

2010 ANNUAL REPORT OF THE AUDITOR-GENERAL

1.0 INTRODUCTION:

The failure of the public servants and other public/political office holders to discharge their duties according to laid down procedures, rules, regulations and constitutional provisions is having negative impact on the ability of government to deliver the much desired dividend of democracy to the general public. If these two sets of public officers have been living up to expectations, there would have been less work for the offices of the Auditors-General of the Federation, States and Local Governments, let alone establishment of anti-graft Agencies like ICPC, EFCC and the rest of them.

Similarly, the nation, states and local Government areas would have witnessed tremendous development and transformation in the areas of social amenities, job creations, poverty reduction, food availability, progress, peace and security that have direct bearing in the life of the citizenry. It becomes paramount therefore, to urge all public servants to play the game according to the rules and follow due process in carrying out government business in order to reduce the extent of audit work and audit negative reports on our Ministries, Departments & Agencies (MDAs).

The constitution of the Federal Republic of Nigeria vested the Auditor-General with right to audit public accounts and lays before

the Public Accounts Committee (PAC) of the State House of Assembly, his annual report when it provides that:-

“The Public Accounts of a State and of all Offices and Courts of the State shall be audited by the Auditor-General for the State who shall submit his reports to the House of Assembly of the State concerned, and for the purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts”. (Section 125 subsection 2)

Subsection 4 further 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”.*

And that *“In the exercise of his functions under this Constitution, the Auditor-General for a State shall not be subject to the direction or control of any other authority or persons”.* (Subsection 6)

In compliance with the constitutional provisions, the accounts and records together with their underlying evidences maintained by the Accountant-General of Yobe State for the period covering January to December, 2010 were accordingly examined with a view to producing my (Auditor-General) Annual Report for the year under review.

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PART II

2.0 GENERAL OBSERVATIONS:

2.1 FINANCIAL STATEMENTS:

The Financial statements on the accounts of Government of Yobe State for the year ended 31st December, 2010 prepared by the Accountant-General was received by this office on Tuesday 22nd November, 2011. The statement received was subjected to detailed scrutiny and was observed to contain few irregularities bordering on arithmetic and technical errors. It was subsequently returned for corrections after inviting the team of the Accountant-General and his Directors for discussions. The final corrected version of the financial statements was re-submitted on Friday 22nd March, 2012 for proper auditing processes.

Considering the trend in the production and submission of financial statements since 1999 to date, the case of 2010 only recorded a very little improvement. Therefore much needs to be done towards ensuring that the financial statements is compiled and submitted within the specified period of time limit i.e. within six months from preceding year and to facilitate so doing, the State Accountant-General is advice to re-invigorate and strengthen the Inspectorate Unit of his office to function more effectively by making MDAs live up to their expected responsibilities in maintaining all necessary records and prompt submission of returns needed for the compilation of the financial statements. Furthermore, the Directors

of Finance and Supplies of all the MDAs must be compelled to ensure constant supervision of accounting officers under them and by giving maximum cooperation to the Accountant-General to enable him meet the specified dateline.

2.2 *FINANCIAL REGULATIONS:*

The financial regulation contains rules governing the conduct of accounting duties and operations. Accounting officers are here-by reminded that this all-important document is still in force and remain the sole basis and guideline for officials charged with accounting responsibilities. It became necessary to remind public officials that following the laid-down procedures as provided in the financial regulations will make the work of visiting Auditors simple and straight forward. It is worrisome for the auditors to observe that public officials engaged in accounting duties, consciously and deliberately resort to side tracking the existing rules and regulations. This is unacceptable and must be avoided.

I must emphasize here that while MDA that stick to the rules and performed creditably will be given a clean report and commendation in my annual report, those that refuse to play the games by the rules will be queried and attract adverse reports. The purpose of this is to make them improve in their future performance. To improve on future performance, Chief Executives of MDAs are advised to always sponsor their accounting staff to attend local and national seminars,

workshops and conferences which will definitely assist in building the capacity of the staff.

Lack of capacity make accounting staff reduce themselves in the eyes of their colleagues in a bid to satisfy the auditors. Imagine an Accountant raises a payment voucher for payment of labourers that were engaged in installation of equipment. In his bid to provide supporting documents, he attaches receipt, Store Receive Voucher (SRV) and Store Issue Voucher (SIV), meaning, like the equipment materials that must pass through store record, he assumed that the labour should also be taken into and out of the store to complete full documentation on the voucher.

Accountants should form the habit of reading the financial and stores regulations constantly to enable them appreciate the responsibilities placed on them by these two documents and discharge their duties satisfactorily. It is not lack of accounting principles, regulations, standards or procedures, but what is lacking on the part of officers doing accounting job is seriousness, will power, hard-work, commitment, dedication to duty and desire to do what is right and legitimate. Laziness and need to get rich quick syndrome is the bane of our accountants of nowadays.

2.3 BOOK KEEPING AND RECORDS:

An appreciable improvement over the situation in 2009 has been recorded in 2010 by the MDAs. Even though extra cares have been taken to records the various receipts and payments into the

cashbooks, this is not promptly done as soon as the transaction is made. It was also observed that in most cases, the vouchers prepared remain skeletal in nature devoid of their relevant particulars of expenditures or supporting documents as evidence of due process in such transaction. The non-availability of relevant particulars and supporting evidence on a voucher makes it apparently difficult to vouch the transaction, and to establish that the expenditure has been truly incurred as specified and that materials of correct quality and quantities (including service) have been received, taken on charge and utilized in the interest of the public service.

In view of the above, accounting officials are requested to ensure that books of accounts are promptly posted and updated as soon as the transactions are made. The unnecessary delays whereby our Auditors on routine assignment should have to wait for several days for the accounting officials to update their books and records will no longer be tolerated and such cases will be reported for appropriate disciplinary actions.

In the same vein, all particulars of expenditure and or supporting documents must be secured and immediately attach on the vouchers as required by the financial regulations.

The provisions and maintenance of adequate accounting information and records is a pre-requisite and a mark of commitment to transparency, accountability and fairness by any organization

wishing to render accounts of its stewardship. All MDAs must live up to expectation by accounting for resources entrusted to its care.

Ministries and self-accounting agencies are expected to maintain vital accounting records such as:-

- The Departmental Votes books DVEA
- Accounting control ledgers
- Regular Bank statements
- Vouchers (receipts and payments)
- Suppliers or service providers statements (bills, receipts, invoices)
- Contract documents i.e. Bills of preliminary estimates, Agreement, L.P.O., Jobbing orders.
- Evidence of channelling materials/procurements vide the stores accounting process
- Receipt Book Issue Notes (RBIN)
- Copies of returns (both revenue and expenditures) etc.

2.4 INTERNAL CONTROL:

My previous report laid emphasis on the need for establishing an Internal Audit Unit in all MDAs as one of the strongest pillars of internal control. I am delighted by the position taken by the government over the issue and the effort of the Accountant-General to address the matter. The prompt internal checks to be provided by the Internal Audit Unit would assist in minimizing frequent occurrence of errors, omissions, wastes and reduce fraud to the

bearest minimum. It will make management live up to its responsibilities and reduce the cumbersome nature of tests, checks and reviews perform on the accounts in the cause of my audit staff work.

With the current effort to produce Internal Audit Charter and training being received by the internal audit staff, I am optimistic that the future of audit would no longer be the same in Yobe State. That is to say, the positive development and transformation being received by audit institutions in the state would continue to guide audit staff in performance of their duties. Both state Audit and Local Government Audit Departments would soon get standard Audit manuals and audit programmes which will enable them perform in accordance with international audit best practices.

2.5 ANSON PAY-ROLLS AUDIT: ACCOUNTS OF SALARIES

The non-chalant/negligent attitude by almost all the MDAs in promptly reporting cases of deceased officers, retirements, dismissals, abscondment and transfers of staff and other causes/variances in salaries to the Ministry of finance, continue to frustrate the good intention of the government in introducing the biometric system (of staff control/payroll) and e-payment of salaries direct to beneficiaries accounts.

Despite the above indicated lapses a careful scrutiny of personnel data and record by the audit in conjunction with the appointed Government Committee on salaries verifications succeeded in

identifying cases of over 1000 staff that were long over-due for retirement and abscondment. Appropriate actions taken accordingly and the affected officers have been deleted from the state pay-roll.

Similarly, cases of medical students who finished their courses but absconded without serving the state government for a minimum period of two years has also been discovered. The students were equally deleted from the pay-roll while the matter was forwarded to the government for further necessary actions.

2.6 PENSION AND GRATUITY

Establishment Department of the Head of State Civil Service office whose responsibility is to administer all staff benefits on retirement, death or for contract officers, normally prepare and compute staff entitlement and forward to Auditor-General's office for verification and approval.

For the year ended 31st December, 2010; a total number of 441 individual staff files were forwarded to this office. Out of these, 437 files were treated and returned to office of the Head of Service for subsequent payment. The remaining 4 files were not cleared due to improper documentations and the organizations of the officers affected were asked to provide missing documents or clarifications.

The total financial implication of the 437 files vetted and return for payment amounted to N626,958,739.86. However, the actual approved entitlements of the beneficiaries was N588,532,860.93 leaving a balance of N38,425,878.93 as savings to the government.

This saving arises mainly as a result of overstay in service, payment of salaries after death etc.

The office of the Head of Service is hereby advised to take necessary steps in computerising processes and payment of pension and gratuity in the state. By computerising entire service records of the state employees, the issue of overstaying in service either due to age or years of service will be overcome automatically. The Federal Government had tried this in some establishments and success stories were recorded even-though a lot need to be done.

PART III

3.0 BUDGETED REVENUE ANALYSIS:

For the services of the year ended 31st December, 2010; the government of Yobe State budgeted the sum of N65,137,209,386.00 (consisting of N38,675,449,267.00 from the recurrent revenue and N26,461,760,119.00 from capital receipts) as against the sum of N51,925,000,000.00 (consisting of N36,560,000,000.00 and N15,365,150,000.00 for both recurrent and capital receipts respectively) for the year 2009. The increase of N13,212,059,386.00 or 25.4% over and above 2009 budget was facilitated by the increase in crude oil production due to stability in the oil producing areas and expected rise in price of oil globally and also increase in the level of internal revenue generation as a result of series of reform measures introduced by the State Government which have started yielding positive results. Below is the tabular presentation of the budget analysis for the year 2009 and 2010.

<i>ITEM</i>	<i>2009</i>	<i>2010</i>	<i>Var.</i>
Opening Balance	8,000,000,000.00	5,500,000,000.00	- 2,500,000,000.00
Taxes	1,191,849,000.00	1,671,100,000.00	479,251,000.00
Fines and Fees	136,171,000.00	39,075,000.00	- 97,096,000.00
Licences	17,990,000.00	729,321,000.00	711,331,000.00
Earnings & Sales	90,340,000.00	1,420,390,000.00	1,330,050,000.00
Rent on Government Property	3,100,000.00	3,100,000.00	-
Interest & Dividends	-	80,513,267.00	80,513,267.00
Reimbursements by paras, FGN & Others	15,000,000.00	15,000,000.00	-
Boards and Parastatals	30,500,000.00	130,750,000.00	100,250,000.00
Recovery of Funds	-	-	-
Miscellaneous	200,000.00	200,000.00	-
Repayment of Advances	-	-	-
Statutory Allocation	23,567,000,000.00	29,086,000,000.00	5,519,000,000.00

Transfer from CDF	-	-	-
Value Added Tax	3,508,000,000.00	6,226,000,000.00	2,718,000,000.00
Internal Loans	2,500,000,000.00	1,726,979,119.00	- 773,020,881.00
External Loans	2,442,000,000.00	6,670,659,000.00	4,228,659,000.00
Grants/Subventions	3,951,000,000.00	1,876,122,000.00	- 2,074,878,000.00
Miscellaneous	6,472,000,000.00	9,962,000,000.00	3,490,000,000.00
TOTAL	51,925,150,000.00	65,137,209,386.00	13,212,059,386.00

3.1 BUDGETED EXPENDITURE ANALYSIS:

The total budgeted expenditure approved for the year 2010 stood at N66,171,409,386.00 (consisting of N23,445,781,000.00 for recurrent expenditure and N42,755,628,386.00 for capital expenditure) as against the sum of N50,170,762,120.00 (consisting of N18,958,813,120 for recurrent and N31,211,949,000.00 for capital expenditure) for the year 2009. It could be observed that the provisions for the year 2010 is higher than that of 2009 by N16,000,647,266.00 (31.9% increase) as presented in the table below:-

<i>ITEM</i>	<i>2009</i>	<i>2010</i>	<i>VAR.</i>
personnel costs	8,332,003,000.00	10,382,324,000.00	2,050,321,000.00
Pension and Gratuities	700,000,000.00	965,000,000.00	265,000,000.00
Overhead Costs	3,017,293,120.00	3,306,490,000.00	289,196,880.00
Consolidated Revenue Fund Charges	1,772,967,000.00	2,358,487,000.00	585,520,000.00
Public Debt Charges	300,000,000.00	300,000,000.00	-
Advances	-	-	-
Recurrent Grants and Subventions	3,011,550,000.00	2,538,880,000.00	- 472,670,000.00
Miscellaneous Expenses	1,825,000,000.00	3,564,600,000.00	1,739,600,000.00
Agriculture	1,890,181,000.00	1,994,547,386.00	104,366,386.00
Livestock	35,000,000.00	150,000,000.00	115,000,000.00
Forestry	285,000,000.00	332,000,000.00	47,000,000.00
Fisheries	5,000,000.00	166,000,000.00	161,000,000.00
Industry	110,000,000.00	680,000,000.00	570,000,000.00
Energy	1,237,800,000.00	1,171,000,000.00	- 66,800,000.00
Commerce, Hotels & Co-ops.	143,000,000.00	115,000,000.00	- 28,000,000.00

Transport	6,520,000,000.00	11,257,000,000.00	4,737,000,000.00
Education	5,249,427,000.00	7,347,271,000.00	2,097,844,000.00
Health	2,240,000,000.00	2,490,000,000.00	250,000,000.00
Information	943,000,000.00	767,000,000.00	- 176,000,000.00
Social Development	274,623,000.00	755,810,000.00	481,187,000.00
Water Supply	1,634,000,000.00	2,477,000,000.00	843,000,000.00
Environment, Sewage & Drainage	75,600,000.00	575,000,000.00	499,400,000.00
Housing	3,250,000,000.00	3,280,000,000.00	30,000,000.00
Town & country planning	136,000,000.00	190,000,000.00	54,000,000.00
Community Development	74,000,000.00	570,000,000.00	496,000,000.00
Administration Sector	7,109,318,000.00	8,438,000,000.00	1,328,682,000.00
TOTAL EXPENDITURE	50,170,762,120.00	66,171,409,386.00	16,000,647,266.00

3.2. ACTUAL REVENUE PERFORMANCE:

Out of the expected revenue of N65,137,209,386.00; the actual revenue realised stood at N47,171,363,556.90 (consisting of N31,048,677,125.28 from recurrent revenue and N16,122,686,431.62 from capital receipts) thereby leaving a budget deficit of N17,965,845,829.10 (or 27.58%). Therefore, this indicates that during the year 2010, the revenue performance recorded a setback as presented in the table below.

<i>ITEM</i>	<i>BUDGET 2010</i>	<i>ACTUAL 2010</i>	<i>VARIANCE</i>
Opening Balance	5,500,000,000.00	497,960,355.56	- 5,002,039,644.44
ADD: RECURRENT REVENUE			-
Taxes	1,671,100,000.00	1,729,032,775.04	57,932,775.04
Fines and Fees	39,075,000.00	390,000,993.55	350,925,993.55
Licences	729,321,000.00	949,960,327.42	220,639,327.42
Earnings & Sales	1,420,390,000.00	1,830,862,260.97	410,472,260.97
Rent on Government Property	3,100,000.00	43,000,000.00	39,900,000.00
Interest & Dividends	80,513,267.00	17,398,416.79	- 63,114,850.21
Reimbursements by paras, FGN & Others	15,000,000.00	512,658.42	- 14,487,341.58
Boards and Parastatals	130,750,000.00	230,491,000.00	99,741,000.00
Recovery of Funds	-	200,000,000.00	200,000,000.00
Miscellaneous	200,000.00	569,243,907.26	569,043,907.26
Repayment of Advances	-	98,116,188.16	98,116,188.16
Statutory Allocation	29,086,000,000.00	24,492,098,242.11	- 4,593,901,757.89
TOTAL RECURRENT REVENUE	38,675,449,267.00	31,048,677,125.28	- 7,626,772,141.72

Opening Balance	-	973,792,634.23	973,792,634.23
ADD: CAPITAL RECEIPTS			
Value Added Tax	6,226,000,000.00	5,300,387,657.59	- 925,612,342.41
Internal Loans	1,726,979,119.00	-	- 1,726,979,119.00
External Loans	6,670,659,000.00	-	- 6,670,659,000.00
Grants/Subventions	1,876,122,000.00	1,738,858,470.37	- 137,263,529.63
Miscellaneous	9,962,000,000.00	8,109,647,669.43	- 1,852,352,330.57
TOTAL CAPITAL RECEIPTS	26,461,760,119.00	16,122,686,431.62	- 10,339,073,687.38
GRAND TOTAL RECURRENT/CAPITAL	65,137,209,386.00	47,171,363,556.90	- 17,965,845,829.10

3.3 ACTUAL EXPENDITURE ANALYSIS:

The analysis indicates that the sum of **N22,538,136,290.94** were actually expended on capital projects, and a recurrent expenditure figure of **N20,451,837,427.76** was actually incurred during the year under review. We can see that the actual capital expenditure exceeded that of recurrent by **N2,086,298,863.18**. This is in line with the principles of Alhaji Ibrahim Geidam's Administration for according priority to developmental projects over recurrent expenditure. The analysis of actual expenditure for the year ended 31st December, 2010 is given in the following table.

<i>ITEM</i>	<i>ACTUAL 2010</i>	
Personnel Costs	8,463,369,124.66	
Pension and Gratuities	1,200,048,486.51	
Overhead Costs	3,006,108,617.73	
Consolidated Revenue Fund Charges	1,790,716,342.03	
Public Debt Charges	404,345,146.03	
Advances	13,197,800.00	
Recurrent Grants and Subventions	2,092,230,387.50	
Miscellaneous Expenses	3,481,821,523.30	
TOTAL RECURRENT EXPENDITURE		20,451,837,427.76
Agriculture	691,796,500.00	
Livestock	17,000,000.00	
Forestry	176,099,004.00	

Fisheries	50,318,844.95	
Industry	95,690,638.95	
Energy	583,465,863.98	
Commerce, Hotels & Co-ops.	25,528,646.50	
Transport	7,439,281,664.36	
Education	3,531,570,175.75	
Health	678,830,705.59	
Information	377,540,385.89	
Social Development	349,116,121.72	
Water Supply	913,806,407.31	
Environment, Sewage & Drainage	369,442,128.93	
Housing	2,347,232,587.03	
Town & country planning	36,262,464.00	
Community Development	15,921,813.99	
General Administration	4,839,232,337.99	
TOTAL CAPITAL EXPENDITURE		22,538,136,290.94
TOTAL EXPENDITURES		42,989,973,718.70
AMOUNT BY WHICH CAPITAL EXCEEDED RECURRENT		2,086,298,863.18

Although, it was the capital expenditure portion that suffered a serious deficit due to unrealised revenue, the government must be commended for its decision not to go for either internal or external borrowing to finance some of the budgeted capital projects. Rather it decided to carry these projects forward to accommodate them in the 2011 budget.

PART FOUR

4.0 APPROPRIATION ACCOUNTS:

4.1 APPROPRIATION RETURNS:

It could be recalled that in my previous year report (2009), MDAs are advised to forward to my office their monthly appropriation returns (i.e. for both revenue and expenditure returns). Despite this, up to time of writing this report no any MDA has ever forwarded same to my office. It was also observed that most of the MDAs are very reluctant in forwarding these important accounting records and explanation to the Accountant-General as well, given rise to unnecessary delay experienced in the preparation of the annual financial statements.

The Accountant-General and the officers controlling votes of all the MDAs must appreciate the need to prevail on accounting officials under them to ensure that appropriation returns are made available in good time as required by the provision of established financial regulations to the office of the Accountant-General and copied to my office. Unless this advice is taken seriously, we will continue to face problems over timely preparation of the annual financial statements as well as in my Audit planning process.

