# REPORT OF THE AUDITOR-GENERAL YOBE STATE, ON THE ACCOUNTS OF THE GOVERNMENT OF YOBE STATE, FOR THE YEAR ENDED 31st DECEMBER, 2006:

## INTRODUCTION:

The accounts of the Government of Yobe State of Nigeria for the year ended 31st December, 2006 have been examined under my supervision in accordance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria of 1999.

The Annual Accounts presented by the Accountant-General in pursuant to Section 125 (5) of the 1999 Constitution of the Federal Republic of Nigeria has been certified as correct subject to the observations noted in this report.

## 2. SUBMISSION OF THE FINANCIAL STATEMENTS:

The Draft Annual Financial Statements of the accounts of the Government of Yobe State for the year ended 31st December, 2006 were submitted to me by the Accountant-General on the 5th September, 2007.

After checking, some of the Statements were returned to the Accountant-General for corrections of the observations noted on them. The amended copies were returned to me for certification on 10th October, 2008. The schedule of the Statements is in Appendix IV.

II

## GENERAL OBSERVATIONS:

## PREVIOUS AUDIT REPORTS:

The Auditor-General's Reports in respect of the financial years ended 31st December, 1999 to 2005 (5yrs) were submitted to the Honourable House of Assembly. All the reports would appeared not to have been discussed, because up to the time of written this report neither the Auditor-General nor the affected Accounting Officers were invited for discussions.

Consequently, for the Accounting Officers to uphold strictly to the principles and practice of probity and accountability in the management of public funds, the Public Accounts Committee (PAC) which is saddled with the responsibilities of adjudicating and sanctioning erring Public Officers would be expected to act promptly on reports of the Auditor-General.

## 2. BOOK-KEEPING AND FINANCIAL RECORDS:

During the year under review, the manner of Book-Keeping, rendering accounting books and other vital accounting records by some of the Ministries/other Governmental Agencies was not encouraging at all.

The very important records such as Cash books, Payment Vouchers, Reconciliation Statements, Departmental Vote Expenditure Account (DVEA) Books and Stores Ledgers etc are not properly maintained and kept as required by Financial Instruction and Store Regulation Provisions.

## 3. ANNUAL ESTIMATE:

As pointed out in my last reports that printed approved estimates were not provided to the Ministries/other Governmental Agencies on time as expected, the trend in the year under review did not change at all. The consequences of this practice include lack of effective budget control, timely evaluation of budget performance and misclassification of expenditure and revenue heads/sub-heads. Hence, Budget Department is advised to get the printed approved budget available at the commencement of the financial year.

**4. AUDIT QUERY:**

A total of 7 queries were issued to various Ministries/other Governmental Agencies during the year. At the end, all 7 queries were satisfactorily answered and closed as presented below:

| S/N | PAYEE | NO. ISSUED | NO. SETTLED | NO. OUTSTANDING |
|---|---|---|---|---|
| 1 | SSG's Office | 2 | 2 | - |
| 2 | Ministry of Works | 1 | 1 | - |
| 3 | Ministry of Finance | 2 | 2 | - |
| 4 | Ministry of Education | 2 | 2 | - |
| | **Total** | **7** | **7** | **-** |

**5. OUTSTANDING PAYMENT VOUCHERS FOR THE YEAR:**

During the year, there were 42 Outstanding Remittance Payment Vouchers (Other Charges/Capital Expenditure) valued at N177, 968, 110:31 which were not made available for Auditing. These transactions were posted into the various Cashbooks from the cheque counterfoils. The attention of the Accountant-General and the Director of Treasury Operation had been drawn to this very important observations several times but up to the time of writing this report they were not made available.

Hence, this made it impossible to carry-out detail audit examination at the Ministries/other Governmental Agencies level affected by the Outstanding Payment Vouchers. Below is the summary as it affects Ministries and other Governmental Agencies:

| S/N | Organization/Payee | No. of Outstanding PV | Total Amount ₦ |
|---|---|---|---|
| 1 | Ministry of Finance | 17 | 63, 058, 207:78 |
| 2 | SSG's Office | 18 | 63, 105, 000:00 |
| 3 | Government House | 2 | 9, 000, 000:00 |
| 6 | Ministry of Wom. Aff. & Soc. Dev. | 2 | 35, 207, 000:00 |
| 10 | Ministry of Environment | 1 | 174, 000:00 |
| 11 | Housing Corporation | 1 | 1, 890, 126:50 |
| 12 | Head of Service | 1 | 5, 533, 776:03 |
| | **Total** | **42** | **N177, 968, 110:31** |

Consequent upon this development, the Accountant-General is required to produce these outstanding payment vouchers without further delay to enable us examine the true and fair view of these transactions at the Ministries/Agencies levels.

## 6. INTERNAL CONTROL SYSTEM:

The last Auditor-General's Report (2005 Annual Report) revealed weaknesses in the State Accounting System. For the year 2006, there were no significant improvements due to the absence of strong and reliable Internal Audit Units in Ministries and other Governmental Agencies. Hence, in order to maintain reliable accounting records and ensure transparency and accountability in the system, Accounting Officers are advised to collaborate with the Accountant-General's Office to establish a reliable and functional Internal Audit Units in their respective Organizations. The training and re-training of the Internal Auditors could be effectively handled by my Office in collaboration with the Office of the Head of Service and Accountant-General's Office.

## 7. GOVERNMENT PARASTATALS/AGENCIES DRAFT ACCOUNTS

It was noted with dismay the non production of draft accounts by some Government Parastatals and subsequent submission of same to enable my Office comply with Section 125 & Sub-Section 3a & b of the Constitution of the Federal Republic of Nigeria 1999.

Indeed, several correspondences were made drawing their attention to comply with the Constitutional requirements but, up to the time of writing this report only few responded.

