40,000,000.00	40,000,000.00	
23050104	Anniversaries/Celebration		2,745,000.00	5,000,000.00	2,255,000.00	
	Sub total		**198,347,702.00**	**470,000,000.00**	**271,652,298.00**	
35057001 AFFORESTATION PROJECT						
23010112	Purchase Of Office Furniture And Fittings		-	3,000,000.00	3,000,000.00	
23010119	Purchase Of Power Generating Set		-	3,000,000.00	3,000,000.00	
23040101	Tree Planting		2,855,000.00	7,000,000.00	4,145,000.00	
23050101	Research And Development		-	2,000,000.00	2,000,000.00	
	Sub total		**2,855,000.00**	**15,000,000.00**	**12,145,000.00**	
35001004 NEAZADP						
23020113	Construction/Provison Of Agricultural Facilities		-	5,000,000.00	5,000,000.00	
23020116	Construction/Provision Of Water-Ways		-	3,000,000.00	3,000,000.00	
23050103	Monitoring And Evaluation		-	742,000.00	742,000.00	

	Sub total		-	**8,742,000.00**	**8,742,000.00**	
35016001 ENVIRONMENT PROTECTION AGENCY						
23010105	Purchase Of Motor Vehicles		2,436,500.00	2,500,000.00	63,500.00	
23010112	Purchase Of Office Furniture And Fittings		-	3,500,000.00	3,500,000.00	
23010147	Purchase Of Spare Parts And Tools General		15,360,000.00	15,492,000.00	132,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	3,000,000.00	3,000,000.00	
	Sub total		**17,796,500.00**	**24,492,000.00**	**6,695,500.00**	
14001001 MINISTRY OF WOMEN AFFAIRS						

23010112	Purchase Of Office Furniture And Fittings		-	10,000,000.00	10,000,000.00	
23010113	Purchase Of Computers		-	3,000,000.00	3,000,000.00	
23010148	Purchase of School Furniture and Fittings		-	2,000,000.00	2,000,000.00	
23020101	Construction/Provison Of Office Buildings		-	9,000,000.00	9,000,000.00	
23030106	Rehabilitation/Repairs - Public Schools		-	15,000,000.00	15,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	50,000,000.00	50,000,000.00	
23050101	Research And Development		-	3,500,000.00	3,500,000.00	
23050103	Monitoring And Evaluation		-	1,500,000.00	1,500,000.00	

23050104	Anniversaries/Celebration		18,075,000.00	20,000,000.00	1,925,000.00	
23050124	Advocacy, Enlightenment & Campaign		1,909,000.00	4,000,000.00	2,091,000.00	
23050128	Counterpart Funding		-	10,000,000.00	10,000,000.00	
	Sub total		**19,984,000.00**	**128,000,000.00**	**108,016,000.00**	
51001001 MINISTRY FOR LOCAL GOVERNMENT						
23010112	Purchase Of Office Furniture And Fittings		3,299,000.00	3,299,000.00	-	
23010113	Purchase Of Computers		3,000,000.00	5,146,000.00	2,146,000.00	
23020101	Construction/Provison Of Office Buildings		-	3,000,000.00	3,000,000.00	
	Sub total		**6,299,000.00**	**11,445,000.00**	**5,146,000.00**	
13001001 MINISTRY OF YOUTH & SOCIAL DEVELOPMENT						
23010113	Purchase Of Computers		-	1,062,000.00	1,062,000.00	
23010126	Purchase Of Sporting/Gaming Equipments		8,000,000.00	15,000,000.00	7,000,000.00	
23020101	Construction/Provison Of Office Buildings		-	20,000,000.00	20,000,000.00	
23020112	Construction/Provison Of Sporting Facilities		-	10,000,000.00	10,000,000.00	
23030106	Rehabilitation/Repairs - Public Schools		-	10,000,000.00	10,000,000.00	
23030111	Rehabilitation/Repairs - Sporting Facilities		1,475,000.00	20,000,000.00	18,525,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	50,000,000.00	50,000,000.00	
2305010	Research And Development					

1			-	1,000,000.00	1,000,000.00	
23050128	Counterpart Funding		-	24,000,000.00	24,000,000.00	
	Sub total		**9,475,000.00**	**151,062,000.00**	**141,587,000.00**	
	Total Social Sector		**8,700,505,763.51**	**13,307,109,000.00**	**4,606,603,236.49**	
	Total Details of Capital Expenditures		**28,454,358,798.06**	**38,202,863,000.00**	**9,748,504,201.94**	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

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**	
1501000	**FIRE SERVICE**		-		**-**	
23010112	Purchase Of Office Furniture And Fittings		-	11,500,000.00	11,500,000.00	
23010123	Purchase Of Fire Fighting Equipment		18,403,885.00	30,959,000.00	12,555,115.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	1,500,000.00	1,500,000.00	
	Sub total		**18,403,885.00**	**43,959,000.00**	**25,555,115.00**	
	64003001 CABS POTISKUM					
23010113	Purchase Of Computers		2,000,000.00	2,000,000.00	-	
23010122	Purchase Of Health/ Medical Equipment		-	5,000,000.00	5,000,000.00	

