

Report of the Auditor-General on the accounts of Government of Yobe State



*His excellency
Alhaji Ibrahim Geidam FNCA, CPA,
Executive Governor*

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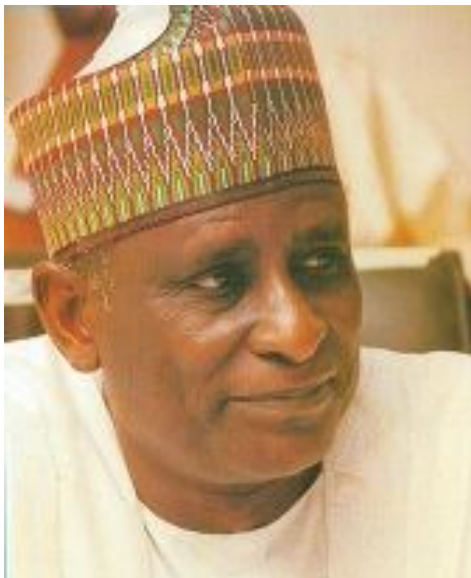


***His excellency
Engr. Abubakar d. aliyu fnse,
Deputy governor***



***Rt. Hon. Adamu Dala Dogo
Speaker Yobe State House of Assembly***

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***Engr. Baba goni machine mni
SECRETARY TO THE STATE GOVERNMENT***

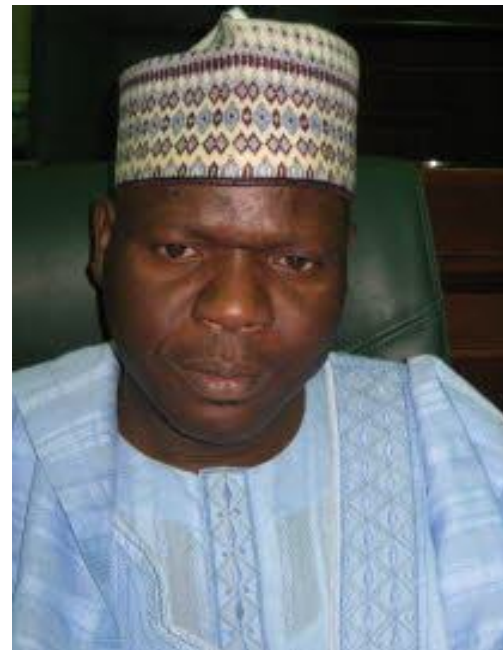


***Alhaji Dauda Yahaya mni
Head of State Civil Service***

Report of the Auditor-General on the accounts of Government of Yobe State



***Muhammad Jawa gashu'a fcna, fcpa,
State auditor-general***



***Hon. Abdu Usman Kukuwa
Chairman Public Accounts Committee***

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ACKNOWLEDGEMENT

There are so many people I want to thank for their contributions to the growth and development of this office. First and foremost, many thanks to those who have hired me and given me the chance to learn and contribute my little quarter on the upliftment of the office. Developing a high performance culture and one that encourages the expression of gratitude should not be at odds. On the contrary, recognition can be an invaluable source of motivation and subsequently inspire people to put in their best.

Looking back on my stay in the office of the Auditor-General, I have seen and experienced this dynamic move more times than I can count, and conversely have understand the negative side of leaders who take their staff for granted. I have been lucky to have a marvellous support team that makes my duty comparatively easy. This makes me to be inclined to show my little appreciation not only to my leaders but also to my staff for a job well done.

To mention few specific persons for lack of space, let me thank:

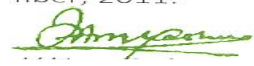
- Allah Subhanahu Wata'ala - for making everything possible.
- His Excellency Alhaji Ibrahim Gaidam *FNCA, CPA*, the Executive Governor - for approving my submission anytime it reaches his table without hesitation.
- His Excellency Engineer Abubakar D. Aliyu *FNSE*, the Deputy Governor - for allowing me to draw from the fund appropriated for my office in the absence of the Executive Governor.
- Engineer Baba Goni Machina *mni*, Secretary to the State Government - for making favourable recommendations on all requests emanating from my office.
- Alhaji Dauda Yahaya *mni*, Head of the State Civil Service - for showing interest in building the capacity of staff of the State Audit.
- Rt. Hon. Adamu Dala Dogo, Speaker House of Assembly - for standing by me all the time.

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- Hon. Abdu Usman Kukuwa, Chairman Public Accounts Committee, other Hon. Members and Secretary of PAC - for supporting us and liaison with Hon. Chairman and Members of the Appropriation Committee to enhance our budgetary allocations for sustainable progress.
- Hon. Commissioner, Permanent Secretary and Accountant-General Ministry of finance - for prompt payment of all releases meant for the office and producing financial statements within the six (6) months period.
- Hon. Commissioner and Permanent Secretary Ministry of Budget and Economic Planning - for introducing and sustaining budget reforms which tilted the state budget towards realistic budget and thereby making audit planning and execution much easier.
- Chief Executives of other MDAs - for their cooperation and understanding.
- Managing/Principal partners of various Audit firms that were registered with this office - for taking engagement and auditing the State Corporations, Commissions, Agencies, Boards and Parastatals.
- SPARC/SAVI Officers and Consultants - for various training organized for Government officials and Hon. Members/Clerks of State House of Assembly from which I benefited immensely.
- Directors and other Staff of my Office - for their hard-work, commitment, dedication, loyalty and accepting to work as a team to achieve common objective.

For all these personalities and the numerous others not mentioned, I remained indebted for the success of this work.

***Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
September, 2013***


***Muh'd Jawa Gashua FCNA, FCPA,
Auditor-General,
Yobe State Government***

CHAPTER ONE

1.0 INTRODUCTION

Nowadays financial reporting has migrated from a National issue to a global concern. Day by day users of and interested parties in financial information are increasing. Government of developed nations, third world countries, managers of corporate bodies, custodians of public resource and public officials are not only expected to be but must be accountable, transparent and productive in the bid to provide good governance. Constitutions and administrative policies of the various governmental administrations are explicitly clear in this regards. Stake holders in areas of financial management with the 'Audit System' in the forefront are working in a round table to ensure that standards and best practices required by existing national and international rules and regulations are adapted and maintained.

Unfortunately some people ignorantly hold the misconception and simply regard the Auditor as a fault finding commissioner who is all out to expose corruption and mismanagement of public resource. This is not so and should not be so! 'Auditing' is a constitutional requirement and a statutory responsibility which must be discharged.

Under the constitution of the Federal Republic of Nigeria, (Section 120) provides that all revenues or other moneys raised or received by the state shall be paid into and forms one consolidated revenue fund of the state; and that no money shall be withdrawn from the consolidated revenue funds of the state except to meet expenditure that is charge upon the fund by the constitution or where the issue of

those moneys has been authorized by an appropriation or supplementary appropriation bill passed by the State House of Assembly and signed into law by His Excellency the Executive Governor.

Constitutionally, the custodian of public funds and of records and documents related to the public accounts of the State is the State Accountant-General. The Accountant-General produces and submit his Annual financial statements on the accounts, together with the underline documents and related evidences to the Auditor-General on yearly basis.

The Auditor-General being the person responsible for auditing the public accounts and of all offices and courts of the state constitutionally submit his report to the House of Assembly of the state; 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 the accounts been audited. The Auditor-General shall have powers to conduct periodic investigations on all government statutory Corporations, Commissions, Authorities, and Agencies, including all persons and bodies established by a law of the State House of Assembly.

Therefore, it is a statutory responsibility of the state Auditor-General to ensure that all public accounts of the state are subjected to audit test and report to the state House of Assembly annually. While his primary responsibility is to ensure that the accounts and or records being audited show a 'true and fair' view of the state of affairs summarized there in (the accounts) and related to the period in question; a secondary role of discovering errors, omission, commission, misappropriation, frauds and or embezzlement is implied and may arise in the cause of discharging this primary responsibility and which must be professionally addressed in accordance with laid down rules and regulations.

CHAPTER TWO

2.0 AUDIT POLICY OBJECTIVES:

Our major policy is to promote objectivity in financial reporting and ensure the reliability of the financial statements through the examination of books of accounts and records against the underlying evidences in order to enable us form an opinion that the transactions summarized there in represents a true and fair view of the state of affairs and report to the legislature as representatives of the people (the electorates).

2.1 SUBMISSION OF FINANCIAL STATEMENTS (2012):

The annual financial statement of the Accountant-General of Yobe State covering the period January-December, 2012 was first received in this office on 10th April, 2013. After the preliminary audit scrutiny, the financial statements were observed to contain a few lapses bordering on arithmetical and classification errors, and were returned for corrections. The final authenticated copy was re-submitted to/received in this office on 1st July, 2013 and subjected to necessary audit exercise.

The financial statement was received within the time frame of six months after closure of the financial year. The Office of the State Accountant-General is hereby commended for this singular act and urge to maintain the remarkable progress in future.

2.2 BOOK KEEPING AND RECORDS:

Principal books of accounts and records were adequately maintained by the Treasury Division Ministry of Finance as well as other Ministries, Departments and Agencies (MDAs). A very disturbing trend however is that supporting documents and evidences related to transactions summarized in the

principal books of accounts of most MDAs were lacking. Officials and MDAs entrusted with application and disposal of public funds, finds it difficult to substantiate expenditure with the necessary supporting evidences, on both capital and recurrent accounts. This was the major issue reported in my 2011 annual report, which by implication depicts the inability of the public officials involve in administration of public fund to remain transparently accountable of their stewardship.

A further disappointing trend is that even where such required supporting evidences are available, there is negligence on part of officials engaged in financial duties to ensure that such documents are properly secured and attached to payment vouchers for ease of reference as required by the established financial and stores regulations in force. In my 2011 annual report, 10 MDAs with a total of 203 payment vouchers and a cumulative total of N971,403,690.75 were reported for not adequately providing documentary evidences of their financial transactions. The situation has shown very little remarkable improvement this year as could be observed under ministerial accounts report contained herein.

2.3 AUDIT QUERIES:

The level of response to audit queries is not encouraging at all over the previous years. Some ministries are in the habit of total disregard to audit queries issued to their organization. Some do attempt to acknowledge receipt but fail to issue a reply in full. A few MDAs do attempt to rectify the anomalies aimed at correcting the issues raised but cleverly avoid putting up written replies as required by the audit query administration procedures that could lead to and serve as basis for query closure.

The failure of MDAs to respond to audit queries could be asserted to the inability to convene and summon erring MDAs at Public Accounts Committee sessions to try financial management offenders and

ensure necessary disciplinary measures against public officials found wanting in the discharge of their financial duties/responsibilities.

The table below provides data of audit queries issued in previous year (2011) and the level of responses.

Table 1:

SN	MDAs	No. of PVs	Amount	Level of Response	Remarks
1	Min. of Information	23	184,283,700.55	No response	
2	Min. of Transport & Energy	9	75,717,577.62	on progress	
3	Min. for Local Govt.			No response	Refused to response since 2009 to date
4	Min. of Agriculture	10	38,559,800.00	on progress	
5	Min. of Youths & Social Dev.	10	978,200.00	No response	
6	Ministry of Housing	67	364,598,063.82	No response	
7	Min. of Education (ERC)			No response	
8	Ministry of Health	102	307,266,348.76	No response	
Total		221	971,403,690.75		

2.4 ANNUAL ESTIMATES 2012:

You may recall in my 2011 Annual report, I commended the entire institutions involved in the budget cycle and the speedy manner in which it was enacted into law – the participatory budget discussion in the Ministry of the Budget, the budget consideration by the Executive Council, budget presentation to the House of Assembly by the Executive Governor, budget scrutiny and defence by

MDAs in the State House of Assembly, final reading and passage of the bill by the entire House, signing of the bill into law by His Excellency, production of budget document and distribution to MDAs by Ministry of Budget and Economic Planning – all these are more or less in agreement with the budget calendar adopted by the State.

However, I went on to urge these institutions to improve further on the system so that the budget will be enacted into law by first week of every financial year. Section 121(1) of the Constitution clearly states that ***“The Governor shall cause to be prepared and laid before the House of Assembly at any time before the commencement of each financial year estimates of the revenues and expenditure of the state for the next following financial year.*”**

Guided by the Medium Term Expenditure and revenue forecast Frame-work and the adoption of the new chart of accounts and observance of the budget calendar, it could be proudly said that the Stakeholders in the budget processes consisting of the Ministry of Budget and Economic Planning, the State Executive Council and the legislature (State House of Assembly) have successfully changed from the traditional budget system to a modern international standard approach.

The timely passage of the budget into law and distribution of copies in good time to MDAs has helped a lot to serve as basis for expenditure guidance, planning and control, thereby minimising the hitherto high level of un-budgeted expenditure and over spending of votes. Stakeholders in the budget processes mentioned above must be commended for a job well done. It is expected that this positive trend will be maintained.

2.5 INTERNAL CONTROL

The much awaited Internal Audit Units in MDAs have become a reality by the recent posting of Internal Auditors to various MDAs. That is not withstanding, it is one thing to have the Unit in place and it is another things to make it work effectively to meet the objective for which it was set. First of all, the Accountant-General must organize a sensitization course to the Internal Auditors to enable them know and appreciate their functions properly. The next issue is to jointly address the Finance and Supply Unit of the MDAs with the Internal Auditors so that each of them will know where his responsibility starts and where it ends (i.e. who perform what before or after whom).

Though the Internal Auditors posted to MDAs are relatively of junior status and in-experienced, they must know that they report directly to the highest level of Management of the MDA not to any Directorate of the MDA. On the other hand, the top management level of the MDAs are to know that, the objective of setting up Internal Audit Units is to make sure that all due processes of public financial management are properly followed and make all necessary corrections in the books of accounts/stores so as to avoid frequent audit queries from Office of the Auditor-General and where such queries are received, response is properly and immediately made.

Therefore a strong policy guideline must be issued to MDA's to ensure that the key internal check organ is allowed to perform its functions. They should ensure the development of their monthly internal Audit evaluation reports and it should be copied to the State Auditor-General who by design is the Chairman of the State "Audit Alarm Committee", notwithstanding the problem that Internal Auditors are drawn from the same pool with the Accountants i.e. from the Accountant-General's office.

CHAPTER THREE

3.0 UN-VOUCHED EXPENDITURE:

There was no case of un-vouched expenditure in both the Treasury Division of the State Ministry of Finance and in other MDAs appearing to my notice during the reporting period. All expenditure in respect of public funds expended during the year has been vouched for as required by existing financial regulations.

3.1 UNPRODUCED PAYMENT VOUCHERS:

Receipts and payment vouchers covering the period January to December, 2012 were rendered for audit purposes from both the Treasury Division and other MDAs. No case of unproduced vouchers appeared to my notice during the reporting period.

3.2 PARTICULARS/SUPPORTING EVIDENCES ON PAYMENT VOUCHERS:

Regrettably, most of the rendered departmental payment vouchers submitted by MDAs appear to be skeletal in nature, devoid of the relevant particulars and supporting evidences, making it apparently difficult to vouch and substantiate the transactions. This is a recurring problem over the years that most MDAs find it difficult to improve upon.

3.3 REVENUE GENERATION BY MDAs

In its determination to boost and enhance the revenue base of the state in order to reduce over dependence on oil revenue, government realised that MDAs are major partners and stake holders that are expected to exploit and identify new sources of revenue, review existing ancient rates, re-invigorate their generating machineries and ensure maximum performance. However it was observed that the

budget estimates 2012 under-estimated the potentials of the MDAs thereby encouraging indolence and lukewarm attitude on part of the officials responsible for revenue generation in the MDAs. Clear revenue targets must be properly set for the MDAs if our expectations regarding revenue generation is to be achieved.

3.4 ANALYSIS OF BUDGETED REVENUE

During the financial year ended 31st December 2012, the Government of Yobe state budgeted the sum of N78,550,000,000.00 for its services; as against the sum of N69,264,000,000.00 budgeted over the same period for the services of the year 2011. The figures above indicates an increase in the budget size over the previous year by a sum of N9,286,000,000.00 or 12% as reflected in the table below.

TABLE 1:

Approved Budget 2012	Approved Budget 2011	Variance	Percentage	Remarks
78,550,000,000.00	69,264,000,000.00	9,286,000,000.00	12%	

3.5 ACTUAL REVENUE ANALYSIS

Even-though the Government of Yobe state budgeted the sum of N78,550,000,000.00 the actual receipts accruing to the state stood at N61,647,711,505.95 given rise to a difference of N16,902,288,494.95. This is to say that the budget 2012 actually recorded a 78% performance. The actual revenue received in 2012 (61,647,711,505.05) as against the sum of N61,157,981,207.20 realised over the same period in the previous year indicate a difference of N489,730,297.85. This is to say that the actual revenue received in the year 2012 is slightly higher than that of the year 2011 by 0.8%.

