

FINANCIAL HIGHLIGHTS FOR THE YEAR 2010

The state Government budgeted the total expenditure of **N65,137,209,386.00** for the year **2010**. These comprise of Recurrent Expenditure of **N19,565,581,000.00** and Capital expenditure of **N45,571,628,386.00**

The expenditure is expected to be financed by Recurrent Revenue of **N49,363,449,267.00** and Capital Receipts of **N15,773,760,119.00**

During the year **2010**, State Government's actual Recurrent Revenue was **N30,550,716,769.72** while actual capital Receipts was **N15,148,897,797.39** These represent **61.89%** and **96.04%** performance, respectively.

Actual Recurrent Expenditure during the year was **N20,451,837,427.76** while actual capital Expenditure was **N22,538,136,290.94**

Details contained in figure below:

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FINANCIAL HIGHLIGHTS FOR THE YEAR 2010					
S/NO	DESCRIPTIONS	ACTUAL 2008	ACTUAL 2009	BUDGETED 2010	ACTUAL 2010
	RECURRENT REVENUE	N	N	N	N
1	STATUTORY ALLOCATION	24,610,367,413.84	18,405,190,559.03	29,086,000,000.00	24,492,098,242.11
2	INTERNAL REVENUE	3,094,879,359.82	2,120,167,446.48	4,089,449,267.00	5,960,502,339.45
3	ADVANCES REPAID BY STAFF		203,080,469.96		98,116,188.16
	SUB TOTAL	27,705,246,773.66	20,728,438,475.47	33,175,449,267.00	30,550,716,769.72
	CAPITAL RECEIPTS				
1	VALUE ADDED TAX	4,025,835,229.92	4,370,940,017.56	6,226,000,000.00	5,300,387,657.59
2	INTERNAL LOANS			6,670,659,000.00	
3	EXTERNAL LOANS		142,354,745.00	1,726,979,119.00	
4	GRANTS/SUBVENTIONS	5,007,278,041.84	3,592,829,117.57	1,876,122,000.00	1,738,858,470.37
5	PROCEEDS FROM SALES OF ASSETS				49,859,500.00
6	MISCELLANEOUS RECEIPTS		9,227,863,926.67	9,962,000,000.00	8,059,788,169.43
	SUB TOTAL	9,033,113,271.76	17,333,987,806.80	26,461,760,119.00	15,148,893,797.39
	TOTAL RECEIPTS	36,738,360,045.42	38,062,426,282.27	59,637,209,386.00	45,699,610,567.11
	RECURRENT EXPENDITURE				
1	PERSONNEL COSTS	6,848,021,405.00	7,823,060,767.32	9,006,324,000.00	8,463,369,124.66
2	PENSION AND GRATUITIES	492,754,626.00	318,854,034.60	965,000,000.00	1,200,048,486.51
3	OVERHEAD COSTS	1,942,507,837.00	2,897,873,880.51	3,306,490,000.00	3,006,108,617.73
4	CRF CHARGES	1,007,221,727.00	1,891,165,073.42	2,358,487,000.00	1,790,716,342.03
5	SUBVENTIONS TO PARASTATALS	1,679,239,113.00	2,535,487,828.56	2,538,880,000.00	2,092,230,387.50
6	MISCELLANEOUS EXPENSES	1,259,903,713.00	1,784,840,632.24	3,564,600,000.00	3,481,821,523.30
7	PUBLIC DEBTS CHARGES	374,228,214.00	637,261,873.21	300,000,000.00	404,345,146.03
8	ADVANCES TO STAFF		158,907,485.74		13,197,800.00
	SUB TOTAL	13,603,876,635.00	18,047,451,575.60	22,039,781,000.00	20,451,837,427.76
	CAPITAL EXPENDITURE				
1	PURCHASE OF FIN. INSTRUMENTS				
2	CAPITAL EXPENDITURE	30,899,740,079.57	25,781,781,040.77	43,097,428,386.00	22,538,136,290.94
	SUB TOTAL	30,899,740,079.57	25,781,781,040.77	43,097,428,386.00	22,538,136,290.94
	TOTAL EXPENDITURE	44,503,616,714.57	43,829,232,616.37	65,137,209,386.00	42,989,973,718.70
	BALANCES				
1	NET CASH BALANCE	-7,765,256,669.15	-5,766,806,334.10	-5,500,000,000.00	2,709,636,848.41
2	OPENING BALANCE	15,003,815,993.04	7,238,559,323.89	5,500,000,000.00	1,471,752,989.79
3	CLOSING BALANCE	7,238,559,323.89	1,471,752,989.79	0	4,181,389,838.20

STATEMENT NO. 1

RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by the Accountant General of Yobe State in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The Financial Statement Complies with the generally accepted accounting practice and are presented in 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 adequately operated throughout the period of reports.