23010148	Purchase of School Furniture and Fittings		5,000,000.00	5,000,000.00	-	
23020107	Construction/Provison Of Public Schools		-	10,000,000.00	10,000,000.00	
23030106	Rehabilitation/Repairs - Public Schools		-	18,000,000.00	18,000,000.00	
23050103	Monitoring And Evaluation		14,780,792.00	20,000,000.00	5,219,208.00	
	Sub total		**21,780,792.00**	**60,000,000.00**	**38,219,208.00**	
23057001 COUNCIL FOR ARTS & CULTURE						
23030121	Rehabilitation/Repairs Of Office Buildings		2,309,100.00	2,875,000.00	2,000,000.00	
23050104	Anniversaries/Celebration		3,739,500.00	14,000,000.00	14,000,000.00	
	Sub total		**6,048,600.00**	**16,875,000.00**	**10,826,400.00**	
23004001 YOBE BROADCASTING CORPORATION						
23010112	Purchase Of Office Furniture And Fittings		-	20,152,000.00	20,152,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	3,000,000.00	3,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	10,000,000.00	10,000,000.00	
	Sub total		**0.00**	**38,152,000.00**	**38,152,000.00**	
23003001 YOBE TELEVISION (YTV)						
23010112	Purchase Of Office Furniture And Fittings		-	600,000.00	600,000.00	

23010113	Purchase Of Computers		-	27,400,000.00	27,400,000.00	
23020103	Construction/Provison Of Electricity		-	15,000,000.00	15,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	60,000,000.00	60,000,000.00	
	Sub total		**-**	**103,000,000.00**	**103,000,000.00**	
23013001 PRINTING CORPORATION						
23010113	Purchase Of Computers		-	1,100,000.00	1,100,000.00	
23010115	Purchase Of Photocopying Machines		-	1,500,000.00	1,500,000.00	
23010117	Purchase Of Shreding Machines		40,950,000.00	42,500,000.00	1,550,000.00	
23010129	Purchase Of Industrial Equipments		-	5,470,000.00	5,470,000.00	
	Sub total		**40,950,000.00**	**50,570,000.00**	**9,620,000.00**	
23001002 HISTORY BUREAU						
23020101	Construction of Office Building		-		-	
	Sub total			**-**	**-**	
11037001 PILGRIMS WELFARE COMMISSION						
23010112	Purchase Of Office Furniture And Fittings		-	3,000,000.00	3,000,000.00	
23010113	Purchase Of Computers		5,745,680.00	6,000,000.00	254,320.00	
23020101	Construction/Provison Of Office Buildings		-	30,736,000.00	30,736,000.00	
2302010	Construction/Provison Of Residential					

2	Buildings		-	50,000,000.00	50,000,000.00	
	Sub total		**5,745,680.00**	**89,736,000.00**	**83,990,320.00**	
11035001	**LOCAL GOVERNMENT PENSION BOARD**					
23010112	Purchase Of Office Furniture And Fittings		-	1,296,000.00	1,296,000.00	
23020101	Construction/Provison Of Office Buildings		-	3,000,000.00	3,000,000.00	
	Sub total		-	**4,296,000.00**	**4,296,000.00**	
11033001	**YOSACA**					
23010122	Purchase Of Health/ Medical Equipment		-	18,000,000.00	18,000,000.00	
23050101	Research And Development		-	2,000,000.00	2,000,000.00	**Remarks**
23050103	Monitoring And Evaluation		-	1,257,000.00	1,257,000.00	
23050128	Counterpart Funding		15,000,000.00	15,000,000.00	-	
	Sub total		**15,000,000.00**	**36,257,000.00**	**21,257,000.00**	
	Total Administration Sector		**107,928,957.00**	**442,845,000.00**	**334,916,043.00**	
	List of MDA: Economic Sector	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	
15102001 AGRICULTURAL DEV. PROGRAMME						

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

23010113	Purchase Of Computers		-	2,000,000.00	2,000,000.00	
23010127	Purchase Of Agricultural Equipment		-	38,000,000.00	38,000,000.00	
23010147	Purchase Of Spare Parts And Tools General		15,466,014.08	18,000,000.00	2,533,985.92	
23030112	Rehabilitation/Repairs - Agricultural Facilities		-	8,000,000.00	8,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	30,000,000.00	30,000,000.00	
23050101	Research And Development		-	10,000,000.00	10,000,000.00	
23050103	Monitoring And Evaluation		-	5,000,000.00	5,000,000.00	
23050128	Counterpart Funding		87,400,000.00	134,800,000.00	47,400,000.00	
	Sub total		**102,866,014.08**	**245,800,000.00**	**142,933,985.92**	
64004001 COLLEGE OF AGRIC GUJBA						
23010127	Purchase Of Agricultural Equipment		-	5,000,000.00	5,000,000.00	
23010148	Purchase of School Furniture and Fittings		4,250,000.00	5,000,000.00	750,000.00	
23050101	Research And Development		1,875,000.00	10,000,000.00	8,125,000.00	
23050103	Monitoring And Evaluation		-	14,631,000.00	14,631,000.00	
	Sub total		**6,125,000.00**	**34,631,000.00**	**28,506,000.00**	
15110001 FERTILIZER BLENDING PLANT						
23010129	Purchase Of Industrial Equipments		-	18,382,000.00	18,382,000.00	
	Sub total		**-**	**18,382,000.00**	**18,382,000.00**	