TABLE 2:

Description	Approved Budget	Actual Collection	Variance	Performance
Revenue/Receipt 2012	78,550,000,000.00	61,647,711,505.05	16,902,288,494.95	78%
Revenue/Receipt 2011	69,264,000,000.00	61,157,981,207.20	8,106,018,792.80	88%
Difference	9,286,000,000.00	489,730,297.85		

3.6 RECURENT VS CAPITAL REVENUE/RECEIPTS

The total actual revenue mentioned above consists of N35,201,643,909.08 from the recurrent revenue and N26,446,067,595.97 from capital receipts, as against the sum of N38,878,036,634.99 from the recurrent revenue and N22,279,944,572.39 from capital receipts realized over the same period during the previous year 2011. It could be observed that the total actual recurrent revenue received in the year 2012 is slightly lower than the 2011 figure by the sum of N3,676,392,725.90 or 10.4%. The downwards trend in the actual recurrent revenue receipts accruing to the State is as a result of the general insecurity situation that engulfed the whole state during the period thereby crippling economic activities as well as internal revenue generating efforts of the State.

On the other part, the actual capital receipts accrued to the state in the year 2012 stood at N26,446,067,595.97, while that of 2011 was N22,279,944,572.39. The two (2) figures above indicates a difference of N4,166,123,023.60. This is to say that the total actual capital receipts figure for the year 2012 is higher than that of 2011 by 18%.

TABLE 3:

Description	Recurrent Revenue	Capital Receipt	Total Collection
Actual Collection 2012	35,201,643,909.08	26,446,067,595.97	61,647,711,505.05
Actual Collection 2011	38,878,036,634.99	22,279,944,572.39	61,157,981,207.38
Difference	- 3,676,392,725.91	4,166,123,023.58	489,730,297.67

3.7 BUDGET EXPENDITURE ANALYSIS:

For the services of the year 2012, the Government of Yobe State budgeted the sum of N78,550,000,000.00 consisting of N30,399,131,421.00 for the recurrent expenditure and N48,150,868,579.00 for the capital expenditure; as against the sum of N69,264,000,000.00 consisting of N26,555,560,956.00 for the recurrent expenditure and N42,708,439,044.00 for the capital expenditure budgeted the previous year (2011). From the figures above, it could be observed that the total expenditure budgeted for the year 2012 is higher than that of the year 2011 by the sum of N9,286,000,000.00 or 12%. Though there was an increase, the budget of year 2012 was driven towards budget realism.

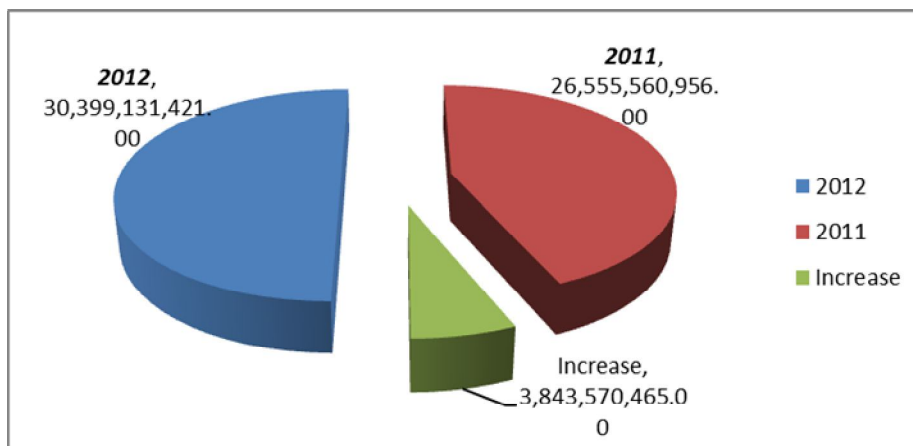
TABLE 4:

Description	Approved Budget 2012	Approved Budget 2011	Variance (2012-2011)
Recurrent Exp.	30,399,131,421.00	26,555,560,956.00	3,843,570,465.00
Capital Exp.	48,150,868,579.00	42,708,439,044.00	5,442,429,535.00
Total	78,550,000,000.00	69,264,000,000.00	9,286,000,000.00

3.8 RECURRENT EXPENDITURE ANALYSIS:

The total recurrent expenditure budgeted figure for the year 2012 stood at N30,399,131,421.00 as against the sum of N26,555,560,956.00 budgeted over the same period for the previous year indicating an increase of N3,843,570,465.00 or 13%.

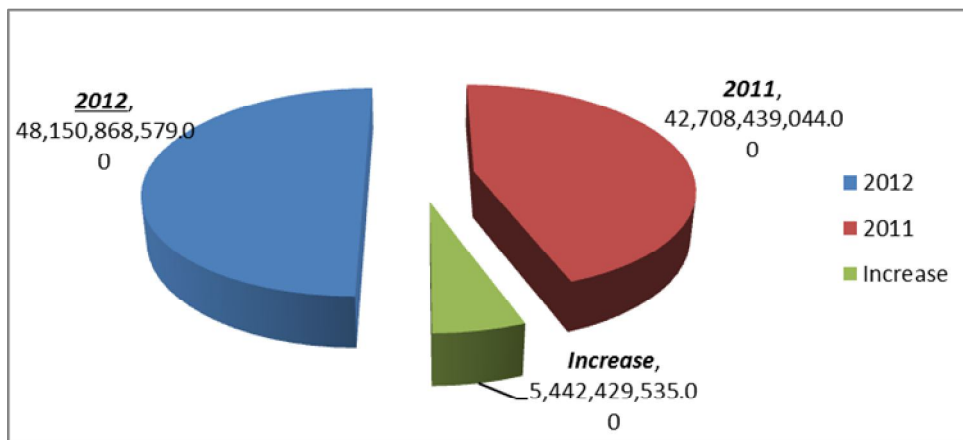
RECURRENT EXPENDITURE PIE CHART



3.9 CAPITAL EXPENDITURE ANALYSIS:

The total capital expenditure budgeted for the year 2012 stood at N48,150,868,579.00 as against the sum of N42,708,439,044.00 budgeted over the same period for previous year 2011. The figure is higher than that of the year 2011 by the sum of N5,442,429,535.00 or 11.9%.

CAPITAL EXPENDITURE PIE CHART



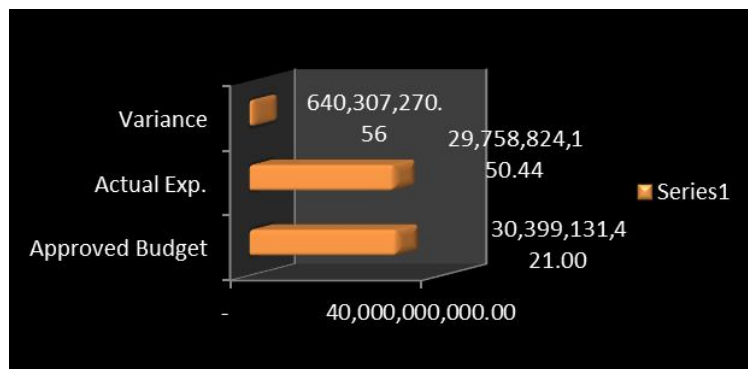
3.10 ACTUAL EXPENDITURE ANALYSIS 2012:

Even-though the Government of Yobe State budgeted the sum of N78,649,400,000.40 to meet the total expenditure/services in the year 2012, the actual total expenditure realised during the year stood at N55,405,267,982.81 given rise to a difference of N23,244,132,017.59. This is to say that the total expenditure budgeted for the year 2012 recorded only 70.4% performance.

3.11 ACTUAL RECURRENT EXPENDITURE ANALYSIS 2012:

Similarly, the total recurrent expenditure budgeted for the year 2012 stood at N30,399,131,421.00 while the actual recurrent expenditure incurred during the year under review stood at N29,758,824,150.44 indicating a difference of N640,307,270.56 or 2%. This is to say that the actual recurrent expenditure for the year 2012 recorded a 98% performance.

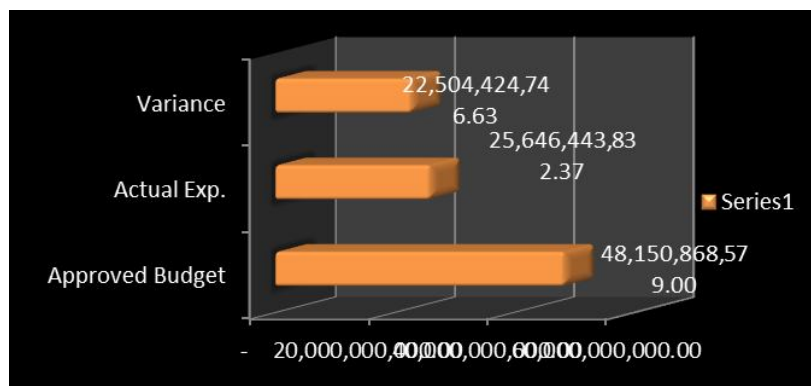
GRAPHICAL PRESENTATION OF RECURRENT EXP.



3.12 ACTUAL CAPITAL EXPENDITURE ANALYSIS 2012

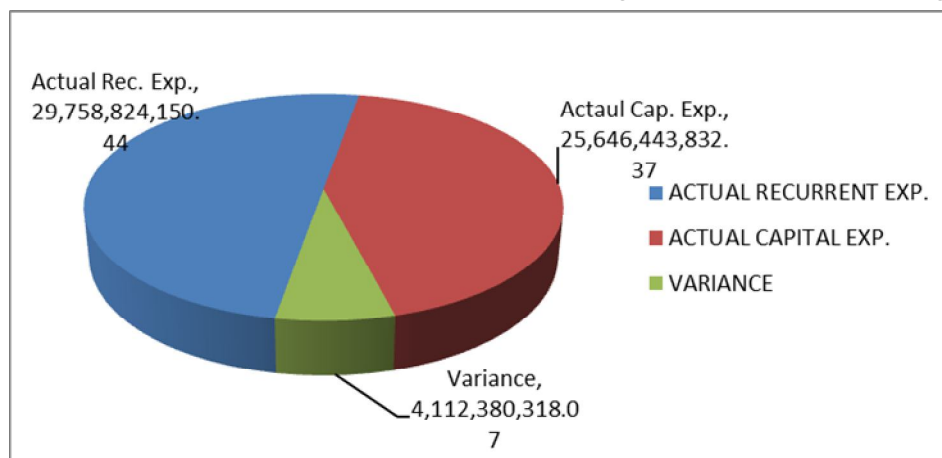
In the same vein, the total capital expenditure budgeted was N48,150,868,579.00 while the actual capital expenditure during the year stood at N25,646,443,832.37. This is to say that the actual capital expenditure 2012 recorded minimal performance of 53.3%. The average performance was due to the insecurity situation in the State that prevented Contractors from executing the projects to warrant submission of C.Vs for payment by Ministry of Finance.

GRAPHICAL PRESENTATION OF CAPITAL EXP.



3.13 RECURRENT VS CAPITAL EXPENDITURE ANALYSIS:

It could be observed that the total capital expenditure budgeted for the year 2012 was higher than the budgeted figure of recurrent expenditure by a sum of N17,751,737,158.00 or 37%. However, the insecurity situation reversed the initial proportion making actual capital expenditure during the year 2012 (N25,646,443,832.37) lower than recurrent expenditure(N29,758,824,150.44) by 16%. Therefore, it could be said that the actual recurrent expenditure for the year 2012 was accorded more priority than that of the capital expenditure (since salaries and MDA's running cost has to be paid and insurgency expenses must be incurred in the effort of government to bring peace to the State).



CHAPTER FOUR

4.0 APPROPRIATION ACCOUNTS AUDIT

4.1 APPROPRIATION ACCOUNTS:

To ensure that funds are expended as appropriated by the State legislature, effort must be directed in tracking the relevant source/detail of release of funds as soon as they are made. The relevant Government Agencies empowered with authority for the disbursement of funds consisting of the Office of the Secretary to the State Government, (SSG), the Ministry of Budget and Economic Planning and the Ministry of Finance issue authority, clearance and release of funds upon obtaining approvals of His Excellency the State Executive Governor as soon as the annual budget is passed and signed into law. Authoritative documents issued by these offices would normally form the bases for my appropriation audit based on the annual estimates booklet detailing allocation of funds to MDAs.

In my 2010 & 2011 'Annual Reports' I have raised serious observations and comments over the inability of the concerned Agencies to forward copies of the releases/approvals given to MDA to my office regularly. All MDAs' were equally requested to ensure sending copies of their monthly and quarterly returns in respect of both revenue and expenditure accounts. But up to the time of writing this report (i.e August 2013) there seems to be no single effort from any quarters in compliance to this important observation.

I am to re-emphasis that vital information required including;

- I. Periodic approvals and clearance from the SSG's office and the Min. of Budget & Eco. Planning
- II. Releases and monthly summaries of funds disbursement from Ministry Of Finance.

- III. Monthly/and or quarterly budget performance reports.
- IV. Monthly or quarterly return by MDA's in respect of both revenue and expenditure.
- V. Monthly or quarterly summaries of revenue performance from Board of Internal Revenue.

All these are relevant for the purpose of Appropriation Audit; as such agencies must ensure that they are made available as at when due. Public official must realise the constitutional requirement that form the bases of my office's operations and cooperate by given all necessary information to enable us play efficient Audit roles.

4.2 MINISTERIAL ACCOUNTS:

Systematic audit approach was adopted in the year 2012 to ensure a thorough analysis of MDAs stewardship with regards to the control and management of resources placed at their disposal. This audit approach is segmented into the following dimensions:-

- a. **Financial Audit:-** It was conducted in accordance with established laws to determine whether the accounts and records have been satisfactorily and faithfully maintained.
- b. **Appropriation Audit:-** To ensure that funds are expended as appropriated by the State House of Assembly and that extra budgetary expenditure is not incurred by any MDA.
- c. **Financial Control Audit:-** To ensure that laid-down procedures are being observed in discharging financial obligations, contract administration and adherence to established laws governing the stores accounting procedures.
- d. **Value for Money Audit:-** Assessment for performance to ascertain the level of economy, efficiency and effectiveness in the application of resources tied to projects and programmes.

The scope of the audit covers the examination of the books of accounts, records and returns, all supporting documents and evidences relevant to transactions. Reconciliations as well as survey and physical verifications of statistical data tied to accounts, prices and physical verifications of projects. Documentation and reporting, and issuing of audit queries where necessary as reflected under the ministerial accounts report below:-

1. MINISTRY OF BUDGET AND ECONOMIC PLANNING:-

- Accounts/records related to capital and recurrent accounts were examined. No major comments warranting reporting upon. Minor issues bordering on reconciliation and documentation were dealt with on the spot.
- The Ministry is not a major revenue earning organization and the little generated from sales of annual budget booklets has been brought to account. However, the Ministry is hereby urge to utilise the Data Centre to enhance its revenue generation.

2. MINISTRY OF AGRICULTURE

- Accounts/records in respect of capital and overhead costs were satisfactorily examined. Minor issues bordering on arithmetical errors, reconciliation and attachment of supporting documents on vouchers were dealt with on the spot. No major comment worth reporting except for cases of verifications of dredging projects and Fadama boreholes which could not be permitted as a result of inaccessibility of sites during this rainy season until at a later date.

3. GOVERNMENT HOUSE:

- 117 payment vouchers amounting to N530,852,640.00 rendered appears skeletal in nature. The Chief Accountant presented 2 drawers full of approvals, receipts, invoices and bills etc observed to be relevant documents in respect of various transactions but not secured and attached to vouchers. These documentary supporting evidences were mixed up, indicating carelessness of accounting officials to secure and attach them to relevant vouchers immediately the transaction are made.

A committee has been set up to sort out the documents for attachments on the vouchers. Inspection team will re-visited to ascertain the level of compliance during our subsequent audit inspection.

- Attention of the Chief of Staff and Accounting officials has been drawn to the requirements of rules, 701, 703, 716 and 709 of the established financial regulations for strict compliance.

4. MINISTRY OF WOMEN AFFAIRS:

- Expenditure amounting to N2,842,000.00 were not properly vouched.
- 32 payment vouchers amounting to N64,578,400.00 devoid of relevant particulars/supporting evidences were noted
- A query has been issued to Ministry and a reply is being awaited.

5. MINISTRY OF YOUTHS AND SOCIAL DEVELOPMENT:

- 10 payment vouchers amounting to N10,531,000.00 appears skeletal in nature devoid of relevant particulars/supporting evidences.
- A query has been issued to the Ministry and a reply is still being awaited.

6. MINISTRY OF INTEGRATED & RURAL DEV.

- An expenditure of N6,826,000.00 for the repairs of bulldozer could not be substantiated nor verified as a result of non-availability of supporting evidences/documents as well as the physical existence of the bull dozer.
- A query has been issued to the Ministry and a reply is still being awaited.

7. SURE-P FUND REMITTED TO MDAs:

- All remittances issued to MDAs have been verified, recorded, and examined. The following are major comments arising:-

a. YOBE STATE UNIVERSITY

- The sum of N57,300,000.00 remitted to the University for various projects could not be satisfactorily accounted for.
- A query has been issued to the University and a reply is still being awaiting.

b. MINISTRY OF HEALTH:

- The sum of N117,000,000.00 remitted to the Ministry for the procurement of various items in respect of which the prices of the items appeared to be on the high side.
- 2 payment vouchers under the SURE-P accounts amounting to N5,000,000.00 were not supported by relevant particulars/supporting evidences.
- A query has been issued to the Ministry and a reply is still being awaited.