4.2 CONTROL OF EXPENDITURE

There is need for strict control of expenditure and for government to create more awareness and remind officers controlling votes that the approved annual estimates is the main

document and means of budgetary control. This is due to the several cases of excess expenditure over budgeted figures recorded under various MDAs as detailed below:

i. EXCESS RECURRENT EXPENDITURE:

Taken as a whole, the accounts for the recurrent expenditure for the year 2010 performed satisfactorily, but when examined against the various votes several cases of excess expenditure over approved estimates were recorded. The cumulative cases of over expenditure amounting N982,622,272.61 are provided in the table below:-

EXCESS RECURRENT EXPENDITURE (PERSONNEL EMOLUMENTS)				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2610	Ministry of Animal & Fisheries	252,500,000.00	285,002,461.61	- 32,502,461.61
2713	YOSEPA	177,140,000.00	178,249,448.53	- 1,109,448.53
2817	Colle. of Educ. Gashua	331,500,000.00	358,801,794.93	- 27,301,794.93
2819	Colle. Of Agric Gujba	120,800,000.00	122,447,010.95	- 1,647,010.95
3010	Ministry of Finance	354,000,000.00	362,933,351.79	- 8,933,351.79
3017	Pension and Gratuity	965,000,000.00	1,200,048,486.51	- 235,048,486.51
3113	HMB	1,212,000,000.00	1,250,916,960.46	- 38,916,960.46
3211	Prerogative of Mercy	695,000.00	1,176,955.89	- 481,955.89
3810	Ministry of Women Affairs	36,000,000.00	38,578,693.56	- 2,578,693.56
4110	Ministry of Local Government	32,100,000.00	32,322,905.80	- 222,905.80
4713	Sharia Court Division	72,000,000.00	83,908,402.45	- 11,908,402.45
5110	Local Govt. Service Commission	9,320,000.00	9,632,025.60	- 312,025.60
5210	Pilgrims Commission	5,600,000.00	5,998,169.16	- 398,169.16
5330	House of Assembly Commission	4,100,000.00	4,383,119.24	- 283,119.24
5510	Judicial Service Commission	5,200,000.00	6,692,788.62	- 1,492,788.62
	SUB-TOTAL PERSONNEL EMOL.	3,577,955,000.00	3,941,092,575.10	- 363,137,575.10
EXCESS RECURRENT EXPENDITURE (OVERHEADS COST)				
2319	Maintenance Unit	600,000.00	1,200,000.00	- 600,000.00
2810	Ministry of Education	12,000,000.00	12,464,000.00	- 464,000.00
4513	Budget Monitoring & Inspection	6,000,000.00	6,500,000.00	- 500,000.00
4610	Ministry of Special Duties	12,000,000.00	12,481,600.00	- 481,600.00
4911	LG Audit Field work	12,000,000.00	12,450,000.00	- 450,000.00
3017020958	Public Office Holders	1,628,000,000.00	1,725,565,691.83	- 97,565,691.83
3017020956	PUBLIC DEBTS CHARGES	300,000,000.00	404,345,146.03	-104,345,146.03
510003	PUBL. OFFI. HOLDER'S CAR LOAN	-	13,197,800.00	- 13,197,800.00

5510	Judicial Service Commission	7,200,000.00	7,240,000.00	- 40,000.00
3016020701	Hospitality	141,000,000.00	144,534,635.00	- 3,534,635.00
3016020702	Committee & Commission	222,000,000.00	271,755,200.00	- 49,755,200.00
3016020704	Charitable Grant	75,000,000.00	112,129,470.00	- 37,129,470.00
3016020705	Contingency	1,318,000,000.00	1,513,525,553.62	- 195,525,553.62
3016020739	RCA(security)	453,600,000.00	537,526,898.00	- 83,926,898.00
3016020413	Maintenance of Plant and Gen Set	20,000,000.00	20,922,000.00	- 922,000.00
3016020707	Bank Charges	100,000,000.00	131,046,703.03	- 31,046,703.03
	SUB- TOTAL OVERHEAD COST	4,307,400,000.00	4,926,884,697.51	- 619,484,697.51
GRAND TOTAL PERSONNEL EMOLUMENTS /OVERHEAD COST				-982,622,272.61

i. EXCESS CAPITAL EXPENDITURE

Similarly, excess capital expenditure to the tune of N538,616,109.71 was also recorded against various MDAs as indicated in the table below:

EXCESS CAPITAL EXPENDITURE				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2710030755	Landscape and Tree Planting	20,000,000.00	36,238,000.00	- 16,238,000.00
2710030921	Environmental Pollution Control	7,000,000.00	8,000,000.00	- 1,000,000.00
2610030399	Construction of Other Buildings	8,200,000.00	11,315,945.95	- 3,115,945.95
2610030809	Procurement of Vaccines	500,000.00	3,000,000.00	- 2,500,000.00
3311030110	Purchase of Fire Fight Equipment	4,000,000.00	9,698,500.00	- 5,698,500.00
2810030923	Registration and Exams fees	171,058,000.00	195,156,910.00	- 24,098,910.00
2814030924	Tuition and School Fees	299,500,000.00	303,239,775.91	- 3,739,775.91
2816030806	Purchase of Instructional Materials	6,000,000.00	41,815,728.85	- 35,815,728.85
2818030116	Purchase of ICT Equipment	2,000,000.00	2,800,000.00	- 800,000.00
2819030909	Printing of Document	4,000,000.00	5,708,600.00	- 1,708,600.00
2820030307	Construction of School Building	34,000,000.00	36,000,000.00	- 2,000,000.00
3110030399	Construction of Other Buildings	20,000,000.00	21,522,837.60	- 1,522,837.60
3110030908	National Council Meeting/Conference	2,500,000.00	3,930,000.00	- 1,430,000.00
3113030812	Uniforms and Other Clothing	3,000,000.00	5,561,035.65	- 2,561,035.65
2910030582	Rehabilitation of Sporting Facilities	31,000,000.00	31,615,000.00	- 615,000.00
3610030301	Construction of Office Building	38,000,000.00	49,416,999.65	- 11,416,999.65
3810030903	Manpower Development and Training	16,500,000.00	17,000,000.00	- 500,000.00
4212030573	Maint.& Rehabilitation of Water Sup.	3,000,000.00	5,630,000.00	- 2,630,000.00
2713030122	Purchase of Heavy Duty Plant	60,000,000.00	74,114,700.00	- 14,114,700.00
4310030301	Construction of Office Building	30,000,000.00	38,403,765.46	- 8,403,765.46
4310030304	Construction of Hotels/Lodges	19,000,000.00	45,356,172.40	- 26,356,172.40
4010030199	Purchase of Other Machines & Equip	4,000,000.00	5,137,500.00	- 1,137,500.00
4010030806	Procurement of Instructional Material	3,000,000.00	3,091,000.00	- 91,000.00
2210030301	Construction of Office Building	52,000,000.00	60,000,000.00	- 8,000,000.00
2310030201	Purchase of Office Furniture	100,000,000.00	101,179,680.00	- 1,179,680.00

2310030653	Counterpart Funding	1,030,000,000.00	1,374,213,058.88	-	344,213,058.88
2310030814	Procurement of Diesels and Lubricant	558,000,000.00	564,435,000.00	-	6,435,000.00
3010030201	Purchase of Office Furniture	5,000,000.00	5,386,000.00	-	386,000.00
3210030919	Out fit Allowances	7,000,000.00	8,443,220.00	-	1,443,220.00
4810030101	Construction of Office building	2,500,000.00	3,500,000.00	-	1,000,000.00
4810030705	Consultancy & Professional services	20,000,000.00	21,350,000.00	-	1,350,000.00
5210030301	Construction of Office building	30,000,000.00	37,114,679.36	-	7,114,679.36
	TOTAL	2,590,758,000.00	3,129,374,109.71	-	538,616,109.71

Though I am not encouraging MDAs in making excess expenditure of any kind, it is necessary for me to bring out some of the silent improvements made in our budgetary discipline over the previous period. For example, the total excess capital expenditure of N538,616,109.71 mentioned above is only 2.40% of the total actual capital expenditure of N22,538,136,290.94 for the year 2010. Compare this to excess capital expenditure of N2,258,331,582.02 incurred in the year 2009, which is about 8.76% of the total amount spent on capital projects (N25,781,781,040.77) in the same year.

The Ministry of Budget and Economic Planning and that of Finance and Economic Development must be commended for the various measures taken in their respective offices in achieving this positive development. Not only these two Ministries, other MDAs are also commended for closely sticking to their approved estimates. Further improvement can be achieved by the use of departmental expenditure vote book (DVEA) where all payments are recorded and deducted from a specific approved expenditure Head or Sub-head. With this, Accounting Officers will not overspend the amount approved for them by the legislature.

PART V

MINISTERIAL ACCOUNTS

Detailed below are the summaries of the observations recorded during the course of our audit of the Ministerial accounts for the year 2010.

1. SSG's OFFICE (SERA)

- 8 payment vouchers amounting to N3,159,000.00 could not be produced for auditing purposes.
- 14 payment vouchers amounting to N7,795,000.00 are not covered/supported by the relevant particulars of expenditures or supporting documents which makes it difficult to establish that expenditure were truly incurred and or in the interest of the public service devoid of waste.
- 19 payment vouchers representing advanced payments made to the Director SERA to incur expenditure in respect of various disasters and programmes amounting to N28,132,000.00 were about 72% retired at the end of the service delivery. Out of the total amount involved, the sum of N20,142,100.00 was adequately retired/accounted for, while the sum of N7,989,900.00 or 28% remains unretired and therefore not accounted for.

20 payment vouchers in respect of sundry victims of various disasters made in the name of the Director SERA amounting to N26,505,000.00 does not show/contain evidence that the

- amount were actually receipted/received by the beneficiaries (victims) and therefore remain as unclaimed expenditure.

A query has been issued to the Director SERA over the issues and his response is still being awaited.

1. OFFICE OF THE HEAD OF SERVICE

A remarkable improvement has been recorded in the manner in which the accounts were being maintained over previous years in terms of recording, documentation and provision of necessary supporting documents (particulars) of transactions as well as the timely rendition of periodic returns to the Ministry of Finance. Officials engaged in accounting operation are commended and urged to maintain the trend.

2. MINISTRY OF BUDGET AND ECONOMIC PLANNING

An appreciable improvement has been reported in the manner of recording, documentation and rendition of periodic returns in respect of the accounts maintained. However, still much needs to be done regarding the retirement of monthly imprests paid to the key officials. This is so because most of the imprests paid were only retired at the insistence of the inspection Auditor. Imprests must be retired before replenishment (monthly) and fully at the end of the financial year.

3. MINISTRY OF COMMERCE, INDUSTRY & TOURISM

One payment voucher amounting to N5,275,000.00 made in the name of the Director Commerce for the purpose of incurring

- expenses in respect of the 31st Joint Trade fair was partially retired to the tune of N2,059,000.00 leaving a balance of N2,216,000.00 unaccounted for as at the time of compiling this report.

One payment voucher amounting to N11,082,000.00 released to the Hon. Commissioner of the Ministry for the purpose of incurring expenses in respect of the 15th North-East Joint Trade fair to be held in Maiduguri, which was postponed, could not be refunded back to the Treasury. Out of the total amount, the N6,000,000.00 claimed to have been paid as the State Counterpart funding for the fair to the Borno State Chapter of Commerce, Mines and Agriculture vide PV No. 3002 dated 22/4/2010 which did not contain verifiable evidence of receipt of the amount by the Borno Chapter nor provide evidence of recovery of the fund since the fair was postponed. Furthermore, the balance of amount i.e. N5,082,000.00 was said to have been diverted to expenditures in respect of some Zonal offices depicting an attitude of misclassification of expenditure contrary to the requirements of the financial regulations. No authoritative evidence could be produced for the diversion of the amount released for the postponed fair. While the payment voucher for N6,000,000.00 paid out (as counterpart funding) was made available, payment voucher(s)

- made in respect of the balance funds of N5,082,000.00 could not be produce for audit purposes.
- Cases of non-retirement of monthly imprests advance to officials persisted during the year despite my series of comments over the issue in my previous reports particularly that of 2009.

CAPITAL PROJECTS VERIFICATION:

A contract for the landscaping of 3 star Hotel in Damaturu by Green Ways Multi-Services Ltd. at the cost of N46,976,172.00 was inspected and verified by the Auditors where it was observed that there was total disregard for due process at the initial stage of the contract.

Furthermore, a physical inspection/verification of the project site indicated that not more than 30% of the contractual obligation was actually discharged by the contractors who have received full payment of the contract sum. Officials of the ministry (contract administrators) are to be blamed/held responsible for the serious negligence and waste of government resources. Payment would have been made instalmentally as the work progressed. Experience have shown that a full payment of contract even before the work starts is always not the best for the government as contractors collect money and abandon work half way.

Queries have been issued to the ministry over the issues and their reply is still being awaited.

1. MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS

- The accounts/records in respect of overhead cost was made available, and audited but no comments/observations worth reporting. However, all efforts to convince the officials of the Ministry to make available the accounts/records in respect of the 1% remittances from the Local Government Joint Accounts to the Ministry's account (for utilization) as required by law proved abortive. This account could not be made available for audit scrutiny since 2005 to date.

Queries have been issued to the Ministry over this and reply is still being awaited.

2. MINISTRY OF INFORMATION

All efforts to get the Ministry's officials to make available the documents/records in respect of the transaction for the period covering January to December, 2010 for auditing purposes proved abortive as the officials claimed that the original records/documents were in custody of Economic and Financial Crimes Commission (EFCC). A letter was written to the Ministry reminding them that duplicate copies of the records/documents which is supposed to be in their custody, could be made available to form the basis of our audit. This also proved abortive and they could not produce documentary

- evidence to confirm that the documents were actually taken by the officials of the EFCC. Up to the time of writing this report a reply to our letter dated 19th March, 2012 is still being awaited.

1. MINISTRY OF TRANSPORT & ENERGY

- Procurements worth hundreds of millions in respect of direct labour projects and some items of stores are never channelled vide the stores accounting processes as required by the financial regulations. Even though estimates and purchase receipts are being maintained it is necessary to channel all procurements vide the stores accounting processes for proper accountability and control of resources. Furthermore, temporary store house must be maintained at the project site especially for projects located far away from the main store of the Ministry.

Let me emphasize that the failure to channel materials/procurement through stores accounting processes makes it difficult to justify that materials of the correct specification; quantities and qualities were actually supplied and committed to the interest of the public service. Neglecting established rules governing the stores accounting process, is regarded as a deliberate negligent attitude aimed at side-tracking relevant rules on accountability and transparency.

CAPITAL PROJECTS VERIFICATION:

A composite contract for the installation of solar lights at GGSS Potiskum, GGSS Nguru, PMO Potiskum at the cost of N43,308,540.00 was inspected and verified. It was observed that the projects for GGSS Potiskum, GGSS Nguru and PMO Potiskum were satisfactorily executed but that of PMO Gashu'a appears to be poorly executed and not functioning.

A letter was written to the ministry as to why that of PMO Gashu'a is not well executed and what effort is being made to correct the abnormality. Even-though, a response/reply has been received that, the ministry maintained the rules governing the stores accounting processes. Similarly, sample vouchers were made available to my office for further audit purposes. A team of Auditors have been assigned to re-visit the area of contemplation and matters arising will be communicated in my subsequent report.

1. MINISTRY OF WORKS

Minor comments/observation arising from the inspection audit such as non-retirement of some few advance payment for projects, unproduced vouchers and reconciliation of accounts were instantly addressed by the officials concerned and dealt with by the Inspection Auditors. No further issues remain worth reporting. The Director of Finance and Supply is hereby called to

- correct these minor issues in future earlier before arrival of Auditors so as to have a very clean report.

CAPITAL PROJECTS VERIFICATION:

- Construction of township drainage at Machina. The audit inspected/verified the project and observed very poor quality of work using inferior materials resulting into poor finishing of project. Contract supervisors/officials of the ministry must be blamed for the serious negligence leading to waste of government scarce resources.

Construction/renovation of Gashu'a-Jakusko-Potiskum road project was inspected/verified and the audit observed poor workmanship using inferior materials particularly for the portion between Garin Alkali-Girgir because the road has started cracking and wasting away even before the project is completed. The management should direct the Contractor to effect repairs of failed portions as he continue work on the other part of the road (i.e. Girgir-Potiskum).

1. MINISTRY OF ANIMAL & FISHERIES

5 number of payment vouchers amounting to N6,350,000.00 of vouched expenditure in respect of procurement of materials and night allowances were devoid of relevant particulars/supporting documents. This makes things difficult to establish that the materials or services of correct specifications,

- quantities and qualities were actually supplied and utilized in the interest of public service.

A query has been issued to the organization over the issues and their response/reply has been received confirming that efforts are being made to address the observations raised against the ministry.

1. MINISTRY OF HOUSING

- 29 numbers of vouched expenditure in respect of various services, projects and programmes amounting to N208,847,329.43 (paid through FCMB account) were not covered by relevant particulars of expenditure. The non-availability of the supporting documents and evidences in respect of the transactions apparently makes it difficult to vouch the transactions in order to form audit opinion as to the reliability of such transactions and to establish that the materials were actually procured and are of correct specifications, qualities and quantities and were taken on charge and utilized in the interest of the public service.

CAPITAL PROJECTS VERIFICATION:

A contract for the supply of furniture to the Government lodge Kaduna amounting to N45,525,951.00 by Kinasa Investment was inspected and verified by the Auditors where it was observed that there was a total disregard for due process leading to cost ascertainment at the preliminary stage of

contract planning. It was observed that contract supporting documents/evidences were raised after the transactions have been concluded. The ministry is advised to follow due process in awarding contract and monitor execution to ensure quality and quantity of items supply according to specifications.

Queries have been issued to the ministry and their reply is still being awaited.

1. MINISTRY OF JUSTICE

- 22 numbers of payment vouchers totalling N23,025,885.00 were not covered/supported by the relevant particulars of expenditures as required by financial instructions. Out of the total number, 7 payment vouchers amounting to N10,617,175.00 represent expenditure in respect of various supplies and procurements that were not channelled vide the stores accounting processes; while 15 numbers of payment vouchers amounting to N12,408,710.00 are for various services and programmes at the end, of which, documentary evidences could not be provided for justification.

A query has been issued to the Ministry and their reply is still being awaited.

2. MINISTRY OF WOMEN AFFAIRS

7 payment vouchers posted into the cashbook in respect of various programmes and services made in the name of the Hon. Commissioner for women affairs amounting to N9,200,000.00

- could not be produced for audit scrutiny as required by the financial instructions.
- 25 payment vouchers amounting to N41,161,000.00 made in respect of various officials for various programmes and services were not covered by/or supported by relevant particulars of expenditure as required by the financial regulations. The non-availability of the necessary supporting document make it difficult for the audit to vouch for the transactions and to establish that materials/services of the correct specifications qualities and quantities have actually been delivered in the interest of the public service.

A query has been issued to the Ministry over these issues and their reply is still being awaited.

1. MINISTRY OF AGRICULTURE

- One payment voucher amounting to N47,500,000.00 could not be produced for audit scrutiny.
- Some payment vouchers made in the name of the Permanent Secretary amounting to N57,200,000.00 were skeletal in nature and not covered by the relevant particulars of expenditure and or supporting evidences required by the financial regulations. Queries were issued to the organization and a reply is still being awaiting.

1. MINISTRY OF SPORTS

- Rampant cases of non-retirement of monthly standing and special imprests persisted during the year. Attention of the Ministry has been drawn to the fact that imprests (standing & specially) like other monies must be adequately accounted for and retired at the end of service delivery or before replenishment.
- Payment vouchers prepared are not covered/supported by relevant particulars of expenditure and or supporting evidences as required by the established financial regulations.
Queries have been issued to the organization and a reply is still being awaiting.

2. MINISTRY OF FINANCE

TREASURY DIVISION

A total of 15 no. of vouchers amounting N20,611,218.89 in respect of the capital accounts and 9 vouchers amounting to N10,813,984.54 in respect of the recurrent accounts could not be produced for audit scrutiny contrary to the requirements of the financial regulations. The Accountant-General is not relieved of responsibility until the vouchers are accordingly produced and subjected to audit tests. The Treasury is therefore required to expedite actions in tracing the relevant vouchers. Keep me posted when this is done for my further audit purposes.

ACCOUNTS OF NEPA BILLS 2010

A total sum of N264,017,878.79 was observed to have been paid to the Service/Business Managers PHCN Damaturu, Nguru and Potiskum vide 31 number of payment vouchers between January to December, 2010. The payments were observed to contradict the requirements of the financial regulations no. 716 on payment procedures to corporate organizations. Furthermore, there is no official PHCN cash receipt attached to the vouchers to ascertain that the payments were actually received/deposited into the PHCN accounts. Ordinary NEPA bills are to help determine amount payable while official cash receipt is to acknowledge that the amount was actually received by PHCN.

1. COMMITTEE ON SPECIAL PROJECTS ACCOUNTS

- A total of 810 payment vouchers amounting to N178,222,436.84 were not posted into the cashbook as required by the provisions of the financial regulations. Furthermore, the vouchers are skeletal in nature and do not have the attachment of the relevant particulars of expenditure and or supporting evidences on them.

A total of 387 payment vouchers amounting to N498,676,908.78 could not be produced for audit scrutiny and tests. Over 75% of these vouchers are for Tax deductions, stamp duties, vetting fees and VAT deductions. All efforts to get the project Accountants to

- make available payment vouchers that were already posted into the main cashbook proof abortive.

Consequently, it appears impossible to audit the transactions and express an opinion. The audit observed that the reluctant attitude of the project officials to make available the required documents seem to be deliberate.

A query has been issued to the Committee over the matters and response acknowledging the receipt of the query has been received, confirming that the unproduced vouchers were traced and brought to this office for necessary audit work.

1. MINISTRY OF ENVIRONMENT CAPITAL PROJECTS VERIFICATION

Construction of 50 stalls, borehole, generator set at GSM village worth N35,250,000.00. The audit inspected and verified the project spotting poor quality of work using interior materials resulting in poor finishing of the project. Furthermore, the project was left to waste away despite the huge sum invested. No generator was supplied to the site while the borehole could not be tested. Officials of the ministry should be blamed for the serious negligence leading to waste of government scarce resources.

Queries have been issued to the ministry and their reply is still being awaited.

1. MINISTRY OF HEALTH

CAPITAL PROJECTS VERIFICATION

- Construction of entrance gate, fencing and rehabilitation of General Hospital Geidam at the cost of N57,761,438.77 was inspected/verified by the audit and observed to be executed, but the project cost appears to be on the high side.
- Construction of patient/relatives shade in General Hospital, Geidam, Gashu'a and Potiskum amounting to N21,552,837.00 was inspected and verified by the audit where it was observed that those for Geidam and Gashu'a were satisfactorily completed but that of Potiskum was poorly executed using inferior materials and poor finishing.
- Supply of equipment to General Hospital Geidam amounting to N16,140,740.00 was inspected/verified by the audit where it was observed that the items supplied were not taken on charge/accounted for in the Hospital store records consequently making it very difficult to verify and express an opinion.

Queries have been issued to the ministry over these issues and their reply is still been awaited.

1. MINISTRY OF YOUTHS AND SOCIAL DEVELOPMENT

CAPITAL PROJECTS VERIFICATION:

The underlisted capital projects were verified by the Inspection Auditors as follows:

- Construction of student VIP toilet amounting to N39,037,551.30 at the Leadership Training Centre Fika.
- Construction and wall fencing of NYSC Camp Fika, renovation of officials and students Hostels and VIP toilets to the tune of N46,493,439.30.
- Renovation of Remand Home and Blind Workshop at Nguru amount to the tune of N37,040,175.25.

Even though the bills of preliminary estimates and contract documents including projects design, contract agreements and the materials specifications and schedules could not be made available, a physical verification was conducted on the projects. It was observed that the 3 projects mentioned above were constructed but the volume of work executed could not be in any way commensurate to the volume of resources committed. The non-availability of the important contract documents mentioned above has frustrated the conduct of an effective audit analysis to determine the value for money (performance audit). Contract officials of the ministry should be blamed for serious negligent attitude at the stage of contract planning and for concealing important documents required for evidence analysis.

Queries have been issued to the ministry and their reply is still being awaited.

1. MINISTRY OF WATER RESOURCES

CAPITAL PROJECTS VERIFICATION:

Contract for the drilling of boreholes, installation of overhead tanks, provision of generators and generator rooms in various locations listed below is observed to contain the following lapses.

<i>S/N</i>	<i>Project location</i>	<i>Observation noted</i>
1	Babban Gida	No fencing provided
2	Gumsa	1 solar pump not provided
3	Gen. Hospital Geidam	Borehole fencing no provided
4	Garin Alkali	Engine seating not provided
5	Tabawa	Poor quality tank and generator room poorly built
6	Bakin salo Nguru	Borehole not functioning
7	Sabon Garin Kawni	Gen. room not completed
8	Kurkushe	Poor quality fencing and overhead tank of interior material
9	Garanda	Not functioning
10	Buhari estate	An old engine was installed
11	Ali Marami estate	Poor quality of work using interior materials & leaking tank
12	Al-Ansar estate Gujba	Poorly executed overhead tank

Queries have been issued to the ministry over these issues and their reply is still being awaited.