Below is the list of Parastatals whose Financial Statements are seriously in arrears.

| *S/N* | *ORGANIZATION* | *YEAR LAST AUDITED* |
|---|---|---|
| 1 | Bukar Abba Ibrahim University | Not attempted |
| 2 | Modern Abattoir | Not attempted |
| 3 | Soda Ash Coy Yusufari | Not attempted |
| 4 | College of Legal & Islamic Studies | 2000 |
| 5 | Yobe Desert Stars | 2000 |
| 6 | Yobe Mosque & Islamic Centre | 2000 |
| 7 | UNDP | 2000 |
| 8 | Nguru Oil Mills | 2000 |
| 9 | YOSADP | 2001 |
| 10 | Yobe Polytechnic Geidam | 2001 |
| 11 | Council for Arts & Culture | 2001 |
| 12 | YOSAMA | 2002 |
| 13 | Yobe State Scholarship Board | 2002 |
| 14 | Board of Arabic & Islamic Educ. | 2002 |
| 15 | College of Education Gashua | 2003 |
| 16 | Yobe State Pilgrims Welfare Board | 2003 |
| 17 | Board of Internal Revenue | 2004 |
| 18 | RUWASA | 2004 |
| 19 | Yobe Flour & Feed Mills Potiskum | 2004 |
| 20 | Yobe Investment Company | 2004 |
| 21 | Yobe State Water Board | 2004 |

Consequently, comment on their financial dealings was made impossible.

III

## CONSOLIDATED REVENUE FUND:

## STATUTORY ALLOCATION:

The estimated Statutory Allocation from the Federation Account for the year 2006 was N25, 227, 000, 000:00 whereas the actual receipts by the State stood at N22, 138, 754, 545:38 with a shortfall of N3, 083, 245, 455:38. However, out of the actual disbursements to the State, the sum of N5, 492, 313, 561:37 was the deductions at source for the servicing of Public debts thereby leaving a net balance of N16, 646, 440, 984:01.

## 2. RECURRENT EXPENDITURE:

The statement revealed that for the period under review, a total sum of N14, 916, 027, 320:00 was budgeted for recurrent expenditure from Consolidated Revenue Fund. However, the actual expenditure incurred for the same period stood at N19, 754, 228, 990:73. This resulted in an excess expenditure of N4, 838, 201, 670:73 over the budgeted as presented under Ministries/Organizations affected.

## 3. VALUE ADDED TAX (VAT):

A sum of N2, 320, 000, 000:00 of the total revenue accruable to the State for the year under review was budgeted as income from VAT. From the accounts submitted it was confirmed that the sum of N2, 095, 989, 129.27 was actually receipted with a resultant deficit of N224, 010, 870.73.

## 4. INTERNALLY GENERATED REVENUE (IGR)

The sum of 998, 811, 500:00 of the total revenue profile of the State was the income projection from the Internally Generated Revenue for the year under review. From the accounts submitted however, a sum of N819, 422, 631:74 was realized with a shortfall of N179, 388, 868:26 of the expected IGR. Below is the details of revenue generated for the year.

| *S/N* | *HEAD/REVENUE* | *BUDGETED* | *ACTUAL* | *VARIANCE* |
|---|---|---|---|---|
| 1 | 101 Taxes | 833,500,000:00 | 653,461,115:15 | -180,038,884:85 |
| 2 | 102 Fine & Fees | 51,580,000:00 | 2,869,240:19 | -48,710,759:81 |
| 3 | 103 Licences | 31,210,000:00 | 2,090,197:68 | -29,119,802:32 |
| 4 | 104 Earnings & Sales | 51,460,000:00 | 16,100,000:00 | -35,360,000:00 |
| 5 | 105 Rent on Govt. Prop. | 11,000,000:00 | 0:00 | -11,000,000:00 |
| 6 | 106 Interests, Repayments & Dividends | 0:00 | 112,335,852:37 | 112,335,852:37 |
| 7 | 107 Reimbursements by Parastatals, Fed. Govt. & other. | 17,000,000:00 | 0:00 | -17,000,000:00 |
| 8 | 108 Miscellaneous | 200,000:00 | 32,312,050:23 | 32,112,050:23 |
| 9 | 109 Recovery fund Revenue | 0:00 | 108,656:12 | 108,656:12 |
| 10 | 110 Boards & Parast. | 4,050,000:00 | 145,520:00 | -3,904,480:00 |
| | ***TOTAL*** | ***998,811,500:00*** | ***819,422,631:74*** | ***-179,388,868:26*** |

Hence, there is need to review and over-hauled the system with a view to improving the revenue generation.

The resulted shortfall is presented under Ministerial Accounts/Agencies.

**5. PENSION AND GRATUITY:**

During the year ended 31st December, 2006, this Office approved 332 Pension and Gratuity computations from Ministries and State Parastatals. The sum of N500, 000, 000:00 was estimated for the servicing of Pension & Gratuity. From the accounts submitted the total sum of N383, 953,581:42 was released to Yobe State Pension Unit during the year for its operations.

IV

## CAPITAL DEVELOPMENT FUND (CDF):

## CAPITAL RECEIPTS:

The sum of N14, 945, 608, 193:55 was collected as Capital Receipts as against the budgeted sum of N25, 821, 000, 000:00; thus, resulting in an average budgeted performance of 56%.The breakdown of the performance of the budget for the Capital Receipts in the year 2006 is presented in the table below:-

| *S/N* | *CAPITAL RECEIPTS* | *BUDGETED* | *ACTUAL* | *VARIANCE* |
|---|---|---|---|---|
| 1 | Value Added Tax | 2,320,000,000:00 | 2,095,989,129:27 | 224,010,870:73 |
| 2 | Transfer from CRF | 12,661,000,000:00 | 2,700,000,000:00 | 9,961,000,000:00 |
| 3 | Internal loans | 6,215,000,000:00 | 6,616,050,048:89 | -401,050,048:89 |
| 4 | External loans | 1,795,000,000:00 | 14,237,000:00 | 1,780,763,000:00 |
| 5 | Grants/Subventions | 1,400,000,000:00 | 426,406,937:05 | 973,593,062:95 |
| 6 | Miscellaneous | 1,430,000,000:00 | 2,597,815,990:82 | -1,167,815,990:82 |
| | ***Total Receipts*** | ***25,821,000,000:00*** | ***14,945,608,193:55*** | ***44%*** |

## 2. CAPITAL EXPENDITURE:

The total capital expenditure for the year ended 31st December, 2006 stood at N14, 505, 426, 648:69 as against the budgeted sum of N23, 605, 364, 000:00 resulting in a wide shortfall of N9, 099, 937, 351:69. Below is the sectorial allocation:-

| *S/N* | *SECTORIAL ALLOCATION* | *BUDGETED* | *ACTUAL* |
|---|---|---|---|
| 1 | Economic Sector | 9,294,500,000:00 | 7,218,826,265:68 |
| 2 | Social Service Sector | 7,789,864,000:00 | 3,570,120,272:76 |
| 3 | Regional Development Sector | 2,972,000,000:00 | 600,538,283:11 |
| 4 | Administrative Sector | 3,549,000,000:00 | 3,225,758,764:64 |
| | ***TOTAL EXPENDITURE*** | ***23,605,364,000:00*** | ***14,615,243,586:19*** |

Despite the Shortfall noted above, some Ministries/other Governmental Agencies incurred excess expenditures against various heads and sub-heads as presented in Appendix II.