8. MINISTRY FOR LOCAL GOVT. & CHIEFTAINCY AFFAIRS:

- Accounts in respect of overhead costs satisfactorily examined.

- Accounts of 1% fund remitted from Local Government Joint Accounts could not be rendered for audit purposes. The refusal of the Ministry to make available records/books of this fund has been a major issue since 2009 to date.

9. MINISTRY OF WORKS:

- Both recurrent and capital accounts were satisfactorily maintained
- The Ministry is also commended for remitting back to treasury N50,000,000.00 released to it for payment to F.K. Construction Company following the revocation of its contract.

10. MINISTRY OF EDUCATION:

- Accounts/records in respect of capital and recurrent accounts were reviewed and audited by the Inspection team assigned to Ministry. The report received contains no major comments worth reporting. The Ministry's officials deserve commendation, particularly for their response and prompt attention to matters raised in our previous reports and queries leading to a significant improvement in the 2012 accounts.

11. MINISTRY OF WATER RESOURCES:

- Procurement worth N91,135,089.25 were not channelled vide the accounting processes.
- Construction of 9 nos. of boreholes by Acute Technical Nig. Ltd. was not completed despite an advance payment of 40%. Provisions of the signed contract agreement were neglected. The project seems to be abandoned.

- Construction of 5 out of 6 boreholes to be executed (drilled) vide direct labour were not executed at all despite the release of the resources (money) for the project to the Director Water Supply and Quality Control (DWS & QC).

12. SPECIAL PROJECT ACCOUNTS:

- The accounts/records maintain by the Committee for the construction of Special Housing Projects covering January-December, 2012 were audited. The audit expresses satisfaction over tremendous improvements recorded in the documentation, records maintenance and vouching of transactions. Technical and other supporting evidences were readily made available for audit scrutiny of the projects and subsequent verification. There was no serious comment worth reporting and minor issues dealt with on the spot. The Committee completed the construction of 150 blocks successfully in the 300 Housing Unit newly constructed.

13. MINISTRY OF FINANCE AND ECONOMIC DEV.

➤ CAPITAL ACCOUNTS:

Posting into the cashbooks were satisfactorily concluded. No cases of un-vouched expenditure or un-produced payment vouchers recorded.

- Rampant cases of un-retired expenditure involving 29 payment vouchers amounting to N21,221,500.00 made in the name of various officials of the Ministry was reported.

➤ RECURRENT ACCOUNTS

A minor case of wrong posting of vouchers to accounts for the months of July and August, 2012 is being addressed by a joint effort of the Audit and the Accountants to re-write the accounts of the concerned period.

➤ **REVENUE ACCOUNTS:**

Serious under performance/under collection of revenue by the State Tenders Board where only the sum of N5,710,000.00 was generated and remitted to the Board of Internal Revenue during the year under review. The Secretary of the Tenders Board responsible for revenue generation in the Ministry maintained that the low performance was as a result of the insecurity situation in the State but this reason appears un-acceptable to the audit considering the volume of projects executed during the year 2012.

➤ **OVERHEAD COSTS ACCOUNTS (STATE TENDERS BOARD)**

The overhead costs accounts maintained by the State Tenders Board for the period January-December, 2012 was not rendered for audit purposes.

➤ **STORES AND STORES RECORDS:**

All documents made available for audit purposes were satisfactorily scrutinized and no major comments appeared worth reporting. However, some vital and important records are not being maintained. These include:

- i. Plant Register
- ii. Vehicles log books
- iii. Tally cards

Attention of the Store officers has been drawn to these important issues.

14. MINISTRY OF LAND AND SURVEY

- Accounts/records in respect of recurrent and capital, revenue, and stores were satisfactorily examined. No major comment worth reporting appeared to my notice.

15. MINISTRY OF RELIGIOUS AFFAIRS

- The office complex housing the ministry, records and documents were burnt by fire. Police/fire service reports were received in this office accordingly. Consequently there were no records upon which to base an audit of the account covering the period of the report.

16. OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

- Despite the fact that we were engaged in a post mortem auditing of the accounts/records covering the period January-December 2012 following the dispatch of our staff to MDA's in July 2013, the accounts/records maintained by the SSG's office have not been posted and reconciled up to date.
- The accounting officials explained that the cumbersome nature of their operations especially as compounded by activities during the insecurity period as well as the tedious task of retiring security related expenditures has been responsible for the delay. Consequently our Auditors have to be delayed a lot and encourage the accounts staff to update posting/reconciliations of the various accounts. Accounts in respect of overhead costs were obtained and fully examined. The accounts for the recurrent/capital expenditure were made available on Monday 16th September, 2013. Our Inspection Auditors are presently engaged in the audit. But owing to the

desire not to continue to delay further the issuing of the Auditor-Generals Annual report for the year ended 31st December, 2012 as required by the constitution, the capturing of the results of audit of the SSG's office has been reserved to be reflected in 2013 annual report.

17. MINISTRY OF HOUSING

- Account/records in respect of recurrent and capital accounts have been satisfactorily examined. No major comments appeared to my notice worth reporting while minor issues have been dealt with on the spots.

18. MINISTRY OF AGRICULTURE (FERTILIZER ACCOUNTS)

- 150 Metric tons of Fertilizer out of stock delivered to Yobe Fertilizer Company in 2012 season was observed not to have been actually received by the company.
- Opening/maintenance of 4 nos. of Bank Accounts without approval/consent of the Accountant-General Ministry of Finance contradicted the provisions of the Financial Regulations rules nos. 1701 and 1702 respectively.
- Irregular cash withdrawals amounting to N56,696,000.00 contrary to the provision of section 120 (I & ii) of the constitution of the Federal Republic of Nigeria and rule 401 of the established financial regulations in force.

Query has been issued to the Ministry and a reply is still being awaited.

19. MINISTRY OF YOUTHS AND SOCIAL DEV.

- Account/records in respect of recurrent and capital accounts have been satisfactorily examined. No major comments worth reporting.

20. MINISTRY OF JUSTICE

- 5 payment vouchers worth N1,780,000.00 not supported/covered by relevant particulars/supporting evidences.
- 13 cheques from various MDAs in respect of vetting fees worth N8,594,211.75 could not be confirmed to have been credited to account as per Bank statement. In other words, the amount involved could not be duly accounted for.

21. HIGH COURT OF JUSTICE

- Account/records in respect of recurrent and capital accounts have been satisfactorily examined. No major comments worth reporting. Minor issues have been dealt with on the spots. The organization has been cautioned to avoid in-house estimates for direct labour project.

22. SHARIA COURT OF APPEAL

- Account/records in respect of recurrent and capital accounts have been satisfactorily examined. No major comments worth reporting while minor issues have been dealt with on the spots.

23. AREA COURTS DIVISION

- Maintain only imprests accounts under the control of the Sharia court. Account/records in respect of overhead account examined satisfactorily.

24. SALARY ACCOUNTS

It could be recall that Government restored to a policy of centralizing the payment of salaries in respect of all MDA's across the state. It also introduced staff verification exercises by using

biometric system where details of every salary earning staff is captured before getting into the payroll.

A Committee is also constituted and the still working around the clock to generate staff data which will be used to build staff database for the state. At the end of this exercise, staff strength of each MDA as well as the state's workforce will be determined.

However, I am of the view that salary records must be properly maintained and the made available to all MDAs on monthly basis as it affect them. This should also be copied to State Audit to enable it check independent verification of records in the MDAs and the one centrally maintained in the Treasury Division.

4.3 ACCOUNTS OF BOARDS, PARASTATALS, CORPORATIONS, COMMISSIONS, AND AGENCIES:

Section 125(1-3) of the Constitution of the Federal Republic of Nigeria stipulated that Boards, Parastatals, Corporation, Commissions and Agencies under the State should produce their annual draft accounts and forward to the Office of the Auditor-General for his review, comments and subsequent nomination of firms of External Auditors to Audit the accounts and submit their report to the Auditor-General who will express opinion on such accounts in his Annual Report to the Legislature. This section was previously disregarded by the Boards and Parastatals in some years back, but as a result of our commitment and efforts, the situation is now reversed and significant improvement were recorded during the year under review despite the security situation that engulfed the State which gradually a normalcy is returning. Details of the progress chart indicating positions of individual organization are hereby presented in the following tables:

Organizations that have fully completed and have their draft accounts audited up to the year ended 31st December, 2012.

S/N	ORGANIZATION	SUBMISSION OF:	
		DRAFT ACCTS	AUDITED ACCTS
1	Board of Internal Revenue	2012	2012
2	State Afforestation Project	2012	2012
3	Yobe Fertilizer Company	2012	2012
4	School of Nursing and Midwifery	2012	2012
5	RUWASA	2012	2012
6	Housing & Prop. Dev. Corp.	2012	2012
7	Arabic & Islamic Educ. Board	2012	2012
8	NEAZDP	2012	2012
9	School of Health Technology	2012	2012
10	Teaching Service Board	2012	2012
11	Project Financial Mgt. Unit	2012	2012
12	State Polytechnic Geidam	2012	2012
13	Fire Service Board	2012	2012
14	Board of Traditional Medicine	2012	2012
15	Sports Commission	2012	2012
16	Local Govt. Service Commission	2012	2012
17	Agency for the Control of AIDs	2012	2012
18	Fertilizer Blending Plants Comp.	2012	2012
19	Rural Electrification Board	2012	2012
20	Independent Electoral Comm.	2012	2012
21	State Scholarship Board	2012	2012
22	Hospital Management Board	2012	2012
23	YOSADP	2012	2012
24	Yobe Transport Corporation	2012	2012

S/N	ORGANIZATION	SUBMISSION OF:	
		DRAFT ACCTS	AUDITED ACCTS
25	College of Agriculture Gujba	2012	2012
26	Yobe Broadcasting Corporation	2012	2012
27	House of Assembly Service Com	2012	2012
28	Pilot Livestock Dev. Project	2012	2012
29	Primary Health Care Mgt. Board	2012	2012
30	RWSSP	2012	2012
31	State Emergency Mgt. Agency	2012	2012
32	College of Legal & Islamic Studies	2012	2012
33	Environmental Protection Agency	2012	2012
34	Agency for Mass Education	2012	2012
35	Hotels & Tourism Board	2012	2012
36	Yobe Desert Stars FC	2012	2012
37	Yobe State Water Corporation	2012	2012
38	Yobe Investment Company Ltd.	2012	2012
39	History Bureau	2012	2012
40	Infrastructural Dev. Fund Projects	2012	2012
41	Yobe Savings and Loans Ltd.	2012	2012
42	Yobe Printing Corporation	2012	2012
43	YOSAMA	2012	2012
44	Small & Medium Scale Ind.	2012	2012
45	Science & Tech. Educ. Board	2012	2012
46	Council for Arts & Culture	2012	2012
47	Modern Abattoir		

Organizations whose auditing work for 2012 are currently in progress

S/N	ORGANIZATION	SUBMISSION OF:	
		DRAFT ACCTS	AUDITED ACCTS
1	College of Education Gashu'a	2012	To 2010
2	Yobe State Television (YTV)	2012	To 2010
3	Library Board	2012	To 2010
4	Universal Basic Educ. Board	2012	To 2010
5	Pilgrims Welfare Commission	2012	To 2010
6	CABS Potiskum	2011	To 2010
7	Yobe State University	2011	To 2010

S/N	ORGANIZATION	SUBMISSION OF:	
		DRAFT ACCTS	AUDITED ACCTS
8	Millennium Development Goals	2011	To 2010
9	Dofarga Spring Water	2010	To 2010
10	Judicial Service Commission	2010	To 2010
11	Local Govt. Staff Pension B.	2010	To 2010
12	Polythene & Woven Sacks Co.	2009	To 2009
13	Yobe Aluminium Company	2009	To 2009

REVIEW OF “AUDITED ACCOUNTS AND MANAGEMENT REPORTS” OF BOARDS AND PARASTATALS

External Auditors reports received in respect of organizations whose audit have been completed were accordingly subjected to a review by my office and observations and comments worth reporting on various organizations are given below.

1. YOBE STATE AGRICULTURAL MECHANIZATION AUTHORITY (YOSAMA)

The accounts/records of the YOSAMA for the year ended 31st December, 2012 was audited by Onojah & Associates and the following observation were noted:-

- Revenue generated in 2011/2012 was not encouraging compared to performance in 2009/2010 which makes the organization failed to achieve its desired goals and objectives.
- The sum of N26,141,00.00 for Corn Oil programme has been brought forward since 2009, 2010, 2011 & 2012 and no any explanation regarding the programme from the Management.

2. HOUSING AND PROPERTY DEV. CORPORATION

The accounts/records was audited by Umar Hamid & Co., the following observation were raised.

- That most of the payment vouchers were not signed accordingly.
- The balance carried forward of N8,122,497.00 remained with the Societe Generale Bank as a result of liquidation and no any explanation on the position of the said amount as at the time of writing this report.

3. LOCAL GOVERNMENT SERVICE COMMISSION

Accounts/records audited by Solanke & Sulyman & Co. has the following observations.

- Most of the payment vouchers were not attached with relevant particulars.
- Bank reconciliations were not prepared on monthly basis.
- Expenditure were not classified, coded, and posted into the cash book accordingly.
- Fixed asset register was not maintained.
- The Director of Finance and Supply is hereby directed to correct these anomalies.

4. MAI IDRIS ALOOMA POLYTECHNIC GEIDAM

The accounts/records were examined and audited by an external Audit firm and no major comments worth reporting.

5. INFRASTRUCTURAL DEVELOPMENT FUND (IDF)

Accounts/records examined and audited by Raphael Anyama & Co. No major comment worth reporting.

6. COUNCIL FOR ARTS AND CULTURE

The accounts/records audited by Tunde Williams & Co. and some issues were raised and report as follows:

- That imprest were not retired which leads to distortion of information in accounts department as classification of expenditure heads becomes difficult due to lack of necessary documents.
- That the balance carried forward of N32,470.00 staff advances has remained in the accounts for almost a decade without details of beneficiaries or any action taken.
- That the books and documents i.e. cash book, payment vouchers, cheque counterfoils and bank statements among others were poorly maintained.

7. YOBE BROADCASTING CORPORATION (YBC)

The accounts/records maintained by the corporation were examined and audited satisfactorily. Minor observations in relation to IGR were raised and dealt with on the spot.

8. PILOT LIVESTOCK DEV. PROGRAMME

The accounts/records were examined and audited by R.S. Omowale & Co. Up to the time of writing this report, major issues observed/reported in my previous annual report (2011) could not be responded authoritatively. It was reported during the year under review that the previous observations were rectified, as contained in the Management report for the year 2012. In view of this a letter was sent to the organization and audit firm (R.S. Omowale) to explain how the anomalies were rectified.

9. ARABIC AND ISLAMIC EDUCATION BOARD

Accounts/records examined and verified by an external audit firm (Solanke & Sulyman & Co.). No major comment worth reporting.

10. SCHOOL OF HEALTH TECHNOLOGY

Accounts/records examined and audited by SOLANKE & SULYMAN & CO. No major comment worth reporting. The Management deserves commendation for their efforts in maintaining the meagre resources entrusted at their care.

11. ENVIRONMENTAL PROTECTION AGENCY

- The accounts/records in respect of recurrent and capital accounts have been satisfactorily examined by Umar Hamid & Co. No major comments worth reporting.

12. FIRE SERVICE BOARD

- The accounts/records in respect of recurrent and capital accounts have been satisfactorily examined by UMAR B. KINFAFA & Co. No major comments worth reporting.

13. RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASA)

- As a result of some errors observed during an audit review of the audited accounts conducted by R.S. Omowale & Co., attention of the Management and External Audit firm has been drawn. Their response is still being awaited.

14. STATE AFORESTATION PROJECT

The accounts/records in respect of overhead costs accounts have been satisfactorily examined by Umar Hamid & Co. No major comments worth reporting.

15. STATE HISTORY BUREAU

The accounts/records in respect of overhead costs accounts have been satisfactorily examined by Solanke & Sulyman & Co. No major comments worth reporting. Minor issues were raised and the Management responded and noted.

16. BOARD OF TRADITIONAL MEDICINE

The accounts/records in respect of overhead costs accounts have been satisfactorily examined by Solanke & Sulyman & Co. No major comments worth reporting. Minor issues related to relevant particulars of some payment vouchers were raised and dealt on the spot.

17. YOBE FERTILIZER BLENDING PLANTS COMPANY GUJBA

Accounts/records examined and verified by an external audit firm. No major comment worth reporting.

18. DESERT STARS FOOTBALL CLUB

During an audit review of the audited accounts for the year ended 31st December, 2012 conducted by CHARLES NWUME & CO. The following observations were raised:-

- That the details of audit conducted by the audit firm were not clearly presented.
- That the management did not keep their vouchers properly.
- Presentation of the accounts was not in conformity with the accounting standard.

A letter was sent to the Audit firm to clarify the issues raised.

19. YOBE STATE SPORTS COUNCIL

- The accounts/records was audited by CHARLES NWUME & CO. observed that the management of the Sports Council did not keep their vouchers properly.