63002001 MODERN ABATTOIR						
23010147	Purchase Of Spare Parts And Tools General		-	2,000,000.00	2,000,000.00	
23030104	Rehabilitation/Repairs - Water Facilities		-	2,000,000.00	2,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	16,000,000.00	16,000,000.00	
	Sub total		-	**20,000,000.00**	**20,000,000.00**	
63003001 PILOT LIVESTOCK						
23010101	Purchase/Acquisition Of Land		-	7,000,000.00	7,000,000.00	
23010119	Purchase Of Power Generating Set		2,278,000.00	2,500,000.00	222,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	2,000,000.00	2,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		-	1,000,000.00	1,000,000.00	
23010133	Purchase Of Surveying Equipment		-	1,000,000.00	1,000,000.00	
23020105	Construction/Provison Of Water Facilities		2,000,000.00	2,000,000.00	-	
23030121	Rehabilitation/Repairs Of Office Buildings		-	1,000,000.00	1,000,000.00	
23040103	Wildlife Conservation		1,205,000.00	1,500,000.00	295,000.00	
23050101	Research And Development		1,996,000.00	2,000,000.00	4,000.00	

	Sub total		**7,479,000.00**	**20,000,000.00**	**12,521,000.00**	

20008001 BOARD OF INTERNAL REVENUE						
23010105	Purchase Of Motor Vehicles		-	10,500,000.00	10,500,000.00	
23010113	Purchase Of Computers		-	35,000,000.00	35,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		13,764,779.05	35,000,000.00	21,235,220.95	
23050101	Research And Development		-	10,500,000.00	10,500,000.00	
23050103	Monitoring And Evaluation		-	4,000,000.00	4,000,000.00	
	Sub total		**13,764,779.05**	**95,000,000.00**	**81,235,220.95**	
31003001 RURAL ELECTRIFICATION BOARD						
23010105	Purchase Of Motor Vehicles		-	8,000,000.00	8,000,000.00	
23010119	Purchase Of Power Generating Set		78,608,317.50	80,000,000.00	1,391,682.50	
23010123	Purchase Of Fire Fighting Equipment		-	2,000,000.00	2,000,000.00	
23020103	Construction/Provison Of Electricity		293,825,553.18	295,000,000.00	1,174,446.82	
23050101	Research And Development		-	1,000,000.00	1,000,000.00	
23050103	Monitoring And Evaluation		-	1,000,000.00	1,000,000.00	
	Sub total		**372,433,870.68**	**387,000,000.00**	**14,566,129.32**	
22051001 SMALL SCALE INDUSTRIES						
23010112	Purchase Of Office Furniture And Fittings		-	4,000,000.00	4,000,000.00	
23010147	Purchase Of Spare Parts And Tools General		-	37,000,000.00	37,000,000.00	

23050103	Monitoring And Evaluation		-	1,968,000.00	1,968,000.00	
	Sub total		**-**	**42,968,000.00**	**42,968,000.00**	
22052001 STATE HOTELS						
23020116	Construction/Provision Of Water-Ways		-	3,000,000.00	3,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		12,000,000.00	12,000,000.00	-	
23040101	Tree Planting		-	2,156,000.00	2,156,000.00	
	Sub total		**12,000,000.00**	**17,156,000.00**	**5,156,000.00**	
22018001 YOBE INVESTMENT COMPANY						
23050129	Capitalisation and Sustainability		60,092,000.00	110,866,000.00	50,774,000.00	
	Sub total		**60,092,000.00**	**110,866,000.00**	**50,774,000.00**	
22059001 YOBE MICRO FINANCE BANK						
23050129	Capitalisation and Sustainability		-	42,968,000.00	42,968,000.00	
	Sub total		**-**	**42,968,000.00**	**42,968,000.00**	
52102001 WATER CORPORATION						

23010113	Purchase Of Computers		-	1,000,000.00	1,000,000.00	
23010119	Purchase Of Power Generating Set		12,950,000.00	15,000,000.00	2,050,000.00	
23010140	Purchase OF Water Drilling Equipment		12,631,188.00	15,000,000.00	2,368,812.00	