1. ACCOUNTS OF BOARDS, PARASTATALS, CORPORATIONS, COMMISSIONS AND AGENCIES:

Section 125 sub-section 3 of the Constitution of the Federal Republic of Nigeria mandated the State Auditor-General to provide Boards, Parastatals, Corporation, Commissions and Agencies of the State with a list of qualified and registered External Auditors from which the bodies shall select and appoint their External Auditors to audit their draft accounts and submit to the Auditor-General for his comments.

In compliance with the above requirements, subject to persistent efforts by the office of the Auditor-General a lot of progress was made in the year 2010 where accounts/records of 37 organizations have been fully audited up to 31st December, 2010 and even beyond. Auditing of draft accounts/records in 15 other organizations is currently on progress. 3 other Agencies and 1 Board are newly created and not yet mature for auditing while 3 organizations namely:- Yobe Flour and Feed Mills Potiskum, Yobe Savings and Loans Ltd and Yobe Investment Company Ltd remained adamant and refused to comply with the above constitutional requirement and therefore unable to account of their stewardship as required by law.

The tables below give detailed analysis of the stages of progress in various organizations as described above.

Organizations that have fully responded/complied and have their draft accounts audited up to the year ended 31st December, 2010.

<i>S/N</i>	<i>ORGANIZATION</i>	<i>SUBMISSION OF:</i>	
		<i>DRAFT ACCOUNTS</i>	<i>AUDITED ACCOUNTS</i>
1	Judicial Service Commission	1999-2010	Up to 2010
2	Small & Medium Scale Ind.	2004-2010	Up to 2010
3	State Scholarship Board	2005-2010	Up to 2010
4	Universal Basic Educ. Board	2006-2010	Up to 2010
5	Board of Internal Revenue	2010	Up to 2010
6	State Afforestation Project	2006-2010	Up to 2010
7	Yobe Fertilizer Company	2007-2010	Up to 2010
8	School of Nursing and Midwifery	2005-2010	Up to 2010
9	Yobe Printing Corporation	2000-2010	Up to 2010
10	College of Legal & Islamic Studies	1999-2010	Up to 2010
11	RUWASA	2006-2010	Up to 2010
12	Housing & Prop. Dev. Corp.	2007-2010	Up to 2010
13	Yobe State Water Corporation	2005-2010	Up to 2010
14	Arabic & Islamic Educ. Board	2000-2010	Up to 2010
15	Pilgrims Welfare Commission	2005-2010	Up to 2010
16	Yobe Desert Stars FC	2007-2010	Up to 2010
17	Rural Electrification Board	2000-2010	Up to 2010
18	Sports Commission	2002-2010	Up to 2010
19	Yobe State University	2007-2010	Up to 2010
20	Environmental Protection Agency	2000-2010	Up to 2010
21	NEAZDP	2007-2010	Up to 2010
22	Polythene & Woven Sacks Co.	2006-2010	Up to 2010
23	School of Health Technology	2007-2010	Up to 2010
24	Teaching Service Board	2003-2010	Up to 2010

25	Project Financial Mgt. Unit	2007-2010	Up to 200
26	State Polytechnic Geidam	2004-2010	Up to 200
27	Science & Tech. Educ. Board	2000-2010	Up to 200
28	YOSAMA	2005-2010	Up to 200
29	Fire Service Board	2000-2010	Up to 200
30	Hospital Management Board	2006-2010	Up to 200
31	Infrastructural Dev. funds.	1999-2010	Up to 200
32	College of Agriculture Gujba	2005-2010	Up to 200
33	Agency for Mass Education	2005-2010	Up to 200
34	College of Education Gashu'a	1999-2010	Up to 200
35	CABS Potiskum	2006-2010	Up to 200
36	Yobe Broadcasting Corporation	2003-2011	Up to 200
37	Independent Electoral Comm.	2008-2011	Up to 200

Organizations that have responded/complied but have not yet audited their draft accounts up to 31st December, 2010.

		SUBMISSION OF:	
S/N	ORGANIZATION	DRAFT ACCOUNTS	AUD. ACCTS
38	Yobe State Television (YTV)	2006-2009	To 200
39	Pilot Livestock Dev. Project	2007-2009	To 200
40	Millennium Development Goals	2007-2009	To 200
41	Council for Arts & Culture	1999-2009	To 200
42	Local Govt. Staff Pension B.	2005-2009	To 200
43	Hotels & Tourism Board	2000-2010	To 200
44	Dofarga Spring Water	2006-2009	To 200
45	YOSADP	2006-2009	To 200
46	History Bureau	1999-2008	To 200
47	House of Assembly Service Com	2005-2008	To 200
48	Traditional Medicine Board	2000-2008	To 200
49	Yobe Aluminium Company	2008	To 200
50	Library Board	2004-2010	To 200

51	Yobe Transport Corporation	2000-2008	On progre
52	Local Govt. Service Commission	1999-2009	On progre

Newly established organizations whose accounts are yet to mature for Auditing:

		SUBMISSION	
S/N	ORGANIZATION	DRAFT ACCOUNTS	AUD. ACCOUNTS
53	Agency for the Control of AIDs	Established 2010	Established 2010
54	Primary Health Care Mgt. Board	Established 2010	Established 2010
55	RWSSP	Established 2010	Established 2010
56	State Emergency Mgt. Agency	Established 2010	Established 2010

Organizations that have refused to respond/comply despite our persistent request.

		SUBMISSION	
S/N	ORGANIZATION	DRAFT ACCOUNTS	AUD. ACCOUNTS
57	Yobe Flour & Feed Mills Potiskum	No response	No response
58	Yobe Savings and Loans Ltd	No response	No response
59	Yobe Investment Company Ltd.	No response	No response

General Comments:

In addition to the above analysis, a total number of 13 organizations are currently undergoing auditing of their draft accounts/records up to the year ended 31st December, 2011.

The External Auditors reports on the audited accounts for the year ended 31st December, 2010 were accordingly made available to my office for observations and comments. During the course of my review of the various reports submitted, one major area of serious concern is the issue of internally generated revenue which indicated

very poor performance. Worst of all, the very few organizations that made efforts to generate little revenue internally, ended up spending all or part of the resources contrary to the requirements of the constitution and the financial regulations in force.

Let me make it abundantly clear that my frequent and continuous emphasis on the issues of revenue generations, administration and accountability is to sensitize the MDAs on the constitutional provisions and financial regulations as regards revenue generation and accounting which require all revenue realised to be paid in government treasury. The recent policy directives of the government as contained in the 2012 budget speech of His Excellency that all MDAs must desists from expending their internally generated revenues is a welcome development and a step in the right direction. This office has already issued circulars to all MDAs over this matter and shall from now on expose any MDA that neglect this directive in subsequent Annual Report of the Auditor-General.

This is in addition to earlier circulars issued to MDAs requesting them to submit written authorities or laws that empower them to spend all or portion of their internally generated revenue. No MDA has come up with this, apart from Yobe Transport Corporation whose authority was copied to this office by the Secretary to the State Government. The government should show greater concern over this issue and compel MDAs to exploit and maximise efforts on internally

generated revenue with a view to reducing over dependence on oil revenues.

In view of all the above, Boards, Parastatals, Corporation, Commissions and Agencies are advised to:

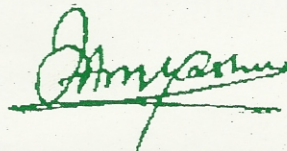
- Exploit new sources of un-tapped revenues and flock all leakages
- Overhaul the machinery or review revenue administration in line with the requirements of financial regulations and enhance revenue accounting processes.
- Ensure rendition of periodic returns to the office of the Accountant-General for inclusion in the financial statements.
- Liaise with Board of Internal Revenue for proper accounting and record keeping of all revenue generated by the state as pre-requisite to Revenue Mobilisation Allocation and Fiscal Commission indices for sharing of national revenues.

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 the Yobe State Government of Nigeria for the year ended 31st December, 2010. Returns were rendered by the Accounting Officers of MDA's in conformity with the public finance (control and management) Act 1958 (as amended). I have also obtained information and explanation necessary (except for cases observed in this report) in the discharge of my statutory responsibility.

The audit was conducted in line with auditing principles and requirements as specified in the Audit law. Projects and Programmes were verified in line with the concept of performance audit. In the discharge of my responsibility as vested on me by section 125(5) of the above Constitution, the Statement of Assets and Liabilities and the financial position of Yobe State Government given by the State Accountant-General for the year ended 31st December, 2010 have been certified, subject to comments and observations contained in this report.

In my opinion the financial statements (No. 3-6) and related schedules give a true and fair view of the State of affairs of Yobe State Government as at 31st December, 2010.



**Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
Email: oagyobestate@yahoo.com**

**Muhammad Jawa Gashu'a FCNA, FCPA,
Auditor-General,
Yobe State Government.**

**FINANCIAL STATEMENTS OF
GOVERNMENT OF YOBE STATE FOR THE
YEAR ENDED 31ST DECEMBER, 2010**

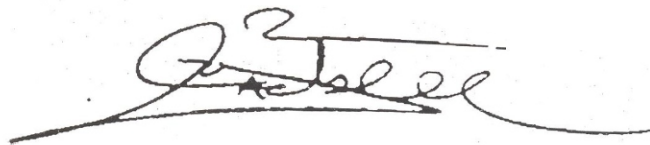
STATEMENT NO. 1

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 Statement Complies with the generally accepted accounting practice and the new FAAC standardized Financial Statement reporting format, approved in 2003.

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.

In my opinion, these financial statements fairly reflect the financial position of the Government of Yobe State of Nigeria as at 31st December, 2010 and its operations for the year ended on that date.

A handwritten signature in black ink, appearing to read 'Alhaji Yahaya Ado', with a horizontal line drawn underneath it.

Alhaji Yahaya Ado (CNA)
Accountant General
Yobe State

STATEMENT NO. 3				
GOVERNMENT OF YOBE STATE OF NIGERIA				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DEC. 2010				
		NOTES	31st DEC. 2010	31st DEC. 2009
Cash Flow from Operation Activities			₦	₦
Receipts				
	Statutory Allocation	3	24,492,098,242.11	18,405,190,559.03
	VAT	4	5,300,387,657.59	4,370,940,017.56
	Internally Generated Revenue	5	5,960,502,339.45	2,120,167,446.48
	Grants/Subventions	6	1,738,858,470.37	3,592,829,117.57
	Miscellaneous	7	8,059,788,169.43	9,227,863,926.67
	Others	8	98,116,188.16	203,080,469.96
Total Receipts			45,649,751,067.11	37,920,071,537.27
Payments				
	Personnel Emoluments	9	9,663,417,611.17	8,141,914,801.92
	Education Services	10	3,775,600,775.75	4,033,078,342.98
	Transport Services	11	8,428,848,157.27	6,054,454,218.69
	Health Services	12	728,659,567.59	2,112,713,211.18
	Agricultural Services	13	986,004,348.95	1,768,299,006.64
	Economic Services	14	137,179,285.45	963,604,528.90
	Information & Social Developments	15	875,578,341.61	883,410,874.65
	Water and Sanitation	16	943,866,407.31	1,314,891,315.15
	Housing Services	17	2,362,622,587.03	3,800,888,669.18
	Town & Country Planning	18	75,584,277.99	166,904,871.16
	General Administration	19	14,595,069,412.55	13,650,548,671.97
	Others	20	13,197,800.00	158,907,485.74
Total Payments			42,585,628,572.67	43,049,615,998.16
Net Cash Flow from Operation Activities			3,064,122,494.44	-5,129,544,460.89
Cash Flow from Investment Activities				
	Purchase/Construction of Assets		0.00	0.00
	Purchase of Financial Market Instruments		0.00	0.00
	Proceeds from Sales of Assets	21	49,859,500.00	0.00
Net Cash Flow from Investing Activities			49,859,500.00	0.00
Cash Flow from Financing Activities				
	Proceeds from Loan & Other Borrowings			
	Dividends Received		0.00	0.00
	Repayments of Loans	22	404,345,146.03	637,261,873.21
Net Cash Flow from Financing Activities			-404,345,146.03	-637,261,873.21
Net Increase/Decrease in Cash & Its Equivalent			2,709,636,848.41	-5,766,806,334.10
Cash & Its Equivalent at 1/1/2010			1,471,752,989.79	7,238,559,323.89
Cash & Its Equivalent at 31/12/2010			4,181,389,838.20	1,471,752,989.79
The accompanying notes are an integral part of this Statement				

STATEMENT No. 4			
GOVERNMENT OF YOBE STATE OF NIGERIA			
STATEMENT OF ASSETS AND LIABILITIES			
AS AT 31ST DECEMBER, 2010			
	NOTES	31st DEC. 2010	31st DEC. 2009
		₦	₦
ASSETS	-		
<u>Liquid Assets</u>			
Cash And Bank Balances	23	4,181,389,838.20	1,471,752,989.79
Others		0.00	0.00
-			
Investments	24	117,853,784.00	105,501,313.00
Advances	25	180,791,032.44	265,709,420.60
Operating Liabilities over Asset s		3,941,137,402.34	3,646,901,554.25
		8,421,172,056.98	5,489,865,277.64
<u>LIABILITIES</u>			
Consolidated Revenue Fund		596,839,697.52	497,960,355.56
Capital Development Fund		3,584,550,140.68	973,792,634.23
Foreign Loans	26	4,239,782,218.78	4,018,112,287.85
Internal Loans		0.00	0.00
		8,421,172,056.98	5,489,865,277.64
The accompanying notes are an integral part of these statements			

STATEMENT No. 5					
GOVERNMENT OF YOBE STATE OF NIGERIA					
STATEMENT OF CONSOLIDATED REVENUE FUND					
FOR THE YEAR ENDED 31st DECEMBER, 2010					
ACTUAL 2009		NOTES	BUDGET 2010	ACTUAL 2010	VARIANCE
₦	-		₦	₦	%
3,842,039,863.45	Opening Balance		5,500,000,000.00	497,960,355.56	0.09
	ADD: REVENUE [INCOME]	27			
709,812,679.64	Taxes		1,671,100,000.00	1,729,032,775.04	1.03
298,592,593.40	Fines and Fees		39,075,000.00	390,000,993.55	9.98
345,464,456.77	Licences		729,321,000.00	949,960,327.42	1.30
191,188,810.20	Earnings & Sales		1,420,390,000.00	1,830,862,260.97	1.29
25,150,000.00	Rent on Government Property		3,100,000.00	43,000,000.00	13.87
69,061,305.00	Interest & Dividends		80,513,267.00	17,398,416.79	0.22
0.00	Reimbursements by paras,FGN & Others		15,000,000.00	512,658.42	0.03
475,533,301.21	Boards and Parastatals		130,750,000.00	230,491,000.00	1.76
0.00	Recovery of Funds		0.00	200,000,000.00	
5,364,300.26	Miscellaneous		200,000.00	569,243,907.26	2,846.22
203,080,469.96	Repayment of Advances	28	0.00	98,116,188.16	
18,405,190,559.03	Statutory Allocation	29	29,086,000,000.00	24,492,098,242.11	0.84
0.00	Transfer from CDF		0.00	0.00	
24,570,478,338.92	TOTAL REVENUE		38,675,449,267.00	31,048,677,125.28	0.80
	LESS: EXPENDITURE				
7,823,060,767.32	Personnel Costs	30	10,382,324,000.00	8,463,369,124.66	0.82
318,854,034.60	Pension and Gratuities	31	965,000,000.00	1,200,048,486.51	1.24
2,897,873,880.51	Overhead Costs	32	3,301,690,000.00	3,006,108,617.73	0.91
1,891,165,073.42	Consolidated Revenue Fund Charges	33	2,358,487,000.00	1,790,716,342.03	0.76
637,261,873.21	Public Debt Charges	34	300,000,000.00	404,345,146.03	1.35
158,907,485.74	Advances	35	0.00	13,197,800.00	
2,535,487,828.56	Recurrent Grants and Subventions	36	2,538,880,000.00	2,092,230,387.50	0.82
1,784,840,632.24	Miscellaneous Expenses	37	3,564,600,000.00	3,481,821,523.30	0.98
18,047,451,575.60	TOTAL EXPENDITURE		23,410,981,000.00	20,451,837,427.76	0.87
6,523,026,763.32	OPERATING BALANCE		15,264,468,267.00	10,596,839,697.52	0.69
0.00	APPROPRIATION/TRANSFERS			0.00	
6,025,066,407.76	Capital Development Fund		13,609,868,267.00	10,000,000,000.00	0.73
0.00	Loan Repayment Fund		0.00	0.00	
497,960,355.56	CLOSING BALANCE		1,654,600,000.00	596,839,697.52	0.36
The accompanying notes are an integral part of this statement					

STATEMENT No. 6					
GOVERNMENT OF YOBE STATE OF NIGERIA					
STATEMENT OF CAPITAL DEVELOPMENT FUND					
FOR THE YEAR ENDED 31st DECEMBER, 2010					
ACTUAL 2009		NOTES	BUDGET 2010	ACTUAL 2010	VARIANCE
₦			₦	₦	%
3,396,519,460.44	Opening Balance		0.00	973,792,634.23	100.00
	ADD: CAPITAL RECEIPTS				
4,370,940,017.56	Value Added Tax	38	6,226,000,000.00	5,300,387,657.59	0.85
6,025,066,407.76	Transfer from CRF		13,609,868,267.00	10,000,000,000.00	0.73
0.00	Internal Loans	39	1,726,979,119.00	0.00	0.00
142,354,745.00	External Loans		6,670,659,000.00	0.00	0.00
3,592,829,117.57	Grants/Subventions	40	1,876,122,000.00	1,738,858,470.37	0.93
9,227,863,926.67	Miscellaneous	41	9,962,000,000.00	8,109,647,669.43	0.81
26,755,573,675.00	TOTAL CAPITAL RECEIPTS		40,071,628,386.00	26,122,686,431.62	0.65
	LESS: CAPITAL EXPENDITURE				
	Economic Sector				
1,387,916,399.27	Agriculture	42	1,994,547,386.00	691,796,500.00	0.35
54,711,159.41	Livestock	43	150,000,000.00	17,000,000.00	0.11
165,048,462.00	Forestry	44	432,000,000.00	176,099,004.00	0.41
1,471,360.00	Fisheries	45	166,000,000.00	50,318,844.95	0.30
468,943,336.20	Industry	46	680,000,000.00	95,690,638.95	0.14
1,118,924,143.00	Energy	47	1,171,000,000.00	583,465,863.98	0.50
77,713,778.60	Commerce, Hotels & Co-ops.	48	115,000,000.00	25,528,646.50	0.22
4,897,729,812.11	Transport	49	11,257,000,000.00	7,439,281,664.36	0.66
	Social Service Sector				
3,799,394,429.50	Education	50	7,347,271,000.00	3,531,570,175.75	0.48
2,057,242,893.68	Health	51	2,490,000,000.00	678,830,705.59	0.27
616,775,302.54	Information	52	767,000,000.00	377,540,385.89	0.49
92,646,564.06	Social Development	53	755,810,000.00	349,116,121.72	0.46
	Regional Development Sector				
1,284,533,800.50	Water Supply	54	2,477,000,000.00	913,806,407.31	0.37
0.00	Environment ,Sewage & Drainage	55	475,000,000.00	369,442,128.93	0.78
3,783,761,800.28	Housing	56	3,280,000,000.00	2,347,232,587.03	0.72
85,132,195.00	Town & country planning	57	190,000,000.00	36,262,464.00	0.19
40,919,007.00	Community Development	58	570,000,000.00	15,921,813.99	0.03
	Administ ration Sector				
5,848,916,597.62	General Administration	59	8,588,000,000.00	4,839,232,337.99	0.56
25,781,781,040.77	GRAND TOTAL EXPENDITURE		42,905,628,386.00	22,538,136,290.94	0.53
	APPROPRIATION/TRANSFERS				
0.00	Consolidated Revenue Fund		0.00	0.00	
973,792,634.23	CLOSING BALANCE		-2,834,000,000.00	3,584,550,140.68	-1.26
The accompanying notes are an integral part of this statement					

NOTE NO.3 STATUTORY ALLOCATION 2010					
MONTH	NET	DEDUCTIONS AT SOURCE			
		FOREIGN LOAN	RWSS PROJECT	FERTILISER	GROSS ALLOCATION
JANUARY	1,480,428,660.47	10,622,824.87	15,470,000.00		1,506,521,485.34
FEBRUARY	1,768,953,691.77	16,765,104.72	15,470,000.00		1,801,188,796.49
MARCH	1,422,594,997.97	16,765,104.72	15,470,000.00		1,454,830,102.69
APRIL	1,454,592,452.45	16,765,104.72	15,470,000.00	17,100,000.00	1,503,927,557.17
MAY	2,194,331,972.59	16,765,104.72	15,470,000.00	17,100,000.00	2,243,667,077.31
JUNE	2,088,409,684.11	16,765,104.72	15,470,000.00	17,100,000.00	2,137,744,788.83
JULY	2,247,191,309.22	16,765,104.72	15,470,000.00	17,100,000.00	2,296,526,413.94
AUGUST	2,245,863,160.38	16,765,104.72	15,470,000.00	17,100,000.00	2,295,198,265.10
SEPTEMBER	2,281,367,622.89	16,765,104.72	15,470,000.00		2,313,602,727.61
OCTOBER	2,168,709,512.05	16,765,104.72	15,470,000.00	114,918,750.00	2,315,863,366.77
NOVEMBER	2,163,370,063.52	16,765,104.72	15,470,000.00	114,918,750.00	2,310,523,918.24
DECEMBER	2,165,349,887.90	16,765,104.72	15,470,000.00	114,918,750.00	2,312,503,742.62
TOTAL	23,681,163,015.32	195,038,976.79	185,640,000.00	430,256,250.00	24,492,098,242.11

NOTE NO.4 VAT	
MONTH	VAT ALLOCATION
JANUARY	425,441,552.47
FEBRUARY	457,666,910.72
MARCH	432,786,271.81
APRIL	481,313,547.67
MAY	461,252,811.40
JUNE	397,062,551.72
JULY	509,539,551.55
AUGUST	417,540,292.95
SEPTEMBER	456,212,064.40
OCTOBER	460,849,924.73
NOVEMBER	377,697,079.30
DECEMBER	423,025,098.87
TOTAL	5,300,387,657.59

NOTE NO.5 INTERNALLY GENERATED REVENUE				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
10050	Taxes	1,671,100,000.00	1,729,032,775.04	57,932,775.04
10100	Licenses	39,075,000.00	390,000,993.55	350,925,993.55
10200	Fines and fees	729,321,000.00	949,960,327.42	220,639,327.42
10400	Earning and sales	1,420,390,000.00	1,830,862,260.97	410,472,260.97
10550	Rent on Government Property	3,100,000.00	43,000,000.00	39,900,000.00
10600	Reimbursement by Parastatals, Fed. Govt. & other	15,000,000	512,658.42	-14,487,341.58
10620	Boards and Parastatals	130,750,000.00	230,491,000.00	99,741,000.00
10850	Interest payment and dividends	80,513,267.00	17,398,416.79	-63,114,850.21
10900	Recovery of Funds	0.00	200,000,000.00	200,000,000.00
10920	Miscellaneous (IGR)	200,000.00	569,243,907.26	569,043,907.26
	TOTAL	4,089,449,267	5,960,502,339.45	1,871,053,072.45