- Similarly, in page 3 of the Management report, the case of non-maintenance of fixed asset register was reported.
- The management is called upon to correct these lapses with immediate effect.

20. PRIMARY HEALTH CARE MANAGEMENT BOARD

- The accounts/records in respect of overhead costs accounts have been satisfactorily examined by R. S. Omowale & Co. A lot of significant improvements were observed in records keeping therefore no major comments worth reporting. Minor issues related to attachment of particulars on some payment vouchers were raised and dealt with on the spot.

21. STATE HOTELS MANAGEMENT BOARD

- It was observed that the internally generated revenue from hotels services for the year 2012 stood at N2,961,588.00 while for that of the year 2011 stood at N4,983,531.00. it indicates that a difference of N2,021,943.00 was as a result of accommodating security agents in the hotels in order to bring peace resulting a wide shortfall in the IGR in this sector.
- Relevant books of accounts like, fixed asset register, cash book analysis, store ledgers were not maintained.
- Some payment vouchers were not attached with the relevant particulars.
- A query has been sent to the Board and a response is still being awaited.

22. TEACHING SERVICE BOARD

The accounts/records in respect of overhead costs and capital accounts have been satisfactorily examined and audited by Umar B. Kinafa & Co. No major comments worth reporting.

23. STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

- No significant improvements were recorded on the observations noted in my previous annual report (2011) compared to the year under review (2012).
- The Management was called upon to ensure the speedy rectification and details will be communicated in due course.

24. STATE SCHOLARSHIP BOARD

The accounts/records were examined and audited and the following observations were raised.

- Some payment vouchers were not properly documented and attached with relevant particulars like receipt, invoice etc.
- Some payment vouchers were not acknowledged by the payee.
- Poor maintenance of accounting books
 - a. Cheque book register
 - b. Imprest cash book
 - c. Advances register
- The value of stock items cannot be ascertained because the Board did not carry out the yearly stock taking exercise.

25. STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)

- The accounts/records in respect of overhead costs and capital accounts have been satisfactorily examined and audited by Umar B. Kinafa & Co. No major comments worth reporting.

26. YOBE STATE WATER CORPORATION

- Accounts/records examined and verified by an external audit firm. No major comment worth reporting. Government may consider and redouble her efforts, so that the organization will achieve its specific goals and objectives in provision portable drinking water.

AUDIT CERTIFICATE

In accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the accounts and Financial statements of the Yobe State Government of Nigeria for the year ended 31st December, 2012. 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, 2012 have been certified, subject to comments and observations contained in this report.

In my opinion the financial statements no. 3-6 (i.e. Cash flow statement, statement of Assets & Liabilities, Statement of Consolidated Revenue fund and Statement of Capital Development fund) and related schedules give a true and fair view of the State of affairs of Yobe State Government as at 31st December, 2012.

**Office of the Auditor-General,
P.M.B. 1051,
Damaturu, Yobe State.
September, 2013**


Muh'd Jawa Gashua FCNA, FCPA,
**Auditor-General,
Yobe State Government**

APPENDIX A
SAMPLE PHOTOGRAPH OF VERIFIED PROJECTS

Report of the Auditor-General on the accounts of Government of Yobe State



An Upgraded Primary Health Care Centre in the state



Newly Staff quarters of PHC to boost health sector in the rural areas



Newly constructed P.H.C. under the Geiidam's administration



A pharmacy in one among govt-owned P.H.C.

Report of the Auditor-General on the accounts of Government of Yobe State



Functional Borehole to provide portable drinking water



Deputy Governor's Office Complex



One of the township road in Damaturu



One of the re-activated Asphalt Plant in the State.

Report of the Auditor-General on the accounts of Government of Yobe State



Auditor-General's Office Complex renovated by the present Administration to provide good working environment



One of the completed roads project verified



New entrance gate of 200 Ultra-Modern Hospital in Damaturu

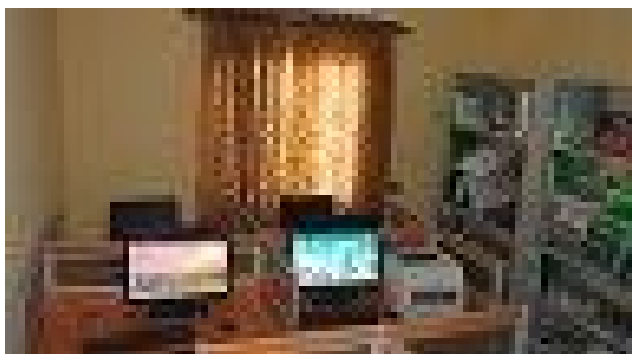


Some of the housing estate in the state

Report of the Auditor-General on the accounts of Government of Yobe State



Auditor-General's Conference Hall built and furnished by Geidam Administration



Audit library fully equipped with modern Computers as part of transformation agenda by H. E. ***Alhaji Ibrahim Geidam fnca, cpa,***



One of the roads under construction in the State



State House of Assembly Complex upgraded by the Present administration

Report of the Auditor-General on the accounts of Government of Yobe State



Front view of the Governor's lodge Kaduna



Side view of the Governor's lodge Kaduna



Governor's lodge Kaduna renovated by the present administration



A mosque being renovated at Governor's lodge Kaduna

APPENDIX B
ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS OF
GOVERNMENT OF YOBE STATE OF NIGERIA
AS AT 31st DECEMBER, 2012

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, 2012 and its operations for the year ended on that date.

Alhaji Adamu Idi Danchuwa (CNA)
Accountant General
Yobe State

STATEMENT No. 3				
GOVERNMENT OF YOBE STATE OF NIGERIA				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2012				
		NOTES	31st DEC. 2012	31st DEC. 2011
Cash Flow from Operation Activities			₦	₦
Receipts				
➤	Statutory Revenue Allocation	3	32,741,987,692.95	32,157,081,600.21
➤	VAT	4	6,723,851,989.85	6,132,804,835.86
➤	Internally Generated Revenue	5	1,885,048,972.40	2,385,653,776.94
➤	Grants/Subventions	6	452,570,563.00	5,746,473,492.50
➤	Miscellaneous	7	12,880,669,191.43	10,221,904,244.03
➤	Others	8	184,493,486.36	303,911,419.64
Total Receipts			54,868,621,895.99	56,947,829,369.18
Payments				
➤	Personnel Emoluments	9	15,961,784,340.23	12,908,369,740.91
➤	Education Services	10	267,376,600.00	278,878,830.10
➤	Transport Services	11	42,600,000.00	42,600,000.00
➤	Health Services	12	131,196,000.00	105,057,900.00
➤	Agricultural Services	13	53,400,000.00	53,550,000.00
➤	Economic Services	14	16,800,000.00	16,800,000.00
➤	Information & Social Developments	15	158,721,000.00	156,610,721.42
➤	Water and Sanitation	16	35,400,000.00	35,900,000.00
➤	Housing Services	17	16,200,000.00	16,200,000.00
➤	Town & Country Planning	18	24,000,000.00	24,000,000.00
➤	General Administration	19	12,703,148,493.64	11,408,116,079.08
➤	Others	20	130,000,000.00	613,751,264.66
Total Payments			29,540,626,433.87	25,659,834,536.17
Net Cash Flow from Operation Activities			25,327,995,462.12	31,287,994,833.01
Cash Flow from Investment Activities				
Purchase/Construction of Assets		21	25,646,443,832.37	28,477,325,061.38

Purchase of Financial Market Instruments		-	-
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Proceeds from Sales of Assets	22	1,806,200.00	28,762,000.00
Net Cash Flow from Investing Activities		25,644,637,632.37	28,448,563,061.38
Cash Flow from Financing Activities			
Proceeds from Loan & Other Borrowings			
Dividends Received		-	-
Repayments of Loans	23	218,197,716.57	244,705,674.09
Net Cash Flow from Financing Activities		- 218,197,716.57	- 244,705,674.09
Net Increase/Decrease in Cash & Its Equivalent		- 534,839,886.82	2,594,726,097.54
Cash & Its Equivalent as at 1/1/2012		6,776,115,935.74	4,181,389,838.20
Cash & Its Equivalent as at 31/12/2012		6,241,276,048.92	6,776,115,935.74

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, 2012			
	NOTES	31st DEC. 2012	31st DEC. 2011
		N	N
ASSETS	-		
Liquid Assets			
Cash And Bank Balances	24	6,241,276,048.92	6,776,115,935.74
Others			-
-			
Investments	25	372,393,718.12	117,853,784.00
Advances	26	586,137,391.10	640,630,877.46
Operating Liabilities over Assets		3,917,817,431.40	4,029,012,325.12
		<u>11,117,624,589.54</u>	<u>11,563,612,922.32</u>
LIABILITIES			
Consolidated Revenue Fund		441,652,285.32	388,946,284.05
Capital Development Fund		5,799,623,763.60	6,387,169,651.69
Foreign Loans	27	4,876,348,540.62	4,787,496,986.58
Internal Loans			
		<u>11,117,624,589.54</u>	<u>11,563,612,922.32</u>
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, 2012						
ACTUAL		NOTES	APPROVED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE
2011			2012	2012	2012	%
N	-		N	N	N	
596,839,697.52	Opening Balance				388,946,284.05	1.00
	ADD: REVENUE [INCOME]	28				
1,443,659,235.34	Taxes		3,208,487,000.00	3,208,487,000.00	1,399,036,229.31	0.44
79,257,000.00	Licenses		108,616,000.00	108,616,000.00	186,405,097.23	1.72
105,467,789.61	Fines and fees		1,016,000,000.00	1,016,000,000.00	279,607,645.86	0.28
491,000,000.00	Earning and sales		1,226,752,000.00	1,226,752,000.00	20,000,000.00	0.02
25,700,000.00	Rent on Government Property		11,600,000.00	11,600,000.00	-	0.00
12,803,518.44	Interest & Dividends		-	-	-	0.00
-	Reimbursements by paras,FGN & Others		25,000,000.00	25,000,000.00	-	0.00
193,848,080.54	Boards and Parastatals		343,545,000.00	343,545,000.00	-	0.00
-	Recovery of Funds		-	-	-	0.00
33,918,153.01	Miscellaneous		-	-	-	0.00
153,911,419.64	Repayment of Advances	29			184,493,486.36	100.00
32,157,081,600.21	Statutory Revenue Allocation	30	34,748,494,540.00	34,748,494,540.00	32,741,987,692.95	0.94
	Transfer from CDF					2.00
35,293,486,494.31	TOTAL REVENUE		40,688,494,540.00	40,688,494,540.00	35,200,476,435.76	
	LESS: EXPENDITURE					0.00
11,677,845,219.78	Personnel Costs	31	16,901,154,000.00	16,209,054,000.00	14,679,739,828.14	0.91
1,230,524,521.13	Pension and Gratuities	32	982,887,000.00	1,282,887,000.00	1,282,044,512.09	1.00
3,755,335,717.12	Overhead Costs	33	4,388,722,421.00	5,987,722,421.00	5,727,223,388.28	0.96
1,967,363,912.17	Consolidated Revenue Fund Charges		1,725,600,000.00	1,855,600,000.00	1,608,293,309.57	0.87
244,705,674.09	Public Debt Charges	35	250,000,000.00	250,000,000.00	218,197,716.57	101.00
613,751,264.66	Advances	36	-	-	130,000,000.00	100.00
2,325,024,161.72	Recurrent Grants and Subventions	37	3,048,580,000.00	3,058,580,000.00	2,276,768,268.72	0.74
4,089,989,739.59	Miscellaneous Expenses	38	3,108,188,000.00	4,128,188,000.00	3,836,557,127.07	1.00
25,904,540,210.26	TOTAL EXPENDITURE		30,405,131,421.00	32,772,031,421.00	29,758,824,150.44	0.91

9,388,946,284.05	OPERATING BALANCE		10,283,363,119.00	7,916,463,119.00	5,441,652,285.32	101.00
	APPROPRIATION/TRANSFERS					0.00
9,000,000,000.00	Capital Development Fund		10,283,363,119.00	7,916,463,119.00	5,000,000,000.00	3.00
	Loan Repayment Fund					
388,946,284.05	CLOSING BALANCE		-	-	441,652,285.32	
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, 2012						
ACTUAL		NOTES	APPROVED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE
2011			2012	2012	2012	
N			N	N	N	%
3,584,550,140.68	Opening Balance		4,312,222,000.00	4,312,222,000.00	6,387,169,651.69	0.81
	ADD: CAPITAL RECEIPTS					
6,132,804,835.86	Value Added Tax	39	7,451,434,540.00	7,451,434,540.00	6,723,851,989.85	0.90
9,000,000,000.00	Transfer from CRF		10,283,363,119.00	7,916,463,119.00	5,000,000,000.00	0.63
150,000,000.00	Internal Loans	40	6,335,492,250.00	6,335,492,250.00	-	0.00
	External Loans	41	1,616,000,000.00	1,616,000,000.00	-	0.00
5,746,473,492.50	Grants/Subventions	42	3,865,439,000.00	3,865,439,000.00	452,570,563.00	0.12
10,250,666,244.03	Miscellaneous	43	14,280,917,670.00	14,280,917,670.00	12,882,475,391.43	0.90
34,864,494,713.07	TOTAL CAPITAL RECEIPTS		48,144,868,579.00	45,777,968,579.00	31,446,067,595.97	0.69
	LESS: CAPITAL EXPENDITURE					
	Economic Sector					
700,880,993.75	Agriculture	44	1,660,129,000.00	2,259,849,000.00	1,872,915,560.00	0.83
18,186,900.00	Livestock	45	288,000,000.00	292,000,000.00	28,677,500.00	0.10
72,821,600.00	Forestry	46	561,260,000.00	561,260,000.00	238,636,269.50	0.43
7,500,000.00	Fisheries	47	18,000,000.00	18,000,000.00	-	0.00
241,785,593.91	Industry	48	887,323,000.00	1,252,323,000.00	397,335,104.17	0.32
1,017,328,510.23	Energy	49	3,977,323,000.00	1,677,323,000.00	336,278,408.43	0.20
61,596,923.08	Commerce, Finance, Hotels & Co-ops.	50	1,100,000,000.00	330,000,000.00	11,204,000.00	0.03
14,066,095,256.03	Transport (Works)	51	16,036,084,000.00	14,081,084,000.00	9,766,426,737.49	0.69
16,186,195,777.00	Sub total		24,528,119,000.00	20,471,839,000.00	12,651,473,579.59	0.62
	Social Service Sector					
4,213,866,859.02	Education	52	6,739,480,000.00	7,753,860,000.00	4,595,736,091.94	0.59
1,028,091,719.95	Health	53	3,405,075,000.00	2,625,075,000.00	1,058,892,240.28	0.40
355,670,890.41	Information	54	770,000,000.00	1,383,000,000.00	435,673,549.33	0.32
193,113,127.18	Social Development	55	1,036,200,000.00	1,936,200,000.00	587,730,226.89	0.30
5,790,742,596.56	Sub total		11,950,755,000.00	13,698,135,000.00	6,678,032,108.44	0.49

	Regional Development Sector					
1,008,893,156.00	Water Supply	56	2,550,000,000.00	2,050,000,000.00	651,639,867.49	0.32
4,700,000.00	Environment, Sewage & Drainage	57	129,549,000.00	129,549,000.00	2,755,287.50	0.02
1,393,987,022.81	Housing	58	2,205,000,000.00	2,205,000,000.00	1,343,605,581.41	0.61
170,649,178.00	Town & country planning	59	170,000,000.00	170,000,000.00	71,584,000.00	0.42
33,556,500.00	Community Development	60	570,000,000.00	510,000,000.00	60,863,080.00	0.12
2,611,785,856.81	Sub total		5,624,549,000.00	5,064,549,000.00	2,130,447,816.40	0.42
	Administration Sector					
3,888,600,831.01	General Administration	61	6,041,445,579.00	6,543,445,579.00	4,186,490,327.94	0.64
3,888,600,831.01	Sub total		6,041,445,579.00	6,543,445,579.00	4,186,490,327.94	0.64
28,477,325,061.38	GRAND TOTAL EXPENDITURE		48,144,868,579.00	45,777,968,579.00	25,646,443,832.37	0.56
	APPROPRIATION/TRANSFERS					
	Consolidated Revenue Fund					
6,387,169,651.69	CLOSING BALANCE		-	-	5,799,623,763.60	
The accompanying notes are an integral part of this statement						