23010142	Purchase Of Electrical Equipment		4,050,000.00	8,000,000.00	3,950,000.00	
23020105	Construction/Provison Of Water Facilities		19,491,000.00	20,000,000.00	509,000.00	
23030102	Rehabilitation/Repairs - Electricity		-	2,000,000.00	2,000,000.00	
23030104	Rehabilitation/Repairs - Water Facilities		86,895,500.00	100,894,000.00	13,998,500.00	
	Sub total		**136,017,688.00**	**161,894,000.00**	**25,876,312.00**	
52103001 RURAL WATER SUPPLY & SANITATION AGENCY						
23010112	Purchase Of Office Furniture And Fittings		-	2,000,000.00	2,000,000.00	
23010113	Purchase Of Computers		-	500,000.00	500,000.00	
23010140	Purchase OF Water Drilling Equipment		12,020,000.00	100,000,000.00	87,980,000.00	
23010147	Purchase Of Spare Parts And Tools General		-	63,836,000.00	63,836,000.00	
23020101	Construction/Provison Of Office Buildings		-	70,000,000.00	70,000,000.00	
23020105	Construction/Provison Of Water Facilities		99,909,100.00	100,000,000.00	90,900.00	
23030104	Rehabilitation/Repairs - Water Facilities		18,000,000.00	20,000,000.00	2,000,000.00	
23050128	Counterpart Funding		99,117,933.32	282,965,000.00	183,847,066.68	
	Sub total		**229,047,033.32**	**639,301,000.00**	**410,253,966.68**	
53010001 HOUSING & PROPERTY DEV.						
23010101	Purchase/Acquisition Of Land		-	49,447,000.00	49,447,000.00	
2301010	Purchase Of Motor Vehicles					

5			-	30,000,000.00	30,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	10,000,000.00	10,000,000.00	
	Sub total		-	**89,447,000.00**	**89,447,000.00**	
50001001 FISCAL RESPONSIBILITY BOARD					**-**	
23010105	Purchase Of Motor Vehicles		29,500,000.00	30,000,000.00	500,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	5,000,000.00	5,000,000.00	
23010113	Purchase Of Computers		8,000,000.00	10,000,000.00	2,000,000.00	
23050103	Monitoring And Evaluation		-	15,000,000.00	15,000,000.00	
	Sub total		**37,500,000.00**	**60,000,000.00**	**22,500,000.00**	
	Total Economic Sector		**977,325,385.13**	**1,985,413,000.00**	**1,008,087,614.87**	
	List of MDA: Law and Justice Sector					
26051001 HIGH COURT						

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		10,000,000.00	10,000,000.00	-	
23010113	Purchase Of Computers		3,000,000.00	4,000,000.00	1,000,000.00	
23010119	Purchase Of Power Generating Set					

			-	15,000,000.00	15,000,000.00	
23020101	Construction/Provison Of Office Buildings		13,000,000.00	35,000,000.00	22,000,000.00	
23020102	Construction/Provison Of Residential Buildings		105,000,000.00	135,000,000.00	30,000,000.00	
23020105	Construction/Provison Of Water Facilities		2,000,000.00	3,000,000.00	1,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		50,000,000.00	50,000,000.00	-	
23040101	Tree Planting		15,000,000.00	15,000,000.00	-	
23050103	Monitoring And Evaluation		2,000,000.00	3,000,000.00	1,000,000.00	
	Sub total		**200,000,000.00**	**300,000,000.00**	**100,000,000.00**	
26053001 SHARIA COURT OF APPEAL						
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		-	20,000,000.00	20,000,000.00	
23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23010123	Purchase Of Fire Fighting Equipment		-	5,000,000.00	5,000,000.00	
23020101	Construction/Provison Of Office Buildings		130,000,000.00	132,000,000.00	2,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		20,000,000.00	50,000,000.00	30,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		50,000,000.00	50,000,000.00	-	
23040101	Tree Planting		-	5,000,000.00	5,000,000.00	
23050103	Monitoring And Evaluation		-	3,000,000.00	3,000,000.00	

	Sub total		**200,000,000.00**	**300,000,000.00**	**100,000,000.00**	
64005001 COLLEGE OF LEGAL AND ISLAMIC STUDIES						
23010103	Purchase Of Residential Buildings		33,290,000.00	40,500,000.00	7,210,000.00	
23010108	Purchase Of Buses		-	6,000,000.00	6,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		-	15,000,000.00	15,000,000.00	
23010148	Purchase of School Furniture and Fittings		-	5,500,000.00	5,500,000.00	
23050130	Registration and Exams Fees		18,484,150.00	20,000,000.00	1,515,850.00	
	Sub total		**51,774,150.00**	**87,000,000.00**	**35,225,850.00**	
	Total Law and Justice Sector		**451,774,150.00**	**687,000,000.00**	**235,225,850.00**	
	Lis of MDA: Regional Sector					

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

	List of MDA: Social Sector	**Ref.Note**	**Actual**	**Total Budget**	**Variance**	**Remarks**
17008001 LIBRARY BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	8,000,000.00	8,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		3,320,180.05	6,819,000.00	3,498,819.95	
	Sub total		**3,320,180.05**	**14,819,000.00**	**11,498,819.95**	
17010001 AGENCY FOR MASS EDUCATION						