NOTE NO.6 GRANTS AND SUBVENTIONS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
STATUTARY BUDGET AUGMENTATION	0	608,964,480.13	608,964,480.13
CONDITIONAL GRANTS (MOH)	1,876,122,000.00	885,456,540.00	-990,665,460.00
STATUTARY EXCHANGE RATE GAINS	0	244,437,450.24	244,437,450.24
SUB TOTAL 111003-GRANTS	1,876,122,000.00	1,738,858,470.37	-137,263,529.63

NOTE NO.7 MISCELLANEOUS CAPITAL RECEIPTS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
REFUNDS BY FED. GOVT FOR GEIDAM-MAINE SOROA			0.00
KALIARI-BAIMARI-GEIDAM		0	0.00
EXCESS CRUDE OIL	9,962,000,000.00	5,807,998,230.27	-4,154,001,769.73
EXCESS CRUDE OIL 2009		2,251,789,939.16	2,251,789,939.16
SUB TOTAL 42-6 MISCELLANEOUS	9,962,000,000.00	8,059,788,169.43	-1,902,211,830.57

NOTE NO.8 OTHERS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
510003-POH CAR LOAN REPAYMENTS	0	98,116,188.16	98,116,188.16

NOTE NO.9 PERSONNEL EMOLUMENTS				
HEAD	NAME OF ORGANISATION	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	79,280,000.00	72,887,877.37	6,392,122.63
2210	House of Assembly	72,200,000.00	66,259,040.41	5,940,959.59
2310	Secretary to the State Government	220,620,000.00	173,141,110.38	47,478,889.62
2410	Head of service	75,640,000.00	71,927,904.98	3,712,095.02
2510	Ministry of Agriculture	205,680,000.00	192,024,569.68	13,655,430.32
2511	ADP	127,041,000.00	116,611,661.19	10,429,338.81
2512	YOSAMA	76,037,000.00	68,186,469.37	7,850,530.63
2610	Ministry of Animal & Fisheries	252,500,000.00	285,002,461.61	- 32,502,461.61
2710	Ministry of Environment	146,370,000.00	124,889,239.82	21,480,760.18
2712	NEAZDP	53,300,000.00	50,126,757.00	3,173,243.00
2713	YOSEPA	177,140,000.00	178,249,448.53	- 1,109,448.53
2810	Ministry of Education	84,500,000.00	78,395,875.75	6,104,124.25
2814	Scholarship Board	13,800,000.00	12,758,736.08	1,041,263.92
2815	Library Board	35,620,000.00	31,311,255.68	4,308,744.32
2816	Agency for Mass Educa.	167,400,000.00	132,779,004.09	34,620,995.91
2817	Colle. of Educ. Gashua	331,500,000.00	358,801,794.93	- 27,301,794.93
2818	CABS Potiskum	270,000,000.00	234,004,666.07	35,995,333.93
2819	Colle. Of Agric Gujba	120,800,000.00	122,447,010.95	- 1,647,010.95
2820	YOCOLIS Nguru	118,000,000.00	113,088,778.71	4,911,221.29
2821	Polytechnic Geidam	90,320,000.00	89,343,641.51	976,358.49
2822	State University	327,118,000.00	309,694,623.59	17,423,376.41
2823	SUBEB	472,400,000.00	380,768,779.39	91,631,220.61
2824	Arabic & Islamic Educ.	13,400,000.00	6,643,741.76	6,756,258.24

2825	TSB	1,150,000,000.00	864,919,611.06	285,080,388.94
2826	Science & Tech. Board	481,600,000.00	347,299,741.15	134,300,258.85
2910	Ministry of Sport	16,260,000.00	15,622,276.38	637,723.62
2911	Sports Council	26,800,000.00	24,280,906.86	2,519,093.14
2912	Desert Stars	20,000,000.00	14,139,550.00	5,860,450.00
3010	Ministry of Finance	354,000,000.00	362,933,351.79	- 8,933,351.79
3017	Pension and Gratuity	965,000,000.00	1,200,048,486.51	- 235,048,486.51
3015	Board of Internal Rev.	79,250,000.00	46,482,313.02	32,767,686.98
3110	Ministry of Health	437,000,000.00	307,888,482.56	129,111,517.44
3113	HMB	1,212,000,000.00	1,250,916,960.46	- 38,916,960.46
3114	School of Nursing	43,000,000.00	42,526,731.39	473,268.61
3116	Traditional Medicine	3,700,000.00	3,603,557.22	96,442.78
3210	Ministry of Justice	95,500,000.00	93,639,559.23	1,860,440.77
3211	Prerogative of Mercy	695,000.00	1,176,955.89	- 481,955.89
3310	Ministry of Works	115,864,000.00	106,752,505.83	9,111,494.17
3311	Fire Service	69,726,000.00	63,764,752.75	5,961,247.25
3410	Ministry of Transport & Energy	56,500,000.00	51,798,040.93	4,701,959.07
3411	REB	117,000,000.00	115,655,103.02	1,344,896.98
3510	Ministry of Information	49,000,000.00	30,200,731.47	18,799,268.53
3511	YBC	58,840,000.00	54,618,087.98	4,221,912.02
3512	YTV	56,600,000.00	50,531,880.33	6,068,119.67
3513	Printing Corporation	17,370,000.00	16,525,517.80	844,482.20
3514	Council for Art & Culture	24,500,000.00	23,784,862.43	715,137.57
3515	History Bureau	1,214,000.00	1,118,046.24	95,953.76
3610	Ministry of Youth & Social Dev.	88,000,000.00	81,534,379.39	6,465,620.61
3710	Ministry of Commerce	48,100,000.00	43,993,962.39	4,106,037.61
3711	Small Scale Industry	6,042,000.00	5,268,292.87	773,707.13
3810	Ministry of Women Affairs	36,000,000.00	38,578,693.56	- 2,578,693.56
3910	Ministry of Land & Solid Mineral	113,560,000.00	107,397,270.15	6,162,729.85
4010	Ministry of Integrated Rural Dev.	88,000,000.00	83,905,279.71	4,094,720.29
4110	Ministry of Local Government	32,100,000.00	32,322,905.80	- 222,905.80
4111	LG Pension	3,000,000.00		3,000,000.00
4112	Emirate Councils	167,000,000.00	148,290,099.23	18,709,900.77
4210	Ministry of Water Resources	20,271,000.00	18,195,043.04	2,075,956.96
4211	Water Corporation	179,254,000.00	159,801,788.29	19,452,211.71
4212	RUWASA	56,100,000.00	50,345,938.98	5,754,061.02
4310	Ministry of Housing	69,450,000.00	65,880,428.97	3,569,571.03
4311	Housing Corporation	23,000,000.00	21,889,322.71	1,110,677.29
4312	Yobe Savings & Loans	4,000,000.00	3,649,409.62	350,590.38
4410	Ministry of Religious Affairs	15,900,000.00	15,461,044.71	438,955.29
4510	Ministry of Budget & Econ. Plan.	33,700,000.00	30,281,712.84	3,418,287.16
4610	Ministry of Special Duties	12,750,000.00	12,325,086.34	424,913.66
4611	Intergovernmental Affairs	2,820,000.00		2,820,000.00
4711	High Court	141,450,000.00	125,298,125.67	16,151,874.33
4712	Sharia Court of Appeal	66,505,000.00	60,216,561.89	6,288,438.11

4713	Sharia Court Division	72,000,000.00	83,908,402.45	- 11,908,402.45
4810	State Audit Dept.	35,500,000.00	31,943,642.84	3,556,357.16
4910	Local Government Audit	39,700,000.00	38,851,824.25	848,175.75
5010	Civil Service Commission	17,292,000.00	15,963,662.74	1,328,337.26
5110	Local Govt. Service Commission	9,320,000.00	9,632,025.60	- 312,025.60
5210	Pilgrims Commission	5,600,000.00	5,998,169.16	- 398,169.16
5330	House of Assembly Commission	4,100,000.00	4,383,119.24	- 283,119.24
5410	State Independent Election Com	4,525,000.00	1,836,168.96	2,688,831.04
5510	Judicial Service Commission	5,200,000.00	6,692,788.62	- 1,492,788.62
	TOTAL	10,382,324,000.00	9,663,417,611.17	718,906,388.83

NOTE NO.10 EDUCATION SERVICES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2810	Ministry of Education	12,000,000.00	12,464,000.00	- 464,000.00
2811	ERC	6,000,000.00	3,060,000.00	2,940,000.00
2812	Zonal Inspectorate	3,600,000.00	2,070,000.00	1,530,000.00
2813	Remedial Programme	3,600,000.00	1,710,000.00	1,890,000.00
2814	Scholarship Board	7,200,000.00	3,420,000.00	3,780,000.00
2815	Library Board	8,400,000.00	3,990,000.00	4,410,000.00
2816	Agency for Mass Educa.	9,600,000.00	4,560,000.00	5,040,000.00
2817	Colle. of Educ. Gashua	12,000,000.00	5,700,000.00	6,300,000.00
2818	CABS Potiskum	12,000,000.00	5,700,000.00	6,300,000.00
2819	Colle. Of Agric Gujba	12,000,000.00	5,700,000.00	6,300,000.00
2820	YOCOLIS Nguru	12,000,000.00	5,700,000.00	6,300,000.00
2821	Polytechnic Geidam	12,000,000.00	5,700,000.00	6,300,000.00
2822	State University	48,000,000.00	45,850,000.00	2,150,000.00
2824	Arabic & Islamic Educ.	18,400,000.00	9,990,000.00	8,410,000.00
2825	TSB	124,400,000.00	85,658,716.00	38,741,284.00
2826	Science & Tech. Board	67,800,000.00	42,757,884.00	25,042,116.00
2827	French & Kanuri Centre	1,200,000.00	-	1,200,000.00
2800	EDUCATION	7,347,271,000.00	3,531,570,175.75	3,815,700,824.25
	SUB-TOTAL: 122 EDUCATION SERVICES	7,717,471,000.00	3,775,600,775.75	3,941,870,224.25

NOTE NO.11 TRANSPORT & ENERGY SERVICES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3310	Ministry of Works	12,000,000.00	11,400,000.00	600,000.00
3311	Fire Service	10,800,000.00	6,030,000.00	4,770,000.00
3322	IDF	4,800,000.00	2,280,000.00	2,520,000.00
3410	Ministry of Transport & Energy	12,000,000.00	11,400,000.00	600,000.00
3411	REB	10,800,000.00	5,548,500.00	5,251,500.00
3300	Ministry of Works	11,257,000,000.00	7,439,281,664.36	3,817,718,335.64
3310	Construction of Drainage and Culverts	475,000,000.00	369,442,128.93	105,557,871.07
3400	Ministry of Transport & Energy	1,171,000,000.00	583,465,863.98	587,534,136.02
	SUB-TOTAL: 123 TRANSPORT SERVICES	12,953,400,000.00	8,428,848,157.27	4,524,551,842.73

NOTE NO.12 HEALTH SERVICES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3110	Ministry of Health	12,000,000.00	11,400,000.00	600,000.00
3111	Epidemiological Unit	2,400,000.00	1,540,000.00	860,000.00
3112	NPI Unit	2,400,000.00	1,240,000.00	1,160,000.00
3113	HMB	52,880,000.00	25,221,862.00	27,658,138.00
3114	School of Nursing	8,400,000.00	4,727,000.00	3,673,000.00
3115	School of Health Tech	8,400,000.00	3,990,000.00	4,410,000.00
3116	Traditional Medicine	3,600,000.00	1,710,000.00	1,890,000.00
3100	Ministry of Health	2,490,000,000.00	678,830,705.59	1,811,169,294.41
	SUB-TOTAL: 124 HEALTH SERVICES	2,580,080,000.00	728,659,567.59	1,851,420,432.41

NOTE NO. 13 AGRICULTURAL SERVICES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2510	Ministry of Agriculture	12,000,000.00	11,400,000.00	600,000.00
2512	YOSAMA	8,400,000.00	3,990,000.00	4,410,000.00
2610	Ministry of Animal & Fisheries	12,000,000.00	11,400,000.00	600,000.00
2611	Modern Abattoir	1,200,000.00	570,000.00	630,000.00
2612	Pilot Livestock	2,400,000.00		2,400,000.00
2710	Ministry of Environment	12,000,000.00	11,400,000.00	600,000.00
2711	Afforestation	4,800,000.00	2,340,000.00	2,460,000.00
2712	NEAZDP	9,600,000.00	4,560,000.00	5,040,000.00
2713	YOSEPA	10,800,000.00	5,130,000.00	5,670,000.00
2500	Ministry of Agriculture	1,994,547,386.00	691,796,500.00	1,302,750,886.00
2600	Ministry of Animal & Fisheries	316,000,000.00	67,318,844.95	248,681,155.05
2700	Ministry of Environment	432,000,000.00	176,099,004.00	255,900,996.00
	SUB-TOTAL: 125 AGRICULTURAL	2,815,747,386.00	986,004,348.95	1,829,743,037.05

NOTE NO.14 ECONOMIC SERVICES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3710	Ministry of Commerce	12,000,000.00	11,400,000.00	600,000.00
3711	Small Scale Industry	8,400,000.00	3,990,000.00	4,410,000.00
3714	Fertilizer Blend Co.	1,200,000.00	570,000.00	630,000.00
3713	manufacturing / Industry	680,000,000.00	95,690,638.95	584,309,361.05
3710	Ministry of Commerce	115,000,000.00	25,528,646.50	89,471,353.50
	SUB-TOTAL: 126 ECONOMIC SERVICES	816,600,000.00	137,179,285.45	679,420,714.55

NOTE NO.15 INFORMATION & SOCIAL DEVELOPMENT				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3510	Ministry of Information	12,000,000.00	11,400,000.00	600,000.00
3511	YOBE BRODCASTING CORP.	10,800,000.00	4,815,000.00	5,985,000.00
3512	YOBE STATE TELEVISION	24,000,000.00	11,400,000.00	12,600,000.00
3513	Printing Corporation	8,400,000.00	4,305,000.00	4,095,000.00
3514	Council for Art & Culture	9,000,000.00	3,990,000.00	5,010,000.00
3515	History Bureau	3,600,000.00	1,710,000.00	1,890,000.00
3610	Ministry of Youth & Social Dev.	12,000,000.00	11,400,000.00	600,000.00
3611	Remand Home	7,200,000.00	3,420,000.00	3,780,000.00
3612	NYSC Fika	1,200,000.00	570,000.00	630,000.00
2910	Ministry of Sport	12,000,000.00	11,671,584.00	328,416.00
2911	Sports Council	71,400,000.00	53,684,250.00	17,715,750.00
2912	Desert Stars	35,000,000.00	15,300,000.00	19,700,000.00
3810	Ministry of Women Affairs	12,000,000.00	11,400,000.00	600,000.00
3811	Other Women Activities	12,000,000.00	3,856,000.00	8,144,000.00
3800	Ministry of Women Affairs	171,000,000.00	49,050,000.00	121,950,000.00
3500	INFORMATION	767,000,000.00	377,540,385.89	389,459,614.11
3600	SOCIAL DEVELOPMENT	336,000,000.00	232,277,610.83	103,722,389.17
2900	Ministry of Sport	248,810,000.00	67,788,510.89	181,021,489.11
	SUB-TOTAL: 127 INFORMATION & SOCIAL	1,753,410,000.00	875,578,341.61	877,831,658.39

NOTE NO.16 WATER & SANITATION				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
4210	Ministry of Water Resources	12,000,000.00	11,400,000.00	600,000.00
4211	Water Corporation	24,000,000.00	13,530,000.00	10,470,000.00
4212	RUWASA	10,800,000.00	5,130,000.00	5,670,000.00
4200	Ministry of Water Resources	2,477,000,000.00	913,806,407.31	1,563,193,592.69
	SUB-TOTAL: 128 WATER & SANITATION	2,523,800,000.00	943,866,407.31	1,579,933,592.69

NOTE NO.17 HOUSING SERVICES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
4310	Ministry of Housing	12,000,000.00	11,400,000.00	600,000.00
4311	Housing Corporation	8,400,000.00	3,990,000.00	4,410,000.00
4300	Ministry of Housing	3,280,000,000.00	2,347,232,587.03	932,767,412.97
	SUB-TOTAL: 129 HOUSING SERVICES	3,300,400,000.00	2,362,622,587.03	937,777,412.97

NOTE NO.18 TOWN & COUNTRY PLANNING				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3910	Ministry of Land & Solid Mineral	12,000,000.00	12,000,000.00	-
4010	Ministry of Integrated Rural Dev.	12,000,000.00	11,400,000.00	600,000.00
3900	Ministry of Land & Solid Mineral	190,000,000.00	36,262,464.00	153,737,536.00
4000	Ministry of Integrated Rural Dev.	570,000,000.00	15,921,813.99	554,078,186.01
	SUB-TOTAL: 130 TOWN & COUNTRY	784,000,000.00	75,584,277.99	708,415,722.01

NOTE NO.19 GENERAL ADMINISTRATION

HEAD	MINISTRIES/DEPARTMENTS	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	1,191,000,000.00	1,125,990,606.73	65,009,393.27
2011	Special Adviser Budget	6,000,000.00	6,000,000.00	-
2012	Special Adviser Health	6,000,000.00	5,700,000.00	300,000.00
2013	Special Adviser Environment	6,000,000.00	5,700,000.00	300,000.00
2014	Special Adviser Education	6,000,000.00	5,700,000.00	300,000.00
2015	Special Adviser Works	6,000,000.00		6,000,000.00
2016	Special Adviser Special Duties	6,000,000.00	5,700,000.00	300,000.00
2017	Special Adviser Political	6,000,000.00	5,700,000.00	300,000.00
2018	Special Adviser Finance	6,000,000.00	5,700,000.00	300,000.00
2019	Special Adviser Land	6,000,000.00	5,700,000.00	300,000.00
2020	Special Adviser Information	6,000,000.00	5,700,000.00	300,000.00
2021	Special Adviser Transport	6,000,000.00	5,700,000.00	300,000.00
2022	Special Adviser Security	6,000,000.00	5,700,000.00	300,000.00
2110	Deputy Governor's Office	212,000,000.00	211,863,100.00	136,900.00
2210	House of Assembly	1,147,600,000.00	1,072,325,266.00	75,274,734.00
2310	Secretary to the State Government	125,600,000.00	125,088,500.00	511,500.00
2311	Kaduna Liaison Office	4,800,000.00	2,080,000.00	2,720,000.00
2312	Lagos Liaison Office	4,800,000.00	2,565,000.00	2,235,000.00
2313	Abuja Liaison Office	9,600,000.00	4,560,000.00	5,040,000.00
2314	Maiduguri Liaison Office	4,800,000.00	2,280,000.00	2,520,000.00
2315	UNICEF Liaison Office	2,400,000.00	1,464,000.00	936,000.00
2316	Landscape Unit	600,000.00	570,000.00	30,000.00
2317	Korean Tech. Team	2,160,000.00	1,915,961.00	244,039.00
2318	National Volunteer Unit	480,000.00	228,000.00	252,000.00
2319	Maintenance Unit	600,000.00	1,200,000.00	- 600,000.00
2320	SERA	1,200,000.00	570,000.00	630,000.00
2321	MDG	10,800,000.00	4,399,000.00	6,401,000.00
2410	Head of service	24,000,000.00	22,230,000.00	1,770,000.00
3010	Ministry of Finance	12,000,000.00	11,400,000.00	600,000.00
3011	Office of Acct General	9,600,000.00	6,560,000.00	3,040,000.00
3012	State Tenders Board	2,400,000.00	1,140,000.00	1,260,000.00
3013	Debt Management	1,200,000.00	570,000.00	630,000.00
3014	PFM Unit	1,200,000.00	1,140,000.00	60,000.00
3015	Board of Internal Rev.	12,000,000.00	6,231,000.00	5,769,000.00
3016	Miscellaneous	3,564,600,000.00	3,481,821,523.30	82,778,476.70
3017	Consolidated Rev. Fund charges	3,623,487,000.00	1,790,716,342.03	1,832,770,657.97
3210	Ministry of Justice	12,000,000.00	11,400,000.00	600,000.00
3211	Prerogative of Mercy	3,600,000.00	1,710,000.00	1,890,000.00
3212	Rent Tribunal	4,800,000.00	2,280,000.00	2,520,000.00
3213	Revenue Court	960,000.00	456,000.00	504,000.00
3214	Sanitation Court	7,200,000.00	3,420,000.00	3,780,000.00
4110	Ministry of Local Government	12,000,000.00	11,400,000.00	600,000.00
4111	LG Pension	3,600,000.00	1,260,000.00	2,340,000.00

4410	Ministry of Religious Affairs	77,090,000.00	29,200,000.00	47,890,000.00
4411	Yobe Mosque	52,000,000.00	43,140,000.00	8,860,000.00
4510	Ministry of Budget & Econ. Plan.	12,000,000.00	11,400,000.00	600,000.00
4511	Budget Performance Unit	12,000,000.00	4,560,000.00	7,440,000.00
4512	Data Centre & Statistic Survey	7,200,000.00	2,850,000.00	4,350,000.00
4513	Budget Monitoring & Inspection	6,000,000.00	6,500,000.00	- 500,000.00
4610	Ministry of Special Duties	12,000,000.00	12,481,600.00	- 481,600.00
4611	Intergovernmental Affairs	7,200,000.00	3,420,000.00	3,780,000.00
4711	High Court	78,800,000.00	22,090,353.00	56,709,647.00
4712	Sharia Court of Appeal	74,000,000.00	17,900,000.00	56,100,000.00
4713	Sharia Court Division	10,800,000.00	10,260,000.00	540,000.00
4810	State Audit Dept.	10,800,000.00	5,380,000.00	5,420,000.00
4811	Audit Field Work	12,000,000.00	12,000,000.00	-
4910	Local Government Audit	10,800,000.00	5,130,000.00	5,670,000.00
4911	L.G Audit Field work	12,000,000.00	12,450,000.00	- 450,000.00
5010	Civil Service Commission	10,800,000.00	5,130,000.00	5,670,000.00
5110	Local Govt . Service Commission	7,200,000.00	3,420,000.00	3,780,000.00
5210	Pilgrims Commission	7,200,000.00	3,420,000.00	3,780,000.00
5211	Hajj Operation	1,570,000,000.00	1,554,910,822.50	15,089,177.50
5310	House of Assembly Commission	7,200,000.00	3,420,000.00	3,780,000.00
5410	State Independent Election Com	12,000,000.00	5,700,000.00	6,300,000.00
5510	Judicial Service Commission	7,200,000.00	7,240,000.00	- 40,000.00
2300	GENERAL ADMINISTRATION	8,588,000,000.00	4,839,232,337.99	3,748,767,662.01
	TOTAL	20,689,377,000.00	14,595,069,412.55	6,094,307,587.45