NOTE NO.3 STATUTORY REVENUE ALLOCATION (SRA) 2012					
MONTH	NET	DEDUCTIONS AT SOURCE			GROSS ALLOCATION
		FOREIGN LOAN	FERTILIZER	REFUND BUDGET AUGMENTATION	
JANUARY	2,733,675,163.15	15,317,632.88	107,718,750.00		2,856,711,546.03
FEBRUARY	2,197,140,913.40	15,317,632.88	107,718,750.00		2,320,177,296.28
MARCH	2,408,637,647.86	14,150,159.56	107,718,750.00		2,530,506,557.42
APRIL	3,007,807,774.82	14,150,159.56	107,718,750.00		3,129,676,684.38
MAY	2,762,194,891.92	14,150,159.56			2,776,345,051.48
JUNE	2,851,778,598.25	14,150,159.56	53,437,500.00		2,919,366,257.81
JULY	2,679,419,053.14	14,150,159.56	53,437,500.00	173,334,428.64	2,920,341,141.34
AUGUST	2,673,688,964.14	12,637,769.11	53,437,500.00	173,334,428.64	2,913,098,661.89
SEPTEMBER	2,525,946,380.53	12,637,769.11	53,437,500.00	173,334,428.64	2,765,356,078.28
OCTOBER	2,646,485,971.98	12,637,769.11		173,334,428.64	2,832,458,169.73
NOVEMBER	2,912,248,237.84	12,637,769.11			2,924,886,006.95
DECEMBER	2,533,764,186.81	12,637,769.11			2,546,401,955.92
TOTAL	31,932,787,783.84	164,574,909.11	644,625,000.00	693,337,714.56	33,435,325,407.51
LESS	Being over Allocation of Budget Augmentation for Feb. & Mar. 2012 deducted at source in July to October 2012				(693,337,714.56)
GROSS TOTAL					32,741,987,692.95

NOTE NO. 4 VAT 2912

MONTH	VAT ALLOCATION
JANUARY	534,385,025.32
FEBRUARY	498,021,287.99
MARCH	607,811,426.79
APRIL	621,860,903.28
MAY	552,444,923.06
JUNE	558,154,064.28
JULY	550,121,781.35
AUGUST	512,312,360.33
SEPTEMBER	579,749,835.40
OCTOBER	514,503,319.90
NOVEMBER	602,470,904.17
DECEMBER	592,016,157.98
TOTAL	6,723,851,989.85

NOTE NO.5 INTERNALLY GENERATED REVENUE					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
10050	Taxes	3,208,487,000.00	3,208,487,000.00	1,399,036,229.31	- 1,809,450,770.69
10100	Licenses	108,616,000.00	108,616,000.00	186,405,097.23	77,789,097.23
10200	Fines and fees	1,016,000,000.00	1,016,000,000.00	279,607,645.86	- 736,392,354.14
10400	Earning and sales	1,226,752,000.00	1,226,752,000.00	20,000,000.00	- 1,206,752,000.00
10550	Rent on Government Property	11,600,000.00	11,600,000.00		- 11,600,000.00
10600	Reimbursement by Parastatals, Fed. Govt. & other	25,000,000.00	25,000,000.00		- 25,000,000.00
10620	Boards and Parastatals	343,545,000.00	343,545,000.00		- 343,545,000.00
10850	Interest payment and dividends				-
10900	Recovery of Funds				
10920	Miscellaneous				-
	TOTAL	5,940,000,000.00	5,940,000,000.00	1,885,048,972.40	- 4,054,951,027.60

NOTE NO.6 GRANTS AND SUBVENTIONS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
10650	CONDITIONAL GRANTS MDG & IFAD/FADAMA III	3,865,439,000.00	3,865,439,000.00	343,412,674.00	- 3,522,026,326.00
10650	FGN.Contribution for RWSSP			109,157,889.00	109,157,889.00
	SUB TOTAL 111003-GRANTS	3,865,439,000.00	3,865,439,000.00	452,570,563.00	- 3,247,335,513.73

NOTE NO.7 MISCELLANEOUS CAPITAL RECEIPTS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
10900	EXCESS CRUDE OIL	9,134,917,670.00	9,134,917,670.00	6,025,812,907.24	-3,109,104,762.76
10900	STATUTARY BUDGET AUGMENTATION			3,436,743,084.64	3,436,743,084.64
10900	STATUTARY EXCHANGE RATE GAINS			165,532,923.27	165,532,923.27
10900	MISCELLANEOUS: REFUNDS NNPC	4,146,000,000.00	4,146,000,000.00	1,151,082,320.55	-2,994,917,679.45
10900	REFUNDS FROM FED. GOVT FOR ROADS			106,921,984.13	106,921,984.13
10900	SURE-P ALLOCATION			1,743,575,971.60	1,743,575,971.60
10900	ECOLOGICAL	1,000,000,000.00	1,000,000,000.00	250,000,000.00	-750,000,000.00
10990	DONATION BY KABO AIR			1,000,000.00	1,000,000.00
	SUB TOTAL 42-6 MISCELLANEOUS	14,280,917,670.00	14,280,917,670.00	12,880,669,191.43	-1,400,248,478.57

NOTE NO.8 OTHERS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
510003	POH CAR LOAN REPAYMENTS			136,949,087.20	- 136,949,087.20
510004	FURNITURE LOAN			47,544,399.16	- 47,544,399.16
	TOTAL			184,493,486.36	- 184,493,486.36

NOTE NO.9 PERSONNEL EMOLUMENTS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
2010	Government House	147,158,000.00	147,158,000.00	134,919,419.24	12,238,580.76
2210	House of Assembly	129,562,000.00	129,562,000.00	123,843,560.53	5,718,439.47
2310	Secretary to the State Government	359,000,000.00	359,000,000.00	335,553,542.77	23,446,457.23
2410	Head of service	134,248,000.00	134,248,000.00	125,433,220.58	8,814,779.42
2510	Ministry of Agriculture	270,339,000.00	270,339,000.00	268,330,336.10	2,008,663.90
2511	ADP	205,984,000.00	205,984,000.00	185,913,333.74	20,070,666.26
2512	YOSAMA	133,260,000.00	133,260,000.00	109,600,517.75	23,659,482.25
2610	Ministry of Animal & Fisheries	579,416,000.00	579,416,000.00	511,392,929.18	68,023,070.82
2710	Ministry of Environment	219,862,000.00	219,862,000.00	210,957,935.87	8,904,064.13
2712	NEAZDP	74,000,000.00	74,000,000.00	60,995,255.00	13,004,745.00
2713	YOSEPA	303,146,000.00	303,146,000.00	285,927,080.36	17,218,919.64
2810	Ministry of Education	143,835,000.00	143,835,000.00	125,920,529.01	17,914,470.99
2814	Scholarship Board	24,617,000.00	24,617,000.00	23,908,522.09	708,477.91
2815	Library Board	69,667,000.00	69,667,000.00	63,109,062.79	6,557,937.21
2816	Agency for Mass Educa.	266,706,000.00	266,706,000.00	245,206,704.79	21,499,295.21
2817	Colle. of Educ. Gashua	741,168,000.00	747,168,000.00	729,479,889.76	17,688,110.24
2818	CABS Potiskum	431,030,000.00	433,030,000.00	384,007,134.96	49,022,865.04
2819	Colle. Of Agric Gujba	234,100,000.00	235,600,000.00	219,465,065.90	16,134,934.10
2820	YOCOLIS Nguru	231,602,000.00	233,102,000.00	211,602,863.56	21,499,136.44
2821	Polytechnic Geidam	160,990,000.00	164,990,000.00	164,936,858.73	53,141.27
2822	State University	695,262,000.00	695,262,000.00	635,966,640.78	59,295,359.22
2823	SUBEB	986,025,000.00	786,025,000.00	750,974,811.34	35,050,188.66
2824	Arabic & Islamic Educ.	62,972,000.40	62,972,000.40	16,305,695.07	46,666,305.33
2825	TSB	2,652,023,000.00	1,852,023,000.00	1,608,887,343.42	243,135,656.58
2826	Science & Tech. Board	741,297,000.00	741,297,000.00	632,865,129.25	108,431,870.75

Report of the Accountant-General Yobe State with Financial Statements

2910	Ministry of Sport	31,080,000.00	31,080,000.00	28,628,567.17	2,451,432.83
2911	Sports Council	76,544,000.00	106,544,000.00	103,311,836.53	3,232,163.47
2912	Desert Stars	15,000,000.00	15,000,000.00	13,014,000.00	1,986,000.00
3010	Ministry of Finance	616,788,000.00	616,788,000.00	556,231,665.36	60,556,334.64
3017	Pension and Gratuities	982,887,000.00	1,282,887,000.00	1,282,044,512.09	842,487.91
3015	Board of Internal Rev.	86,313,000.00	86,313,000.00	77,138,595.57	9,174,404.43
3110	Ministry of Health	588,170,000.00	588,170,000.00	538,427,000.23	49,742,999.77
3113	HMB	1,995,114,000.00	1,995,114,000.00	1,838,104,573.51	157,009,426.49
3114	School of Nursing	70,034,000.00	80,034,000.00	78,198,253.99	1,835,746.01
3116	Traditional Medicine	8,300,000.00	13,300,000.00	11,038,388.94	2,261,611.06
3210	Ministry of Justice	142,000,000.00	162,000,000.00	159,516,346.77	2,483,653.23
3211	Prerogative of Mercy	2,200,000.00	2,200,000.00	2,121,020.25	78,979.75
3310	Ministry of Works	204,200,000.00	204,200,000.00	176,685,886.29	27,514,113.71
3311	Fire Service	121,100,000.00	214,000,000.00	103,996,716.28	110,003,283.72
3410	Ministry of Transport & Energy	103,300,000.00	103,300,000.00	98,663,399.52	4,636,600.48
3411	REB	214,500,000.00	214,500,000.00	198,453,217.88	16,046,782.12
3510	Ministry of Information	63,400,000.00	63,400,000.00	54,391,587.07	9,008,412.93
3511	YBC	106,300,000.00	106,300,000.00	89,825,386.14	16,474,613.86
3512	YTV	102,600,000.00	102,600,000.00	90,200,950.54	12,399,049.46
3513	Printing Corporation	30,800,000.00	30,800,000.00	27,076,093.59	3,723,906.41
3514	Council for Art & Culture	48,900,000.00	48,900,000.00	41,129,294.72	7,770,705.28
3515	History Bureau	2,130,000.00	2,130,000.00	1,881,810.93	248,189.07
3610	Ministry of Youth & Social Dev.	166,800,000.00	166,800,000.00	149,977,853.86	16,822,146.14
3710	Ministry of Commerce	90,300,000.00	90,300,000.00	83,972,810.23	6,327,189.77
3711	Small Scale Industry	10,000,000.00	10,000,000.00	8,889,040.05	1,110,959.95
3810	Ministry of Women Affairs	69,200,000.00	69,200,000.00	56,671,505.16	12,528,494.84
3910	Ministry of Land & Solid Mineral	208,320,000.00	208,320,000.00	189,585,496.74	18,734,503.26
4010	Ministry of Integrated Rural Dev.	160,212,000.00	160,212,000.00	148,016,778.06	12,195,221.94
4110	Ministry of Local Government	65,000,000.00	65,000,000.00	58,442,268.85	6,557,731.15
4111	LG Pension	7,740,000.00	7,740,000.00	6,317,641.25	1,422,358.75
4112	Emirate Councils	170,534,000.00	225,534,000.00	222,435,149.52	3,098,850.48
4210	Ministry of Water Resources	39,100,000.00	39,100,000.00	36,189,373.08	2,910,626.92
4211	Water Corporation	333,700,000.00	333,700,000.00	292,112,029.44	41,587,970.56

Report of the Accountant-General Yobe State with Financial Statements

4212	RUWASA	106,250,000.00	106,250,000.00	94,856,562.05	11,393,437.95
4310	Ministry of Housing	123,000,000.00	123,000,000.00	111,124,795.46	11,875,204.54
4311	Housing Corporation	40,200,000.00	40,200,000.00	35,918,943.39	4,281,056.61
4312	Yobe Savings & Loans	6,250,000.00	6,250,000.00	6,130,876.58	119,123.42
4410	Ministry of Religious Affairs	29,000,000.00	29,000,000.00	25,185,173.53	3,814,826.47
4510	Ministry of Budget & Econ. Plan.	63,700,000.00	63,700,000.00	58,709,582.53	4,990,417.47
4610	Ministry of Special Duties	24,306,000.00	24,306,000.00	23,081,142.86	1,224,857.14
4611	Intergovernmental Affairs				-
4711	High Court	160,500,000.00	195,000,000.00	194,955,915.93	44,084.07
4712	Sharia Court of Appeal	69,800,000.00	89,000,000.00	87,376,267.30	1,623,732.70
4713	Sharia Court Division	110,470,000.00	130,470,000.00	129,634,934.39	835,065.61
4810	State Audit Dept.	63,700,000.00	63,700,000.00	56,250,757.42	7,449,242.58
4910	Local Government Audit	73,200,000.00	73,200,000.00	67,164,216.39	6,035,783.61
5010	Civil Service Commission	28,900,000.00	28,900,000.00	28,343,672.15	556,327.85
5110	Local Govt. Service Commission	20,520,000.00	20,520,000.00	18,358,966.99	2,161,033.01
5210	Pilgrims Commission	11,760,000.00	11,760,000.00	11,584,144.75	175,855.25
5310	House of Assembly Commission	9,800,000.00	9,800,000.00	9,616,054.03	183,945.97
5410	State Independent Election Com	3,900,000.00	3,900,000.00	3,528,656.37	371,343.63
5510	Judicial Service Commission	8,950,000.00	13,950,000.00	11,771,245.93	2,178,754.07
	TOTAL	17,884,041,000.40	17,490,641,000.40	15,961,784,340.23	1,528,856,660.17

NOTE NO.10 EDUCATION SERVICES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
2810	Ministry of Education	12,000,000.00	12,000,000.00	12,000,000.00	-
2811	ERC	3,000,000.00	3,000,000.00	3,000,000.00	-
2812	Zonal Inspectorate	1,800,000.00	1,800,000.00	1,800,000.00	-
2813	Remedial Programme	1,800,000.00	1,800,000.00	1,800,000.00	-
2814	Scholarship Board	3,600,000.00	3,600,000.00	3,600,000.00	-
2815	Library Board	18,000,000.00	18,000,000.00	6,000,000.00	12,000,000.00
2816	Agency for Mass Educa.	4,800,000.00	4,800,000.00	4,800,000.00	-
2817	Colle. of Educ. Gashua	6,000,000.00	6,000,000.00	6,000,000.00	-
2818	CABS Potiskum	6,000,000.00	6,000,000.00	6,000,000.00	-
2819	Colle. Of Agric Gujba	6,000,000.00	6,000,000.00	6,000,000.00	-
2820	YOCOLIS Nguru	6,000,000.00	6,000,000.00	6,000,000.00	-
2821	Polytechnic Geidam	6,000,000.00	6,000,000.00	6,000,000.00	-
2822	State University	48,000,000.00	48,000,000.00	48,000,000.00	-
2824	Arabic & Islamic Educ.	13,200,000.00	13,200,000.00	12,200,000.00	1,000,000.00
2825	TSB	106,000,000.00	106,000,000.00	90,651,200.00	15,348,800.00
2826	Science & Tech. Board	53,000,000.00	53,000,000.00	52,925,400.00	74,600.00
2827	French & Kanuri Centre	600,000.00	600,000.00	600,000.00	-
	SUB-TOTAL: 122 EDUCATION SERVICES	295,800,000.00	295,800,000.00	267,376,600.00	28,423,400.00

NOTE NO.11 TRANSPORT & ENERGY SERVICES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3310	Ministry of Works	12,000,000.00	12,000,000.00	12,000,000.00	-
3311	Fire Service	10,800,000.00	10,800,000.00	10,800,000.00	-
2322	IDF	2,400,000.00	2,400,000.00	2,400,000.00	-
3410	Ministry of Transport & Energy	12,000,000.00	12,000,000.00	12,000,000.00	-
3411	REB	5,400,000.00	5,400,000.00	5,400,000.00	-
	TOTAL	42,600,000.00	42,600,000.00	42,600,000.00	-

NOTE NO.12 HEALTH SERVICES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3110	Ministry of Health	12,000,000.00	12,000,000.00	12,000,000.00	-
3111	Epidemiological Unit	1,200,000.00	1,200,000.00	1,200,000.00	-
3112	NPI Unit	1,200,000.00	1,200,000.00	1,200,000.00	-
3113	HMB	33,880,000.00	33,880,000.00	30,396,000.00	3,484,000.00
3114	School of Nursing	6,000,000.00	6,000,000.00	4,200,000.00	1,800,000.00
3115	School of Health Tech	6,000,000.00	6,000,000.00	4,200,000.00	1,800,000.00
3116	Traditional Medicine	1,800,000.00	1,800,000.00	1,800,000.00	-
3117	Primary Health Care Board	120,000,000.00	120,000,000.00	75,000,000.00	45,000,000.00
3118	YOSACA	1,800,000.00	1,800,000.00	1,200,000.00	600,000.00
	TOTAL	183,880,000.00	183,880,000.00	131,196,000.00	52,684,000.00

NOTE NO. 13 AGRICULTURAL SERVICES					
2510	Ministry of Agriculture	12,000,000.00	12,000,000.00	12,000,000.00	-
2512	YOSAMA	4,200,000.00	4,200,000.00	4,200,000.00	-
2610	Ministry of Animal & Fisheries	12,000,000.00	12,000,000.00	12,000,000.00	-
2611	Modern Abattoir	1,200,000.00	1,200,000.00	600,000.00	600,000.00
2612	Pilot Livestock	1,200,000.00	1,200,000.00		1,200,000.00
2710	Ministry of Environment	12,000,000.00	12,000,000.00	12,000,000.00	-
2711	Afforestation	2,400,000.00	2,400,000.00	2,400,000.00	-
2712	NEAZDP	4,800,000.00	4,800,000.00	4,800,000.00	-
2713	YOSEPA	5,400,000.00	5,400,000.00	5,400,000.00	-
	TOTAL	55,200,000.00	55,200,000.00	53,400,000.00	1,800,000.00

