

## YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR GENERAL
P.M.B 1051,
PHASE 1, SECRETARIAT, DAMATURU-YOBE STATE

## AUDITED FINANCIAL STATEMENTS OF GOVERNMENT OF YOBE STATE OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER 2020

STATEMENT NO. 1

YOBE STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

MATTEL NOTES Cash Flows from Operating Activities ACTUAL YEAR Recaipts:
34,977,446,798 Statutory Allocations: FAAC
15,514,738,818 Value Added Tax Allocation
50,892,188,656 Sub-totol : Stotutory Allocation 2019 42,600,331,658 11,078,081,758 53,678,413,416 4,832,570,180 Olvect taxes

68,550,000 Fees
68,550,000 Fees
4,750,000 Fines
250,025,668 Sales
74,124,000 Farmings
287,000,000 Rent on Government Buildings
11,100,000 Rent on Land and Others
320,070,000 Replayments - General
3,000,000 Investment Income 1 13,396,267,944 51,390,216,645 7,022,991,685 79,544,570 765,564,740 2,744,309 123,089,009 33,993,978 890,000 163,745,358 306,663,753 5,090,607,182 599,519,97 30,000,000 Investment Income
8,000,000 Investment Income
Reimbursement Recome
6,032,895,844 Subtool: Independent Revenue
Other Revenue Surces of the State Government
Total Revenue 6,810,915,628 8,499,227,401 21,769,180 58,222,901,454 16,624,565 62,194,265,382 26.476,529.99 Personnel Costs (including Salaries on CRF charges)
14,721,953,248 Overhead Charges
4,490,256,000 Consciliated Revenue Fund Charges
3,788,009,286 Subvention to Parastatals
Other Operating Activities
49,476,748,529 Total Payments 26,273,945,690 13,926,586,909 22,872,365,040 4,464,695,483 3,111,883,863 3,069,522,895 47,777,112,945 7,448,335,935 Net Cash Flow from Operating Activities 10,445,788,509 16,641,060,752 Cash Flows from Investment Activities:
2,944,178,000 Capital Expenditure: Administrative Sector
31,943,480,548 Capital Expenditure: Economic Sector
545,700,000 Capital Expenditure: Two and Justice
Capital Expenditure: Regional Overlopment
3,360,350,000 Capital Expenditure: Sudde Service Sector
Capital Expenditure: Twicker From Aid and Grants
56,784,600,348 Total Capital Expenditure: 2.715.865.363 37,165,206,542 30.096.315.974 (26,719,418,033) (13,455,255,222) 9,997,939,608 3,216,270,757 (2,190,641,282) 1,725,629,475 40,027,457,857 13,308,039,824 (11,729,625,747) 2,223,232,298