NOTE NO.20 OTHERS OF GENERAL NATURE				
	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
510003	PUBLIC OFFICE HOLDERS' CAR		13,197,800.00	-13,197,800.00

NOTE NO.21 OTHERS OF GENERAL NATURE				
	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
	Proceeds from Sale of assets		49,859,500.00	49,859,500.00

NOTE NO.22 REPAYMENTS OF LOANS				
	LOAN REPAYMENTS/PUBLIC DEBTS CHARGES			
	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3017020956	PUBLIC DEBTS CHARGES	300,000,000.00	404,345,146.03	104,345,146.03

NOTE NO. 23 CASH AND BANK BALANCES AS AT 31 DECEMBER 2010	
211 RECURRENT CASH AND BANK BALANCES HQTRS	
002 AFRIBANK	780,706,002.72
005 PLATINIUM HABIB BANK	5,367,689.46
006 FIRST INLAND BANK PLC (NUB)	49,859,500.00
009 INTERCONTINENTAL BANK PLC	7,538,122.36
012 ZENEITH BANK PLC	686,725.33
013 UBA VAT ACCOUNT	1,172,927.68
016FIRST BANK OF NIG PLC GRAINS ACCOUNT	1,924,644.43
017 AFRIBANK PLC VAT A/C	424,117,737.93
018 AFRIBANK PLC EXCESS CRUDE	2,253,926.60
019AFRIBANK RECURRENT EXPENDITURE ACCOUNT	51,111,957.58
020AFRIBANK CAPITAL EXPENDITURE ACCOUNT.	9,927,873.95
021 SALARY ACCOUNT	21,057,582.69
022 CONDITIONAL GRANT ACCOUNT	170,750,131.91
023 SPECIAL PROJECT II ACCOUNT	203,426,526.52
024 SPECIAL PROJECT I ACCOUNT	420,014.61
025 AFRIBANK STABILIZATION ACCOUNT	40,194,642.59
026 AFRIBANK LOAN ACCOUNT	72,445,388.28
027 FIRST BANK FERTILIZER ACCOUNT	14,204,124.74
028 UNITY BANK	471,739.41
033 Afri Dollar \$10,060,689.46 @ N149	1,499,042,729.54
034 REVENUE ACCOUNTS	105,032,216.10
035 FCMB (PENSION & GRATUITY)	16,451,919.95
036 FIDILITY BANK (CONTRACT LIABILITY)	77,925,077.48
037 C G S 2009 PROJECT (CONDITIONAL GRANT)	380,836,043.97
047 FIXED DEPOSIT ACCT AFRIBANK	11,659,344.28
SUB-TOTAL	3,948,584,590.11
212 MINISTRIES AND DEPARTMENTS CASH AND BANK BALANCES	
2210 GOVT HOUSE	323,577.88
2210 HOUSE OF ASSEMBLY	1,315.17
2211 DEPUTY GOVERNORS OFFICE	31,609.80
2310 GOVERNORS OFFICE	14,164,752.96
2410 OFFICE OF HEAD OF SERVICE	15,164,155.94
2510 MINISTRY OF AGRICULTURE	119,230.66
2610 MINISTRY OF ANIMAL & FISHERIES	140,115.25
2710 MINISTRY OF ENVIRONMENT	2,722,438.88
2810 MINISTRY OF EDUCATION	87,562.26
2910 MINISTRY OF SPORTS	20,907.50
3010 MINISTRY OF FINANCE	4,733,870.83
3011 OFFICE OF THE ACCOUNTANT GENERAL	29,207.01
3110 MINISTRY OF HEALTH	82,332,490.00
3210 MINISTRY OF JUSTICE	935,006.24
3310 MINISTRY OF WORKS	76,663,455.20
3410 MINISTRY OF TRANSPORT	861,028.04

3510 MINISTRY OF INFORMATION	2,359.70
3610 MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	4,195,799.34
3710 MINISTRY OF COMMERCE	21,833.25
3810 MINISTRY OF WOMEN AFFAIRS	1,169.51
3910 MINISTRY OF LAND & SURVEY	52,927.03
4010 MINISTRY OF INTEGRATED RURAL DEVELOPMENT	- 234,899.18
4110 LOCAL GOVT SERVICE COMMISSION	23,415.21
4210 MINISTRY OF WATER RESOURCES	715,476.09
4310 MINISTRY OF HOUSING	11,849,676.76
4410 MINISTRY OF RELIGIOUS AFFAIRS	319,615.50
4510 MINISTRY OF BUDGET & PLANNING	17,018,070.86
4610 MINISTRY OF SPECIAL DUTIES	- 434,566.37
4810 STATE AUDIT DEPARTMENT	8,654.59
4910 LOCAL GOVT AUDIT DEPT.	4,700.00
5010 CIVIL SERVICE COMMISSION	4,274.72
5110 MINISTRY OF LOCAL GOVT & CHIEFTANCY AFF.	914,160.00
5310 ASSEMBLY SERVICE COMMISSION	11,857.46
SUB-TOTAL	232,805,248.09
GRAND TOTAL	4,181,389,838.20

\$10,060,689.46 @ N149.00 = N1,499,042,729.54

NOTE NO.24 INVESTMENT			
	SCHEDULE OF QOUTED INVESTMENT AS AT 31st DECEMBER 2010		
S/N	NAME OF COMPANY	NO OF SHARES	VALUE (N)
1	First Bank Plc	4,101,549.00	1,308,394.00
2	Union Bank Plc	19,286,128.00	5,785,838.00
3	United Textiles	65,993.00	6,599.00
4	Oando	2,198.00	197,820.00
5	Diamond Bank	503,903.00	2,519,515.00
6	Afri Bank	601,176.00	258,506.00
7	Cadbury Nig Plc	34,502.00	327,769.00
8	Sterling Bank	5,649,168.00	5,931,626.00
9	NAHCO	159,389.00	1,514,177.00
10	Intercontinental Bank Plc	961,209.00	3,844,836.00
11	AIKO Insurance	2,406,485.00	457,232.00
12	Unity Bank	58,149,260.00	8,440,015.00
13	Royal Exchange	45,000.00	9,900.00
14	African Petroleum Plc	45,360.00	1,814.00
15	Con Oil	233,069.00	6,036,489.00
16	SCOA	74,702.00	46,315.00
17	Niger Insurance	336,039.00	36,964.00
	SUB TOTAL		36,723,809.00
SCHEDULE OF UNQOUTED INVESTMENT AS AT 31st DECEMBER 2010			
S/N	NAME OF COMPANY	NO OF SHARES	VALUE (N)
1	Lion of African Insurance Ltd	9,492,260.00	14,239,890.00

2	Stirling Civil Engineering Ltd	1,345,029.00	2,017,544.00
3	Kaduna Textiles Ltd	7,075,593.00	7,429,393.00
4	Dormanlong Amalgamated Eng	3,304,134.00	4,977,140.00
5	Steyre Nig Ltd	427,545.00	427,545.00
6	Savanah Sugar Company Ltd	5,335,417.00	5,335,417.00
7	Maiduguri Flour Mills Ltd	12,665,775.00	12,665,775.00
8	Nigerian Technical Company Ltd	226,800.00	226,800.00
9	Epic Industrial Trust Ltd	675,000.00	675,000.00
10	Lake Chad Hotel Company Ltd	783,000.00	783,000.00
11	Penman Trust Ltd	64,000,000.00	32,352,471.00
	SUB TOTAL		81,129,975.00
	SUMMARY		
	QUOTED INVESTMENT		36,723,809.00
	UNQUOTED INVESTMENT		81,129,975.00
	TOTAL		117,853,784.00
	<i>Source: Yobe Investment Company Ltd</i>		

NOTE NO.25 ADVANCES CAR LOAN POH				
OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYMENTS	CLOSING BAL.
265,709,420.60	13,197,800.00	278,907,220.60	98,116,187.16	180,791,033.44
265,709,420.60	13,197,800.00	278,907,220.60	98,116,188.16	180,791,032.44

NOTE NO. 26 FOREIGN LOAN					
CREDITOR/PROJECT	DATE	AMOUNT	AMOUNT PAID	AMOUNT PAID	AMOUNT OUTS
WORLD BANK GROUP	SIGNED	DISBURSED	IN \$ 2010	IN NAIRA 2010	31/12/2010
IBRD		\$	\$	N	\$
National Fadama	25/08/1992	1,552,000.00	163,602.22	24,404,543.16	245,331.06
Natinal Agric Tech Support	25/08/1992	244,000.00	25,440.04	3,794,890.77	38,238.92
National Water Rehab.Proj	23/07/1992	5,935,000.00	660,542.61	98,533,141.13	323,127.13
IDA					
1st education	01/03/1965	363,000.00	11,277.96	1,682,332.55	43,560.00
Community Based Poverty Red	20/04/2001	9,791,063.73	113,086.57	16,869,123.27	15,078,209.02
Health System dev. Project II	25/02/2003	1,085,000.00	12,029.17	1,794,390.61	1,447,406.51
HIV/AIDS Programme	23/05/2001	1,456,292.05	15,818.32	2,359,618.21	1,457,527.30
HSDP(additional financing)	23/07/2009	1,651,658.60	6,645.69	991,337.39	835,781.25
Third natiional fadama	16/04/2009	4,818,310.00	38,798.69	5,787,600.12	2,444,007.21
IFAD					
Comm.Based Agric&Rural Dev.	16/09/2002	2,800,000.00	33,107.58	4,938,657.16	2,992,989.63
ADB/ADF					
Health System Dev. IV (ADF)	13/10/2003	2,818,000.00	17,344.10	2,587,219.40	2,312,546.35
Health System Dev. IV (ADF) II			9,269.33	1,382,706.24	1,236,189.84
Arrears of 2009 paid in 2010				16,486,008.94	
Balance				13,427,407.84	
TOTAL		32,514,324.38	1,106,962.28	195,038,976.79	28,454,914.22
			\$28,454,914.22	@ N149.00	4,239,782,218.78

NOTE NO.27 INTERNALLY GENERATED REVENUE				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
10050	Taxes	1,671,100,000.00	1,729,032,775.04	57,932,775.04
10100	Licenses	39,075,000.00	390,000,993.55	350,925,993.55
10200	Fines and fees	729,321,000.00	949,960,327.42	220,639,327.42
10400	Earning and sales	1,420,390,000.00	1,830,862,260.97	410,472,260.97
10550	Rent on Government Property	3,100,000.00	43,000,000.00	39,900,000.00
10600	Re by Pars, Fed. Govt. & other	15,000,000.00	512,658.42	- 14,487,341.58
10620	Boards and Parastatals	130,750,000.00	230,491,000.00	99,741,000.00
10850	Interest payment and dividends	80,513,267.00	17,398,416.79	- 63,114,850.21
10900	Recovery of Funds	-	200,000,000.00	200,000,000.00
10920	Miscellaneous (IGR)	200,000.00	569,243,907.26	569,043,907.26
	TOTAL	4,089,449,267.00	5,960,502,339.45	1,871,053,072.45

NOTE NO 28 ADVANCE REPAYMENTS				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
510003	POH CAR LOAN REPAYMENTS	-	98,116,187.16	98,116,188.16

NOTE NO.29 STATUTORY ALLOCATION					
		DEDUCTION AT SOURCE			Gross Allocation
MONTH	Net Allocation	FOREIGN LOAN	RWSS Project	Fertilizer	
January	1,480,428,660.47	10,622,824.87	15,470,000.00		1,506,521,485.34
February	1,768,953,691.77	16,765,104.72	15,470,000.00		1,801,188,796.49
March	1,422,594,997.97	16,765,104.72	15,470,000.00		1,454,830,102.69
April	1,454,592,452.45	16,765,104.72	15,470,000.00	17,100,000.00	1,503,927,557.17
May	2,194,331,972.59	16,765,104.72	15,470,000.00	17,100,000.00	2,243,667,077.31
June	2,088,409,684.11	16,765,104.72	15,470,000.00	17,100,000.00	2,137,744,788.83
July	2,247,191,309.22	16,765,104.72	15,470,000.00	17,100,000.00	2,296,526,413.94
August	2,245,863,160.38	16,765,104.72	15,470,000.00	17,100,000.00	2,295,198,265.10
September	2,281,367,622.89	16,765,104.72	15,470,000.00		2,313,602,727.61
October	2,168,709,512.05	16,765,104.72	15,470,000.00	114,918,750.00	2,315,863,366.77
November	2,163,370,063.52	16,765,104.72	15,470,000.00	114,918,750.00	2,310,523,918.24
December	2,165,349,887.90	16,765,104.72	15,470,000.00	114,918,750.00	2,312,503,742.62
TOTAL	23,681,163,015.32	195,038,976.79	185,640,000.00	430,256,250.00	24,492,098,242.11

NOTE NO.30 PERSONNEL COSTS				
HEAD	NAME OF ORGANISATION	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	79,280,000.00	72,887,877.37	6,392,122.63
2210	House of Assembly	72,200,000.00	66,259,040.41	5,940,959.59
2310	Secretary to the State Government	220,620,000.00	173,141,110.38	47,478,889.62
2410	Head of service	75,640,000.00	71,927,904.98	3,712,095.02
2510	Ministry of Agriculture	205,680,000.00	192,024,569.68	13,655,430.32
2511	ADP	127,041,000.00	116,611,661.19	10,429,338.81
2512	YOSAMA	76,037,000.00	68,186,469.37	7,850,530.63
2610	Ministry of Animal & Fisheries	252,500,000.00	285,002,461.61	- 32,502,461.61
2710	Ministry of Environment	146,370,000.00	124,889,239.82	21,480,760.18
2712	NEAZDP	53,300,000.00	50,126,757.00	3,173,243.00
2713	YOSEPA	177,140,000.00	178,249,448.53	- 1,109,448.53
2810	Ministry of Education	84,500,000.00	78,395,875.75	6,104,124.25
2814	Scholarship Board	13,800,000.00	12,758,736.08	1,041,263.92
2815	Library Board	35,620,000.00	31,311,255.68	4,308,744.32
2816	Agency for Mass Educa.	167,400,000.00	132,779,004.09	34,620,995.91
2817	Colle. of Educ. Gashua	331,500,000.00	358,801,794.93	- 27,301,794.93
2818	CABS Potiskum	270,000,000.00	234,004,666.07	35,995,333.93

2819	Colle. Of Agric Gujba	120,800,000.00	122,447,010.95	-	1,647,010.95
2820	YOCOUS Nguru	118,000,000.00	113,088,778.71		4,911,221.29
2821	Polytechnic Geidam	90,320,000.00	89,343,641.51		976,358.49
2822	State University	327,118,000.00	309,694,623.59		17,423,376.41
2823	SUBEB	472,400,000.00	380,768,779.39		91,631,220.61
2824	Arabic & Islamic Educ.	13,400,000.00	6,643,741.76		6,756,258.24
2825	TSB	1,150,000,000.00	864,919,611.06		285,080,388.94
2826	Science & Tech. Board	481,600,000.00	347,299,741.15		134,300,258.85
2910	Ministry of Sport	16,260,000.00	15,622,276.38		637,723.62
2911	Sports Council	26,800,000.00	24,280,906.86		2,519,093.14
2912	Desert Stars	20,000,000.00	14,139,550.00		5,860,450.00
3010	Ministry of Finance	354,000,000.00	362,933,351.79	-	8,933,351.79
3015	Board of Internal Rev.	79,250,000.00	46,482,313.02		32,767,686.98
3110	Ministry of Health	437,000,000.00	307,888,482.56		129,111,517.44
3113	HMB	1,212,000,000.00	1,250,916,960.46	-	38,916,960.46
3114	School of Nursing	43,000,000.00	42,526,731.39		473,268.61
3116	Traditional Medicine	3,700,000.00	3,603,557.22		96,442.78
3210	Ministry of Justice	95,500,000.00	93,639,559.23		1,860,440.77
3211	Prerogative of Mercy	695,000.00	1,176,955.89	-	481,955.89
3310	Ministry of Works	115,864,000.00	106,752,505.83		9,111,494.17
3311	Fire Service	69,726,000.00	63,764,752.75		5,961,247.25
3410	Ministry of Transport & Energy	56,500,000.00	51,798,040.93		4,701,959.07
3411	REB	117,000,000.00	115,655,103.02		1,344,896.98
3510	Ministry of Information	49,000,000.00	30,200,731.47		18,799,268.53
3511	YBC	58,840,000.00	54,618,087.98		4,221,912.02
3512	YTV	56,600,000.00	50,531,880.33		6,068,119.67
3513	Printing Corporation	17,370,000.00	16,525,517.80		844,482.20
3514	Council for Art & Culture	24,500,000.00	23,784,862.43		715,137.57
3515	History Bureau	1,214,000.00	1,118,046.24		95,953.76
3610	Ministry of Youth & Social Dev.	88,000,000.00	81,534,379.39		6,465,620.61
3710	Ministry of Commerce	48,100,000.00	43,993,962.39		4,106,037.61
3711	Small Scale Industry	6,042,000.00	5,268,292.87		773,707.13
3810	Ministry of Women Affairs	36,000,000.00	38,578,693.56	-	2,578,693.56
3910	Ministry of Land & Solid Mineral	113,560,000.00	107,397,270.15		6,162,729.85
4010	Ministry of Integrated Rural Dev.	88,000,000.00	83,905,279.71		4,094,720.29
4110	Ministry of Local Government	32,100,000.00	32,322,905.80	-	222,905.80
4111	LG Pension	3,000,000.00			3,000,000.00
4112	Emirate Councils	167,000,000.00	148,290,099.23		18,709,900.77
4210	Ministry of Water Resources	20,271,000.00	18,195,043.04		2,075,956.96
4211	Water Corporation	179,254,000.00	159,801,788.29		19,452,211.71
4212	RUWASA	56,100,000.00	50,345,938.98		5,754,061.02
4310	Ministry of Housing	69,450,000.00	65,880,428.97		3,569,571.03
4311	Housing Corporation	23,000,000.00	21,889,322.71		1,110,677.29
4312	Yobe Savings & Loans	4,000,000.00	3,649,409.62		350,590.38
4410	Ministry of Religious Affairs	15,900,000.00	15,461,044.71		438,955.29
4510	Ministry of Budget & Econ. Plan.	33,700,000.00	30,281,712.84		3,418,287.16
4610	Ministry of Special Duties	12,750,000.00	12,325,086.34		424,913.66
4611	Intergovernmental Affairs	2,820,000.00			2,820,000.00
4711	High Court	141,450,000.00	125,298,125.67		16,151,874.33
4712	Sharia Court of Appeal	66,505,000.00	60,216,561.89		6,288,438.11
4713	Sharia Court Division	72,000,000.00	83,908,402.45	-	11,908,402.45
4810	State Audit Dept.	35,500,000.00	31,943,642.84		3,556,357.16
4910	Local Government Audit	39,700,000.00	38,851,824.25		848,175.75
5010	Civil Service Commission	17,292,000.00	15,963,662.74		1,328,337.26
5110	Local Govt. Service Commission	9,320,000.00	9,632,025.60	-	312,025.60
5210	Pilgrims Commission	5,600,000.00	5,998,169.16	-	398,169.16

5330	House of Assembly Commission	4,100,000.00	4,383,119.24	- 283,119.24
5410	State Independent Election Com	4,525,000.00	1,836,168.96	2,688,831.04
5510	Judicial Service Commission	5,200,000.00	6,692,788.62	- 1,492,788.62
	TOTAL	9,417,324,000.00	8,463,369,124.66	953,954,875.34

NOTE NO 31 PENSION & GATUITIES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3017020957	Pension and Gratuities	965,000,000.00	1,200,048,486.51	- 235,048,486.51

NOTE NO.32 OVERHEADS COST				
OVERHEADS COST				
HEAD S	NAME OF ORGANISATION	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	1,191,000,000.00	1,125,990,606.73	65,009,393.27
2011	Special Adviser Budget	6,000,000.00	6,000,000.00	-
2012	Special Adviser Health	6,000,000.00	5,700,000.00	300,000.00
2013	Special Adviser Environment	6,000,000.00	5,700,000.00	300,000.00
2014	Special Adviser Education	6,000,000.00	5,700,000.00	300,000.00
2015	Special Adviser Works	6,000,000.00		6,000,000.00
2016	Special Adviser Special Duties	6,000,000.00	5,700,000.00	300,000.00
2017	Special Adviser Political	6,000,000.00	5,700,000.00	300,000.00
2018	Special Adviser Finance	6,000,000.00	5,700,000.00	300,000.00
2019	Special Adviser Land	6,000,000.00	5,700,000.00	300,000.00
2020	Special Adviser Information	6,000,000.00	5,700,000.00	300,000.00
2021	Special Adviser Transport	6,000,000.00	5,700,000.00	300,000.00
2022	Special Adviser Security	6,000,000.00	5,700,000.00	300,000.00
2110	Deputy Governor's Office	212,000,000.00	211,863,100.00	136,900.00
2210	House of Assembly	1,147,600,000.00	1,072,325,266.00	75,274,734.00
2310	Secretary to the State Government	125,600,000.00	125,088,500.00	511,500.00
2311	Kaduna Liaison Office	4,800,000.00	2,080,000.00	2,720,000.00
2312	Lagos Liaison Office	4,800,000.00	2,565,000.00	2,235,000.00
2313	Abuja Liaison Office	9,600,000.00	4,560,000.00	5,040,000.00
2314	Maiduguri Liaison Office	4,800,000.00	2,280,000.00	2,520,000.00
2315	UNICEF Liaison Office	2,400,000.00	1,464,000.00	936,000.00
2316	Landscape Unit	600,000.00	570,000.00	30,000.00
2317	Korean Tech. Team	2,160,000.00	1,915,961.00	244,039.00
2318	National Volunteer Unit	480,000.00	228,000.00	252,000.00
2319	Maintenance Unit	600,000.00	1,200,000.00	- 600,000.00
2320	SERA	1,200,000.00	570,000.00	630,000.00
2321	MDG	10,800,000.00	4,399,000.00	6,401,000.00
2410	Head of service	24,000,000.00	22,230,000.00	1,770,000.00
2510	Ministry of Agriculture	12,000,000.00	11,400,000.00	600,000.00
2610	Ministry of Animal & Fisheries	12,000,000.00	11,400,000.00	600,000.00
2710	Ministry of Environment	12,000,000.00	11,400,000.00	600,000.00
2810	Ministry of Education	12,000,000.00	12,464,000.00	- 464,000.00
2811	ERC	6,000,000.00	3,060,000.00	2,940,000.00
2812	Zonal Inspectorate	3,600,000.00	2,070,000.00	1,530,000.00
2813	Remedial Programme	3,600,000.00	1,710,000.00	1,890,000.00
2910	Ministry of Sport	12,000,000.00	11,671,584.00	328,416.00
3010	Ministry of Finance	12,000,000.00	11,400,000.00	600,000.00
3011	Office of Acct General	9,600,000.00	6,560,000.00	3,040,000.00
3012	State Tenders Board	2,400,000.00	1,140,000.00	1,260,000.00
3013	Debt Management	1,200,000.00	570,000.00	630,000.00
3014	PFM Unit	1,200,000.00	1,140,000.00	60,000.00
3110	Ministry of Health	12,000,000.00	11,400,000.00	600,000.00
3111	Epidemiological Unit	2,400,000.00	1,540,000.00	860,000.00