23010112	Purchase Of Office Furniture And Fittings		-	3,000,000.00	3,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		-	5,000,000.00	5,000,000.00	
23020101	Construction/Provison Of Office Buildings		-	4,000,000.00	4,000,000.00	
23020107	Construction/Provison Of Public Schools		-	4,200,000.00	4,200,000.00	
23050101	Research And Development		-	500,000.00	500,000.00	
23050128	Counterpart Funding		-	289,000.00	289,000.00	
	Sub total		**-**	**16,989,000.00**	**16,989,000.00**	
17003001 STATE UNIVERSAL BASIC EDUCATION BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	15,000,000.00	15,000,000.00	
23010113	Purchase Of Computers		-	3,000,000.00	3,000,000.00	
23010120	Purchase Of Canteen/Kitchen Equipment		-	3,000,000.00	3,000,000.00	
23010124	Purchase Of Teaching/Learning Equipment		499,980.00	10,000,000.00	9,500,020.00	
23010126	Purchase Of Sporting/Gaming Equipments		1,645,000.00	5,000,000.00	3,355,000.00	
23010128	Purchase Of Security Equipments		-	94,000.00	94,000.00	
23020101	Construction/Provison Of Office Buildings		-	15,000,000.00	15,000,000.00	
23020107	Construction/Provison Of Public Schools		3,232,469.20	13,000,000.00	9,767,530.80	
23030106	Rehabilitation/Repairs - Public Schools		11,253,278.44	50,000,000.00	38,746,721.56	

23030121	Rehabilitation/Repairs Of Office Buildings		-	3,000,000.00	3,000,000.00	
23050101	Research And Development		-	7,000,000.00	-	
23050103	Monitoring And Evaluation		-	3,000,000.00	3,000,000.00	
23050128	Counterpart Funding		864,507,298.31	900,000,000.00	35,492,701.69	
	Sub total		**881,138,025.95**	**1,027,094,000.00**	**145,955,974.05**	
17031001 ARABIC AND ISLAMIC BOARD						
23020103	Construction/Provison Of Electricity		-	4,000,000.00	4,000,000.00	
23030121	Rehabilitation/Repairs Of Office Buildings		-	5,722,000.00	5,722,000.00	
23050101	Research And Development(Arabic Teach Aids)		-	6,000,000.00	6,000,000.00	
23050129	Capitalisation and Sustainability		-	2,000,000.00	2,000,000.00	

	Sub total			**17,722,000.00**	**17,722,000.00**	
17054001 TEACHING SERVICE BOARD						
23010105	Purchase Of Motor Vehicles		-	7,500,000.00	7,500,000.00	
23010113	Purchase Of Computers		10,575,000.00	11,412,000.00	837,000.00	
23010124	Purchase Of Teaching/Learning Equipment		13,342,000.00	14,000,000.00	658,000.00	
	Sub total					

			23,917,000.00	**32,912,000.00**	**8,995,000.00**	
17055001 SCIENCE & TECHNICAL EDUCATION BOARD						
23010113	Purchase Of Computers		3,867,000.00	7,887,000.00	4,020,000.00	
23030106	Rehabilitation/Repairs - Public Schools		-	37,300,000.00	37,300,000.00	
23050103	Monitoring And Evaluation		-	4,000,000.00	4,000,000.00	
23050130	Registration and Exams Fees		60,855,200.00	75,000,000.00	14,144,800.00	
	Sub total		**64,722,200.00**	**124,187,000.00**	**59,464,800.00**	
17056001 SCHOLARSHIP BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	1,000,000.00	1,000,000.00	
23010113	Purchase Of Computers		-	1,000,000.00	1,000,000.00	
23050130	Registration and Exams Fees		576,098,971.80	600,000,000.00	23,901,028.20	
	Sub total		**576,098,971.80**	**602,000,000.00**	**25,901,028.20**	
64002001 COLLEGE OF EDUCATION GASHUA						
23010124	Purchase Of Teaching/Learning Equipment		-	1,000,000.00	1,000,000.00	
23010148	Purchase of School Furniture and Fittings		-	14,000,000.00	14,000,000.00	
23020107	Construction/Provison Of Public Schools		13,904,980.00	20,000,000.00	6,095,020.00	
23030106	Rehabilitation/Repairs - Public Schools		12,800,000.00	20,000,000.00	7,200,000.00	
23050103	Monitoring And Evaluation		24,003,650.00	25,000,000.00	996,350.00	
	Sub total					

			50,708,630.00	**80,000,000.00**	**29,291,370.00**	
64006001 STATE POLYTECHNIC GEIDAM						
23030101	Rehabilitation/Repairs Of Residential Buidings		-	15,000,000.00	15,000,000.00	
23050103	Monitoring And Evaluation		44,514,898.00	45,000,000.00	485,102.00	
	Sub total		**44,514,898.00**	**60,000,000.00**	**15,485,102.00**	
64007001 YOBE STATE UNIVERSITY						
23010105	Purchase Of Motor Vehicles		-	74,000,000.00	74,000,000.00	
23010107	Purchase Of Trucks		-	20,000,000.00	20,000,000.00	
23010148	Purchase of School Furniture and Fittings		213,124,643.48	540,000,000.00	326,875,356.52	
23020101	Construction/Provison Of Office Buildings		-	100,000,000.00	100,000,000.00	

23020107	Construction/Provison Of Public Schools		804,169,406.64	1,100,000,000.00	295,830,593.36	
23020112	Construction/Provison Of Sporting Facilities		-	30,000,000.00	30,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		-	40,000,000.00	40,000,000.00	
23050101	Research And Development		-	10,000,000.00	10,000,000.00	
	Sub total		**1,017,294,050.12**	**1,914,000,000.00**	**896,705,949.88**	
21102001 HOSPITAL MANAGEMENT BOARD						
23010112	Purchase Of Office Furniture And Fittings		-	2,000,000.00	2,000,000.00	