STATEMENT NO. 2

YOBE STATE GOVERNMENT OF NIGERIA

Revolving Loans Granted Intangible Assets Total Investment and other Cosh Assets. Operating Lubilities Over Assets Total Assets:  PURICE FUNDS AND LIABILITIES PURICE FUNDS Consolidating Revenue Fund Capital Development Fund Total Public Funds External AND Internal LOANS	13 14 15 18	445,834,237 15,085,437,883 (0) 15,531,087,913 184,920 472,210,606 885,863,515 1,858,074,125 61,132,730,445 78,023,136,690	479,517,48 1,743,719,81 (0 2,221,427,22 1,985,07 2,273,232,29 376,292,774 505,602,87 881,895,61 39,182,609,48 479,512,48 1,743,719,81
Cash held by Accountant General  - CRF Cash Balance  - CDF Cash Balance  - CDF Cash Balance  - Cash Delances with Treasury  Cash held by Ministries Departments and Agencies  Footal Assets  INVESTMENTS AND OTHER CASH ASSETS:  State Investments  Revolving Loarn Granted  Integrible Assets  Total Investments  Total Investment and other Cash Assets.  Operating stabilities Over Assets  PUBLIC FUNDS  Consolidated Revenue Fund  Cagnital Development Fund  Total Public Funds  EXTERNAL AND INTERNAL LOANS  EXTERNAL AND INTERNAL LOANS  External Ioans	14	15,085,437,883 (0) 15,531,087,913 184,208 15,531,272,121 472,210,606 885,663,519 1,358,074,125 61,132,730,445 778,023,136,690	1,743,719,81 (1,2221,247,22 1,985,07 2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
Cash held by Accountant General  - CRF Cash Balance  - CDF Cash Balance  - Cash Bulances with Treasury Cash held by Ministries Departments and Agencies  Total Assets.  INVESTMENTS AND OTHER CASH ASSETS: State investments Reverbing Loans Granted Intergible Assets  Total lavestment and other Cash Assets.  Operating stabilities Over Assets  Total Assets.  PUBLIC FUNDS AND LIABILITIES  PUBLIC FUNDS AND LIABILITIES  PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Capital Development Fund Ford Public Funds  EXTERNAL AND INTERNAL LOANS  External Joseph	14	15,085,437,883 (0) 15,531,087,913 184,208 15,531,272,121 472,210,606 885,663,519 1,358,074,125 61,132,730,445 778,023,136,690	1,743,719,81 (1,2221,247,22 1,985,07 2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
- CRF Cash Balance - CDF Cash Balance - CDF Cash Balance - Cash Balance witch Treasury - Cash held by Ministries Departments and Agencies - Total Assets.  Neverthern's AND OTHER CASH ASSETS: - State investments - Revolving Loars Granted - Inhagible Assets - Total Investment and other Cosh Assets Operating Liabilities Over Assets - Total Assets Total Assets Public Funds AND LIABILITIES - Public Funds - Copinal Development Fund - Capinal Deve	14	15,085,437,883 (0) 15,531,087,913 184,208 15,531,272,121 472,210,606 885,663,519 1,358,074,125 61,132,730,445 778,023,136,690	1,743,719,81 (1,2221,247,22 1,985,07 2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
- CDF Cash Belance  - Cash Belances with Treasury Cash held by Ministries Departments and Agencies Total Assets:  INVESTMENTS AND OTHER CASH ASSETS: State investments Revolving Loans Granted Intengible Assets Total Investment and other Cosh Assets. Operating Liabilities Over Assets Total Investment and other Cosh Assets. PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Tental Public Funds.  EXTERNAL AND INTERNAL LOANS External Joans External Joans Loans Assets Loans Loans Loans External Joans Loans Loans Loans External Joans Loans Loans Loans Loans Loans Loans External Joans Loans External Joans Loans L	14	(0) 15,531,087,913 184,208 15,531,272,121 472,210,606 885,865,519 1,358,074,125 61,1327,90445 78,023,136,690	2,271,247,2 1,985,07 2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,187,609,48
- Cash Belances with Treasury Cash held by Ministries Departments and Agencies Total Assets.  INVESTMENTS AND OTHER CASH ASSETS: State investments Revolving Loans Granted Integrible Assets Total Investment and other Cosh Assets. Operating Liabilities Over Assets Total Public Funds Total Assets:  PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Public Funds Total Public Funds Faller Funds EXTERNAL AND INTERNAL LOANS External Joans	14	15,531,087,913 184,208 15,531,272,121 472,210,606 885,863,519 1,358,074,125 61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	2,221,247,22 1,985,07 2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
Cash held by Ministries Departments and Agencies Total Assets.  INVESTMENTS AND OTHER CASH ASSETS: State investments Revolving Loans Granted Intengible Assets Total Investment and other Cash Assets. Operating Loaning Control Operating Loaning Control Total Assets  PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds.  EXTERNAL AND INTERNAL LOANS External Joints External Joints	14	184,208 15,531,272,121 472,210,606 885,863,519 1,858,074,125 61,132,790,445 78,023,136,690	1,985,07 2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
Cash held by Ministries Departments and Agencies Total Assets.  NIVESTMENTS AND OTHER CASH ASSETS: State investments Revelving loans Granted Intengible Assets Total Investment and other Cash Assets. Operating Liabilities Over Assets Total Assets.  PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds:  EXTERNAL AND INTERNAL LOANS External Joans Internal Joans	15	15,531,272,121 472,210,606 885,663,519 1,956,074,125 61,132,750,445 78,023,136,690	2,223,232,29 376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