3112	NPI Unit	2,400,000.00	1,240,000.00	1,160,000.00
3210	Ministry of Justice	12,000,000.00	11,400,000.00	600,000.00
3211	Prerogative of Mercy	3,600,000.00	1,710,000.00	1,890,000.00
3212	Rent Tribunal	4,800,000.00	2,280,000.00	2,520,000.00
3213	Revenue Court	960,000.00	456,000.00	504,000.00
3214	Sanitation Court	7,200,000.00	3,420,000.00	3,780,000.00
3310	Ministry of Works	12,000,000.00	11,400,000.00	600,000.00
3410	Ministry of Transport & Energy	12,000,000.00	11,400,000.00	600,000.00
3510	Ministry of Information	12,000,000.00	11,400,000.00	600,000.00
3610	Ministry of Youth & Social Dev.	12,000,000.00	11,400,000.00	600,000.00
3611	Remand Home	7,200,000.00	3,420,000.00	3,780,000.00
3612	NYSC Fika	1,200,000.00	570,000.00	630,000.00
3710	Ministry of Commerce	12,000,000.00	11,400,000.00	600,000.00
3810	Ministry of Women Affairs	12,000,000.00	11,400,000.00	600,000.00
3811	Other Women Activities	12,000,000.00	3,856,000.00	8,144,000.00
3910	Ministry of Land & Solid Mineral	12,000,000.00	12,000,000.00	-
4010	Ministry of Integrated Rural Dev.	12,000,000.00	11,400,000.00	600,000.00
4110	Ministry of Local Government	12,000,000.00	11,400,000.00	600,000.00
4210	Ministry of Water Resources	12,000,000.00	11,400,000.00	600,000.00
4310	Ministry of Housing	12,000,000.00	11,400,000.00	600,000.00
4410	Ministry of Religious Affairs	77,090,000.00	29,200,000.00	47,890,000.00
4510	Ministry of Budget & Econ. Plan.	12,000,000.00	11,400,000.00	600,000.00
4511	Budget Performance Unit	12,000,000.00	4,560,000.00	7,440,000.00
4512	Data Centre & Statistic Survey	7,200,000.00	2,850,000.00	4,350,000.00
4513	Budget Monitoring & Inspection	6,000,000.00	6,500,000.00	- 500,000.00
4610	Ministry of Special Duties	12,000,000.00	12,481,600.00	- 481,600.00
4810	State Audit Dept.	10,800,000.00	5,380,000.00	5,420,000.00
4811	Audit Field Work	12,000,000.00	12,000,000.00	-
4910	Local Government Audit	10,800,000.00	5,130,000.00	5,670,000.00
4911	L.G Audit Field work	12,000,000.00	12,450,000.00	- 450,000.00
5010	Civil Service Commission	10,800,000.00	5,130,000.00	5,670,000.00
5110	Local Govt. Service Commission	7,200,000.00	3,420,000.00	3,780,000.00
		3,301,690,000.00	3,006,108,617.73	295,581,382.27

NOTE NO.33 CONSOLIDATED REV. FUND CHARGES

HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3017020858	Interest on Loan	100,000,000.00	8,358,541.00	91,641,459.00
3017020951	Local Government Share of Revenue (10%)	400,000,000.00		400,000,000.00
3017020952	2.5% State Contribution to L. G Pension	30,000,000.00		30,000,000.00
3017020953	2% of LGR to Board of Internal revenue	82,000,000.00	24,143,773.00	57,856,227.00
3017020954	Assistance to Emirate Councils	70,000,000.00	17,398,336.20	52,601,663.80
3017020958	Public Office Holders	1,628,000,000.00	1,725,565,691.83	- 97,565,691.83
3017020959	Council of Ulama's	48,487,000.00	15,250,000.00	33,237,000.00
	TOTAL	2,358,487,000.00	1,790,716,342.03	567,770,657.97

NOTE NO.34 REPAYMENTS OF LOANS

	LOAN REPAYMENTS/PUBLIC DEBTS CHARGES			
	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3017020956	PUBLIC DEBTS CHARGES	300,000,000.00	404,345,146.03	-104,345,146.03

NOTE NO.35 ADVANCES

DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
510003-PUBLIC OFFICE HOLDER'S CAR LOAN	-	13,197,800.00	- 13,197,800.00

NOTE NO.36 RECURRENT GRANTS AND SUBVENTIONS				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2322	IDF	4,800,000.00	2,280,000.00	2,520,000.00
2512	YOSAMA	8,400,000.00	3,990,000.00	4,410,000.00
2611	Modern Abattoir	1,200,000.00	570,000.00	630,000.00
2612	Pilot Livestock	2,400,000.00		2,400,000.00
2711	Afforestation	4,800,000.00	2,340,000.00	2,460,000.00
2712	NEAZDP	9,600,000.00	4,560,000.00	5,040,000.00
2713	YOSEPA	10,800,000.00	5,130,000.00	5,670,000.00
2814	Scholarship Board	7,200,000.00	3,420,000.00	3,780,000.00
2815	Library Board	8,400,000.00	3,990,000.00	4,410,000.00
2816	Agency for Mass Educa.	9,600,000.00	4,560,000.00	5,040,000.00
2817	Colle. of Educ. Gashua	12,000,000.00	5,700,000.00	6,300,000.00
2818	CABS Potiskum	12,000,000.00	5,700,000.00	6,300,000.00
2819	Colle. Of Agric Gujba	12,000,000.00	5,700,000.00	6,300,000.00
2820	YOCOLIS Nguru	12,000,000.00	5,700,000.00	6,300,000.00
2821	Polytechnic Geidam	12,000,000.00	5,700,000.00	6,300,000.00
2822	State University	48,000,000.00	45,850,000.00	2,150,000.00
2824	Arabic & Islamic Educ.	18,400,000.00	9,990,000.00	8,410,000.00
2825	TSB	124,400,000.00	85,658,716.00	38,741,284.00
2826	Science & Tech. Board	67,800,000.00	42,757,884.00	25,042,116.00
2827	French & Kanuri Centre	1,200,000.00	-	1,200,000.00
2911	Sports Council	71,400,000.00	53,684,250.00	17,715,750.00
2912	Desert Stars	35,000,000.00	15,300,000.00	19,700,000.00
3015	Board of Internal Rev.	12,000,000.00	6,231,000.00	5,769,000.00
3113	HMB	52,880,000.00	25,221,862.00	27,658,138.00
3114	School of Nursing	8,400,000.00	4,727,000.00	3,673,000.00
3115	School of Health Tech	8,400,000.00	3,990,000.00	4,410,000.00
3116	Traditional Medicine	3,600,000.00	1,710,000.00	1,890,000.00
3311	Fire Service	10,800,000.00	6,030,000.00	4,770,000.00
3411	REB	10,800,000.00	5,548,500.00	5,251,500.00
3511	YBC	10,800,000.00	4,815,000.00	5,985,000.00
3512	YTV	24,000,000.00	11,400,000.00	12,600,000.00
3513	Printing Corporation	8,400,000.00	4,305,000.00	4,095,000.00
3514	Council for Art & Culture	9,000,000.00	3,990,000.00	5,010,000.00
3515	History Bureau	3,600,000.00	1,710,000.00	1,890,000.00
3711	Small Scale Industry	8,400,000.00	3,990,000.00	4,410,000.00
3714	Fertilizer Blend Co.	1,200,000.00	570,000.00	630,000.00
4111	LG Pension	3,600,000.00	1,260,000.00	2,340,000.00
4211	Water Corporation	24,000,000.00	13,530,000.00	10,470,000.00
4212	RUWASA	10,800,000.00	5,130,000.00	5,670,000.00
4311	Housing Corporation	8,400,000.00	3,990,000.00	4,410,000.00
4411	Yobe Mosque	52,000,000.00	43,140,000.00	8,860,000.00
4611	Agency for Intergovernmental Affairs	7,200,000.00	3,420,000.00	3,780,000.00
4711	High Court	78,800,000.00	22,090,353.00	56,709,647.00
4712	Sharia Court of Appeal	74,000,000.00	17,900,000.00	56,100,000.00
4713	Sharia Court Division	10,800,000.00	10,260,000.00	540,000.00
5210	Pilgrims Commission	7,200,000.00	3,420,000.00	3,780,000.00
5211	Hajj Operation	1,570,000,000.00	1,554,910,822.50	15,089,177.50
5310	House of Assembly Commission	7,200,000.00	3,420,000.00	3,780,000.00
5410	State Independent Electoral Comm.	12,000,000.00	5,700,000.00	6,300,000.00
5510	Judicial Service Commission	7,200,000.00	7,240,000.00	- 40,000.00
	TOTAL	2,538,880,000.00	2,092,230,387.50	446,649,612.50

NOTE NO. 37 MISCELLANEOUS EXPENSES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3016020104	Duty Visit to Outside Nigeria	150,000,000.00	44,413,850.00	105,586,150.00
3016020701	Hospitality	141,000,000.00	144,534,635.00	- 3,534,635.00
3016020702	Committee & Commission	222,000,000.00	271,755,200.00	- 49,755,200.00
3016020703	Ceremony & Travelling Allowance	219,000,000.00	207,929,400.00	11,070,600.00
3016020704	Charitable Grant	75,000,000.00	112,129,470.00	- 37,129,470.00
3016020705	Contingency	1,318,000,000.00	1,514,325,553.62	- 196,325,553.62
3016020706	National Council Meeting	50,000,000.00	19,980,429.00	30,019,571.00
3016020708	Medical treatment	300,000,000.00	215,272,268.00	84,727,732.00
3016020739	RCA(security)	453,600,000.00	537,526,898.00	- 83,926,898.00
	OTHER PAYMENTS			-
3016020106	Passage	40,000,000.00	-	40,000,000.00
3016020201	Electricity Charges	70,000,000.00	35,854,648.66	34,145,351.34
3016020202	Telephone	20,000,000.00	-	20,000,000.00
3016020203	Postal and Curies Services	20,000,000.00	-	20,000,000.00
3016020204	Internet Access charges	6,000,000.00	-	6,000,000.00
3016020413	Maintenance of Plant and Gen Set	20,000,000.00	20,922,000.00	- 922,000.00
3016020553	Rentage	100,000,000.00	47,716,404.60	52,283,595.40
3016020707	Bank Charges	100,000,000.00	131,046,703.03	- 31,046,703.03
3016020740	NYS C Allowance	150,000,000.00	106,264,003.39	43,735,996.61
3016020743	Insurance	20,000,000.00	6,640,060.00	13,359,940.00
3016020799	Other Miscellaneous Expenses	90,000,000.00	65,510,000.00	24,490,000.00
	TOTAL	3,564,600,000.00	3,481,821,523.30	82,778,476.70

NOTE NO. 38 VAT ALLOCATION	
MONTH 2010	ALLOCATION
JANUARY	425,441,552.47
FEBRUARY	457,666,910.72
MARCH	432,786,271.81
APRIL	481,313,547.67
MAY	461,252,811.40
JUNE	397,062,551.72
JULY	509,539,551.55
AUGUST	417,540,292.95
SEPTEMBER	456,212,064.40
OCTOBER	460,849,924.73
NOVEMBER	377,697,079.30
DECEMBER	423,025,098.87
TOTAL	5,300,387,657.59

NOTE NO.39 INTERNAL LOANS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
302001-COMMERCIAL BANK LOAN	1,726,979,119.00	0.00	1,726,979,119.00

NOTE NO. 40 GRANTS AND SUBVENTIONS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
STATUTARY BUDGET AUGMENTATION	0.00	608,964,480.13	608,964,480.13
CONDITIONAL GRANTS (MOH)	1,876,122,000.00	885,456,540.00	- 990,665,460.00
STATUTARY EXCHANGE RATE GAINS	0.00	244,437,450.24	244,437,450.24
SUB TOTAL 111003-GRANTS	1,876,122,000.00	1,738,858,470.37	- 137,263,529.63

NOTE NO.41 MISCELLANEOUS CAPITAL RECEIPTS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
305001-REFUNDS BY FED. GOVT FOR GEIDAM	0.00	0.00	0.00
MAINE SOROWA ROADS	0.00	0.00	0.00
305004-KALIARI-B AIMARI-GEIDAM	0.00	0.00	0.00
306001-EXCESS CRUDE OIL	9,962,000,000.00	5,807,998,230.27	-4,154,001,769.73
EXCESS CRUDE OIL 2009	0.00	2,251,789,939.16	2,251,789,939.16
DISPOSAL OF ASSETS	0.00	49,859,500.00	49,859,500.00
SUB TOTAL 42-6 MISCELLANEOUS	0.00	8,109,647,669.43	8,109,647,669.43

NOTE NO.42 AGRICULTURE				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2510030005	Purchase of Tractors	10,000,000.00	-	10,000,000.00
2510030104	Purchase of Agric Equipment	20,000,000.00	-	20,000,000.00
2510030106	Purchase of Science/Lab. Equipment	20,000,000.00	-	20,000,000.00
2510030117	Purchase of Computers	5,000,000.00	-	5,000,000.00
2510030120	Purchase of Water Supply Equipment	30,000,000.00	-	30,000,000.00
2510030207	Acquisition of Land	50,000,000.00	20,000,000.00	30,000,000.00
2510030209	Cultivation of Farm Land	10,000,000.00	-	10,000,000.00
2510030575	Rehabilitation of Office Building	25,000,000.00	-	25,000,000.00
2510030586	Rehabilitation of Other Building	10,000,000.00	-	10,000,000.00
2510030592	Rehabilitation of Dams & Irrigations	15,000,000.00	-	15,000,000.00
2510030704	Data Collection and Analysis	8,000,000.00	1,500,000.00	6,500,000.00
2510030751	Water Conservation	12,000,000.00	-	12,000,000.00
2510030752	Soil Conservation	5,000,000.00	-	5,000,000.00
2510030758	Dredging of River Basis and Ponds	3,000,000.00	-	3,000,000.00
2510030802	Procurement of Grains	250,000,000.00	102,767,000.00	147,233,000.00
2510030803	Procurement of Fertilizer	500,000,000.00	480,256,250.00	19,743,750.00
2510030810	Procurement of Chemical	80,000,000.00	67,100,000.00	12,900,000.00
2510030811	Procurement of Seeds and Seedlings	10,000,000.00	-	10,000,000.00
2510030902	Inspection and Monitoring	3,000,000.00	-	3,000,000.00
2510030913	Trade Fairs and Other Exhibitions	4,000,000.00	-	4,000,000.00
2510030927	Establish of Orchards/Oasis	7,000,000.00	-	7,000,000.00
2510030937	Payment of Loans	5,000,000.00	-	5,000,000.00
AGRICULTURAL DEVELOPMENT PROGRAMME			-	-
2511030586	Rehabilitation of Other Buildings	4,000,000.00	2,000,000.00	2,000,000.00
2511030653	Counterpart Funding	813,547,386.00	-	813,547,386.00
2511030654	Capitalization & Sustainability	30,000,000.00	12,000,000.00	18,000,000.00
2511030810	Procurement of Chemical	10,000,000.00	-	10,000,000.00
AGRIC MECHANISATION AUTHORITY			-	-
2512030101	Purchase of Office Equipment	2,000,000.00	-	2,000,000.00
2512030104	Purchase of Agric Equipment	5,000,000.00	-	5,000,000.00
2512030115	Purchase of Spare Parts and Tools	10,000,000.00	3,523,250.00	6,476,750.00
2512030118	Purchase of Generator	3,000,000.00	-	3,000,000.00
2512030399	Construction of Other Buildings	10,000,000.00	2,650,000.00	7,350,000.00
2512030551	Repairs of Motor Vehicle & Tra Equip	5,000,000.00	-	5,000,000.00
2512030554	Repairs of Agric Equipment	5,000,000.00	-	5,000,000.00
2512030575	Rehabilitation of Office Building	15,000,000.00	-	15,000,000.00
	TOTAL	1,994,547,386.00	691,796,500.00	1,302,750,886.00

NOTE NO.43 LIVESTOCKS				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
PILOT LIVESTOCK				
2612030105	Purchase of Medical Equipment	72,000,000.00	5,000,000.00	67,000,000.00
2612030580	Rehabilitation of Hospital	1,000,000.00	-	1,000,000.00
2612030654	Capitalization & Sustainability	12,000,000.00	12,000,000.00	-
2612030703	Maps, Survey and Design	2,000,000.00	-	2,000,000.00
2612030753	Wildlife and Game Reserve	2,000,000.00	-	2,000,000.00
2612030807	Procurement of Other Materials	1,000,000.00	-	1,000,000.00
2612030809	Procurement of Vaccines	10,000,000.00	-	10,000,000.00
MODERN ABATTOIR				-
2611030199	Purchase of Other Machine & Equip.	10,000,000.00	-	10,000,000.00
2611030573	Rehabilitation of Water Supply	2,000,000.00	-	2,000,000.00
2611030575	Rehabilitation of Office Building	38,000,000.00		38,000,000.00
	TOTAL	150,000,000.00	17,000,000.00	133,000,000.00

NOTE NO.44 FORESTRY				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2710030001	Purchase of Motor Vehicle	15,000,000.00	-	15,000,000.00
2710030010	Purchase of Motor Cycles	5,000,000.00	-	5,000,000.00
2710030101	Purchase of Office Equipment	3,000,000.00	-	3,000,000.00
2710030109	Purchase of Patrol & Security Equip	3,000,000.00	-	3,000,000.00
2710030112	Purchase of Sanitary Equip	3,000,000.00		3,000,000.00
2710030120	Purchase of Water Supply Equip	2,000,000.00	-	2,000,000.00
2710030506	Construction of Water Supply	4,000,000.00	177,494.00	3,822,506.00
2710030551	Repairs of M/V and other tran. equip	4,000,000.00	1,500,000.00	2,500,000.00
2710030573	Rehabilitation of Water Supply	2,000,000.00	300,000.00	1,700,000.00
2710030575	Rehabilitation of Office Building	2,000,000.00	1,500,000.00	500,000.00
2710030753	Wildlife & Game Reserve	5,000,000.00	-	5,000,000.00
2710030754	Woodlot and Shelter Belt	25,500,000.00	-	25,500,000.00
2710030755	Landscape and Tree Planting	20,000,000.00	36,238,000.00	- 16,238,000.00
2710030756	Wetland Management & Protection	1,000,000.00	-	1,000,000.00
2710030758	Dredging of River Basin and Ponds	5,000,000.00	-	5,000,000.00
2710030804	Procurement of Relief Materials	3,000,000.00	2,400,000.00	600,000.00
2710030807	Procurement of Other Materials	18,000,000.00	-	18,000,000.00
2710030811	Procurement of Seeds & Seedlings	45,000,000.00	20,011,110.00	24,988,890.00
2710030813	Procurement of Stove Alter. Energy	10,000,000.00	-	10,000,000.00
2710030905	Advocacy, Enlightenment & Campaign	2,500,000.00	-	2,500,000.00
2710030906	Festivals, Camivals & Celebrations	10,000,000.00	3,000,000.00	7,000,000.00
2710030921	Environmental Pollution Control	7,000,000.00	8,000,000.00	- 1,000,000.00
2710030927	Establishment of Orchards/Oasis	12,000,000.00	75,000.00	11,925,000.00
ENVIRONMENTAL PROTECTION AGENCY				-
2713030101	Purchase of Office Equipment	5,000,000.00	-	5,000,000.00
2713030112	Purchase of Sanitary Equipment	5,000,000.00	-	5,000,000.00
2713030122	Purchase of Heavy Duty Plant	60,000,000.00	74,114,700.00	- 14,114,700.00
2713030551	Repairs of Motor Vehicle	5,000,000.00	2,600,000.00	2,400,000.00
2713030399	Construction of other building	15,000,000.00	-	15,000,000.00
2713030812	Procurement of Uniform/Other Cloth.	5,000,000.00	-	5,000,000.00
2713030905	Advocacy, Enlightenment & Campaign	5,000,000.00		5,000,000.00
NEAZDP				-
2712030001	Purchase of Motor Vehicle	7,000,000.00	-	7,000,000.00
2712030120	Purchase of Water Equipment	6,000,000.00	-	6,000,000.00
2712030209	Cultivation of Farm Land	60,000,000.00	5,000,000.00	55,000,000.00

2712030558	Repair of Water supply equip	3,000,000.00	-	3,000,000.00
2712030575	Rehabilitation of Office building	4,000,000.00	-	4,000,000.00
2712030751	Water Conservation	3,000,000.00	-	3,000,000.00
2712030902	Inspection and Monitoring	4,000,000.00		4,000,000.00
2712030914	Support to Communities Dev.	38,000,000.00	21,182,700.00	16,817,300.00
	TOTAL	432,000,000.00	176,099,004.00	255,900,996.00

NOTE NO.45 FISHERIES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2610030305	Construction of Hospital Buildings	20,000,000.00	-	20,000,000.00
2610030399	Construction of Other Buildings	8,200,000.00	11,315,945.95	- 3,115,945.95
2610030502	Purchase of Power Generating Plant	4,000,000.00		4,000,000.00
2610030506	Construction of Water Supply	5,000,000.00	785,400.00	4,214,600.00
2610030575	Rehabilitation of Office Buildings	15,000,000.00	9,473,270.00	5,526,730.00
2610030586	Rehabilitation of Other building	10,000,000.00	2,059,407.50	7,940,592.50
2610030653	Counterpart Funding	20,000,000.00	-	20,000,000.00
2610030808	Procurement of Drugs	500,000.00	-	500,000.00
2610030809	Procurement of Vaccines	500,000.00	3,000,000.00	- 2,500,000.00
2610030932	Poultry Production	6,000,000.00	5,630,409.00	369,591.00
2610030933	Sheep and Goat Production	3,800,000.00	2,569,412.50	1,230,587.50
2610030934	Fish Production	73,000,000.00	15,485,000.00	57,515,000.00
	TOTAL	166,000,000.00	50,318,844.95	115,681,155.05