## V
## STATEMENT OF ASSETS AND LIABILITIES:

**CASH/BANK BALANCES:**

The cash balances are made up of various balances of subsidiary accounts and main treasury accounts. However, the bank certificates confirming the true and fair balances of the Accounts were not made available to my Office. Attention of the Accountant-General and Director of Treasury Operations were drawn on these very important observations, but they are yet to respond.

**2. ADVANCES:**

During the year, various loans were granted to staff and Political Office holders as detailed below:

| | | |
|---|---|---|
| a. | Motor Vehicle loans | N36, 930, 000:00 |
| b. | Furniture | N8, 411, 000:00 |
| | ***Total*** | ***N45, 341, 000:00*** |

The repayment of these loans by the beneficiaries are being made as and when due.

**3. FOREIGN LOANS:**

The sum of N1, 926, 006, 469:20 ($16, 050, 053:91) was reflected in the accounts as outstanding against the State as at 31st December, 2006. However, the sum of N299, 832, 510:72 was deducted at source in the year under review for the servicing of Public debts. Actually the true and fair position of the total payments made during the year and outstanding balance could not be reconcile as records from the Debt Management Office Abuja are not in agreement with the ones as per the Federation Allocation Accounts Committee details. Hence, the Accountant-General is urged to continue pursuing until a reliable and just balance is obtained.

## VI

## MINISTERIAL ACCOUNTS:

### SSG's OFFICE:

#### OUTSTANDING PAYMENT VOUCHER:

Eighteen (18) Remittance Payment Vouchers with a total sum of N63, 105, 000:00 were traced through Central Accounts Cashbooks to have been remitted to SSG's Office. However, because these Remittance Payment Vouchers were not made available during the cause of posting transactions at the Treasury Division Ministry of Finance, detail auditing of these transactions at SSG's Office was not carried-out. Hence, we await for the production of these outstanding Remittance Payment Vouchers anytime by the Accountant-General to enable us examine and certify these transactions.

#### UNAUTHORIZED RECURRENT EXPENDITURE:

During the year under review, excess recurrent expenditure to the tune of N57, 555,314:39 as presented in Appendix I was revealed under various sub-heads of recurrent expenditure head. These remained un-authorized as at 31$^{st}$ December, 2006.

The Accounting Officer was asked to obtain authority for the additional provisions to cover the excess.

**UNAUTHORIZED CAPITAL EXPENDITURE:**

During the year under review, excess expenditure of N347, 689,913:55 was revealed on seven (7) Sub-heads of Capital Expenditure head. These remained unauthorized as at 31st December, 2006 the date the accounts for the year was closed.

The Accounting Officer was asked to give reasons for and to obtain authority for additional provisions to cover the excess as presented in Appendix II.

**AUDIT QUERY:**

It has been observed that two (3) queries with a total sum of N198, 314, 117:09 were issued during the year under review. The queries were issued for non-attachment of supporting documents and non-receipting of the Payment Vouchers by the Payees.

However, reply justifying effecting necessary documentations and other observations noted was received in which all the queries were closed.

**3.2 MINISTRY OF FINANCE:**

**REVENUE SHORTFALL:**

The sum of N15, 000, 000:00 was estimated for collection under one (1) recurrent revenue sub-head as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-head:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/105 | Tenders forms/fees | 15, 000,000:00 | - | -15,000,000:00 |

**OUTSTANDING PAYMENT VOUCHER:**

It was observed during the audit examination/posting of transactions at the Central Accounts of the Office of the Accountant-General that forty two (42) remittance/other charges Payment Vouchers were outstanding with total sum of N177, 968, 110:31.

Out of these, seventeen (17) affect Ministry of Finance directly with total sum of N63, 058, 207:78. However, because these remittance Payment Vouchers remained un-produced, the detail examination to ascertain the true and fair nature of these transactions was made impossible at the Ministry's level. Hence, up to the time of writing this report, the Accountant-General could not make available the outstanding remittance/other charges Payment Vouchers.

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N48, 921,052:40 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**AUDIT QUERY:**

It has been observed that two (2) queries with a total sum of N188, 354, 211:11 were issued during the year under review. The queries were issued for non-attachment of supporting documents and non-receipting of the Payment Vouchers by the Payees.

However, reply justifying effecting necessary documentations and other observations noted was received in which all the queries were closed.

**ADVANCE LEDGER:**

The Ministry was observed to have failed to maintain advance ledgers during the year under review despite my comment in previous reports contrary to the provisions of Financial Instruction No. 1804. The Accountant-General was enjoined to maintain and comply with the above quoted Financial Instruction.

**3.3 GOVERNMENT HOUSE:**

**OUTSTANDING PAYMENT VOUCHER:**

It was observed during the year under review that two (2) Outstanding Remittance Payment Vouchers with the sum of N9, 000, 000:00 were traced through Central Accounts Cashbooks to have been remitted to Government House. However, because these remittance Payment Vouchers remained outstanding with Ministry of Finance, detail auditing of these transactions at Government House were made impossible. As a result, we await the production of these outstanding remittance Payment Vouchers by the Accountant-General to enable us carry-out details auditing in due course.