Total Assets.  INVESTMENTS AND OTHER CASH ASSETS:  State investments Revolving Loans Granted Intangible Assets Total Investment and other Cash Assets.  Operating Liabilities Over Assets Total Assets  Fotal Assets  PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds  Total Public Funds  EXTERNAL AND INTERNAL LOANS  External Jones  Fotal Revenue Fund  Capital Development Fund  Total Public Funds  EXTERNAL AND INTERNAL LOANS  External Jones		472,210,606 885,663,519 1,358,074,125 61,132,790,445 78,023,136,690	376,292,74 505,602,87 881,895,61 36,077,481,58 39,182,609,48
INVESTMENTS AND OTHER CASH ASSETS:  State Investments Revolving Loans Granted Intengible Assets Intention Investment and other Cosh Assets. Operating Lubilities Over Assets Total Assets.  PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS AND LIABILITIES Consolidated Revenue Fund Capital Development Fund Capital Development Fund Total Public Funds.  EXTERNAL AND INTERNAL LOANS External Jones External Jones		885,863,519 1,358,074,125 61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	505,602,87 881,895,61 36,077,481,58 39,182,609,48
State investments Revolving Loans Granted Intragible Assets Total Investment and ather Cosh Assets. Operating Labilities Over Assets Total Assets.  PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds;  EXTERNAL AND INTERNAL LOANS External Jones External Jones		885,863,519 1,358,074,125 61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	505,602,87 881,895,61 36,077,481,58 39,182,609,48
State investments Revolving Loars Granted Innangible Assets Total Investment and other Cosh Assets. Operating Liabilities Over Assets Total Assets.  Operating Liabilities Over Assets  Total Assets.  PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Fundle.  EXTERNAL AND INTERNAL LOANS External Jones Footers (Jones)		885,863,519 1,358,074,125 61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	505,602,87 881,895,61 36,077,481,58 39,182,609,48
Revolving Loans Granted Intangible Assets Total Assets.  Operating Utabilities Over Assets Total Assets.  PUBLIC FUNDS AND LIABILITIES  PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Rubbls Funds.  EXTERNAL AND INTERNAL LOANS External Joans	1.8	1,358,074,125 61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	881,895,61 36,077,481,58 39,182,609,48 479,512,48
Intengible Assets Total Investment and other Cash Assets.  Operating Labilities Over Assets Total Assets.  PUBLIC FUNDS AND LIABILITIES  PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Capital Development Fund Fotal Public Funds:  EXTERNAL AND INTERNAL LOANS  External Coans		61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	36,077,481,58 39,182,609,48 479,512,48
Total Investment and other Cosh Assets.  Opersting Liabilities Over Assets  Total Assets.  PUBLIC FUNDS AND LIABILITIES  PUBLIC FUNDS  PUBLIC FUNDS  Consolidated Revenue Fund  Conjuital Development Fund  Total Public Funds.  EXTERNAL AND INTERNAL LOANS  External Jones  Sources   Jones  Sources		61,132,790,445 78,023,136,690 445,834,237 15,085,437,883	36,077,481,58 39,182,609,48 479,512,48
Operating Lubilities Over Assets Total Assets.  PURLIC FUNDS AND LIABILITIES  PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds  EXTERNAL AND INTERNAL LOANS  External Joans		78,023,136,690 445,834,237 15,085,437,883	39,182,609,48 479,512,48
Total Assets  PUBLIC FUNDS AND LIABILITIES  PUBLIC FUNDS  Consolidated Revenue Fund  Capital Development Fund  Total Public Funds  EXTERNAL AND INTERNAL LOANS  EXTERNAL AND INTERNAL LOANS		445,834,237 15,085,437,883	479,512,48
PUBLIC FUNDS AND LIABILITIES PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Tensil Public Funds External Land Internal Loans External Cons		15,085,437,883	
PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds:  EXTERNAL AND INTERNAL LOANS External Joans Colored Joans		15,085,437,883	
PUBLIC FUNDS Consolidated Revenue Fund Capital Development Fund Total Public Funds:  EXTERNAL AND INTERNAL LOANS External Joans Colored Joans		15,085,437,883	
Consolidated Revenue Fund Capital Development Fund Ford Public Fund:  EXTERNAL AND INTERNAL LOANS External Coans		15,085,437,883	1.743.719.81
Capital Development Fund Fotal Public Funds  EXTERNAL AND INTERNAL LOANS  EXTERNAL (AND INTERNAL LOANS)			
Total Public Fundis.  EXTERNAL AND INTERNAL LOANS  External Coaris  Housers   Coaris  Housers   Coaris		15,531,272,121	2,223,232,29
EXTERNAL AND INTERNAL LOANS  External loans  foliarral loans			
External loans			2 002 250 30
Roternal Loans	19	7,635,628,807	7,982,350,204
Total External and Internal Loans.	19	52,156,441,976	26,685,546,71
Total External and Internal Loans.		59,792,070,784	34,667,896,91
OTHER LIABILITIES	6	2,699,793,786	2,291,480,27
CONTRIGENT LIABULITES			
(ON) NGEN ( DO COL	_	78,023,136,690	39,182,609,489
1 Considerate	-		
Total Public Funds and Liabilities.	- unit		
The Accompanying hotes form part of these States	nenti		
The Accompanying			
Signed by State Accountant General			