23010113	Purchase Of Computers		-	5,000,000.00	5,000,000.00	
23010149	Purchase of Hospital Furniture & Fittings		-	10,000,000.00	10,000,000.00	
23030101	Rehabilitation/Repairs Of Residential Buidings		5,643,789.35	10,000,000.00	4,356,210.65	
23030105	Rehabilitation/Repairs - Hospital/ Health Centers		20,042,471.63	35,202,000.00	15,159,528.37	
23030121	Rehabilitation/Repairs Of Office Buildings		1,267,000.00	6,000,000.00	4,733,000.00	
23050101	Research And Development		-	3,000,000.00	3,000,000.00	
	Sub total		**26,953,260.98**	**71,202,000.00**	**44,248,739.02**	
21104001 SCHOOL OF NURSING DAMATURU						
23010105	Purchase Of Motor Vehicles		-	15,500,000.00	15,500,000.00	
23010106	Purchase Of Vans		-	20,000,000.00	20,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		6,000,000.00	6,000,000.00	-	
23010113	Purchase Of Computers		39,869,376.00	40,000,000.00	130,624.00	
23010122	Purchase Of Health/ Medical Equipment		4,353,250.00	5,000,000.00	646,750.00	
23010125	Purchase Of Library Books & Equipments		-	4,500,000.00	4,500,000.00	
23010148	Purchase of School Furniture and Fittings		3,967,344.00	5,000,000.00	1,032,656.00	
23020107	Construction/Provison Of Public Schools		34,683,353.45	90,000,000.00	55,316,646.55	
23030106	Rehabilitation/Repairs - Public Schools		14,982,598.00	15,000,000.00	17,402.00	
23040101	Tree Planting					

			3,605,000.00	6,000,000.00	2,395,000.00	
23050130	Registration and Exams Fees		1,575,000.00	4,000,000.00	2,425,000.00	
	Sub total		**109,035,921.45**	**211,000,000.00**	**101,964,078.55**	
21106001 SCHOOL OF HEALTH TECHNOLOGY NGURU						
23010105	Purchase Of Motor Vehicles		-	30,000,000.00	30,000,000.00	
23010112	Purchase Of Office Furniture And Fittings		2,968,433.04	10,000,000.00	7,031,566.96	
23010113	Purchase Of Computers		3,990,000.00	4,000,000.00	10,000.00	
23010122	Purchase Of Health/ Medical Equipment		7,849,600.00	24,000,000.00	16,150,400.00	
23010148	Purchase of School Furniture and Fittings		6,926,433.00	10,000,000.00	3,073,567.00	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

23020101	Construction/Provison Of Office Buildings		-	30,000,000.00	30,000,000.00	
23020107	Construction/Provison Of Public Schools		46,503,723.34	180,000,000.00	133,496,276.66	
23020112	Construction/Provison Of Sporting Facilities		1,664,000.00	3,000,000.00	1,336,000.00	
23020124	Construction Markets/ Parks		-	10,000,000.00	10,000,000.00	
23050103	Monitoring And Evaluation		-	20,000,000.00	20,000,000.00	
	Sub total		**69,902,189.38**	**321,000,000.00**	**251,097,810.62**	
21003001 PRIMARY HEALTH CARE MANAGEMENT BOARD						

23010112	Purchase Of Office Furniture And Fittings		8,323,000.00	10,000,000.00	1,677,000.00	
23010113	Purchase Of Computers		2,709,000.00	3,000,000.00	291,000.00	
23010122	Purchase Of Health/ Medical Equipment		-	8,000,000.00	8,000,000.00	
23020101	Construction/Provison Of Office Buildings		16,920,132.19	20,000,000.00	3,079,867.81	
23020102	Construction/Provison Of Residential Buildings		-	10,000,000.00	10,000,000.00	
23020105	Construction/Provison Of Water Facilities		-	40,000,000.00	40,000,000.00	
23020106	Construction/Provison Of Hospitals/ Health Centers		-	20,000,000.00	20,000,000.00	
23030105	Rehabilitation/Repairs - Hospital/ Health Centers		-	20,880,000.00	20,880,000.00	
23050101	Research And Development		-	3,000,000.00	3,000,000.00	
23050128	Counterpart Funding		75,753,802.36	80,000,000.00	4,246,197.64	
	Sub total		**103,705,934.55**	**214,880,000.00**	**111,174,065.45**	
15109001 AFFORESTATION PROJECT						
23010112	Purchase Of Office Furniture And Fittings		-	3,000,000.00	3,000,000.00	
23010119	Purchase Of Power Generating Set		-	3,000,000.00	3,000,000.00	
23040101	Tree Planting		2,855,000.00	7,000,000.00	4,145,000.00	
23050101	Research And Development		-	2,000,000.00	2,000,000.00	
	Sub total		**2,855,000.00**	**15,000,000.00**	**12,145,000.00**	
35001004 NEAZADP						

