



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

ANNUAL BUDGET 2020	NOTES	ACTUAL YEAR	
		2020	2019
Cash Flows from Operating Activities			
Receipts:			
34,977,448,788			
15,614,739,618			
50,892,188,406			
4,432,570,180			
68,550,000			
561,705,000			
4,750,000			
250,026,668			
74,124,000			
297,000,000			
21,100,000			
320,070,000			
3,000,000			
6,032,895,848			
56,925,084,464			
26,476,529,995			
14,721,953,248			
4,490,256,000			
3,788,009,286			
49,476,748,529			
7,448,335,935			
2,844,178,000			
31,934,380,348			
545,700,000			
3,360,350,000			
38,784,608,348			
13,336,272,413			
9,500,000,000			
19,385,794,343			
3,890,000,000			
13,662,754,228			
29,113,040,115			
(2,223,232,298)			
2,223,232,298			
2,223,232,298			

The Accompanying Notes form part of these Statements
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2
Signed by Yobe State Accountant General
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STATEMENT NO. 2
YOBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2020

ASSETS	NOTES	2020	2019
LIQUID ASSETS:			
Cash held by Accountant General		445,834,237	479,512,481
- CRF Cash Balance		15,085,437,863	1,743,719,816
- CDF Cash Balance		(0)	(0)
- Cash Balances with Treasury	13	15,531,087,913	2,224,247,226
Cash held by Ministries Departments and Agencies	14	184,208	1,985,071
Total Assets:		15,531,272,121	2,223,232,297
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	15	472,210,606	376,292,740
Revolving Loans Granted	18	885,865,519	505,602,871
Intangible Assets		1,358,074,125	881,895,611
Total Investment and other Cash Assets:		2,718,150,250	1,763,791,222
Operating Liabilities Over Assets		78,023,136,690	39,182,609,489
Total Assets:		15,531,272,121	2,223,232,297
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		445,834,237	479,512,481
Capital Development Fund		15,085,437,863	1,743,719,816
Total Public Funds:		15,531,272,121	2,223,232,297
EXTERNAL AND INTERNAL LOANS			
External Loans	19	7,635,628,807	7,862,350,204
Internal Loans	19	52,156,441,976	26,855,546,711
Total External and Internal Loans:		59,792,070,784	34,667,896,915
OTHER LIABILITIES			
Contingent Liabilities	26	2,699,793,786	2,291,480,277
Total Public Funds and Liabilities:		78,023,136,690	39,182,609,489

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, 2020

ACTUAL 2019	NOTE	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
544,650,636		479,512,481				
ADD: REVENUE						
42,600,331,658	1	37,993,948,701	34,977,448,788	55,735,219,639	28,738,270,861	109
11,078,081,758	1	13,396,267,944	15,914,739,618	12,479,885,755	3,443,854,063	84
54,223,084,051	1	51,899,729,127	50,892,188,416	68,206,605,414	17,316,416,798	102
7,022,991,685	2	5,090,607,182	4,432,570,180	3,542,170,000	890,400,180	115
79,544,570	2	82,936,304	68,550,000	68,550,000	-	121
765,567,740	2	599,519,972	561,705,000	711,709,000	150,000,000	107
2,744,209	2	2,622,441	4,750,000	4,750,000	-	55
123,089,009	2	710,299,495	250,026,668	250,026,668	-	284
33,993,978	2	24,298,951	74,124,000	74,124,000	-	35
890,000	2	91,721,535	197,000,000	267,000,000	30,000,000	31
163,745,358	2	1,287,790	21,100,000	201,100,000	180,000,000	-
306,662,753	2	207,621,965	320,070,000	320,070,000	-	65
3,000,000	2	3,000,000	3,000,000	3,000,000	-	-
6,499,227,401	2	6,810,915,628	6,032,895,848	5,442,495,668	590,400,180	113

16,624,565	3	21,769,180				
62,738,916,017	3	58,702,413,935	56,925,084,464	73,649,101,082	16,724,016,618	103
62,738,916,017	3	58,702,413,935	56,925,084,464	73,649,101,082	16,724,016,618	103
LESS: EXPENDITURE						
22,872,365,040	4	26,273,945,690	26,476,529,995	29,567,332,820	3,090,802,825	99
15,101,832,924	5	13,926,586,909	14,721,953,248	13,007,291,248	1,714,662,000	95
4,509,483,772	6	4,464,595,483	4,490,256,000	8,806,254,228	4,315,998,228	99
3,069,522,895	7	3,111,883,863	3,788,009,286	4,201,422,788	414,413,500	82
OTHER RECURRENT PAYMENTS/EXPENDITURE						
2,190,641,282	19 & 24	3,479,466,753	3,662,754,228	2,212,000,000	1,450,754,228	92
49,745,845,912	19 & 24	51,256,679,688	53,139,303,751	57,795,301,082	4,655,798,335	96
14,995,078,106	19 & 24	7,445,234,237	3,785,581,707	15,263,800,000	13,068,218,293	185
14,515,557,624	19 & 24	7,000,000,000	3,785,581,707	15,263,800,000	12,068,218,293	185
479,512,481	19 & 24	445,834,237				

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, 2020

ACTUAL 2019	NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE
13,408,207,408		1,743,719,816	2,223,232,298	2,500,000,000	276,767,702	96
ADD: CAPITAL RECEIPTS						
14,515,557,624	9	7,000,000,000	3,785,581,707	15,853,800,000	12,068,218,293	185
	10	9,597,939,608	9,500,000,000	4,250,000,000	5,250,000,000	
700,000,000	15					
3,216,270,757	16	27,008,985,002	19,385,794,343	20,900,000,000	1,514,205,657	135
18,451,828,381	25	6,500,000,000	3,890,000,000	7,015,000,000	3,125,000,000	167
31,840,035,790	25	50,566,924,610	36,561,376,050	48,018,800,000	11,457,423,950	138
		52,250,644,426	38,784,608,348	50,518,800,000	11,734,191,652	135
LESS: CAPITAL EXPENDITURE						
3,078,673,516	11	2,624,736,842	2,844,178,000	6,098,300,000	3,154,122,000	89
19,884,155,708	11	31,420,604,337	31,934,380,348	31,013,000,000	921,380,348	98
444,900,394	11	394,000,000	545,700,000	987,000,000	441,300,000	77
6,688,586,356	11	2,715,865,363	3,360,350,000	12,420,500,000	9,060,150,000	31
30,096,315,974	11	37,165,206,542	38,784,608,348	50,518,800,000	11,734,191,652	96
1,743,719,816	19	15,085,437,863				

The Accompanying Notes form part of these Statements

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.

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

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