YORE STATEMENT OF FORSOLIDATED BEYERING THE GYERNMENT OF HIGERLY

ACTUAL 2019	STATEMENT OF CONSOUC	NOTE	ACTUAL 2020	FINAL BUDGEY 2020		- MITTER TO THE TOTAL TO THE TO	VARIANC E ON FINAL	
544,650,636	Opening Balance		479,512,481				BUDGET %	
	ADD: REVENUE						-	
42,600,331,658	Statutory Allocation: FAAC	1.	27 222 212 222					
11.078.081.758	Value Added Tax Alloc.	+ 1	37,993,948,701	34,977,448,798	55,735,719,659	20,758,270,861	109	
54 223 064 051	Sub-Total - Statutory Allocation	1	13.396,267,944	15,914,739,818	12,470,885,755	· 3,443,854,063	84	
	Sub-rotta - Stotutory Association	-	51,869,729,127	50,892,188,616	68,206,605,414	17,314,415,798	102	
7,022,991,685	Direct Taxes	2	5,090,607,182	4,432,570,180	3,542,170,000	- 890,400,180		
79,544,570	Licenses	2	82,936,304	58,550,000	68,550,000	- 890,400,180		
765,564,740	Fees	2	599,519,972	561,705,000	711,705,000	150,000,000	12	
2,744,309	Fines	2	2,622,441	4,750,000	4.750.000		10	
123,089,009		2	710,299,489	250,026,668	250,026,668		28	
33,993,978	Earnings	2	24,298,951	74,124,000	74,124,000		1 2	
890,000	Sales/Rent of Government Buildings	2	91,721,535	297,000,000	267,000,000			
	Sales/Rent on Lands and Others	2	1,287,790	21,100,000				
306,663,753	Repayment General	2	207,621,965	320,070,000	320,070,000		-	
	investment income	2		3,000,000			-	
	Reimbursements	2		,	5,000,00		-	
8.499.227.401	Sub-Total-Independent Revenue		6,810,915,628	6,032,895,848	5,442,495,66	8 - 590,400,18	10 1	