23020113	Construction/Provison Of Agricultural Facilities		-	5,000,000.00	5,000,000.00	
23020116	Construction/Provision Of Water-Ways		-	3,000,000.00	3,000,000.00	
23050103	Monitoring And Evaluation		-	742,000.00	742,000.00	
	Sub total		**-**	**8,742,000.00**	**8,742,000.00**	
35016001 ENVIRONMENT PROTECTION AGENCY						
23010105	Purchase Of Motor Vehicles		2,436,500.00	2,500,000.00	63,500.00	
23010112	Purchase Of Office Furniture And Fittings		-	3,500,000.00	3,500,000.00	
23010147	Purchase Of Spare Parts And Tools General		15,360,000.00	15,492,000.00	132,000.00	

23030121	Rehabilitation/Repairs Of Office Buildings		-	3,000,000.00	3,000,000.00	
	Sub total		**17,796,500.00**	**24,492,000.00**	**6,695,500.00**	
	Total Social Sector		**2,991,962,762.28**	**4,756,039,000.00**	**1,764,076,237.72**	
	Total Details of Capital Expenditures of Parastatals		**4,528,991,254.41**	**7,871,297,000.00**	**3,342,305,745.59**	

13	**CLOSING CASH BOOK BALANCE OF TREASURY OFFICE**		**2017**	**2016**	**REMARKS**
211	**RECURRENT CASH AND BANK BALANCES HQTRS**	**NOTE**	**N**	**N**	
005	KEYSTONE BANK		1,518,539.46	1,220,089.46	

007	UNITY BANK (IGR ACCT)		3,560,539.47	134,474,625.45	
009	ACCESS BANK		10,048,069.91	13,540,545.44	
011	FIDILITY BANK EXPENDITURE		58,384,105.24	75,007,198.89	
013	UBA BANK SALARY ACCT (OAG)		84,301,194.01	70,682,971.31	
019	SKYE BANK (RECURRENT EXPENDITURE ACCOUNT)		4,354,831.48	4,354,831.48	
028	UBA YBSG EXPT ACCOUNT		1,143,618.80	503,366.81	
035	FCMB (PENSION & GRATUITY)		3,669,567.72	3,254,557.78	
036	FIDILITY BANK (CONTRACT LIABILITY ACCT)		2,498,231.30	692,053.70	
038	UBA VAT ACCOUNT		494,878.58	494,589.03	
040	FIDELITY BANK (STABILIZATION ACCT)		8,608,289.09	2,315,205.59	
041	FIDELITY BANK (STATUTORY ACCT)		4,650,153,865.44	12,399,288,017.13	
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)		36,914,409.00	33,485,429.43	
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT		90,520,349.31	38,094,877.36	
046	KEYSTONE BANK (SURE-P ACCOUNT)		7,869.42	5,463.42	
047	ECO BANK FUNE LOCAL GOVT COUNCIL		584,734.44	10,241,474.40	
048	SKYE BANK KARASUWA LOCAL GOVT COUNCIL		2,693,132.01	8,273,132.01	
049	SKYE BANK YUNUSARI LOCAL GOVT COUNCIL		3,981,394.73	11,951,394.73	

051	FIDELITY BANK YOBE STATE CGS 2011 PROJECT A/C		640,689.70	640,689.70	
052	FIDELITY BANK C G S 2009 PROJECT (CONDITIONAL GRANT)		3,327,507.22	9,189,378.22	
053	SKYE BANK NANGERE GCS LG SPECIAL PROJEC		1,936,978.91	1,936,978.91	
054	SKYE BANK GEIDAM GCS LG SPECIAL PROJECT		853,348.24	853,348.24	
055	SKYE BANK Bank YUSUFARI GCS LG SPECIAL PROJE		3,297,466.87	3,297,466.87	
056	SKYE BANK Bank TARMUWA GCS LG SPECIAL PROJEC		607,555.93	607,555.93	
057	GTB Plc YBSG Stabilisation Account		7,272,489.00	2,643,324.08	

YOBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

058	Manager Access Bank Plc YBSG Special ECA Account		206,142,725.27	256,119,841.33
059	Manager Skye Bank YBSG CGS MDG 2015 Project Acct		175,000.00	175,000.00
061	FIDELITY BANK PLC CONSOLIDATED DEBT SERVICE		30,599,936.00	-
062	FIDELITY BANK PLC BUDGET SUPPORT FACILITY		74,115,011.55	-
063	FIDELITY BANK PLC SPECIAL AIRPORT ACCOUNT		3,199,999,892.00	-
	Total Details of Cash Book Balances of Treasury		**8,492,406,220.10**	**13,083,343,406.70**

14	**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS (BY SECTOR)**		**2017**	**2016**
	Administrative Sector			
11001001	Government House	0	29,063.20	533,233.43
11001002	Deputy Governor's Office	0	112,507.84	229,740.41
11001003	Special Advisers	0	159,826.53	109,910.84
11013001	Secretary to the State Government	0	21,188,457.96	33,706.74