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

SIGNED
Alhaji Yahaya Ado (CNA)
Accountant General
Yobe State

STATEMENT NO. 2

AUDIT CERTIFICATE

In accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and Financial Statements of the Yobe State Government of Nigeria for the year ended 31st December, 2010. Returns were rendered by the Accounting Officers of MDA's in conformity with the public finance (control and management) Act 1958 (as amended). I have also obtained information and explanation necessary (except for cases observed in this report) in the discharge of my statutory responsibility.

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

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

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

SIGNED
Muhammad Jawa Gashu'a FCNA,
Auditor-General
Yobe State Government

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

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

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

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

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

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

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

The accompanying notes are an integral part of this statement

NOTE 1:

PURPOSE OF THE FINANCIAL STATEMENT

The purpose of the Financial Statements is to give an overview of the financial position and cash resources of the Government of Yobe State of Nigeria as at 31st December, 2010 as well as give summary of purpose to which the resources received during the period was put to.

NOTE 2:

2.1 STATEMENT OF ACCOUNTING POLICIES

The Financial Statements are prepared under cash basis of Accounting on historical cost convention. The transactions are recorded only when money are received and paid within the year under review.

2.2 FOREIGN CURRENCIES

Transactions in foreign currencies are translated at the exchange rate of N149.00 to the US Dollar.

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

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

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

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

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

	TOTAL	4,089,449,267	5,960,502,339.45	1,871,053,072.45
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NOTE NO.6 GRANTS AND SUBVENTIONS			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
STATUTARY BUDGET AUGMENTATION	0	608,964,480.13	608,964,480.13
CONDITIONAL GRANTS (MOH)	1,876,122,000.00	885,456,540.00	-990,665,460.00
STATUTARY EXCHANGE RATE GAINS	0	244,437,450.24	244,437,450.24
SUB TOTAL 111003-GRANTS	1,876,122,000.00	1,738,858,470.37	-137,263,529.63

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

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

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

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2822	State University	327,118,000.00	309,694,623.59	17,423,376.41
2823	SUBEB	472,400,000.00	380,768,779.39	91,631,220.61
2824	Arabic & Islamic Educ.	13,400,000.00	6,643,741.76	6,756,258.24

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

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4610	Ministry of Special Duties	12,750,000.00	12,325,086.34	424,913.66
4611	Intergovernmental Affairs	2,820,000.00		2,820,000.00
4711	High Court	141,450,000.00	125,298,125.67	16,151,874.33
4712	Sharia Court of Appeal	66,505,000.00	60,216,561.89	6,288,438.11
4713	Sharia Court Division	72,000,000.00	83,908,402.45	- 11,908,402.45
4810	State Audit Dept.	35,500,000.00	31,943,642.84	3,556,357.16
4910	Local Government Audit	39,700,000.00	38,851,824.25	848,175.75
5010	Civil Service Commission	17,292,000.00	15,963,662.74	1,328,337.26
5110	Local Govt. Service Commission	9,320,000.00	9,632,025.60	- 312,025.60
5210	Pilgrims Commission	5,600,000.00	5,998,169.16	- 398,169.16
5330	House of Assembly Commission	4,100,000.00	4,383,119.24	- 283,119.24
5410	State Independent Election Com	4,525,000.00	1,836,168.96	2,688,831.04
5510	Judicial Service Commission	5,200,000.00	6,692,788.62	- 1,492,788.62
	TOTAL	10,382,324,000.00	9,663,417,611.17	718,906,388.83

NOTE NO.10 EDUCATION SERVICES

HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2810	Ministry of Education	12,000,000.00	12,464,000.00	- 464,000.00
2811	ERC	6,000,000.00	3,060,000.00	2,940,000.00
2812	Zonal Inspectorate	3,600,000.00	2,070,000.00	1,530,000.00
2813	Remedial Programme	3,600,000.00	1,710,000.00	1,890,000.00
2814	Scholarship Board	7,200,000.00	3,420,000.00	3,780,000.00
2815	Library Board	8,400,000.00	3,990,000.00	4,410,000.00
2816	Agency for Mass Educa.	9,600,000.00	4,560,000.00	5,040,000.00
2817	Colle. of Educ. Gashua	12,000,000.00	5,700,000.00	6,300,000.00
2818	CABS Potiskum	12,000,000.00	5,700,000.00	6,300,000.00
2819	Colle. Of Agric Gujba	12,000,000.00	5,700,000.00	6,300,000.00
2820	YOCOLIS Nguru	12,000,000.00	5,700,000.00	6,300,000.00
2821	Polytechnic Geidam	12,000,000.00	5,700,000.00	6,300,000.00
2822	State University	48,000,000.00	45,850,000.00	2,150,000.00
2824	Arabic & Islamic Educ.	18,400,000.00	9,990,000.00	8,410,000.00
2825	TSB	124,400,000.00	85,658,716.00	38,741,284.00
2826	Science & Tech. Board	67,800,000.00	42,757,884.00	25,042,116.00
2827	French & Kanuri Centre	1,200,000.00	-	1,200,000.00
2800	EDUCATION	7,347,271,000.00	3,531,570,175.75	3,815,700,824.25
	SUB-TOTAL: 122 EDUCATION SERVICES	7,717,471,000.00	3,775,600,775.75	3,941,870,224.25