**3.4 MINISTRY OF AGRICULTURE:**

**REVENUE SHORTFALL:**

The sum of N41, 220, 000:00 was estimated for collection under ten (10) recurrent revenue sub-heads as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-heads:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/7 | Training Inst. fees | 50,000:00 | - | -50,000:00 |
| 2 | 102/8 | Prod. Buying Licence | 50,000:00 | - | -50,000:00 |
| 3 | 102/9 | Produce Inspection | 8,000,000:00 | 461,450:00 | -7,538,550:00 |
| 4 | 102/12 | Trade Cattle fees | 4,000,000:00 | - | -4,000,000:00 |
| 5 | 102/13 | Hide & Skin Fees | 250,000:00 | - | -250,000:00 |
| 6 | 104/20 | Tractor hiring unit services | 35,000,000:00 | - | -35,000,000:00 |
| 7 | 104/114 | Sales of tree seedlings | 50,000:00 | - | -50,000:00 |
| 8 | 104/115 | Seeds multiplication sales | 50,000:00 | - | -50,000:00 |
| 9 | 104/116 | Fish sales | 20,000:00 | - | -20,000:00 |
| 10 | 104/117 | Irrigation schemes | 50,000:00 | - | -50,000:00 |

**UNAUTHORIZED CAPITAL EXPENDITURE:**

During the year under review, excess expenditure of N649, 361, 694:50 was revealed in the Ministry. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

**UNAUTHORIZED RECURRENT EXPENDITURE:**

It was observed during the year under review, that an excess recurrent expenditure to the tune of N687, 183:10 was incurred under various sub-heads of the recurrent head. These remained un-authorized as at 31st December, 2006.

The Accounting Officer was therefore asked to obtain an authority for additional provisions to cover the excess as presented in Appendix I.

**3.5 DEPUTY GOVERNOR'S OFFICE:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

It was observed during the year under review, that an excess recurrent expenditure to the tune of N1, 424, 562:09 was incurred under various sub-heads of the recurrent head. These remained un-authorized as at 31st December, 2006.

The Accounting Officer was therefore asked to obtain an authority for additional provisions to cover the excess as presented in Appendix I.

**3.6 HEAD OF SERVICE:**

**OUTSTANDING PAYMENT VOUCHER:**

During the posting of remittance/other charges Payment Voucher into the Cashbooks at the Central Accounts of the Office of the Accountant-General, it was observed that one (1) remittance Payment Voucher totalling N5, 533, 776:03 was remitted to the Office. However, because the remittance Payment Voucher was outstanding with the Accountant-General's Office, detail auditing of this transaction was not carried-out. Hence, up to the time of writing this report the Accountant-General could not make available the outstanding remittance Payment Voucher to enable us determine the true and fair nature of the transaction.

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N9, 006, 014:41 were incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

## 3.7 MINISTRY ANIMAL & FISHERIES:

### UNAUTHORIZED CAPITAL EXPENDITURE:

During the year under review, excess expenditure of N381, 000:00 was revealed on one (1) Sub-head of Capital Expenditure Head (Veterinary Extension) in the Ministry. This remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## 3.8 MINISTRY OF EDUCATION:

### REVENUE SHORTFALL:

The sum of N100, 000:00 was estimated for collection under one (1) recurrent revenue sub-head as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-head:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/117 | Tenders fee for general building supplies | 100,000:00 | - | -100,000:00 |

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N19, 427,830:46 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**AUDIT QUERY:**

It has been observed that two (2) queries with a total sum of N122, 454, 208:09 were issued during the year under review. The queries were issued for non-attachment of supporting documents and non-receipting of the Payment Vouchers by the Payees.

However, reply justifying effecting necessary documentations and other observations noted was received in which all the queries were closed.

**3.10 MINISTRY OF WORKS:**

**REVENUE SHORTFALL:**

The sum of N16, 500, 000:00 was estimated for collection under two (2) recurrent revenue sub-heads as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-heads:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/03 | Road cut | 50,000:00 | - | -50,000:00 |
| 2 | 102/06 | Works Registration | 1, 500,000:00 | - | -1,500,000:00 |
| 3 | 104/09 | Hire of Motor Transport Plant | 50,000:00 | - | -50,000:00 |

## UNAUTHORIZED CAPITAL EXPENDITURE:

During the year under review, excess expenditure of N999, 843, 564:71 under eight (8) Projects (Dualization of Damaturu Inner ring Road, Marini Asphalt & other Road Equip., Computer Centre/Office Equip., Soil testing Laboratory Equip., Town Road and drainages in DTR, establishment of State Mechanical W/Shop, Kaliyari Bayamari-Geidam Road and Geidam-Mainasoroa Road) in Ministry of Works was revealed on eight (8) Sub-heads of Capital Expenditure head. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## UNBUDGETED CAPITAL EXPENDITURE:

During the year under review it was noted that a sum of N255, 565, 219:27 was expended as capital expenditure on Adiya-Sugum-Tagali-Dogonkuka Road, Gasamu-Dachia-Adiaguri, Garin Abba-Bula-Bingel-Damazai Road, Maijarma-Dakasku-Dogo Abare Road, Bayamari-Yunusari Road, Marini Asphalt & other Road Equipment, Engineering Centre Damaturu and Dredging of River Base of River Stream in the State of which no provisions were made in the budget for the year 2006 as presented in Appendix III.

Attention of Accounting Officer was drawn to explain the circumstances and to obtain a supplementary approval in respect of the unbudgeted Capital Expenditure incurred.

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N7, 373, 330:27 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**AUDIT QUERY:**

It has been observed that one (1) query with a total sum of N187, 377, 512:51 was issued during the year under review. The query was issued for non-supply of the equipments.

However, reply justifying effecting necessary documentations and other observations noted was received in which the query was closed.

**3.11 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT:**

**OUTSTANDING PAYMENT VOUCHER:**

During the posting of remittance/other charges Payment Vouchers into the Cashbooks at the Central Accounts of the Office of the Accountant-General, it was observed that two (2) remittance Payment Vouchers totalling N35, 207, 000:00 was remitted to the Ministry. However, because the remittance Payment Vouchers were outstanding with the Accountant-General's Office, detail auditing of these transactions at the Ministry's level was not carried-out. Hence, up to the time of writing this report the Accountant-General could not make available the outstanding remittance Payment Vouchers to enable us determine the true and fair nature of these transactions.