12003001	House of Assembly	0	13,617.95	20,526,731.25
12004001	House of Assembly Service Commission	0	4,395.86	3,015.00
23001001	Ministry of Home Affairs. Information & Culture	0	1,801.46	9,623.46
25001001	Head of Service	0	2,205.10	30,701.25
40001001	State Audit	0	36,759.25	18,285.78
40002001	Local Government Audit Department	0	90,179.80	4,063,573.73
47001001	Civil Service Commission	0	2,268.00	2,574.00
47002001	Local Government Service Commission	0	3,631.93	517.21
48001001	State Independent Electoral Comm.	0	1,843.00	2,699.86
62001002	Ministry of Religious Affairs	0	17,641.78	52,267.00
	SUB TOTAL		**21,664,199.66**	**25,616,579.96**
	Economic Sector			
15001001	Ministry of Agriculture & Natural Resources	0	23,651.88	36,405.88
20001001	Ministry of Finance	0	8,362.00	1,124,855.41
20007001	Office of the Accountant General	0	0.74	18,837.91
22001001	Ministry of Commerce	0	0.00	6,800.00
34001001	Ministry of Works & Transport	0	6,550.00	4,648.01
38001001	Ministry of Budget & Economic Development	0	7,004.28	15,344.28
52001001	Ministry of Water Resources	0	5,839.25	5,839.25

53001001	Ministry of Land & Housing	0	12,739.81	31,469.74
	SUB TOTAL		**64,147.96**	**1,244,200.48**
	Law and Justice sector			
26001001	Ministry of Justice	0	2,834.06	0.00
18011001	Judicial Service Commission	0	5,670.35	5,806.35
	SUB TOTAL		**8,504.41**	**5,806.35**
	Regional Development sector			

2200000	MINISTRY OF INTEGRATED RURAL DEVELOPMENT			
	SUB TOTAL		**0.00**	**0.00**
	Social Service Sector			
13001001	Ministry of Youths Sports & Social Development	0	15,468.50	3,730.57
14001001	Ministry of Women Affairs	0	0.00	8,403.14
17001001	Ministry of Education	0	6,358.51	6,098.00
21001001	Ministry of Health & Human Services	0	2,930.64	8,321.00
35001001	Ministry of Environment	0	695.00	0.00
51001001	Ministry for Local Govt. & Chieftaincy Affairs	0	64,554.61	135,416.61
	SUB-TOTAL		**90,007.26**	**161,969.32**
	Total Details of Cash Book Balances of MDAs		**21,826,859.29**	**27,028,556.11**

15	**INVESTMENTS**	**H**	**2017**	**2016**
	Investments in Quoted Companies		179,527,275.70	107,276,398.94
	Investments in unquoted Companies		152,670,812.00	152,670,812.00
	Realizable unquoted Companies Value		155,058,520.00	-
	Total Investments		**487,256,607.70**	**259,947,210.94**

18 Revolving Loan Account (Other Operating Activities)

	List the Loans	**I**	**Balance as at 31/12/2017**	**Additional Loan**	**Loan Paid Back**	**Balance as at 31/12/2016**
a	CAR LOAN		322,182,548.28	61,000,000.00	58,354,082.79	319,536,631.07

b	FURNITURE LOAN		227,019,078.55		57,546,592.53	284,565,671.08
c	HOUSING LOAN (Owerner Occupier)		-	-	53,404,336.57	

d	KEKE NAPEP LOAN			-	384,050.00	
e	SURE P BUS LOAN			-	2,557,000.00	
	Total Revolving Loan		**549,201,626.83**	**61,000,000.00**	**172,246,061.89**	**604,102,302.15**

19 External Loans

a	**List of External Loans**	**G**	**Balance as at 31/12/2017**	**Additional Loan**	**Loan Paid Back**	**Balance as at 31/12/2016**
	Public Debt Services		**9,046,866,517.56**		**399,866,979.42**	**8,582,571,241.96**

Source: DMO Abuja & CBN 31/12/17 *N306 @ $29,564,923.26 = N9,046,866,517.56*

24	**Internal Loans**		**2017**			**2016**
	List of Internal Loans	**G**	**Balance as at 31/12/2017**	**Additional Loan**	**Loan Paid Back**	**Balance as at 31/12/2016**
a	Contractors				2,763,423.50	
b	Interest on Commercial Bank Loan			-		

c	Marching Grant (SUBEB)				106,502,017.59	106,502,017.59
d	Interest on Matching Grant Facility				1,242,523.54	1,242,523.54
e	GTB NLC Loan			-	32,532,165.64	32,532,165.64
f	Interest GTB NLC Loan					
g	Bailout Facility		9,634,393,812.08		208,540,127.90	9,842,933,939.98
h	Interest Bailout Facility				875,446,178.45	
i	Budget Suport Facility BSF		16,869,000,000.00	8,255,000,000.00		8,614,000,000.00
	Total Loans		**26,503,393,812.08**	**8,255,000,000.00**	**1,227,026,436.62**	**18,597,210,646.75**

26	**CONTINGENT LIABILITES AS AT YEAR END 2017**		**Amount 2017**	**Amount 2016**		-
a	Pension and Gratuity Due		1,537,223,487.12	3,493,933,564.76		
b	Outstanding Contractors Liabilities		141,274,853.63	152,196,302.47		
	Total Contigent Liabilities		**1,678,498,340.75**	**3,646,129,867.23**		