NOTE NO.46 MANUFACTURING				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
Small Scale Industry				
3711030199	Purchase of other Mach. and Equ.	10,000,000.00	1,911,000.00	8,089,000.00
States Hotels				
3712030205	Purchase of Hotels furniture	20,000,000.00		20,000,000.00
3712030578	Rehabilitation of Hotels & Lodges	100,000,000.00	32,928,870.85	67,071,129.15
Yobe Investment				
3713030654	Capitalisation and Sustainability	100,000,000.00	2,400,000.00	97,600,000.00
Fertilizer Blend Co.				
3714030103	Purchase of Industrial equipment	15,000,000.00	-	15,000,000.00
3714030805	Procurement of Raw material	55,000,000.00		55,000,000.00
Polythene & Woven Sack Company				
3715030003	Purchase of buses	6,000,000.00	-	6,000,000.00
3715030103	Purchase of Industrial equipment	12,000,000.00	-	12,000,000.00
3715030115	Purchase of spare parts & tools	4,000,000.00	-	4,000,000.00
3715030586	Rehabilitation of Other building	3,000,000.00	-	3,000,000.00
3715030654	Capitalisation & sustainability fund	25,000,000.00	-	25,000,000.00
Daforga Spring Water				
3716030003	Purchase of buses	2,000,000.00	-	2,000,000.00
3716030004	Purchase of Delivery van	18,000,000.00	-	18,000,000.00
3716030103	Purchase of Industrial equipment	24,000,000.00	-	24,000,000.00
3716030558	Repair of Water supply equipment	6,000,000.00	-	6,000,000.00
Soda Ash Company				
3717030302	Construction of staff quarters	30,000,000.00	-	30,000,000.00
3717030312	Construction of Industrial building	14,000,000.00	-	14,000,000.00
3717030654	Capitalisation & sustainability	6,000,000.00		6,000,000.00
Sahel Aluminum Co.				
3719030201	Purchase of office furniture	2,000,000.00	-	2,000,000.00
3719030301	Construction of office building	50,000,000.00	-	50,000,000.00
3719030568	Repair of plant and machine	15,000,000.00	-	15,000,000.00
3719030654	Capitalisation & sustainability fund	13,000,000.00	-	13,000,000.00
3 Star Hotel Damaturu				

3720030304	Construction of Hotels & lodges	130,000,000.00	58,450,768.10	71,549,231.90
	Hydro Form Block Ind.			-
3721030115	Purchase of spare parts & tools	15,000,000.00	-	15,000,000.00
3721030654	Capitalisation & sustainability fund	5,000,000.00	-	5,000,000.00
	TOTAL	680,000,000.00	95,690,638.95	584,309,361.05

NOTE NO. 47 ENERGY				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MINISTRY OF TRANSPORT AND ENERGY				
3410030003	Purchase of Buses Mass Transit	100,000,000.00	-	100,000,000.00
3410030503	Construction of Power Electricity Distr	593,356,000.00	573,386,685.52	19,969,314.48
3410030504	Construction of Street Lights	98,106,000.00	-	98,106,000.00
3410030571	Repairs of Street Lights	217,252,000.00		217,252,000.00
3410030911	Signs, Post and Bill Board	12,286,000.00	-	12,286,000.00
RURAL ELECTRIFICATION BOARD				
3411030399	Construction of Other Building	21,000,000.00	4,000,000.00	17,000,000.00
3411030503	Const. of Power/Elect. Distribution	129,000,000.00	6,079,178.46	122,920,821.54
	TOTAL	1,171,000,000.00	583,465,863.98	587,534,136.02

NOTE NO.48 COMMERCE,FINANCE AND COOPERATIVES				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MINISTRY OF COMMERCE				
3710030101	Purchase of Office Equipment	5,000,000.00	-	5,000,000.00
3710030119	Pur. of Public address system Equ.	5,000,000.00	-	5,000,000.00
3710030399	Construction of Other Building	5,000,000.00	4,971,646.50	28,353.50
3710030575	Rehabilitation of Office Building	15,000,000.00	-	15,000,000.00
3710030576	Rehabilitation of staff quarters	20,000,000.00	-	20,000,000.00
3710030653	Counterpart Funding	1,000,000.00	-	1,000,000.00
3710030702	Planning and Design	5,000,000.00	-	5,000,000.00
3710030901	Production, Publication & Journals	2,000,000.00	-	2,000,000.00
3710030905	Advocation, enlightenment & campaign	2,000,000.00	-	2,000,000.00
3710030906	Festival, carnivals & ceremonies	20,000,000.00	5,275,000.00	14,725,000.00
3710030908	National council meeting & confer	4,000,000.00	700,000.00	3,300,000.00
3710030909	Printing of documents	1,000,000.00	-	1,000,000.00
3710030913	Trade Fairs and exhibitions	20,000,000.00	14,582,000.00	5,418,000.00
3710030938	Tourist Development	10,000,000.00		10,000,000.00
	TOTAL	115,000,000.00	25,528,646.50	89,471,353.50

NOTE NO.49 TRANSPORT/WORKS				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3310030101	Purchase of Office Equipment	50,000,000.00	-	50,000,000.00
3310030106	Purchase of Science/Lab. Equipment	10,000,000.00	-	10,000,000.00
3310030313	Construction of Workshop	10,000,000.00	-	10,000,000.00
3310030401	Construction of Township Roads	4,287,000,000.00	3,975,236,166.24	311,763,833.76
3310030402	Construction of State Roads	4,250,000,000.00	2,806,230,953.10	1,443,769,046.90
3310030403	Construction of Federal Roads	500,000,000.00	150,000,000.00	350,000,000.00
3310030405	Construction of Bridges	385,000,000.00		385,000,000.00
3310030587	Rehabilitation of Township Roads	110,000,000.00	109,280,857.00	719,143.00
3310030588	Rehabilitation of State Roads	1,100,000,000.00	380,275,188.02	719,724,811.98
3310030758	Dredging of River Basis/Ponds	10,000,000.00	-	10,000,000.00
FIRE SERVICE				
3311030002	Purchase of Ambulance	8,000,000.00	-	8,000,000.00
3311030110	Purchase of Fire Fight Equipment	4,000,000.00	17,148,500.00	- 13,148,500.00
3311030551	Repairs of Motor Vehicle/Other Trans.	54,000,000.00		54,000,000.00
3311030575	Rehabilitation of Office Building	2,000,000.00	290,000.00	1,710,000.00
3311030904	License and Insurance Cover	2,000,000.00	820,000.00	1,180,000.00
	TOTAL	10,782,000,000.00	7,439,281,664.36	3,342,718,335.64

NOTE NO.50 EDUCATION				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MIN. OF EDUCATION				
2810030003	Purchase of Buses	50,000,000.00	-	50,000,000.00
2810030106	Purchase of Science/Lab. Equip	35,000,000.00	2,616,345.00	32,383,655.00
2810030114	Purchase of Kitchen Utensils	5,811,000.00		5,811,000.00
2810030116	Purchase of ICT Equipment	33,692,000.00		33,692,000.00
2810030117	Purchase of Computers	4,000,000.00	-	4,000,000.00
2810030201	Purchase of Office Furniture	4,400,000.00	-	4,400,000.00
2810030204	Purchase of School Furniture	56,250,000.00	4,057,487.32	52,192,512.68
2810030206	Purchase of Other Furniture	10,000,000.00		10,000,000.00
2810030301	Construction of Office Building	11,600,000.00	10,213,830.00	1,386,170.00
2810030307	Construction of School Building	850,891,000.00	296,699,851.07	554,191,148.93
2810030399	Construction of Other Building	8,000,000.00	1,116,364.93	6,883,635.07
2810030581	Rehabilitation of School Building	506,544,000.00	342,789,548.47	163,754,451.53
2810030582	Rehabilitation of Sporting Facilities	12,000,000.00		12,000,000.00
2810030704	Data Collection and Analysis	19,000,000.00	4,058,958.00	14,941,042.00
2810030801	Procurement of Food stuff & Feeding	1,211,000,000.00	806,667,631.36	404,332,368.64
2810030806	Purchase of Instructional Materials	85,000,000.00	45,486,230.00	39,513,770.00
2810030902	Inspection and Monitoring	1,500,000.00		1,500,000.00
2810030903	Manpower Development Training	83,500,000.00	1,554,500.00	81,945,500.00
2810030909	Printing of Document	16,000,000.00		16,000,000.00
2810030923	Registration and Exams fees	171,058,000.00	195,156,910.00	- 24,098,910.00
2810030924	Tuition and School Fees	740,804,000.00	404,480,283.00	336,323,717.00
2810030925	Kanuri/French Centre	3,100,000.00		3,100,000.00
2810030926	Family and Health Education	3,000,000.00	-	3,000,000.00
SCHOLARSHIP BOARD				-
2814030117	Purchase of Computer	18,000,000.00		18,000,000.00
2814030201	Purchase of Office Furniture	2,500,000.00		2,500,000.00
2814030924	Tuition and School Fees	299,500,000.00	303,239,775.91	- 3,739,775.91
LIBRARY BOARD				-
2815030116	Purchase of ICT Equipment	5,000,000.00		5,000,000.00
2815030118	Purchase of Generator	4,000,000.00		4,000,000.00
2815030399	Construction of Other Building	3,000,000.00		3,000,000.00
2815030575	Rehabilitation of office Building	12,000,000.00	273,982.20	11,726,017.80
2815030806	Purchase of Instructional Materials	6,000,000.00		6,000,000.00
AGENCY FOR MASS LITERACY				-
2816030301	Construction of Office Building	27,000,000.00	12,182.00	26,987,818.00
2816030311	Construction of Hall and Theater	15,300,000.00	12,989,433.25	2,310,566.75
2816030653	Counterpart Funding	1,000,000.00		1,000,000.00
2816030806	Purchase of Instructional Materials	6,000,000.00	41,815,728.85	- 35,815,728.85
2816030905	Advocacy, Enlightenment & Campaign	700,000.00	-	700,000.00
COLLEGE OF EDUCATION GASHUA				-
2817030107	Purchase of Training Equipment	10,000,000.00		10,000,000.00
2817030307	Construction of School Building	63,000,000.00	2,430,000.00	60,570,000.00
2817030311	Construction of Hall and Theatres	22,000,000.00	-	22,000,000.00
2817030499	Construction of Other Roads	35,000,000.00	2,430,000.00	32,570,000.00
2817030652	Take up Grant	15,000,000.00	10,000,000.00	5,000,000.00
2817030902	Inspection and Monitoring	5,000,000.00	-	5,000,000.00
COLLEGE OF ADMN.&BUSINESS STUDIES POTISKUM				-
2818030101	Purchase of Office Equipment	2,500,000.00	-	2,500,000.00
2818030116	Purchase of ICT Equipment	2,000,000.00	2,800,000.00	- 800,000.00
2818030204	Purchase of School Furniture	8,500,000.00	-	8,500,000.00
2818030306	Construction of Medical Health Clinic	6,250,000.00	-	6,250,000.00
2818030311	Construction of Hall and Theatres	65,000,000.00	2,000,000.00	63,000,000.00
2818030399	Construction of Other Building	25,750,000.00	11,850,000.00	13,900,000.00

COLLEGE OF AGRICULTURE				-
2819030204	Purchase of School Furniture	11,000,000.00	-	11,000,000.00
2819030306	Construction of Medical Health Clinic	54,000,000.00	6,315,465.00	47,684,535.00
2819030499	Construction of Other Roads	15,000,000.00	4,315,465.00	10,684,535.00
2819030506	Construction of Water Supply	6,000,000.00	-	6,000,000.00
2819030909	Printing of Document	4,000,000.00	5,708,600.00	- 1,708,600.00
COLLEGE OF LEGAL & ISLAMIC STUDIES NGURU				-
2820030204	Purchase of School Furniture	9,000,000.00	-	9,000,000.00
2820030307	Construction of School Building	34,000,000.00	36,000,000.00	- 2,000,000.00
2820030575	Rehabilitation of Office Building	5,000,000.00	-	5,000,000.00
2820030577	Rehabilitation of Residential Building	2,000,000.00	-	2,000,000.00
STATE POLYTECHNIC GEIDAM				-
2821030106	Purchase of Science/Lab. Equipment	20,000,000.00	2,647,480.00	17,352,520.00
2821030307	Construction of School Building	25,000,000.00	3,719,888.00	21,280,112.00
2821030581	Rehabilitation of School Building	30,000,000.00	23,590,638.00	6,409,362.00
2821030906	Festivals, Carnival, and Ceremonies	10,000,000.00		10,000,000.00
2821030908	National Council Meeting/Conference	5,000,000.00	3,475,250.00	1,524,750.00
STATE UNIVERSITY				-
2822030001	Purchase of Motor Vehicle	40,000,000.00	-	40,000,000.00
2822030301	Construction of Office Building	30,000,000.00		30,000,000.00
2822030307	Construction of School Building	640,000,000.00	516,648,881.00	123,351,119.00
2822030310	Construction of Sporting Facilities	123,000,000.00	20,000,000.00	103,000,000.00
2822030311	Construction of Hall and Theatres	176,000,000.00	164,566,012.77	11,433,987.23
2822030576	Rehabilitation of Staff Quarters	30,000,000.00		30,000,000.00
2822030701	Research and Development	8,000,000.00	-	8,000,000.00
2822030806	Books and Instructional Materials	10,000,000.00	5,144,907.30	4,855,092.70
2822030901	Publications and Journals	3,000,000.00	-	3,000,000.00
2822030903	Manpower Development and Training	50,000,000.00		50,000,000.00
STATE UNIVERSAL BASIC EDUCATION				-
2823030108	Purchase of Sporting Facilities	10,000,000.00	-	10,000,000.00
2823030117	Purchase of Computer	30,000,000.00	-	30,000,000.00
2823030575	Rehabilitation of Office Building	21,000,000.00	-	21,000,000.00
2823030581	Rehabilitation of School Building	50,000,000.00	2,825,750.00	47,174,250.00
2823030652	Take Off Grant	7,000,000.00	5,393,947.00	1,606,053.00
2823030653	Counterpart Funding	1,062,121,000.00	191,372,036.10	870,748,963.90
2823030703	Maps, Survey and Design	10,000,000.00	-	10,000,000.00
2823030806	Instructional Materials	41,000,000.00	19,744,334.22	21,255,665.78
2823030903	Manpower Development and Training	21,000,000.00	2,684,500.00	18,315,500.00
2823030912	Competition and Debates	10,000,000.00	510,000.00	9,490,000.00
ARABIC AND ISLAMIC EDUCATION				-
2824030117	Purchase of Computer	600,000.00	-	600,000.00
2824030301	Construction of Office Building	1,900,000.00	-	1,900,000.00
2824030652	Take Off Grant	2,500,000.00	1,710,000.00	790,000.00
TEACHING SERVICE BOARD				-
2825030118	Purchase of Generator	3,500,000.00	-	3,500,000.00
2825030201	Purchase of Office Furniture	10,000,000.00	-	10,000,000.00
2825030301	Construction of Office Building	8,000,000.00	-	8,000,000.00
2825030399	Construction of Other Buildings	1,500,000.00	-	1,500,000.00
SCIENCE AND TECHNICAL BOARD				-
2826030106	Purchase of Science/Lab Equipment	10,000,000.00	-	10,000,000.00
2826030107	Purchase of Training Equipment	18,000,000.00	-	18,000,000.00
2826030116	Purchase of ICT Equipment	10,000,000.00	-	10,000,000.00
2826030204	Purchase of School Furniture	5,000,000.00	-	5,000,000.00
2826030308	Establishment of Educational Institu.	35,000,000.00	-	35,000,000.00
2826030559	Repairs of Training Equipment	5,500,000.00	-	5,500,000.00
2826030806	Instructional Materials	12,000,000.00	-	12,000,000.00

2826030808	Purchase of Drugs	2,000,000.00	-	2,000,000.00
2826030810	Purchase of Chemical	2,500,000.00	-	2,500,000.00
2826030903	Manpower Development and Training	5,000,000.00	-	5,000,000.00
2826030923	Registration and Exams Fees	30,000,000.00	10,457,980.00	19,542,020.00
	TOTAL	7,347,271,000.00	3,531,570,175.75	3,815,700,824.25

NOTE NO.51 HEALTH				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MNISTRY OF HEALTH				
3110030001	Purchase of Motor Vehide	8,000,000.00	-	8,000,000.00
3110030002	Purchase of Ambulance	215,000,000.00	-	215,000,000.00
3110030101	Purchase of Office Equipment	1,000,000.00	-	1,000,000.00
3110030105	Purchase of Medical Equipment	63,000,000.00	28,993,213.50	34,006,786.50
3110030117	Purchase of Computer	3,000,000.00	1,338,000.00	1,662,000.00
3110030118	Purchase of Generator	2,000,000.00	-	2,000,000.00
3110030201	Purchase of Office Furniture	9,500,000.00	3,200,000.00	6,300,000.00
3110030301	Construction of Office Building	24,000,000.00	6,112,374.73	17,887,625.27
3110030305	Construction of Hospital Building	507,360,000.00	215,522,178.28	291,837,821.72
3110030306	Construction of Medical Health Clinic	105,000,000.00		105,000,000.00
3110030307	Construction of School Building	240,000,000.00	17,901,250.00	222,098,750.00
3110030314	Upgrading of PHC	250,000,000.00	17,643,105.13	232,356,894.87
3110030399	Construction of Other Buildings	20,000,000.00	21,522,837.60	- 1,522,837.60
3110030575	Rehabilitation of Office Building	10,500,000.00	3,384,900.00	7,115,100.00
3110030653	Counterpart Funding	373,920,000.00	73,504,920.00	300,415,080.00
3110030701	Research and Development	4,000,000.00	1,000,000.00	3,000,000.00
3110030804	Purchase of Relief Materials	15,000,000.00		15,000,000.00
3110030807	Procurement of Other Materials	2,000,000.00	450,000.00	1,550,000.00
3110030808	Procurement of Drugs	274,000,000.00	235,245,905.00	38,754,095.00
3110030809	Procurement of Vaccines	27,730,000.00	2,671,000.00	25,059,000.00
3110030810	Procurement of Chemicals	15,000,000.00	-	15,000,000.00
3110030902	Inspection and Monitoring	2,000,000.00	-	2,000,000.00
3110030908	National Council Meeting/Conference	2,500,000.00	3,930,000.00	- 1,430,000.00
3110030909	Printing of Documents	3,500,000.00	-	3,500,000.00
3110030910	Food and Drugs Control	6,000,000.00	-	6,000,000.00
3110030935	Theater and Surgery	3,000,000.00	-	3,000,000.00
HOSPITAL MANAGEMENT BOARD				
3113030116	Purchase of ICT Equipment	5,000,000.00	1,040,000.00	3,960,000.00
3113030201	Purchase of Office Furniture	5,000,000.00	517,200.00	4,482,800.00
3113030551	Repairs of Motor Vehicle	2,000,000.00	67,100.00	1,932,900.00
3113030555	Repairs of Medical Equipment	55,000,000.00	7,538,050.00	47,461,950.00
3113030567	Repairs of Generator	6,000,000.00	4,797,000.00	1,203,000.00
3113030576	Rehabilitation of Staff Quarters	217,000,000.00	26,040,635.70	190,959,364.30
3113030812	Uniforms and Other Clothing	3,000,000.00	5,561,035.65	- 2,561,035.65
TRADITIONAL MEDICINE BOARD				
3116030101	Purchase of Office Equipment	1,000,000.00	850,000.00	150,000.00
3116030201	Purchase of Office Furniture	1,000,000.00	-	1,000,000.00
3116030810	Purchase of Chemicals/Reagents	6,000,000.00	-	6,000,000.00
3116030909	Printing of Documents	2,000,000.00	-	2,000,000.00
	TOTAL	2,490,010,000.00	678,830,705.59	1,811,179,294.41

NOTE NO.52 INFORMATION				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MINISTRY OF INFORMATION				
3510030101	Purchase of Office Equipment	6,000,000.00		6,000,000.00
3510030119	Purchase of Public Address Equip.	8,000,000.00	57,000.00	7,943,000.00
3510030201	Purchase of Office Furniture	6,000,000.00	684,000.00	5,316,000.00

3510030551	Repairs of Motor Vehicle	3,000,000.00	-	3,000,000.00
3510030575	Rehabilitation of Office Building	5,000,000.00	3,243,704.89	1,756,295.11
3510030901	Production and Publication	10,000,000.00	-	10,000,000.00
3510030905	Advocacy, Enlightenment/Campaign	10,000,000.00	3,222,000.00	6,778,000.00
3510030906	Festivals, Camivals and Celebrations	10,000,000.00	3,000,000.00	7,000,000.00
3510030908	National Council Meeting/Conference	2,000,000.00	1,000,000.00	1,000,000.00
YOBE STATE BROADCASTING CORP.				-
3511030110	Purchase of Fire Fight Equipment	1,000,000.00	-	1,000,000.00
3511030117	Purchase of Computer	7,000,000.00		7,000,000.00
3511030575	Rehabilitation of Office Building	205,000,000.00	12,251,580.00	192,748,420.00
3511030904	Licenses and Insurance Cover	4,000,000.00	-	4,000,000.00
3511030915	Contributions and Annual Fees	4,000,000.00	-	4,000,000.00
YOBE STATE TELEVISION				-
3512030001	Purchase of Motor Vehide	12,000,000.00	-	12,000,000.00
3512030301	Construction of Office building	286,000,000.00	281,258,101.00	4,741,899.00
3512030311	Construction of Hall and Theatre	15,000,000.00	-	15,000,000.00
3512030399	Construction of Other Building	10,000,000.00	-	10,000,000.00
3512030807	Purchase of other Materials	11,000,000.00		11,000,000.00
3512030904	Licenses and Insurance Cover	16,000,000.00	-	16,000,000.00
GOVERNMENT PRINTING PRESS				-
3513030117	Purchase of Computer	2,000,000.00	-	2,000,000.00
3513030118	Purchase of Generator	9,000,000.00	-	9,000,000.00
3513030201	Purchase of Office Furniture	1,500,000.00	-	1,500,000.00
3513030568	Repairs of Plant and Machines	4,500,000.00	-	4,500,000.00
3513030807	Procurement of Other Materials	3,000,000.00	-	3,000,000.00
COUNCIL FOR ART AND CULTURE				-
3514030119	Purchase of Public Address Equip.	2,000,000.00	-	2,000,000.00
3514030201	Purchase of Office Furniture	2,000,000.00	-	2,000,000.00
3514030311	Construction of Hall and Theatre	81,000,000.00	61,404,000.00	19,596,000.00
3514030906	Festivals, Camivals and Ceremonies	22,000,000.00	10,800,000.00	11,200,000.00
3514030908	National Council Meeting/Conference	3,000,000.00	500,000.00	2,500,000.00
3514030912	Competition and Debates	1,000,000.00	-	1,000,000.00
HISTORY BUREAU				-
3515030301	Construction of Office Building	1,100,000.00	-	1,100,000.00
3515030707	Archives and Publications	2,900,000.00	-	2,900,000.00
3515030757	Exc. and Pres. of Dufuna canoe	1,000,000.00	120,000.00	880,000.00
	TOTAL	767,000,000.00	377,540,385.89	389,459,614.11