NOTE NO.14 ECONOMIC SERVICES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3710	Ministry of Commerce	12,000,000.00	12,000,000.00	12,000,000.00	-
3711	Small Scale Industry	4,200,000.00	4,200,000.00	4,200,000.00	-
3714	Fertilizer Blend Co.	600,000.00	600,000.00	600,000.00	-
	SUB-TOTAL: 126 ECONOMIC SERVICES	16,800,000.00	16,800,000.00	16,800,000.00	-

NOTE NO.15 INFORMATION & SOCIAL DEVELOPMENT					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3510	Ministry of Information	12,000,000.00	12,000,000.00	12,000,000.00	-
3511	YBC	22,800,000.00	22,800,000.00	5,850,000.00	16,950,000.00
3512	YTV	12,000,000.00	12,000,000.00	12,000,000.00	-
3513	Printing Corporation	4,200,000.00	4,200,000.00	4,200,000.00	-
3514	Council for Art & Culture	4,500,000.00	4,500,000.00	4,500,000.00	-
3515	History Bureau	1,800,000.00	1,800,000.00	1,800,000.00	-
3610	Ministry of Youth & Social Dev.	12,000,000.00	12,000,000.00	12,000,000.00	-
3611	Remand Home	3,600,000.00	3,600,000.00	3,600,000.00	-
3612	NYSC Fika	600,000.00	600,000.00	600,000.00	-
2910	Ministry of Sport	12,000,000.00	12,000,000.00	12,000,000.00	-
2911	Sports Council	68,400,000.00	68,400,000.00	63,296,000.00	5,104,000.00
2912	Desert Stars	18,000,000.00	18,000,000.00	11,473,000.00	6,527,000.00
3810	Ministry of Women Affairs	22,000,000.00	22,000,000.00	15,402,000.00	6,598,000.00
3811	Other Women Activities				-
3812	Family Support MCHC	3,000,000.00	3,000,000.00		3,000,000.00
	SUB-TOTAL: 127 INFORMATION & SOCIAL	196,900,000.00	196,900,000.00	158,721,000.00	38,179,000.00

NOTE NO.16 WATER & SANITATION					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
4210	Ministry of Water Resources	12,000,000.00	12,000,000.00	12,000,000.00	-
4211	Water Corporation	18,000,000.00	18,000,000.00	18,000,000.00	-
4212	RUWASA	5,400,000.00	5,400,000.00	5,400,000.00	-
	SUB-TOTAL: 128 WATER & SANITATION	35,400,000.00	35,400,000.00	35,400,000.00	-

NOTE NO.17 HOUSING SERVICES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
4310	Ministry of Housing	12,000,000.00	12,000,000.00	12,000,000.00	-
4311	Housing Corporation	4,200,000.00	4,200,000.00	4,200,000.00	-
	SUB-TOTAL: 129 HOUSING SERVICES	16,200,000.00	16,200,000.00	16,200,000.00	-

NOTE NO.18 TOWN & COUNTRY PLANNING					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3910	Ministry of Land & Solid Mineral	12,000,000.00	12,000,000.00	12,000,000.00	-
4010	Ministry of Integrated Rural Dev.	12,000,000.00	12,000,000.00	12,000,000.00	-
	SUB-TOTAL: 130 TOWN & COUNTRY	24,000,000.00	24,000,000.00	24,000,000.00	-

NOTE NO.19 GENERAL ADMINISTRATION					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
2010	Government House	1,430,195,204.00	1,930,195,204.00	1,915,102,444.98	15,092,759.02
2012	Special Advisers on Health	6,000,000.00	6,000,000.00	6,000,000.00	-
2014	Special Adviser on Education	6,000,000.00	6,000,000.00	6,000,000.00	-
2015	Special Adviser on Works	6,000,000.00	6,000,000.00	6,000,000.00	-
2017	Special Adviser on Political	6,000,000.00	6,000,000.00	6,000,000.00	-
2018	Special Adviser on Finance	6,000,000.00	6,000,000.00	6,000,000.00	-
2020	Special Adviser on Information	6,000,000.00	6,000,000.00	6,000,000.00	-
2021	Special Adviser on Transport	6,000,000.00	6,000,000.00	6,000,000.00	-
2022	Special Adviser on Security	6,000,000.00	6,000,000.00	6,000,000.00	-
2025	Special Adiver on Agriculture	6,000,000.00	6,000,000.00	6,000,000.00	-
2029	Special Adviser on Housing	6,000,000.00	6,000,000.00	6,000,000.00	-
2030	Special Adviser on Legal Matters	6,000,000.00	6,000,000.00	6,000,000.00	-
2031	Special Adviser on Local Government Affairs	6,000,000.00	6,000,000.00	6,000,000.00	-
2110	Deputy Governor's Office	184,169,217.00	274,169,217.00	273,392,280.00	776,937.00
2210	House of Assembly	1,096,384,000.00	1,096,384,000.00	930,431,745.70	165,952,254.30
2310	Secretary to the State Government	125,600,000.00	125,600,000.00	123,973,845.00	1,626,155.00
2310	Special Services	1,000,000,000.00	2,000,000,000.00	1,967,477,072.60	32,522,927.40

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2311	Kaduna Liaison Office	2,400,000.00	2,400,000.00	2,400,000.00	-
2312	Lagos Liaison Office	2,400,000.00	2,400,000.00	2,400,000.00	-
2313	Abuja Liaison Office	9,600,000.00	9,600,000.00	9,000,000.00	600,000.00
2314	Maiduguri Liaison Office	2,400,000.00	2,400,000.00	2,400,000.00	-
2315	UNICEF Coordinator	1,200,000.00	1,200,000.00	1,200,000.00	-
2316	Landscape Unit	600,000.00	600,000.00	600,000.00	-
2317	Korean Tech Team	1,080,000.00	1,080,000.00	1,080,000.00	-
2318	National Volunteer Unit	480,000.00	480,000.00	240,000.00	240,000.00
2319	Maintenance Unit	600,000.00	600,000.00	600,000.00	-
2320	SERA	6,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00
2321	MDG	5,400,000.00	5,400,000.00	5,400,000.00	-
2410	Head of service	24,000,000.00	24,000,000.00	24,000,000.00	-
3010	Ministry of Finance	12,000,000.00	12,000,000.00	12,000,000.00	-
3011	Office of Acct General	4,800,000.00	4,800,000.00	4,800,000.00	-
3012	State Tenders Board	1,200,000.00	1,200,000.00	1,200,000.00	-
3013	Debt Management	600,000.00	600,000.00	600,000.00	-
3014	PFM Unit	600,000.00	600,000.00	600,000.00	-
3015	Board of Internal Rev.	6,000,000.00	6,000,000.00	6,000,000.00	-
3016	Miscellaneous	3,108,188,000.00	4,128,188,000.00	3,836,557,127.07	291,630,872.93
3017	Consolidated Rev. Fund charges	1,975,600,000.00	2,105,600,000.00	1,608,293,309.57	497,306,690.43
3210	Ministry of Justice	12,000,000.00	12,000,000.00	12,000,000.00	-
3211	Prerogative of Mercy	1,800,000.00	1,800,000.00	1,800,000.00	-
3212	Rent Tribunal	2,400,000.00	2,400,000.00	2,400,000.00	-
3213	Revenue Court	960,000.00	960,000.00	480,000.00	480,000.00
3214	Sanitation Court	3,600,000.00	3,600,000.00	3,600,000.00	-
4110	Ministry of Local Government	12,000,000.00	12,000,000.00	12,000,000.00	-
4111	LG Pension	2,400,000.00	2,400,000.00	1,800,000.00	600,000.00
4410	Ministry of Religious Affairs	60,454,000.00	60,454,000.00	46,644,000.00	13,810,000.00
4411	Yobe Mosque	43,200,000.00	43,200,000.00	1,200,000.00	42,000,000.00
4510	Ministry of Budget & Econ. Plan.	12,000,000.00	12,000,000.00	12,000,000.00	-
4511	Budget Performance Unit	6,000,000.00	6,000,000.00	6,000,000.00	-
4512	Data Centre & Statistic Survey	6,000,000.00	6,000,000.00	3,600,000.00	2,400,000.00
4513	Budget Monitoring & Inspection	3,000,000.00	3,000,000.00	3,000,000.00	-

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4610	Ministry of Special Duties	12,000,000.00	12,000,000.00	12,000,000.00	-
4611	Intergovernmental Affairs				-
4711	High Court	36,800,000.00	46,800,000.00	45,300,000.00	1,500,000.00
4712	Sharia Court of Appeal	36,000,000.00	36,000,000.00	31,000,000.00	5,000,000.00
4713	Sharia Court Division	10,800,000.00	10,800,000.00	10,800,000.00	-
4810	State Audit Dept.	10,800,000.00	10,800,000.00	10,800,000.00	-
4811	Audit Field Work	12,000,000.00	12,000,000.00	12,000,000.00	-
4910	Local Government Audit	10,800,000.00	10,800,000.00	5,400,000.00	5,400,000.00
4911	L.G Audit Field work	12,000,000.00	12,000,000.00	12,000,000.00	-
5010	Civil Service Commission	5,400,000.00	5,400,000.00	5,400,000.00	-
5110	Local Govt. Service Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
5210	Pilgrims Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
5211	Hajj Operation	2,200,000,000.00	2,200,000,000.00	1,626,776,668.72	573,223,331.28
5310	House of Assembly Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
5410	State Independent Election Com	54,000,000.00	54,000,000.00	6,000,000.00	48,000,000.00
5510	Judicial Service Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
	TOTAL	11,654,310,421.00	14,404,310,421.00	12,703,148,493.64	1,701,161,927.36

NOTE NO.20 OTHERS OF GENERAL NATURE					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
510003	PUBLIC OFFICE HOLDERS' CAR			130,000,000.00	-130,000,000.00
510004	FURNITURE LOAN			0.00	0.00
	TOTAL			130,000,000.00	-130,000,000.00

NOTE NO.21 CAPITAL EXPENDITURE					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
	Economic Sector				
2500	Agriculture	1,660,129,000.00	2,259,849,000.00	1,872,915,560.00	386,933,440.00
2600	Livestock	288,000,000.00	292,000,000.00	28,677,500.00	263,322,500.00
2700	Forestry	561,260,000.00	561,260,000.00	238,636,269.50	322,623,730.50
2600	Fisheries	18,000,000.00	18,000,000.00	-	18,000,000.00
3700	Industry	887,323,000.00	1,252,323,000.00	397,335,104.17	854,987,895.83
3400	Energy	3,977,323,000.00	1,677,323,000.00	336,278,408.43	1,341,044,591.57
3700	Commerce, Finance, Hotels & Co-ops.	1,100,000,000.00	330,000,000.00	11,204,000.00	318,796,000.00
3300	Transport	16,036,084,000.00	14,081,084,000.00	9,766,426,737.49	4,314,657,262.51
	Sub total	24,528,119,000.00	20,471,839,000.00	12,651,473,579.59	7,820,365,420.41
	Social Service Sector				-
2800	Education	6,739,480,000.00	7,753,860,000.00	4,595,736,091.94	3,158,123,908.06
3100	Health	3,405,075,000.00	2,625,075,000.00	1,058,892,240.28	1,566,182,759.72
3500	Information	770,000,000.00	1,383,000,000.00	435,673,549.33	947,326,450.67
3600	Social Development	1,036,200,000.00	1,936,200,000.00	587,730,226.89	1,348,469,773.11
	Sub total	11,950,755,000.00	13,698,135,000.00	6,678,032,108.44	7,020,102,891.56
	Regional Development Sector				-
4200	Water Supply	2,550,000,000.00	2,050,000,000.00	651,639,867.49	1,398,360,132.51
2700	Environment, Sewage & Drainage	129,549,000.00	129,549,000.00	2,755,287.50	126,793,712.50
4300	Housing	2,205,000,000.00	2,205,000,000.00	1,343,605,581.41	861,394,418.59
3900	Town & country planning	170,000,000.00	170,000,000.00	71,584,000.00	98,416,000.00
4000	Community Development	570,000,000.00	510,000,000.00	60,863,080.00	449,136,920.00
	Sub total	5,624,549,000.00	5,064,549,000.00	2,130,447,816.40	2,934,101,183.60
	Administration Sector				-
2300	General Administration	6,041,445,579.00	6,543,445,579.00	4,186,490,327.94	2,356,955,251.06
	Sub total	6,041,445,579.00	6,543,445,579.00	4,186,490,327.94	2,356,955,251.06
	GRAND TOTAL EXPENDITURE	48,144,868,579.00	45,777,968,579.00	25,646,443,832.37	20,131,524,746.63

NOTE NO.22 PROCEEDS FROM SALE OF ASSETS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
10400	Proceeds from Sale of assets			1,806,200.00	-1,806,200.00

NOTE NO.23 REPAYMENTS OF LOANS					
LOAN REPAYMENTS/PUBLIC DEBTS CHARGES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3017020956	Public Debt Services	250,000,000.00	250,000,000.00	218,197,716.57	31,802,283.43

NOTE NO. 24 CASH AND BANK BALANCES AS AT 31s DECEMBER 2012			N
211	RECURRENT CASH AND BANK BALANCES HQTRS		
002	AFRIBANK		990.00
005	PLATINIUM HABIB BANK		5,667,689.46
006	FIRST INLAND BANK PLC (NUB)		16,148,887.50
009	INTERCONTINENTAL BANK PLC		7,537,822.36
011	FIDILITY BANK EXPENDITURE		310,109,450.81
012	ZENEITH BANK PLC		686,725.34
013	UBA BANK SALARY ACCT (OAG)		6,087,896.00
016	FIRST BANK OF NIG PLC (GRAINS ACCOUNT)		14,204,124.74
017	AFRIBANK PLC VAT A/C		1,000.00
018	AFRIBANK PLC (EXCESS CRUDE OIL ACCT)		1,000.00
019	AFRIBANK PLC (RECURRENT EXPENDITURE ACCOUNT)		3,184,479.47
020	AFRIBANK PLC (CAPITAL EXPENDITURE ACCOUNT)		1,000.00
021	AFRIBANK (SALARY ACCOUNT)		999.00
022	CONDITIONAL GRANT ACCOUNT		153,737.01
023	SPECIAL PROJECT II ACCOUNT		8,324,294.72
024	SPECIAL PROJECT I ACCOUNT		119,848,879.27
025	AFRIBANK (STABLIZATION ACCOUNT)		1,000.00
026	AFRIBANK (LOAN ACCOUNT)		86,022,328.40
027	FIRST BANK FERTILIZER ACCOUNT		1,924,644.48
028	UBA YBSG EXPT ACCOUNT		4,761,577.50
034	AFIBANK (REVENUE ACCOUNT)		999.74
035	FCMB (PENSION & GRATUITY)		2,376,209.23

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036	FIDILITY BANK (CONTRACT LIABILITY ACCT)	2,097,070.16
037	C G S 2009 PROJECT (CONDITIONAL GRANT)	168,794,947.92
038	UBA VAT ACCOUNT	404,461,399.25
043	FIDELITY BANK (YOBE STATE SPECIAL PROJECT ACCT)	4,318,711.00
007	UNITY BANK (IGR ACCT)	892,166,740.10
042	FIDELITY BANK (YOBE STATE PUBLIC OFFICE HOLDERS ACCT)	55,502,103.20
040	FIDELITY BANK (STABILIZATION ACCT)	7,915,879.53
041	FIDELITY BANK (STATUTORY ACCT)	2,152,205,431.88
044	YOBE STATE CGS 2011 PROJECT A/C	339,846,799.11
046	KEYSTONE BANK (SURE-P ACCOUNT)	870,608,252.29
045	YOBE STATE STAFF FURNITURE LOAN REVOLVING ACCT	21,268,482.90
050	UBA BANK (RETURNS SALARY ACCT)	57,359,882.61
047	FUNE LOCAL GOVT COUNCIL	98,991,120.21
048	KARASUWA LOCAL GOVT COUNCIL	198,929,000.00
049	YUNUSARI LOCAL GOVT COUNCIL	198,929,000.00
	SUB-TOTAL	6,060,440,555.19
212	MINISTRIES AND DEPARTMENTS CASH AND BANK BALANCES AS AT 31/12/2012	
2010	GOVT HOUSE	3,129,559.67
2110	DEP GOV's OFFICE	946,057.60
2210	HOUSE OF ASSEMBLY	550,210.00
2310	GOVERNORS OFFICE	1,700,130.19
2410	OFFICE OF HEAD OF SERVICE	504,930.00
2510	MINISTRY OF AGRICULTURE	31,157.71
2610	MINISTRY OF ANIMAL & FISHERIES	1,678,232.85
2710	MINISTRY OF ENVIRONMENT	28,864.23
2810	MINISTRY OF EDUCATION	97,885.15
2910	MINISTRY OF SPORTS	7,580.00
3010	MINISTRY OF FINANCE	4,896,647.40
3011	OFFICE OF THE ACCOUNTANT GENERAL	78,899.67
3110	MINISTRY OF HEALTH	81,457,739.32
3210	MINISTRY OF JUSTICE	559,042.57
3310	MINISTRY OF WORKS	63,727,660.61
3410	MINISTRY OF TRANSPORT	28,613.65