**UNAUTHORIZED CAPITAL EXPENDITURE:**

During the year under review, excess expenditure of N11, 232, 692:96 was revealed on two (2) Sub-heads of Capital Expenditure Head (Renovation of Blind W/Shop and C/ship & L/Tra NYSC Orientation camp Fika) in the Ministry. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## 3.12 MINISTRY OF HEALTH:

**REVENUE SHORTFALL:**

The sum of N550, 000:00 was estimated for collection under two (2) recurrent revenue sub-heads as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-heads:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 103/105 | Medical practitioner/clinical regd. licences | 250, 000:00 | - | -250,000:00 |

| | | | | | |
|---|---|---|---|---|---|
| 1 | 103/105 | Medical practitioner/clinical regd. licences | 250, 000:00 | - | -250,000:00 |
| 2 | 103/107 | Drugs/pharmaceutical chemist licences | 300,000:00 | - | -300,000:00 |

**UNAUTHORIZED CAPITAL EXPENDITURE:**

During the year under review, excess expenditure of N7, 862, 057:16 was revealed on two (2) Sub-heads of Capital Expenditure Head (Fepideomelogical Services and Planning & Medical Statistics) in the Ministry. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## 3.13 MINISTRY OF HOUSING:

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N268, 157,:98 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

## 3.14 MINISTRY OF LAND AND SURVEY:

**REVENUE SHORTFALL:**

The sum of N5, 300, 000:00 was estimated for collection under nine (9) recurrent revenue sub-heads as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-heads:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/30 | Deed preparation fee | 100,000:00 | - | (100,000:00) |
| 2 | 102/31 | Document registration and search fees | 250,000:00 | - | (250,000:00) |
| 3 | 102/32 | Appl. For Statutory right of Occupancy | 3,000,000:00 | 1,380,911:19 | (1,619,088:81) |
| 4 | 102/35 | Land use fees | 500,000:00 | - | (500,000:00) |
| 5 | 102/37 | Survey fees | 500,000:00 | | (500,000:00) |
| 6 | 102/39 | Tenement rent | 800,000:00 | - | (800,000:00) |
| 7 | 104/5 | Recovery of compensation | 50,000:00 | - | -50,000:00 |
| 8 | 104/6 | Sales of map | 50,000:00 | - | -50,000:00 |
| 9 | 104/7 | Improvement sales | 50,000:00 | - | -50,000:00 |

**UNAUTHORIZED RECURRENT EXPENDITURE:**

It was observed during the year under review, that an excess recurrent expenditure to the tune of N143, 610:63 was incurred under various sub-heads of the recurrent head. These remained un-authorized as at 31st December, 2006.

The Accounting Officer was therefore asked to obtain an authority for additional provisions to cover the excess as presented in Appendix I.

## 3.15 MINISTRY OF ENVIRONMENT:

**OUTSTANDING PAYMENT VOUCHER:**

During the posting of remittance/other charges Payment Voucher into the Cashbooks at the Central Accounts of the Office of the Accountant-General, it was observed that one (1) remittance Payment Voucher totalling N174, 000:00 was remitted to the Ministry. However, because the remittance

Payment Voucher was outstanding with the Accountant-General's Office, detail auditing of this transaction at the Ministry's level was not carried-out. Hence, up to the time of writing this report the Accountant-General could not make available the outstanding remittance Payment Voucher to enable us determine the true and fair nature of the transaction.

**UNAUTHORIZED CAPITAL EXPENDITURE:**

During the year under review, excess expenditure of N30, 027, 960:68 was revealed in the Ministry. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## 3.2 MINISTRY OF YOUTHS AND SPORTS:

**REVENUE SHORTFALL:**

The sum of N50, 000:00 was estimated for collection under one (1) recurrent revenue sub-head as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-head:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/119 | Regd. Of social clubs & revenue certificate | 50,000:00 | - | 50,000:00 |

## 3.2 MINISTRY OF WATER RESOURCES:

**REVENUE SHORTFALL:**

The sum of N16, 000, 000:00 was estimated for collection under one (1) recurrent revenue sub-head as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-head:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 104/138 | Urban Water Supply | 16, 000,000:00 | - | -16,000,000:00 |

## MINISTRY OF JUSTICE

**REVENUE SHORTFALL:**

The sum of N1, 000, 000:00 was estimated for collection under two (2) recurrent revenue sub-heads as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-heads:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/22 | Court fines (San. Court) | 500,000:00 | - | -500,000:00 |
| 2 | 102/23 | Court fines (Rent Tribunal) | 500,000:00 | - | -500,000:00 |

## 3.18 MINISTRY OF INFORMATION:

**REVENUE SHORTFALL:**

The sum of N15, 000, 000:00 was estimated for collection under one (1) recurrent revenue sub-head as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-head:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 103/109 | Printing corporation | 15, 000,000:00 | - | -15,000,000:00 |

**UNAUTHORIZED RECURRENT EXPENDITURE:**

It was observed during the year under review, that an excess recurrent expenditure to the tune of N2, 181, 261:49 was incurred under various sub-heads of the recurrent head. These remained un-authorized as at 31st December, 2006.

The Accounting Officer was therefore asked to obtain an authority for additional provisions to cover the excess as presented in Appendix I.

**3.19 MINISTRY OF INTEGRATED & RURAL DEV.**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review it was observed and noted that an excess recurrent expenditure to the tune of N185, 587:20 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**UNAUTHORIZED CAPITAL EXPENDITURE:**

During the year under review, excess expenditure of N2, 060, 500:00 was revealed in the Ministry. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## 3.20 MINISTRY OF COMMERCE:

### REVENUE SHORTFALL:

The sum of N500, 000:00 was estimated for collection under one (1) recurrent revenue sub-head as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail head and sub-head:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/20 | Regd. Of business premises | 500,000:00 | - | -500,000:00 |

### UNAUTHORIZED CAPITAL EXPENDITURE:

During the year under review, excess expenditure of N36, 500, 000:00 was revealed in the Ministry. These remained unauthorized as at 31st December, 2006 and no explanation was received in this Office.

Attention of the Accounting Officer was drawn and asked to obtain legal authority for the additional provisions to cover the excess as presented in Appendix II.

## 3.23 MINISTRY OF TRANSPORT AND ENERGY:

### UNAUTHORIZED RECURRENT EXPENDITURE:

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N3, 810, 586:07 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.28 JUDICIAL SERVICE COMMISSION**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

It was observed during the year under review, that an excess recurrent expenditure to the tune of N661, 676:72 was incurred under various sub-heads of the recurrent head. These remained un-authorized as at 31st December, 2006.

The Accounting Officer was therefore asked to obtain an authority for additional provisions to cover the excess as presented in Appendix I.