NOTE NO.53 SOCIAL DEVELOPMENT				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MIN. OF SPORTS				
2910030001	Purchase of Motor Vehide	7,000,000.00		7,000,000.00
2910030108	Purchase of Sporting Equipment	19,000,000.00	19,000,000.00	-
2910030201	Purchase of Office Furniture	3,000,000.00		3,000,000.00
2910030205	Purchase of Hotels/Lodges Furniture	5,000,000.00		5,000,000.00
2910030301	Construction of Office Building	3,810,000.00	13,000.00	3,797,000.00
2910030310	Construction of Sporting Facilities	150,000,000.00		150,000,000.00
2910030399	Construction of Other Buildings	23,000,000.00	12,166,734.89	10,833,265.11
2910030582	Rehabilitation of Sporting Facilities	31,000,000.00	31,615,000.00	- 615,000.00
2910030905	Advocacy, Enlightenment & Campaign	1,000,000.00	30,176.00	969,824.00
2910030908	National Council Meeting/Conference	6,000,000.00	4,963,600.00	1,036,400.00
	SUB TOTAL		67,788,510.89	
MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT				
3610030101	Purchase of office Equipment	5,000,000.00	3,752,000.00	1,248,000.00
3610030199	Purchase of Other Equipment	16,000,000.00	3,228,000.00	12,772,000.00
3610030301	Construction of Office Building	38,000,000.00	49,416,999.65	- 11,416,999.65

3610030307	Construction of School Building	106,000,000.00	55,929,213.12	50,070,786.88
3610030575	Rehabilitation of Office Building	59,000,000.00	21,661,978.06	37,338,021.94
3610030806	Purchase of Instructional Materials	2,000,000.00	-	2,000,000.00
3610030903	Manpower Development and Training	105,000,000.00	96,589,420.00	8,410,580.00
3610030936	Asst. to Destitute and Orphanage	5,000,000.00	1,700,000.00	3,300,000.00
	SUB TOTAL		232,277,610.83	
MIN. OF WOMEN AFFAIRS				-
3810030103	Purchase of Industrial equipment	37,000,000.00	3,850,000.00	33,150,000.00
3810030116	Purchase of ICT Equipment	4,000,000.00	-	4,000,000.00
3810030118	Purchase of Generator	3,000,000.00	-	3,000,000.00
3810030201	Purchase of office furniture	3,000,000.00	-	3,000,000.00
3810030209	Cultivation of Farm Land	5,000,000.00	-	5,000,000.00
3810030302	Construction of Staff Quarters	10,000,000.00	-	10,000,000.00
3810030305	Construction of Hospital Building	13,000,000.00	11,000,000.00	2,000,000.00
3810030399	Construction of Other Building	6,000,000.00	-	6,000,000.00
3810030499	Construction of Other Roads	3,000,000.00	-	3,000,000.00
3810030506	Construction of Water Supply	6,000,000.00	-	6,000,000.00
3810030575	Rehabilitation of office building	7,000,000.00	7,000,000.00	-
3810030579	Rehabilitation of Industrial Building	15,000,000.00	-	15,000,000.00
3810030701	Statistics, Research and Development	5,500,000.00	-	5,500,000.00
3810030805	Procurement of Raw Materials	3,000,000.00	-	3,000,000.00
3810030806	Purchase of Industrial Materials	12,000,000.00	6,700,000.00	5,300,000.00
3810030902	Inspection and Monitoring	8,000,000.00		8,000,000.00
3810030903	Manpower Development and Training	16,500,000.00	17,000,000.00	- 500,000.00
3810030905	Advocacy, Enlightenment & Campaign	8,000,000.00	3,500,000.00	4,500,000.00
3810030906	Festivals, Carnivals and Celebration	6,000,000.00		6,000,000.00
	SUB TOTAL		49,050,000.00	
	TOTAL	755,810,000.00	349,116,121.72	406,693,878.28

NOTE NO.54 WATER SUPPLY				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MINISTRY OF WATER RESOURCES				
4210030118	Purchase of Generator	35,000,000.00	-	35,000,000.00
4210030120	Purchase of Water Supply Equipment	5,000,000.00	-	5,000,000.00
4210030122	Purchase of Heavy Duty Plant & Mach	10,000,000.00	-	10,000,000.00
4210030301	Construction of Office Building	10,000,000.00	-	10,000,000.00
4210030506	Construction of Water Supply	518,000,000.00	451,621,729.56	66,378,270.44
4210030653	Counterpart Funding	1,550,000,000.00	335,640,000.00	1,214,360,000.00
4210030751	Water Conservation and Dams	90,000,000.00		90,000,000.00
4210030922	Distill Water Control	15,000,000.00	10,797,860.00	4,202,140.00
WATER CORPORATION				-
4211030001	Purchase of Motor Vehide	3,750,000.00	-	3,750,000.00
4211030106	Purchase of Science/Lab. Equipment	1,000,000.00	-	1,000,000.00
4211030117	Purchase of Computer	250,000.00	-	250,000.00
4211030551	Repairs of Motor Vehicle	3,000,000.00	-	3,000,000.00
4211030567	Repairs & Maintenance of Generator	5,000,000.00	4,851,900.00	148,100.00
4211030570	Repairs of Electricity Equipment	3,000,000.00	-	3,000,000.00
4211030573	Maint. and Rehabilitation Water Sup.	71,000,000.00	85,034,779.00	- 14,034,779.00
RURAL WATER SUPPLY & SANITATION AGENCY				-
4212030001	Purchase of Motor Vehide	4,000,000.00	-	4,000,000.00
4212030117	Purchase of Computers	1,000,000.00	-	1,000,000.00
4212030120	Purchase of Water Supply Equipment	14,000,000.00	8,055,000.00	5,945,000.00
4212030201	Purchase of Office Furniture	3,000,000.00	-	3,000,000.00
4212030301	Construction of Office Building	25,000,000.00	-	25,000,000.00
4212030503	Power Electricity Distribution	5,000,000.00	1,471,250.00	3,528,750.00
4212030506	Construction of Water Supply	12,000,000.00	9,733,888.75	2,266,111.25

4212030573	Maint.& Rehabilitation of Water Sup.	3,000,000.00	4,100,000.00	-	1,100,000.00
4212030653	Counterpart Funding	90,000,000.00	2,500,000.00		87,500,000.00
	TOTAL	2,477,000,000.00	913,806,407.31		1,563,193,592.69

NOTE NO.55 DRAINAGES					
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE	
I.D.F.					
3310030406	Construction of Drainage and Culverts	475,000,000.00	369,442,128.93	105,557,871.07	
	TOTAL	475,000,000.00	369,442,128.93	105,557,871.07	

NOTE NO.56 HOUSING					
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE	
4310030301	Construction of Office Building	30,000,000.00	38,403,765.46	-	8,403,765.46
4310030303	Construction of Residential Building	2,100,000,000.00	2,013,516,576.00		86,483,424.00
4310030304	Construction of Hotels/Lodges	19,000,000.00	45,356,172.40	-	26,356,172.40
4310030305	Construction of Hospitals Building	32,000,000.00			32,000,000.00
4310030501	Construction of Infrastructure	619,000,000.00	80,919,137.46		538,080,862.54
4310030577	Rehabilitation of Residential Bui	200,000,000.00	76,729,106.88		123,270,893.12
HOUSING AND PROPERTY DEVELOPMENT				-	
4311030207	Acquisition of Land	10,000,000.00	-		10,000,000.00
4311030303	Construction of Residential Building	268,400,000.00	92,307,828.83		176,092,171.17
4311030755	Landscaping and Tree Planting	1,600,000.00	-		1,600,000.00
	TOTAL	3,280,000,000.00	2,347,232,587.03	932,767,412.97	

NOTE NO.57 TOWN AND COUNTRY PLANNING					
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE	
MIN. OF SOLID MINERAL, LAND AND SURVEY					
3910030101	Purchase of Office Equipment	6,000,000.00			6,000,000.00
3910030106	Purchase of Science/Lab. Equipment	20,000,000.00			20,000,000.00
3910030111	Purchase of Survey Equipment	4,000,000.00	405,000.00		3,595,000.00
3910030201	Purchase of office Furniture	2,000,000.00			2,000,000.00
3910030207	Acquisition of Land	100,000,000.00	28,878,964.00		71,121,036.00
3910030702	Planning and Design	24,000,000.00	-		24,000,000.00
3910030703	Maps, Survey and Design	8,000,000.00	3,453,500.00		4,546,500.00
3910030706	Solid Minerals Development	22,000,000.00	-		22,000,000.00
3910030806	Instructional and Working Materials	4,000,000.00	3,525,000.00		475,000.00
	TOTAL	190,000,000.00	36,262,464.00	153,737,536.00	

NOTE NO.58 COMMUNITY AND INTEGRATED RURAL DEV.					
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE	
MIN. OF INTERGRATED & COMMUNITY RURAL DEV.					
4010030117	Purchase of Computer	1,500,000.00	168,000.00		1,332,000.00
4010030199	Purchase of Other Machines & Equip	4,000,000.00	5,137,500.00	-	1,137,500.00
4010030301	Construction of Office Building	17,500,000.00	3,381,626.49		14,118,373.51
4010030406	Construction of Culverts& Drainages	7,000,000.00	3,281,187.50		3,718,812.50
4010030499	Construction of Other Roads	500,000,000.00	-		500,000,000.00
4010030568	Repairs of Plant and Machines	22,000,000.00	112,500.00		21,887,500.00
4010030591	Rehabilitation of Culverts & Drainages	3,000,000.00			3,000,000.00
4010030653	Counterpart Funding	10,000,000.00			10,000,000.00
4010030806	Procurement of Instructional Material	3,000,000.00	3,091,000.00	-	91,000.00
4010030903	Manpower Development and Training	2,000,000.00	750,000.00		1,250,000.00
	TOTAL	570,000,000.00	15,921,813.99	554,078,186.01	

NOTE NO.59 GENERAL ADMINISTRATION				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
HOUSE OF ASSEMBLY				
2210030003	Purchase of Buses	30,000,000.00		30,000,000.00
2210030116	Purchase of ICT Equipment	30,000,000.00		30,000,000.00
2210030201	Purchase of Office Furniture	50,000,000.00		50,000,000.00
2210030301	Construction of Office Building	52,000,000.00	60,000,000.00	- 8,000,000.00
2210030399	Construction of Other Building	48,000,000.00	48,000,000.00	-
2210030575	Rehabilitation of Office Building	49,000,000.00	49,000,000.00	-
2210030705	Feasibility & Consultancy Services	3,000,000.00	-	3,000,000.00
SECRETARY TO THE STATE GOVERNMENT				-
2310030001	Purchase of Motor Vehide	1,016,000,000.00	738,439,875.00	277,560,125.00
2310030010	Purchase of Motor Cycles	50,000,000.00		50,000,000.00
2310030116	Purchase of ICT equipment	47,000,000.00	36,770,500.00	10,229,500.00
2310030201	Purchase of Office Furniture	100,000,000.00	101,179,680.00	- 1,179,680.00
2310030205	Purchase of Hotel/Lodges Fur.	192,000,000.00	183,242,957.26	8,757,042.74
2310030303	Construction of Residential Building	200,000,000.00	49,868,342.90	150,131,657.10
2310030304	Construction of Lodges	930,000,000.00	79,204,694.25	850,795,305.75
2310030399	Construction of Other Building	60,000,000.00	49,139,808.00	10,860,192.00
2310030506	Construction of Water Supply	20,000,000.00	16,940,000.00	3,060,000.00
2310030566	Repairs of Computers	25,000,000.00	7,192,000.00	17,808,000.00
2310030575	Rehabilitation of Office Building	45,000,000.00	37,276,475.00	7,723,525.00
2310030578	Rehabilitation of Hotels/Lodges	150,000,000.00	159,921,726.00	- 9,921,726.00
2310030653	Counterpart Funding	1,030,000,000.00	1,374,213,058.88	- 344,213,058.88
2310030655	Contribution to Yobe Mosque/Islamic	20,000,000.00		20,000,000.00
2310030656	Contribution National Volunteer	5,000,000.00	5,000,000.00	-
2310030657	Korean Technical Team	25,000,000.00	9,721,056.00	15,278,944.00
2310030705	Feasibility & Consultancy Services	58,000,000.00		58,000,000.00
2310030755	Landscape and Tree Planting	35,000,000.00	27,800,000.00	7,200,000.00
2320030804	Procurement of Relief Materials	326,000,000.00	311,294,800.00	14,705,200.00
2320030808	Procurement of Drugs	20,000,000.00	12,850,000.00	7,150,000.00
2310030814	Procurement of Diesels and Lubricant	558,000,000.00	565,776,000.00	- 7,776,000.00
2310030903	Manpower Development	48,000,000.00		48,000,000.00
2310030119	Purchase of Pub Add & Inform Equip	48,000,000.00		48,000,000.00
HEAD OF SERVICE				-
2410030201	Purchase of Office Furniture	100,000,000.00	23,210,000.00	76,790,000.00
2410030301	Construction of Office Building	325,000,000.00	307,066,457.09	17,933,542.91
2410030575	Rehabilitation of Office Building	127,000,000.00	94,042,504.39	32,957,495.61
2410030903	Manpower Development	200,000,000.00	103,684,993.00	96,315,007.00
MINISTRY OF FINANCE				-
3010030101	Purchase of Office Equipment	15,000,000.00	14,200,000.00	800,000.00
3010030116	Purchase of ICT Equipment	105,000,000.00	35,550,000.00	69,450,000.00
3010030117	Purchase of Computer	20,000,000.00	-	20,000,000.00
3010030201	Purchase of Office Furniture	5,000,000.00	5,386,000.00	- 386,000.00
3010030301	Construction of Office Building	200,000,000.00	-	200,000,000.00
3010030705	Feasibilities and Consultancy Services	10,000,000.00	-	10,000,000.00
3010030903	Manpower Development and Training	10,000,000.00	9,852,000.00	148,000.00
3010030909	Printing of Document	10,000,000.00	-	10,000,000.00
BOARD OF INTERNAL REVENUE				-
3015030001	Purchase of Motor Vehide	30,000,000.00	-	30,000,000.00
3015030201	Purchase of Office Furniture	10,000,000.00	-	10,000,000.00
3015030301	Construction of Office Building	294,000,000.00	-	294,000,000.00
3015030575	Rehabilitation of Office Building	3,000,000.00	-	3,000,000.00
3015030653	Counterpart Funding	101,000,000.00	62,025,503.58	38,974,496.42
3015030909	Printing of Documents	10,000,000.00	7,837,200.00	2,162,800.00
3015030913	Contribution and Annual Fees	2,000,000.00	-	2,000,000.00

MIN. OF BUDGET AND ECON. PLANNING				-
4510030101	Purchase of Office Equip.	5,000,000.00	-	5,000,000.00
4510030116	Purchase of ICT equipment	38,000,000.00	10,000,000.00	28,000,000.00
4510030201	Purchase of Office furniture	15,000,000.00	-	15,000,000.00
4510030301	Construction of Office building	10,000,000.00	-	10,000,000.00
4510030575	Rehabilitation of Office building	100,000,000.00	21,428,881.28	78,571,118.72
4510030653	Counter part Funding	140,000,000.00	-	140,000,000.00
4510030903	Man power Dev. And Training	30,000,000.00	4,000,000.00	26,000,000.00
MIN. OF JUSTICE				-
3210030117	Purchase of Computer	1,000,000.00	-	1,000,000.00
3210030201	Purchase of Office Furniture	4,000,000.00	3,000,000.00	1,000,000.00
3210030301	Construction of Office Building	14,000,000.00	4,000,000.00	10,000,000.00
3210030303	Construction of Residential Building	15,000,000.00		15,000,000.00
3210030806	Purchase of Instructional Materials	28,000,000.00	1,010,500.00	26,989,500.00
3210030901	Production and Publications	54,000,000.00		54,000,000.00
3210030908	National Council Meeting /Conference	13,000,000.00	5,300,000.00	7,700,000.00
3210030909	Printing of Documents	6,000,000.00	-	6,000,000.00
3210030915	Contributions and Annual Fees	3,000,000.00	3,000,000.00	-
3210030917	Summons and Prosecutions	8,000,000.00	2,000,000.00	6,000,000.00
3210030918	Arbitration and Resolutions	7,000,000.00	2,533,710.00	4,466,290.00
3210030919	Out fit Allowances	7,000,000.00	8,443,220.00	- 1,443,220.00
PREROGATIVE OF MERCY				-
3211030201	Purchase of Office Furniture	2,000,000.00	-	2,000,000.00
3211030804	Procurement of Relief Materials	8,000,000.00	6,500,000.00	1,500,000.00
MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS				-
4110030001	Purchase of Motor Vehide	7,000,000.00	-	7,000,000.00
4110030101	Purchase of Office Equipment	5,000,000.00	-	5,000,000.00
4110030201	Purchase of Office Furniture	2,500,000.00	-	2,500,000.00
4110030301	Construction of Office Building	43,000,000.00	-	43,000,000.00
4110030575	Rehabilitation of Office Building	5,000,000.00	-	5,000,000.00
4110030808	Purchase of Drugs	3,500,000.00	-	3,500,000.00
LOCAL GOVERNMENT PENSION BOARD				-
4111030201	Purchase of Office Furniture	3,000,000.00	-	3,000,000.00
EMIRATE COUNCIL			-	-
4112030301	Construction of Office Building	60,000,000.00	-	60,000,000.00
4112030903	Manpower Development and Training	2,000,000.00	-	2,000,000.00
4112030908	National Council Meeting /Conference	4,000,000.00	-	4,000,000.00
4112030915	Contribution and Annual Fees	4,000,000.00	-	4,000,000.00
MINISTRY OF RELIGIOUS AFFAIRS				-
4410030099	Purchase of Other Transport Equip.	39,000,000.00	-	39,000,000.00
4410030307	Construction of School Building	47,000,000.00	-	47,000,000.00
4410030652	Take Off Grants	19,000,000.00		19,000,000.00
4410030699	Other Contribution	12,000,000.00	4,400,000.00	7,600,000.00
4410030812	Procurement of Uniform/other Cloth.	18,000,000.00		18,000,000.00
4410030936	Asst. to Destitute and orphanage	15,000,000.00		15,000,000.00
MINISTRY OF SPECIAL DUTIES				-
4610030001	Purchase of Motor Vehide	3,000,000.00	1,945,900.00	1,054,100.00
4610030101	Purchase of Office equip	3,000,000.00	-	3,000,000.00
4610030116	Purchase of ICT equip	2,500,000.00	-	2,500,000.00
4610030201	Purchase of Office furniture	11,000,000.00	-	11,000,000.00
4610030575	Rehabilitation of Office building.	2,000,000.00	1,500,000.00	500,000.00
4610030699	Other Contributions	7,000,000.00	500,000.00	6,500,000.00
4610030901	Production and Publication	1,000,000.00		1,000,000.00
4610030908	National Council meeting & conference	2,000,000.00	750,000.00	1,250,000.00
4610030909	Printing of documents	500,000.00	-	500,000.00
AGENCY FOR INTER/GOVERNMENTAL AFFAIRS				-

4611030652	Take up grant	300,000,000.00	-	300,000,000.00
HIGH COURT OF JUSTICE				-
4711030101	Purchases of Office equip.	10,000,000.00	23,908.00	9,976,092.00
4711030199	Purchase of Other equip	4,000,000.00	23,908.00	3,976,092.00
4711030301	Construction of Office building	80,000,000.00	70,000,000.00	10,000,000.00
4711030806	Purchase of Inst./working materials	6,000,000.00	-	6,000,000.00
SHARIA COURT OF APPEAL				-
4712030101	Purchases of Office equip.	6,000,000.00	-	6,000,000.00
4712030506	Construction of Water Supply	83,000,000.00	-	83,000,000.00
4712030301	Construction of Office building	5,000,000.00	-	5,000,000.00
4712030806	Purchase of Inst./working materials	6,000,000.00	-	6,000,000.00
OFFICE OF THE STATE AUDITOR GENERAL				-
4810030101	Construction of Office building	2,500,000.00	3,500,000.00	- 1,000,000.00
4810030117	Purchase of Office furniture	3,500,000.00	-	3,500,000.00
4810030201	Purchase of Computer	4,000,000.00	-	4,000,000.00
4810030301	Purchase of Office Equip.	8,000,000.00	-	8,000,000.00
4810030575	Rehabilitation of Office building	3,000,000.00	350,000.00	2,650,000.00
4810030705	Consultancy & Professional services	20,000,000.00	21,350,000.00	- 1,350,000.00
4810030901	Production and Publication	10,000,000.00	9,000,000.00	1,000,000.00
OFFICE OF THE STATE AUDITOR GENERAL LOCAL GOVT				-
4910030118	Purchase of Generator.	2,000,000.00	-	2,000,000.00
4910030201	Purchase of Office furniture	8,000,000.00	2,398,000.00	5,602,000.00
4910030301	Construction of Office building	90,000,000.00	-	90,000,000.00
CIVIL SERVICE COMMISSION				-
5010030117	Purchase of Computer	12,000,000.00		12,000,000.00
5010030201	Purchase of Office furniture	8,000,000.00	762,000.00	7,238,000.00
5010030575	Rehabilitation of Office building	12,000,000.00	-	12,000,000.00
5010030903	Manpower Development	12,000,000.00	1,500,000.00	10,500,000.00
5010030909	Printing of documents	10,000,000.00	6,000,000.00	4,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION				-
5110030118	Purchase of Generator	2,000,000.00	-	2,000,000.00
5110030201	Purchase of Office furniture	5,000,000.00	-	5,000,000.00
PILGRIMS WELFARE COMMISSION				-
5210030201	Purchase of Office furniture	20,000,000.00	-	20,000,000.00
5210030301	Construction of Office building	30,000,000.00	37,114,679.36	- 7,114,679.36
ASSEMBLY SERVICE COMMISSION				-
5310030101	Purchase of Office equip	4,000,000.00	-	4,000,000.00
5310030301	Construction of Office building	20,000,000.00	-	20,000,000.00
5310030903	Man power Dev. And Training	4,000,000.00	448,000.00	3,552,000.00
5310030908	National Council meeting & conference	2,000,000.00	1,288,000.00	712,000.00
STATE INDEPENDENT ELECTORAL COMMISSION				-
5410030116	Purchase of ICT Equip.	250,000.00	-	250,000.00
5410030301	Construction of Office building	60,000,000.00	-	60,000,000.00
5410030905	Advocacy, enlightenment & campaign	2,500,000.00	-	2,500,000.00
5410030916	Production and Distribution	22,500,000.00	14,476,000.00	8,024,000.00
5410030920	Election Activities	14,750,000.00	5,000,000.00	9,750,000.00
JUDICIAL SERVICE COMMISSION				-
5510030301	Construction of Office building	20,000,000.00		20,000,000.00
	TOTAL	8,588,000,000.00	4,839,232,337.99	3,748,767,662.01