16,624,565	Other Revenue Sources of the State	G 3	21,769,180				
62,738,916,017	TOTAL REVENUE		58,702,413,935	56,925,084,464	73,649,101,082	16,724,016,618	10
62,738,916,017	TOTAL FUNDS AVAILABLE		58,702,413,935				10
	LESS: EXPENDITURE						
22,872,365,040	Personnel Costs(including Salaries on [CRF charges]	4	26.273.945.690	26,476,529,995	29,567,332,820	3,090,802,825	99
15,101,832,924	Overhead Charges	5	13.926.586.909	14,721,953,248	13,007,291,248		95
4,509,483,771	Consolidated Rev Fund Charges Including Pension & Gratuity	7	4,464,595,483	4,490,256,000	8,806,254,228	4,315,996,228	99
3,069,522,895	Subvention to Parastatals	8	3,111,883,863	3,788,009,286	4,202,422,786	414,413,500	82
	Other Operating Activities		-		1,200,122,100	414,444,000	04
	OTHER RECURRENT PAYMENTS/EXPER	NDITUR	E			- 1	-
2,190,641,282	Repayments: External & Internal Loans (including servicing)	19 &   24 Ref.G	3,479,466,753	3,662,754,228	2,212,000,000	1	1
		161.0	2,172,100,723	3,002,734,220	2,212,000,000  -	1,450,754,228	95
47,743,845,912	TOTAL EXPENDITURE		51,256,579,688	53,139,502,757	57,795,301,082	4,655,798,325	36
14,995,070,106	OPERATING BALANCE		7,445,834,237	3,785,581,707	15,853,800,000	13,055,215,293	197
	APPROPRIATIONS/TRANSFERS				. 1	-	
14,515,557,624	Transfer to Capital Dev, Fund		7,000,000,000	3,785,581,707	15,853,800,000	12,068,218,293	185
14,515,557,624	Total transfers		7,000,000,000	3,785,581,707	3,785,581,707	-	185
4700 240 224	Closing Balance		445,834,237		olicologilla	-	14.

STATEMENT NO. 4
YOBE STATE GOVERNMENT OF NIGERIA

ACTUAL 2019		NOTES	ACTUAL 2020	E YEAR ENDED 31ST FINAL BUDGET 2020	BUDGET 2020	SUPPLEMENTARY BUDGET 2020	
13,408,207,408	Opening Balance		1,743,719,816	2,223,232,298	2,500,000,000	276,767,702	%
	ADD: CAPITAL RECEIPTS						
14,515,557,624	Transfer from Consolidated Revenue	9	7,000,000,000	3,785,581,707	15,853,800,000	12,068,218,293	185
•	Aids and Grants	10	9,997,939,608	9,500,000,000	4,250,000,000	5,250,000,000	19:
	External Loans	19	-	3/200,000,000	4,230,000,000	3,230,000,000	-
700,000,000	Internal Loans	24	27,008,985,002	19,385,794,343	20,900,000,000	1,514,205,657	139
3,216,270,757	Other Capital Receipts	25	6,500,000,000	3,890,000,000	7,015,000,000	3,125,000,000	167
18,431,828,381	Total Receipts		50,506,924,610	36,561,376,050	48,018,800,000	11,457,423,950	
31,840,035,790	Total Capital Funds Available		52,250,644,426	38,784,608,348	50,518,800,000	11,734,191,652	138
	LESS: CAPITAL EXPENDITURE						
3,078,673,516	Administrative Sector	11	2,634,736,842	2,944,178,000	6.098.300.000	3,154,122,000	89
19,884,155,708	Economic Sector	11	31,420,604,337	31,934,380,348	31.013.000.000	921,380,348	
444,900,394	Law and Justice	11	394,000,000	545,700,000	987,000,000		98
	Regional Development	11			201,000,000	441,300,000	72
6,688,586,356	Social Service Sector	11	2.715.865.363	3,360,350,000	12,420,500,000	9,060,150,000	81
	Funded from Aids and Grants	10		0,000,000,000	11,410,500,000	9,080,130,000	51
30,096,315,974	TOTAL CAPITAL EXPENDITURE		37,165,206,542	38,784,608,348	50,518,800,000	11,734,191,652	96
2							
1,743,719,816	Closing Balance The Acco		15,085,437,883				

## **AUDIT CERTIFICATE**

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

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

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

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

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