NOTE NO.11 TRANSPORT & ENERGY SERVICES

HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3310	Ministry of Works	12,000,000.00	11,400,000.00	600,000.00
3311	Fire Service	10,800,000.00	6,030,000.00	4,770,000.00
3322	IDF	4,800,000.00	2,280,000.00	2,520,000.00
3410	Ministry of Transport & Energy	12,000,000.00	11,400,000.00	600,000.00
3411	REB	10,800,000.00	5,548,500.00	5,251,500.00
3300	Ministry of Works	11,257,000,000.00	7,439,281,664.36	3,817,718,335.64

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

3310	Construction of Drainage and Culverts	475,000,000.00	369,442,128.93	105,557,871.07
3400	Ministry of Transport & Energy	1,171,000,000.00	583,465,863.98	587,534,136.02
	SUB-TOTAL: 123 TRANSPORT SERVICES	12,953,400,000.00	8,428,848,157.27	4,524,551,842.73

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

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

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

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

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

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

NOTE NO.18 TOWN & COUNTRY PLANNING				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3910	Ministry of Land & Solid Mineral	12,000,000.00	12,000,000.00	-
4010	Ministry of Integrated Rural Dev.	12,000,000.00	11,400,000.00	600,000.00
3900	Ministry of Land & Solid Mineral	190,000,000.00	36,262,464.00	153,737,536.00

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4000	Ministry of Integrated Rural Dev.	570,000,000.00	15,921,813.99	554,078,186.01
	SUB-TOTAL: 130 TOWN & COUNTRY	784,000,000.00	75,584,277.99	708,415,722.01

NOTE NO.19 GENERAL ADMINISTRATION				
HEAD	MINISTRIES/DEPARTMENTS	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	1,191,000,000.00	1,125,990,606.73	65,009,393.27
2011	Special Adviser Budget	6,000,000.00	6,000,000.00	-
2012	Special Adviser Health	6,000,000.00	5,700,000.00	300,000.00
2013	Special Adviser Environment	6,000,000.00	5,700,000.00	300,000.00
2014	Special Adviser Education	6,000,000.00	5,700,000.00	300,000.00
2015	Special Adviser Works	6,000,000.00		6,000,000.00
2016	Special Adviser Special Duties	6,000,000.00	5,700,000.00	300,000.00
2017	Special Adviser Political	6,000,000.00	5,700,000.00	300,000.00
2018	Special Adviser Finance	6,000,000.00	5,700,000.00	300,000.00
2019	Special Adviser Land	6,000,000.00	5,700,000.00	300,000.00
2020	Special Adviser Information	6,000,000.00	5,700,000.00	300,000.00
2021	Special Adviser Transport	6,000,000.00	5,700,000.00	300,000.00
2022	Special Adviser Security	6,000,000.00	5,700,000.00	300,000.00
2110	Deputy Governor's Office	212,000,000.00	211,863,100.00	136,900.00
2210	House of Assembly	1,147,600,000.00	1,072,325,266.00	75,274,734.00
2310	Secretary to the State Government	125,600,000.00	125,088,500.00	511,500.00
2311	Kaduna Liaison Office	4,800,000.00	2,080,000.00	2,720,000.00
2312	Lagos Liaison Office	4,800,000.00	2,565,000.00	2,235,000.00
2313	Abuja Liaison Office	9,600,000.00	4,560,000.00	5,040,000.00
2314	Maiduguri Liaison Office	4,800,000.00	2,280,000.00	2,520,000.00
2315	UNICEF Liaison Office	2,400,000.00	1,464,000.00	936,000.00
2316	Landscape Unit	600,000.00	570,000.00	30,000.00
2317	Korean Tech. Team	2,160,000.00	1,915,961.00	244,039.00
2318	National Volunteer Unit	480,000.00	228,000.00	252,000.00
2319	Maintenance Unit	600,000.00	1,200,000.00	- 600,000.00
2320	SERA	1,200,000.00	570,000.00	630,000.00
2321	MDG	10,800,000.00	4,399,000.00	6,401,000.00
2410	Head of service	24,000,000.00	22,230,000.00	1,770,000.00
3010	Ministry of Finance	12,000,000.00	11,400,000.00	600,000.00
3011	Office of Acct General	9,600,000.00	6,560,000.00	3,040,000.00
3012	State Tenders Board	2,400,000.00	1,140,000.00	1,260,000.00
3013	Debt Management	1,200,000.00	570,000.00	630,000.00
3014	PFM Unit	1,200,000.00	1,140,000.00	60,000.00
3015	Board of Internal Rev.	12,000,000.00	6,231,000.00	5,769,000.00
3016	Miscellaneous	3,564,600,000.00	3,481,821,523.30	82,778,476.70
3017	Consolidated Rev. Fund charges	3,623,487,000.00	1,790,716,342.03	1,832,770,657.97
3210	Ministry of Justice	12,000,000.00	11,400,000.00	600,000.00
3211	Prerogative of Mercy	3,600,000.00	1,710,000.00	1,890,000.00
3212	Rent Tribunal	4,800,000.00	2,280,000.00	2,520,000.00
3213	Revenue Court	960,000.00	456,000.00	504,000.00