**3.31 NEAZDP:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N3, 680, 335:00 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.32 LIBRARY BOARD:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N1, 954, 581:09 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.33 SCHOOL OF NURSING AND MIDWIFERY:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N27, 632, 801:55 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.34 YOSAMA:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N11, 607, 894:81 was incurred under

various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.35 YOBE BROADCASTING CORPORATION:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N292, 048:72 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.36 MODERN ABATTOIR:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N675, 000:00 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.37 YOBE MOSQUE AND ISLAMIC CENTRE:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N14, 548, 000:00 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.38 JUDICIARY (SHARIA COURT DIVISION):**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that the recurrent expenditure to the tune of N10, 758, 754:33 was incurred without the provisions in the year under review. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.39 SHARIA COURT OF APPEAL:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that the recurrent expenditure to the tune of N2, 449, 313:51 was incurred without the provisions in the year under review. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.40 PILGRIMS WELFARE BOARD:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review it was observed and noted that an excess recurrent expenditure to the tune of N77, 695, 874:81 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.41 YOBE STATE TELEVISION:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N955, 825:72 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.42 SCIENCE AND TECHNICAL EDUCATION BOARD: UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N4, 057, 502:18 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.43 HOSPITAL MANAGEMENT BOARD: UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N9, 296, 176:18 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.44 CIVIL SERVICE COMMISSION:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

It was observed during the year under review, that an excess recurrent expenditure to the tune of N290, 497:59 was incurred under various sub-heads of the recurrent head. These remained un-authorized as at 31st December, 2006.

The Accounting Officer was therefore asked to obtain an authority for additional provisions to cover the excess as presented in Appendix I.

**3.45 STATE AUDIT DEPARTMENT:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N945, 709:94 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.45 AGENCY FOR MASS EDUCATION:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N3, 179, 510:64 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.45 TEACHING SERVICE BOARD:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N760, 164, 596:79 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.45 COLLEGE OF ADMINISTRATIVE & BUSINESS STUDIES:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N7, 638, 831:27 was incurred under

various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.45 HOUSING & PROPERTY DEV. CORPORATION:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N130, 728:56 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**OUTSTANDING PAYMENT VOUCHER:**

During the posting of remittance/other charges Payment Voucher into the Cashbooks at the Central Accounts of the Office of the Accountant-General, it was observed that one (1) remittance Payment Voucher totalling N1, 890, 126:50 was remitted to the Corporation. However, because the remittance Payment Voucher was outstanding with the Accountant-General's Office, detail auditing of this transaction at the Corporation's level was not carried-out. Hence, up to the time of writing this report the Accountant-

various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.45 HOUSING & PROPERTY DEV. CORPORATION:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N130, 728:56 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**OUTSTANDING PAYMENT VOUCHER:**

During the posting of remittance/other charges Payment Voucher into the Cashbooks at the Central Accounts of the Office of the Accountant-General, it was observed that one (1) remittance Payment Voucher totalling N1, 890, 126:50 was remitted to the Corporation. However, because the remittance Payment Voucher was outstanding with the Accountant-General's Office, detail auditing of this transaction at the Corporation's level was not carried-out. Hence, up to the time of writing this report the Accountant-

General could not make available the outstanding remittance Payment Voucher to enable us determine the true and fair nature of the transaction.

**3.45 COUNCIL FOR ARTS & CULTURE:**

**UNAUTHORIZED RECURRENT EXPENDITURE:**

During the year under review, it was observed and noted that an excess recurrent expenditure to the tune of N383, 093:15 was incurred under various sub-heads of the recurrent head. These remained un-authorized and no explanation for doing so was received in my Office as at 31st December, 2006.

Attention of the Accounting Officer was drawn and asked to obtain necessary authority for additional provisions to cover the excess as presented in Appendix I.

**3.46 BOARD OF INTERNAL REVENUE:**

**REVENUE SHORTFALL:**

The sum of N… was estimated for collection under two (2) heads and six (6) recurrent revenue sub-heads as per budget provisions of 2006. However, it was observed that, at the close of accounts for the year under review, no amount was recorded as collection. The Accounting Officer is requested to forward the reasons for inability to make any collection. Below is the detail heads and sub-heads:

| S/N | Head/S-Head | Detail of Revenue | Budgeted | Collection | Variance |
|---|---|---|---|---|---|
| 1 | 102/27 | Motor vehicle regd. | 12,500,000:00 | 680,330:00 | -11,819,670:00 |
| 2 | 102/28 | Taxi Regd fee | 2,015,000:00 | 45,400:00 | -1,969,600:00 |
| 3 | 102/29 | Road Traffic Regd. fee | 1,265,000:00 | 260,149:00 | -1,004,851:00 |
| 4 | 103/01 | Motor Vehicle licences | 12,650,000:00 | 1,264,000:00 | -11,386,000:00 |
| 5 | 103/02 | Driving Licences/learners permit | 360,000:00 | 91,300:00 | -268,700:00 |
| 6 | 103/03 | Certificate of road worthiness | 2,400,000:00 | 93,697:68 | -2,306,302:32 |

**4.1 OTHER MATTERS:**

## 4.1 OTHER MATTERS:

### 4.1.1 STAFF:

Consequent upon my previous report on staffing, it cannot be over emphasized that there is a need to increase the staff strength by employing graduates with specialization in accounting or qualified professional Accountants from recognized professional bodies. This would enable us face the challenges inherent in the Office and the modern days auditing profession.

### 4.1.2 TRAINING:

An in-home workshop on auditing procedure was organised for the staff in addition to the various Conferences and Seminars attended by some of the Staff. However, regular training of Staff both within and outside the country would be of great advantage.

### 4.1.3 MOTOR VEHICLE:

The Office has only one (1) fairly used vehicle for its operation which is inadequate. Hence, with the increase and spread of government activities, the office requests for additional two (2) Four Wheel Drive vehicles for the purpose of Verification and Monitoring Projects in all parts of the State. This would no doubt allow for proper reporting on such government activities embarked upon for which huge sums of money are being expended.

### 4.1.4 BUILDING AND OFFICE FURNITURE:

The Office block need total renovations, most of the windows are broken and the toilets are not functioning, tables and chairs highly require replacements etc. These, no doubt contributed a lot in loosing some of our prominent Staff on transfer to other Ministries/Agencies.