3510	MINISTRY OF INFORMATION	15,985,876.39
3610	MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	588.00
3710	MINISTRY OF COMMERCE	51,877.13
3810	MINISTRY OF WOMEN AFFAIRS	32,560.00
3910	MINISTRY OF LAND & SURVEY	81,584.62
4010	MINISTRY OF INTEGRATED RURAL DEVELOPMENT	47,500.00
4110	LOCAL GOVT SERVICE COMMISSION	52,415.21
4210	MINISTRY OF WATER RESOURCES	135,834.03
4310	MINISTRY OF HOUSING	34,100.45
4410	MINISTRY OF RELIGIOUS AFFAIRS	145,437.41
4510	MINISTRY OF BUDGET & PLANNING	1,413,562.99
4610	MINISTRY OF SPECIAL DUTIES	19,798.00
4810	STATE AUDIT DEPARTMENT	3,227,624.60
4910	LOCAL GOVT AUDIT DEPT.	17,275.00
5010	CIVIL SERVICE COMMISSION	21,463.83
5110	MINISTRY OF LOCAL GOVT & CHIEFTANCY AFFAIRS	136,281.80
5310	ASSEMBLY SERVICE COMMISSION	8,503.65
	SUB-TOTAL	180,835,493.73
	GRAND TOTAL	6,241,276,048.92

NOTE NO.25 INVESTMENT			
	SCHEDULE OF QOUTED INVESTMENT AS AT 31st DECEMBER 2011		
S/N	NAME OF COMPANY	NO OF SHARES	VALUE (N)
1	First Bank Plc	4,101,549.00	36,503,786.10
2	Union Bank Plc	19,286,128.00	204,432,956.80
3	United Textiles	65,993.00	64,013.21
4	Oando	2,198.00	48,356.00
5	Diamond Bank	503,903.00	967,493.76
6	Afri Bank	601,176.00	
7	Cadbury Nig Plc	34,502.00	393,322.80
8	Sterling Bank	5,649,168.00	5,705,659.68
9	NAHCO	159,389.00	819,249.18
10	Intercontinental Bank Plc	961,209.00	672,846.30

11	AIICO Insurance	2,406,485.00	1,203,242.25
12	Unity Bank	58,149,260.00	31,982,093.00
13	Royal Exchange	45,000.00	22,500.00
14	Forte Oil (African Petroleum Plc)	45,360.00	526,176.00
15	Con Oil	233,069.00	7,341,673.50
16	SCOA	74,702.00	412,355.04
17	Niger Insurance	336,039.00	168,019.50
	SUB TOTAL		291,263,743.12
SCHEDULE OF UNQUOTED INVESTMENT AS AT 31st DECEMBER 2012			
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		291,263,743.12
	UNQUOTED INVESTMENT		81,129,975.00
	TOTAL		372,393,718.12
	<i>Source: Yobe Investment Company Ltd</i>		

NOTE NO.26 ADVANCES CAR LOAN POH						
	DESCRIPTION	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYEMNTS	CLOSING BAL.
	Car Loan	452,592,723.86	130,000,000.00	582,592,723.86	136,949,087.20	445,643,636.66
	Furniture Loan	188,038,153.60		188,038,153.60	47,544,399.16	140,493,754.44
	TOTAL	640,630,877.46	130,000,000.00	770,630,877.46	184,493,486.36	586,137,391.10

NOTE NO.27 FOREIGN LOAN PROFILE								
S/NO	CREDITOR/PROJECT	DATE /SIGNED	AMOUNT	AMOUNT PAID IN USD \$			AMOUNT PAID IN NAIRA	AMOUNT OUTS
	WORLD BANK GROUP		DISBURSED	PRINCIPAL	INTEREST	TOTAL	IN NAIRA 2012	31/12/2012
1	IBRD		\$	\$	\$	\$	N	\$
a	National Fadama	25/08/1992	1,552,000.00	84,727.70	975.90	85,703.60	13,362,905.31	
b	Natinal Agric Tech Support	25/08/1992	244,000.00	13,244.20	152.60	13,396.80	2,088,829.06	
c	National Water Rehab.Proj	23/07/1992	5,935,000.00			-		
2	IDA					-		
a	1st education	03/01/1965	363,000.00	10,890.00	224.60	11,114.60	1,732,988.43	21,780.00
b	Community Based Poverty Red	18/07/2001	9,791,063.73	259,280.00	71,002.10	330,282.10	78,998,215.84	14,250,881.13
c	Health System dev. Project II	03/02/2003	1,085,000.00	13,562.50	7,786.80	21,349.30	5,106,412.40	1,423,648.62
d	HIV/AIDS Programme	23/05/2001	1,456,292.05	36,407.40	9,449.80	45,857.20	10,968,311.58	1,370,661.67
e	Health System dev.(additional financing)	23/07/2009	1,651,658.60		12,258.60	12,258.60	2,932,061.80	2,458,743.49
f	Third natiional fadama	16/04/2009	4,818,310.00		31,045.20	31,045.20	7,425,517.19	4,800,699.79
3	IFAD					-		
a	Comm.Based Agric&Rural Dev.	16/09/2002	2,800,000.00		19,558.60	19,558.60	4,678,105.49	3,418,454.84
4	ADB/ADF					-		
a	Health System Dev. IV (ADF)	13/10/2003	2,818,000.00		17,391.60	17,391.60	2,711,698.27	2,312,546.35
b	Health System Dev. IV (ADF) II				6,941.50	6,941.50	1,399,774.88	1,217,266.90
	Arrears of 2009 paid in 2010						6,877,267.76	
	Balance						26,292,821.10	
	TOTAL		32,514,324.38	418,111.80	176,787.30	594,899.10	164,574,909.11	31,274,682.79
NOTE: AMOUNT OUTSTANDING AS AT 31/12/2012 TRANSLATED IN NAIRA VALUE AS						\$ 31,274,682.79 @ N155.92 = N4,876,348,540.62		

NOTE NO.28 INTERNALLY GENERATED REVENUE					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
10050	Taxes	3,208,487,000.00	3,208,487,000.00	1,399,036,229.31	- 1,809,450,770.69
10100	Licenses	108,616,000.00	108,616,000.00	186,405,097.23	77,789,097.23
10200	Fines and fees	1,016,000,000.00	1,016,000,000.00	279,607,645.86	- 736,392,354.14
10400	Earning and sales	1,226,752,000.00	1,226,752,000.00	20,000,000.00	- 1,206,752,000.00
10550	Rent on Government Property	11,600,000.00	11,600,000.00		- 11,600,000.00
10600	Reimbursement by Parastatals, Fed. Govt. & other	25,000,000.00	25,000,000.00		- 25,000,000.00
10620	Boards and Parastatals	343,545,000.00	343,545,000.00		- 343,545,000.00
10850	Interest payment and dividends				-
10900	Recovery of Funds				
10920	Miscellaneous Return Salary				-
	TOTAL	5,940,000,000.00	5,940,000,000.00	1,885,048,972.40	- 4,054,951,027.60

NOTE NO 29 ADVANCE REPAYMENTS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
510003	PUBLIC OFFICE HOLDERS' CAR LOAN REPYMTS			136,949,087.20	136,949,087.20
510004	FURNITURE LOAN REPAYMENTS			47,544,399.16	47,544,399.16
	TOTAL			184,493,486.36	184,493,486.36

NOTE NO.3 STATUTORY REVENUE ALLOCATION (SRA) 2012					
MONTH	NET	DEDUCTIONS AT SOURCE			GROSS ALLOCATION
		FOREIGN LOAN	FERTILIZER	REFUND BUDGET AUGMENTATION	
JANUARY	2,733,675,163.15	15,317,632.88	107,718,750.00		2,856,711,546.03
FEBRUARY	2,197,140,913.40	15,317,632.88	107,718,750.00		2,320,177,296.28
MARCH	2,408,637,647.86	14,150,159.56	107,718,750.00		2,530,506,557.42
APRIL	3,007,807,774.82	14,150,159.56	107,718,750.00		3,129,676,684.38
MAY	2,762,194,891.92	14,150,159.56			2,776,345,051.48
JUNE	2,851,778,598.25	14,150,159.56	53,437,500.00		2,919,366,257.81
JULY	2,679,419,053.14	14,150,159.56	53,437,500.00	173,334,428.64	2,920,341,141.34
AUGUST	2,673,688,964.14	12,637,769.11	53,437,500.00	173,334,428.64	2,913,098,661.89
SEPTEMBER	2,525,946,380.53	12,637,769.11	53,437,500.00	173,334,428.64	2,765,356,078.28
OCTOBER	2,646,485,971.98	12,637,769.11		173,334,428.64	2,832,458,169.73
NOVEMBER	2,912,248,237.84	12,637,769.11			2,924,886,006.95
DECEMBER	2,533,764,186.81	12,637,769.11			2,546,401,955.92
TOTAL	31,932,787,783.84	164,574,909.11	644,625,000.00	693,337,714.56	33,435,325,407.51
LESS	Being over Allocation of Budget Augmentation for Feb. & Mar. 2012 deducted at source in July to October 2012				(693,337,714.56)
GROSS TOTAL					32,741,987,692.95

NOTE NO.31 PERSONNEL COSTS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
2010	Government House	147,158,000.00	147,158,000.00	134,919,419.24	12,238,580.76
2210	House of Assembly	129,562,000.00	129,562,000.00	123,843,560.53	5,718,439.47
2310	Secretary to the State Government	359,000,000.00	359,000,000.00	335,553,542.77	23,446,457.23
2410	Head of service	134,248,000.00	134,248,000.00	125,433,220.58	8,814,779.42
2510	Ministry of Agriculture	270,339,000.00	270,339,000.00	268,330,336.10	2,008,663.90
2511	ADP	205,984,000.00	205,984,000.00	185,913,333.74	20,070,666.26
2512	YOSAMA	133,260,000.00	133,260,000.00	109,600,517.75	23,659,482.25
2610	Ministry of Animal & Fisheries	579,416,000.00	579,416,000.00	511,392,929.18	68,023,070.82
2710	Ministry of Environment	219,862,000.00	219,862,000.00	210,957,935.87	8,904,064.13
2712	NEAZDP	74,000,000.00	74,000,000.00	60,995,255.00	13,004,745.00
2713	YOSEPA	303,146,000.00	303,146,000.00	285,927,080.36	17,218,919.64
2810	Ministry of Education	143,835,000.00	143,835,000.00	125,920,529.01	17,914,470.99
2814	Scholarship Board	24,617,000.00	24,617,000.00	23,908,522.09	708,477.91
2815	Library Board	69,667,000.00	69,667,000.00	63,109,062.79	6,557,937.21
2816	Agency for Mass Educa.	266,706,000.00	266,706,000.00	245,206,704.79	21,499,295.21
2817	Colle. of Educ. Gashua	741,168,000.00	747,168,000.00	729,479,889.76	17,688,110.24
2818	CABS Potiskum	431,030,000.00	433,030,000.00	384,007,134.96	49,022,865.04
2819	Colle. Of Agric Gujba	234,100,000.00	235,600,000.00	219,465,065.90	16,134,934.10
2820	YOCOLIS Nguru	231,602,000.00	233,102,000.00	211,602,863.56	21,499,136.44
2821	Polytechnic Geidam	160,990,000.00	164,990,000.00	164,936,858.73	53,141.27
2822	State University	695,262,000.00	695,262,000.00	635,966,640.78	59,295,359.22
2823	SUBEB	986,025,000.00	786,025,000.00	750,974,811.34	35,050,188.66
2824	Arabic & Islamic Educ.	62,972,000.00	62,972,000.00	16,305,695.07	46,666,304.93
2825	TSB	2,652,023,000.00	1,852,023,000.00	1,608,887,343.42	243,135,656.58
2826	Science & Tech. Board	741,297,000.00	741,297,000.00	632,865,129.25	108,431,870.75
2910	Ministry of Sport	31,080,000.00	31,080,000.00	28,628,567.17	2,451,432.83
2911	Sports Council	76,544,000.00	106,544,000.00	103,311,836.53	3,232,163.47
2912	Desert Stars	15,000,000.00	15,000,000.00	13,014,000.00	1,986,000.00
3010	Ministry of Finance	616,788,000.00	616,788,000.00	556,231,665.36	60,556,334.64
3015	Board of Internal Rev.	86,313,000.00	86,313,000.00	77,138,595.57	9,174,404.43
3110	Ministry of Health	588,170,000.00	588,170,000.00	538,427,000.23	49,742,999.77

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3113	HMB	1,995,114,000.00	1,995,114,000.00	1,838,104,573.51	157,009,426.49
3114	School of Nursing	70,034,000.00	80,034,000.00	78,198,253.99	1,835,746.01
3116	Traditional Medicine	8,300,000.00	13,300,000.00	11,038,388.94	2,261,611.06
3210	Ministry of Justice	142,000,000.00	162,000,000.00	159,516,346.77	2,483,653.23
3211	Prerogative of Mercy	2,200,000.00	2,200,000.00	2,121,020.25	78,979.75
3310	Ministry of Works	204,200,000.00	204,200,000.00	176,685,886.29	27,514,113.71
3311	Fire Service	121,100,000.00	214,500,000.00	103,996,716.28	110,503,283.72
3410	Ministry of Transport & Energy	103,300,000.00	103,300,000.00	98,663,399.52	4,636,600.48
3411	REB	214,500,000.00	214,500,000.00	198,453,217.88	16,046,782.12
3510	Ministry of Information	63,400,000.00	63,400,000.00	54,391,587.07	9,008,412.93
3511	YBC	106,300,000.00	106,300,000.00	89,825,386.14	16,474,613.86
3512	YTV	102,600,000.00	102,600,000.00	90,200,950.54	12,399,049.46
3513	Printing Corporation	30,800,000.00	30,800,000.00	27,076,093.59	3,723,906.41
3514	Council for Art & Culture	48,900,000.00	48,900,000.00	41,129,294.72	7,770,705.28
3515	History Bureau	2,130,000.00	2,130,000.00	1,881,810.93	248,189.07
3610	Ministry of Youth & Social Dev.	166,800,000.00	166,800,000.00	149,977,853.86	16,822,146.14
3710	Ministry of Commerce	90,300,000.00	90,300,000.00	83,972,810.23	6,327,189.77
3711	Small Scale Industry	10,000,000.00	10,000,000.00	8,889,040.05	1,110,959.95
3810	Ministry of Women Affairs	69,200,000.00	69,200,000.00	56,671,505.16	12,528,494.84
3910	Ministry of Land & Solid Mineral	208,320,000.00	208,320,000.00	189,585,496.74	18,734,503.26
4010	Ministry of Integrated Rural Dev.	160,212,000.00	160,212,000.00	148,016,778.06	12,195,221.94
4110	Ministry of Local Government	65,000,000.00	65,000,000.00	58,442,268.85	6,557,731.15
4111	LG Pension	7,740,000.00	7,740,000.00	6,317,641.25	1,422,358.75
4112	Emirate Councils	170,534,000.00	225,534,000.00	222,435,149.52	3,098,850.48
4210	Ministry of Water Resources	39,100,000.00	39,100,000.00	36,189,373.08	2,910,626.92
4211	Water Corporation	333,700,000.00	333,700,000.00	292,112,029.44	41,587,970.56
4212	RUWASA	106,250,000.00	106,250,000.00	94,856,562.05	11,393,437.95
4310	Ministry of Housing	123,000,000.00	123,000,000.00	111,124,795.46	11,875,204.54
4311	Housing Corporation	40,200,000.00	40,200,000.00	35,918,943.39	4,281,056.61
4312	Yobe Savings & Loans	6,250,000.00	6,250,000.00	6,130,876.58	119,123.42
4410	Ministry of Religious Affairs	29,000,000.00	29,000,000.00	25,185,173.53	3,814,826.47
4510	Ministry of Budget & Econ. Plan.	63,700,000.00	63,700,000.00	58,709,582.53	4,990,417.47
4610	Ministry of Special Duties	24,306,000.00	24,306,000.00	23,081,142.86	1,224,857.14

4611	Intergovernmental Affairs				-
4711	High Court	160,500,000.00	195,000,000.00	194,955,915.93	44,084.07
4712	Sharia Court of Appeal	69,800,000.00	89,800,000.00	87,376,267.30	2,423,732.70
4713	Sharia Court Division	110,470,000.00	130,470,000.00	129,634,934.39	835,065.61
4810	State Audit Dept.	63,700,000.00	63,700,000.00	56,250,757.42	7,449,242.58
4910	Local Government Audit	73,200,000.00	73,200,000.00	67,164,216.39	6,035,783.61
5010	Civil Service Commission	28,900,000.00	28,900,000.00	28,343,672.15	556,327.85
5110	Local Govt. Service Commission	20,520,000.00	20,520,000.00	18,358,966.99	2,161,033.01
5210	Pilgrims Commission	11,760,000.00	11,760,000.00	11,584,144.75	175,855.25
5330	House of Assembly Commission	9,800,000.00	9,800,000.00	9,616,054.03	183,945.97
5410	State Independent Election Com	3,900,000.00	3,900,000.00	3,528,656.37	371,343.63
5510	Judicial Service Commission	8,950,000.00	13,950,000.00	11,771,245.93	2,178,754.07
	TOTAL	16,901,154,000.00	16,209,054,000.00	14,679,739,828.14	1,529,314,171.86