## ACKNOWLEDGEMENT

I wish to express my sincere appreciation and thanks to Chief Executives and Accounting Officers of Ministries and Extra-Ministerial Departments for their cooperation during the year. I wish to particularly appreciate the Accountant-General and his Staff for special attention and cooperation throughout the period of processing this report. I also wish to re-iterate, as always done to Accounting Officers to have a careful look into various observations highlighted in this report as it affects their Offices with a view to improving and safe-guarding against future occurrence.

To my Staff, I sincerely acknowledge and appreciate the spirit of team work, loyalty and commitment exhibited throughout the period of this assignment.

To the ***Chairman and Members of the Public Accounts Committee***, I sincerely wish to extend my profound appreciation for their tireless efforts and pressure to get the audited financial statements report produce within a reasonable period.

Finally, I sincerely wish to thank ***His Excellency, Alh. Ibrahim Geidam, the Executive Governor of Yobe State*** for his support to the Office of the Auditor-General. I appreciate his exemplary interest for accountability and transparency in the Management of the State resources since his assumption of Office.



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

***Alhaji Goje Modu Balube***
***State Auditor-General***
***Yobe State Government***

## AUDIT CERTIFICATE

In accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999. I have examined the Accounts and Financial Statements of Yobe State Government of Nigeria for the year ended 31st December, 2006. Ministries/Departments and their related Parastatals have rendered returns in compliance with the Public Finance (Control and Management) Law of 1958. I have obtained all information and explanations necessary for the discharge of my statutory responsibility.

As required by Section 125 (5) of the same Constitution, the Financial Statements have been certified subject to comments on observations contained in the report.

In my opinion, the Financial Statements (Nos. 3, 4, 5 and 6) and related schedules gives a true and fair view of the state of affairs of the Government of Yobe State as at 31st December, 2006.

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

***Alhaji Goje Modu Balube***
***State Auditor-General***
***Yobe State Government***

# *APPENDIX I*
# UNAUTHORIZED RECURRENT EXPENDITURE

| *S/N* | *MINISTRY/ORGANIZATION* | *BUDGETED AMOUNT* | *ACTUAL EXPENDITURE* | *VARIANCE* |
|---|---|---|---|---|
| 1 | Deputy Governor's Office | 9,600,000:00 | 11,024,562:09 | -1,424,562:09 |
| 2 | SSG's Office | 144,175,000:00 | 201,730,314:39 | -57,555,314:39 |
| 3 | Head of Service | 39,780,000:00 | 48,786,014:41 | -9,006,014:41 |
| 4 | Ministry of Information | 27,379,680:00 | 29,560,941:49 | -2,181,261:49 |
| 5 | Ministry of Agriculture | 123, 132,000:00 | 123,819,183:10 | -687,183:10 |
| 6 | Ministry of Education | 59,487,480:00 | 78,915,310:46 | -19,427,830:46 |
| 7 | Ministry of Finance | 1,028,760,000:00 | 1,077,681,052:40 | -48,921,052:40 |
| 8 | Ministry of Works | 81,479,000:00 | 88,852,330:27 | -7,373,330:27 |
| 9 | Ministry of Transport & Energy | 30,050,000:00 | 33,860,586:07 | -3,810,586:07 |
| 10 | State Audit Department | 23,930,000:00 | 24,875,709:94 | -945,709:94 |
| 11 | Civil Service Commission | 13,279,000:00 | 13,569,497:59 | -290,497:59 |
| 12 | Ministry of Land & Survey | 82,080,680:00 | 82,224,290:63 | -143,610:63 |
| 13 | Ministry of Integrated & Rural Dev. | 66,839,680:00 | 67,025,267:20 | -185,587:20 |
| 14 | Ministry of Housing | 52,739,680:00 | 53,007,837:98 | -268,157:98 |
| 15 | Hospital Management Board | 686,600,000:00 | 695,896,176:18 | -9,296,176:18 |
| 16 | Pilgrims Welfare Board | 161,600,000:00 | 239,295,874:81 | -77,695,874:81 |
| 17 | NEAZDP | 53,300,000:00 | 56,980,335:00 | -3,680,335:00 |
| 18 | Modern Abattoir | 600, 000:00 | 1, 275,000:00 | 675,000:00 |
| 19 | Council for Arts & Culture | 23,060,000:00 | 23,443,093:15 | -383,093:15 |
| 20 | Library Board | 28,700,000:00 | 30,654,581:09 | -1,954,581:09 |
| 21 | Judicial Service Commission | 3, 000,000:00 | 3,661,676:72 | -661,676:72 |
| 22 | YBC | 52,240,000:00 | 52,532,048:74 | -292,048:72 |
| 23 | YOSAMA | 45,400,000:00 | 57,007,894:81 | -11,607,894:81 |
| 24 | YTV | 57,100,000:00 | 58,055,825:72 | -955,825:72 |
| 25 | Housing & Property Dev. Corp. | 19,800,000:00 | 19,930,728:56 | -130,728:56 |
| 26 | CABS Potiskum | 139,400,000:00 | 147,038,831:27 | -7,638,831:27 |
| 27 | TSB | 70,300,000:00 | 830,464,596:79 | -760,164,596:79 |
| 28 | Agency for Mass Education Board | 88,470,000:00 | 91,649,510:64 | -3,179,510:64 |
| 29 | Science & Tech. Educ. Board | 270,340,000:00 | 274,397502:18 | -4,057,502:18 |
| 30 | School of Nursing & Midwifery | 2, 400,000:00 | 30,032,801:55 | -27,632,801:55 |
| 31 | Yobe Mosque & Islamic Centre | 1,200,000:00 | 15,658,000:00 | -14,548,000:00 |
| 32 | Sharia Court Division | 63,200,000:00 | 73,958,754:33 | -10,758,754:33 |
| 33 | Sharia Court of Appeal | 22,895,000:00 | 25,344,313:51 | 2,449,313:51 |