NOTE NO 32 PENSION & GATUITIES

HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3017020957	Pension and Gratuities	982,887,000.00	1,282,887,000.00	1,282,044,512.09	842,487.91

NOTE NO.33 OVERHEADS COST

HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
2010	Government House	1,430,195,204.00	1,930,195,204.00	1,915,102,444.98	15,092,759.02
2012	Special Advisers on Health	6,000,000.00	6,000,000.00	6,000,000.00	-
2014	Special Adviser on Education	6,000,000.00	6,000,000.00	6,000,000.00	-
2015	Special Adviser on Works	6,000,000.00	6,000,000.00	6,000,000.00	-
2017	Special Adviser on Political	6,000,000.00	6,000,000.00	6,000,000.00	-
2018	Special Adviser on Finance	6,000,000.00	6,000,000.00	6,000,000.00	-
2020	Special Adviser on Information	6,000,000.00	6,000,000.00	6,000,000.00	-
2021	Special Adviser on Transport	6,000,000.00	6,000,000.00	6,000,000.00	-
2022	Special Adviser on Security	6,000,000.00	6,000,000.00	6,000,000.00	-
2025	Special Adiver on Agriculture	6,000,000.00	6,000,000.00	6,000,000.00	-
2029	Special Adviser on Housing	6,000,000.00	6,000,000.00	6,000,000.00	-

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2030	Special Adviser on Legal Matters	6,000,000.00	6,000,000.00	6,000,000.00	-
2031	Special Adviser on Local Government	6,000,000.00	6,000,000.00	6,000,000.00	-
2110	Deputy Governor's Office	184,169,217.00	274,169,217.00	273,392,280.00	776,937.00
2210	House of Assembly	1,096,384,000.00	1,096,384,000.00	930,431,745.70	165,952,254.30
2310	Secretary to the State Government	125,600,000.00	125,600,000.00	123,973,845.00	1,626,155.00
2310	Special Services	1,000,000,000.00	2,000,000,000.00	1,967,477,072.60	32,522,927.40
2311	Kaduna Liaison Office	2,400,000.00	2,400,000.00	2,400,000.00	-
2312	Lagos Liaison Office	2,400,000.00	2,400,000.00	2,400,000.00	-
2313	Abuja Liaison Office	9,600,000.00	9,600,000.00	9,000,000.00	600,000.00
2314	Maiduguri Liaison Office	2,400,000.00	2,400,000.00	2,400,000.00	-
2315	UNICEF Liaison Office	1,200,000.00	1,200,000.00	1,200,000.00	-
2316	Landscape Unit	600,000.00	600,000.00	600,000.00	-
2317	Korean Tech Team	1,080,000.00	1,080,000.00	1,080,000.00	-
2318	National Volunteer Unit	480,000.00	480,000.00	240,000.00	240,000.00
2319	Maintenance Unit	600,000.00	600,000.00	600,000.00	-
2320	SERA	6,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00
2321	MDG	5,400,000.00	5,400,000.00	5,400,000.00	-
2410	Head of service	24,000,000.00	24,000,000.00	24,000,000.00	-
2510	Ministry of Agriculture	12,000,000.00	12,000,000.00	12,000,000.00	-
2610	Ministry of Animal & Fisheries	12,000,000.00	12,000,000.00	12,000,000.00	-
2710	Ministry of Environment	12,000,000.00	12,000,000.00	12,000,000.00	-
2810	Ministry of Education	12,000,000.00	12,000,000.00	12,000,000.00	-
2811	ERC	3,000,000.00	3,000,000.00	3,000,000.00	-
2812	Zonal Inspectorate	1,800,000.00	1,800,000.00	1,800,000.00	-
2813	Remedial Programme	1,800,000.00	1,800,000.00	1,800,000.00	-
2910	Ministry of Sport	12,000,000.00	12,000,000.00	12,000,000.00	-
3010	Ministry of Finance	12,000,000.00	12,000,000.00	12,000,000.00	-
3011	Office of Acct General	4,800,000.00	4,800,000.00	4,800,000.00	-
3012	State Tenders Board	1,200,000.00	1,200,000.00	1,200,000.00	-
3013	Debt Management	600,000.00	600,000.00	600,000.00	-
3014	PFM Unit	600,000.00	600,000.00	600,000.00	-
3110	Ministry of Health	12,000,000.00	12,000,000.00	12,000,000.00	-
3111	Epidemiological Unit	1,200,000.00	1,200,000.00	1,200,000.00	-

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3112	NPI Unit	1,200,000.00	1,200,000.00	1,200,000.00	-
3210	Ministry of Justice	12,000,000.00	12,000,000.00	12,000,000.00	-
3211	Prerogative of Mercy	1,800,000.00	1,800,000.00	1,800,000.00	-
3212	Rent Tribunal	2,400,000.00	2,400,000.00	2,400,000.00	-
3213	Revenue Court	960,000.00	960,000.00	480,000.00	480,000.00
3214	Sanitation Court	3,600,000.00	3,600,000.00	3,600,000.00	-
3310	Ministry of Works	12,000,000.00	12,000,000.00	12,000,000.00	-
3410	Ministry of Transport & Energy	12,000,000.00	12,000,000.00	12,000,000.00	-
3510	Ministry of Information	12,000,000.00	12,000,000.00	12,000,000.00	-
3610	Ministry of Youth & Social Dev.	12,000,000.00	12,000,000.00	12,000,000.00	-
3611	Remand Home	3,600,000.00	3,600,000.00	3,600,000.00	-
3612	NYSC Fika	600,000.00	600,000.00	600,000.00	-
3710	Ministry of Commerce	12,000,000.00	12,000,000.00	12,000,000.00	-
3810	Ministry of Women Affairs	22,000,000.00	22,000,000.00	15,402,000.00	6,598,000.00
3812	Family Support MCHC	3,000,000.00	12,000,000.00		12,000,000.00
3910	Ministry of Land & Solid Mineral	12,000,000.00	12,000,000.00	12,000,000.00	-
4010	Ministry of Integrated Rural Dev.	12,000,000.00	12,000,000.00	12,000,000.00	-
4110	Ministry of Local Government	12,000,000.00	12,000,000.00	12,000,000.00	-
4210	Ministry of Water Resources	12,000,000.00	12,000,000.00	12,000,000.00	-
4310	Ministry of Housing	12,000,000.00	12,000,000.00	12,000,000.00	-
4410	Ministry of Religious Affairs	60,454,000.00	60,454,000.00	46,644,000.00	13,810,000.00
4510	Ministry of Budget & Econ. Plan.	12,000,000.00	12,000,000.00	12,000,000.00	-
4511	Budget Performance Unit	6,000,000.00	6,000,000.00	6,000,000.00	-
4512	Data Centre & Statistic Survey	6,000,000.00	6,000,000.00	3,600,000.00	2,400,000.00
4513	Budget Monitoring & Inspection	3,000,000.00	3,000,000.00	3,000,000.00	-
4610	Ministry of Special Duties	12,000,000.00	12,000,000.00	12,000,000.00	-
4810	State Audit Dept.	10,800,000.00	10,800,000.00	10,800,000.00	-
4811	Audit Field Work	12,000,000.00	12,000,000.00	12,000,000.00	-
4910	Local Government Audit	10,800,000.00	10,800,000.00	5,400,000.00	5,400,000.00
4911	L.G Audit Field work	12,000,000.00	12,000,000.00	12,000,000.00	-
5010	Civil Service Commission	5,400,000.00	5,400,000.00	5,400,000.00	-
5110	Local Govt. Service Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
	TOTAL	4,388,722,421.00	5,987,722,421.00	5,727,223,388.28	260,499,032.72

NOTE NO.34 CONSOLIDATED REV. FUND CHARGES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3017020858	Interest on Loan	100,000,000.00	30,000,000.00	46,676.23	29,953,323.77
3017020951	Local Govt. Share of Revenue (10%)	60,000,000.00	60,000,000.00		60,000,000.00
3017020952	2.5% State Contribution to L. G Pension	30,000,000.00	30,000,000.00		30,000,000.00
3017020953	2% of LGR to Board of Internal revenue	100,000,000.00	100,000,000.00	55,951,469.17	44,048,530.83
3017020954	Assistance to Emirate Councils	70,000,000.00	70,000,000.00		70,000,000.00
3017020958	Public Office Holders	1,353,600,000.00	1,553,600,000.00	1,547,951,164.17	5,648,835.83
3017020959	Council of Ulamas	12,000,000.00	12,000,000.00	4,344,000.00	7,656,000.00
	TOTAL	1,725,600,000.00	1,855,600,000.00	1,608,293,309.57	247,306,690.43

NOTE NO.35 REPAYMENTS OF LOANS					
PUBLIC DEBTS CHARGES					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
3017020956	Public Debt Services	250,000,000.00	250,000,000.00	218,197,716.57	31,802,283.43

NOTE NO.36 ADVANCES					
510003	PUBLIC OFFICE HOLDERS' CAR			130,000,000.00	130,000,000.00
510004	FURNITURE LOAN			0.00	0.00
	TOTAL			130,000,000.00	130,000,000.00

NOTE NO.37 RECURRENT GRANTS AND SUBVENTIONS					
HEAD	DESCRIPTION	APPROVED BUDGET 2012	REVISED BUDGET 2012	ACTUAL 2012	VARIANCE
2322	IDF	2,400,000.00	2,400,000.00	2,400,000.00	-
2512	YOSAMA	4,200,000.00	4,200,000.00	4,200,000.00	-
2611	Modern Abattoir	1,200,000.00	1,200,000.00	600,000.00	600,000.00
2612	Pilot Livestock	1,200,000.00	1,200,000.00		1,200,000.00

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2711	Afforestation	2,400,000.00	2,400,000.00	2,400,000.00	-
2712	NEAZDP	4,800,000.00	4,800,000.00	4,800,000.00	-
2713	YOSEPA	5,400,000.00	5,400,000.00	5,400,000.00	-
2814	Scholarship Board	3,600,000.00	3,600,000.00	3,600,000.00	-
2815	Library Board	18,000,000.00	18,000,000.00	6,000,000.00	12,000,000.00
2816	Agency for Mass Educa.	4,800,000.00	4,800,000.00	4,800,000.00	-
2817	Colle. of Educ. Gashua	6,000,000.00	6,000,000.00	6,000,000.00	-
2818	CABS Potiskum	6,000,000.00	6,000,000.00	6,000,000.00	-
2819	Colle. Of Agric Gujba	6,000,000.00	6,000,000.00	6,000,000.00	-
2820	YOCOLIS Nguru	6,000,000.00	6,000,000.00	6,000,000.00	-
2821	Polytechnic Geidam	6,000,000.00	6,000,000.00	6,000,000.00	-
2822	State University	48,000,000.00	48,000,000.00	48,000,000.00	-
2824	Arabic & Islamic Educ.	13,200,000.00	13,200,000.00	12,200,000.00	1,000,000.00
2825	TSB	106,000,000.00	106,000,000.00	90,651,200.00	15,348,800.00
2826	Science & Tech. Board	53,000,000.00	53,000,000.00	52,925,400.00	74,600.00
2827	French & Kanuri Centre	600,000.00	600,000.00	600,000.00	-
2911	Sports Council	68,400,000.00	68,400,000.00	63,296,000.00	5,104,000.00
2912	Desert Stars	18,000,000.00	18,000,000.00	11,473,000.00	6,527,000.00
3015	Board of Internal Rev.	6,000,000.00	6,000,000.00	6,000,000.00	-
3113	HMB	33,880,000.00	33,880,000.00	30,396,000.00	3,484,000.00
3114	School of Nursing	6,000,000.00	6,000,000.00	4,200,000.00	1,800,000.00
3115	School of Health Tech	6,000,000.00	6,000,000.00	4,200,000.00	1,800,000.00
3116	Traditional Medicine	1,800,000.00	1,800,000.00	1,800,000.00	-
3117	Primary Health Care Board	120,000,000.00	120,000,000.00	75,000,000.00	45,000,000.00
3118	YOSACA	1,800,000.00	1,800,000.00	1,200,000.00	600,000.00
3311	Fire Service	10,800,000.00	10,800,000.00	10,800,000.00	-
3411	REB	5,400,000.00	5,400,000.00	5,400,000.00	-
3511	YBC	22,800,000.00	22,800,000.00	5,850,000.00	16,950,000.00
3512	YTV	12,000,000.00	12,000,000.00	12,000,000.00	-
3513	Printing Corporation	4,200,000.00	4,200,000.00	4,200,000.00	-
3514	Council for Art & Culture	4,500,000.00	4,500,000.00	4,500,000.00	-
3515	History Bureau	1,800,000.00	1,800,000.00	1,800,000.00	-
3711	Small Scale Industry	4,200,000.00	4,200,000.00	4,200,000.00	-

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3714	Fertilizer Blend Co.	600,000.00	600,000.00	600,000.00	-
4111	LG Pension	2,400,000.00	2,400,000.00	1,800,000.00	600,000.00
4211	Water Corporation	18,000,000.00	18,000,000.00	18,000,000.00	-
4212	RUWASA	5,400,000.00	5,400,000.00	5,400,000.00	-
4311	Housing Corporation	4,200,000.00	4,200,000.00	4,200,000.00	-
4411	Yobe Mosque	43,200,000.00	43,200,000.00	1,200,000.00	42,000,000.00
4611	Intergovernmental Affairs				-
4711	High Court	36,800,000.00	46,800,000.00	45,300,000.00	1,500,000.00
4712	Sharia Court of Appeal	36,000,000.00	36,000,000.00	31,000,000.00	5,000,000.00
4713	Sharia Court Division	10,800,000.00	10,800,000.00	10,800,000.00	-
5210	Pilgrims Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
5211	Hajj Operation	2,200,000,000.00	2,200,000,000.00	1,626,776,668.72	573,223,331.28
5310	House of Assembly Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
5410	State Independent Election Com	54,000,000.00	54,000,000.00	6,000,000.00	48,000,000.00
5510	Judicial Service Commission	3,600,000.00	3,600,000.00	3,600,000.00	-
	TOTAL	3,048,580,000.00	3,058,580,000.00	2,276,768,268.72	781,811,731.28

NOTE NO. 38 MISCELLANEOUS EXPENSES					
3016020104	Duty Visit to Outside Nigeria	60,000,000.00	90,000,000.00	86,876,568.50	3,123,431.50
3016020701	Hospitality	150,000,000.00	200,000,000.00	196,471,500.00	3,528,500.00
3016020702	Committee & Commission	200,000,000.00	360,000,000.00	359,750,720.00	249,280.00
3016020703	Ceremony & Travelling Allowance	150,000,000.00	150,000,000.00	149,391,400.00	608,600.00
3016020704	Charitable Grant	50,000,000.00	80,000,000.00	79,532,771.27	467,228.73
3016020705	Contingency	1,000,000,000.00	1,500,000,000.00	1,482,798,245.16	17,201,754.84
3016020706	National Council Meeting	50,000,000.00	50,000,000.00	45,799,123.00	4,200,877.00
3016020708	Medical treatment	300,000,000.00	300,000,000.00	288,566,887.50	11,433,112.50
3016020739	RCA(security)	561,000,000.00	861,000,000.00	855,866,193.32	5,133,806.68
	OTHER PAYMENTS				-
3016020106	Passage	41,188,000.00	41,188,000.00	9,676,716.00	31,511,284.00
3016020201	Electricity Charges	70,000,000.00	70,000,000.00	46,844,632.57	23,155,367.43
3016020202	Telephone	5,000,000.00	5,000,000.00		5,000,000.00
3016020203	Postal and Curies Services	5,000,000.00	5,000,000.00		5,000,000.00

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3016020204	Internet Access charges	6,000,000.00	6,000,000.00		6,000,000.00
3016020413	Maintenance of Plant and Gen Set	20,000,000.00	20,000,000.00	13,678,500.00	6,321,500.00
3016020553	Rentage	100,000,000.00	50,000,000.00	29,819,666.40	20,180,333.60
3016020707	Bank Charges	50,000,000.00	50,000,000.00	33,838,893.35	16,161,106.65
3016020740	NYSC Allowance	150,000,000.00	150,000,000.00	69,094,710.00	80,905,290.00
3016020743	Insurance	20,000,000.00	20,000,000.00	7,573,600.00	12,426,400.00
3016020799	Other Miscellaneous Expenses	120,000,000.00	120,000,000.00	80,977,000.00	39,023,000.00
	TOTAL	3,108,188,000.00	4,128,188,000.00	3,836,557,127.07	291,630,872.93