# *APPENDIX II*
# UNAUTHORIZED CAPITAL EXPENDITURE

| *S/N* | *MINISTRY/ORGANIZATION* | *BUDGETED AMOUNT* | *ACTUAL EXPENDITURE* | *VARIANCE* |
|---|---|---|---|---|
| 1 | ***401: Agriculture & Rural Dev:*** | | | |
| | S/H 104: Intermediate Tech. | 90,000,000:00 | 552,604,843:50 | -462,604,843:50 |
| | S/H 106: Seed Multiplication | 140, 000,000:00 | 318,581,859:00 | -178,581,859:00 |
| | S/H 116: Irrigation Machineries | 40,000,000:00 | 48,174,992:00 | -8,174,992:00 |
| | ***Sub-Total*** | ***270,000,000:00*** | ***919,361,694:50*** | ***-649,361,694:50*** |
| 2 | ***402: Livestock*** | | | |
| | S/H 108: Veterinary Extension | 3,000,000:00 | 3,381,000:00 | -381,000:00 |
| | ***Sub-Total*** | ***3,000,000:00*** | ***3,381,000:00*** | ***-381,000:00*** |
| 3 | ***403: Forestry:*** | | | |
| | S/H 103: Parks and Zoo | 50,000,000:00 | 50,221,460:68 | -221,460:68 |
| | S/H 111: Extension & Publicity | 4,000,000:00 | 4,089,400:00 | -89,400:00 |
| | S/H 125: NEAZDP | 5,000,000:00 | 34,717,100:00 | -29,717,100:00 |
| | ***Sub-Total*** | ***59,000,000:00*** | ***89,027,960:68*** | ***-30,027,960:68*** |
| 4 | ***Head: 407 Commerce:*** | | | |
| | S/H 101: Hotels | 15,000,000:00 | 43,500,000:00 | -28,500,000:00 |
| | S/H 111: Trade Promotion | 2,000,000:00 | 10,000,000:00 | -8,000,000:00 |
| | ***Sub-Total*** | ***17,000,000:00*** | ***53,500,000:00*** | ***-36,500,000:00*** |
| 5 | ***Head 408: TRANSPORT:*** | | | |
| | S/H 102: Dualization of DTR Inner ring RD | 600,000,000:00 | 701,100,000:00 | -101,100,000:00 |
| | S/H 104: Marini Asphalt & other Road Equip. | 80,000,000:00 | 112,084,200:88 | -32,084,200:88 |
| | S/H 106: Computer Ctr/Off. Equip. | 2,000,000:00 | 3,447,375:00 | -1,447,375:00 |
| | S/H 108: Soil testing Laboratory Eq. | 5,000,000:00 | 10,000,000:00 | -5,000,000:00 |
| | S/H 109: Township RD & Drainages | 150,000,000:00 | 230,948,247:58 | -80,948,247:58 |
| | in Damaturu | 5,000,000:00 | 29,010,000:00 | -24,010,000:00 |
| | S/H 111: Establishment of State | 600,000,000:00 | 623,702,250:00 | -23,702,250:00 |
| | Mech. Workshop | 630,000,000:00 | 1,289,551,491:25 | -659,551,491:25 |
| | S/H 113: Kaliyari Bayamari-Geidam | | | |
| | S/H 114: Geidam-Mainasoroa RD | | | |
| | ***Sub-Total*** | ***2,000,000,000:00*** | ***2,999,843,564:71*** | ***-999,843,564:71*** |
| 6 | ***Head 410: Health:*** | | | |
| | S/H 103: Fepideomelogical Services | 60,000,000:00 | 66,386,990:28 | -6,386,990:28 |
| | | 15,000,000:00 | 16,475,066:88 | -1,475,066:88 |
| | S/H 106: Planning & Med. Statistics | | | |

| | | | | |
|---|---|---|---|---|
| 6 | ***Head 410: Health:*** | | | |
| | S/H 103: Fepideomelogical Services | 60,000,000:00 | 66,386,990:28 | -6,386,990:28 |
| | S/H 106: Planning & Med. Statistics | 15,000,000:00 | 16,475,066:88 | -1,475,066:88 |
| ***Sub-Total*** | | ***75,000,000:00*** | ***82,862,057:16*** | ***-7,862,057:16*** |
| 7 | ***Head 412: Social Development:*** | | | |
| | S/H 104: Ren. Of Blind W/shop | 20,000,000:00 | 21,897,822:14 | -1,897,822:14 |
| | S/H 107: C/Ship & L/Tra NYSC Orient. Camp Fika | 40,000,000:00 | 49,334,870:82 | -9,334,870:82 |
| ***Sub-Total*** | | ***60,000,000:00*** | ***71,232,692:96*** | ***-11,232,692:96*** |
| 8 | ***Head 417: Community & Int. Rural:*** | | | |
| | S/H 101: Asst to Com. Dev. | 1,000,000:00 | 3,060,500:00 | -2,060,500:00 |
| ***Sub-Total*** | | ***1,000,000:00*** | ***3,060,500:00*** | ***-2,060,500:00*** |
| 9 | ***Head 408: Gen. Administration:*** | | | |
| | S/H 102: Government lodges | 400,000,000:00 | 512,919,413:74 | -112,919,413:74 |
| | S/H 103: ABJ Liaison Office & | 32,000,000:00 | 102,476467:15 | -70,476,467:15 |
| | lodge | 2,000,000:00 | 154,349,141:73 | -152,349,141:73 |
| | S/H 112: Pilgrims Welfare Board | 450, 000,000:00 | 1,109,511,532:77 | -659,511,532:77 |
| | S/H 115: Miscellaneous Cap. Exp. | 20,000,000:00 | 21,177,525:50 | -1,177,525:50 |
| | S/H 118: Emirate Council | 80,000,000:00 | 83,107,366:00 | -3, 107,366:00 |
| | S/H 122: Ministry of Budget & Plan. | 150,000,000:00 | 155,660,000:00 | -5,660,000:00 |
| | S/H 128: Ministry of Special Duties and Solid Minerals | | | |
| ***Sub-Total*** | | ***150,984,000,000*** | ***2,139,201,446:89*** | ***-347689,913:55*** |

## *APPENDIX III*

## UNBUDGETED CAPITAL EXPENDITURE

| *S/N* | *MINISTRY/ORGANIZATION* | *BUDGETED AMOUNT* | *ACTUAL EXPENDITURE* | *VARIANCE* |
|---|---|---|---|---|
| 3 | ***408: Transport:*** | | | |
| | S/H 127: | 0:00 | 600,000,000:00 | -600,000,000:00 |
| ***Sub-Total*** | | | | |