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3214	Sanitation Court	7,200,000.00	3,420,000.00	3,780,000.00
4110	Ministry of Local Government	12,000,000.00	11,400,000.00	600,000.00
4111	LG Pension	3,600,000.00	1,260,000.00	2,340,000.00
4410	Ministry of Religious Affairs	77,090,000.00	29,200,000.00	47,890,000.00
4411	Yobe Mosque	52,000,000.00	43,140,000.00	8,860,000.00
4510	Ministry of Budget & Econ. Plan.	12,000,000.00	11,400,000.00	600,000.00
4511	Budget Performance Unit	12,000,000.00	4,560,000.00	7,440,000.00
4512	Data Centre & Statistic Survey	7,200,000.00	2,850,000.00	4,350,000.00
4513	Budget Monitoring & Inspection	6,000,000.00	6,500,000.00	- 500,000.00
4610	Ministry of Special Duties	12,000,000.00	12,481,600.00	- 481,600.00
4611	Intergovernmental Affairs	7,200,000.00	3,420,000.00	3,780,000.00
4711	High Court	78,800,000.00	22,090,353.00	56,709,647.00
4712	Sharia Court of Appeal	74,000,000.00	17,900,000.00	56,100,000.00
4713	Sharia Court Division	10,800,000.00	10,260,000.00	540,000.00
4810	State Audit Dept.	10,800,000.00	5,380,000.00	5,420,000.00
4811	Audit Field Work	12,000,000.00	12,000,000.00	-
4910	Local Government Audit	10,800,000.00	5,130,000.00	5,670,000.00
4911	L.G Audit Field work	12,000,000.00	12,450,000.00	- 450,000.00
5010	Civil Service Commission	10,800,000.00	5,130,000.00	5,670,000.00
5110	Local Govt. Service Commission	7,200,000.00	3,420,000.00	3,780,000.00
5210	Pilgrims Commission	7,200,000.00	3,420,000.00	3,780,000.00
5211	Hajj Operation	1,570,000,000.00	1,554,910,822.50	15,089,177.50
5310	House of Assembly Commission	7,200,000.00	3,420,000.00	3,780,000.00
5410	State Independent Election Com	12,000,000.00	5,700,000.00	6,300,000.00
5510	Judicial Service Commission	7,200,000.00	7,240,000.00	- 40,000.00
2300	GENERAL ADMINISTRATION	8,588,000,000.00	4,839,232,337.99	3,748,767,662.01
	TOTAL	20,689,377,000.00	14,595,069,412.55	6,094,307,587.45

NOTE NO.20 OTHERS OF GENERAL NATURE

	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
510003	PUBLIC OFFICE HOLDERS' CAR		13,197,800.00	-13,197,800.00

NOTE NO.21 OTHERS OF GENERAL NATURE

	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
	Proceeds from Sale of assets		49,859,500.00	49,859,500.00

NOTE NO.22 REPAYMENTS OF LOANS

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

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

NOTE NO. 23 CASH AND BANK BALANCES AS AT 31st DECEMBER 2010	
211 RECURRENT CASH AND BANK BALANCES HQTRS	
002 AFRIBANK	780,706,002.72
005 PLATINIUM HABIB BANK	5,367,689.46
006 FIRST INLAND BANK PLC (NUB)	49,859,500.00
009 INTERCONTINENTAL BANK PLC	7,538,122.36
012 ZENEITH BANK PLC	686,725.33
013 UBA VAT ACCOUNT	1,172,927.68
016FIRST BANK OF NIG PLC GRAINS ACCOUNT	1,924,644.43
017 AFRIBANK PLC VAT A/C	424,117,737.93
018 AFRIBANK PLC EXCESS CRUDE	2,253,926.60
019AFRIBANK RECURRENT EXPENDITURE ACCOUNT	51,111,957.58
020AFRIBANK CAPITAL EXPENDITURE ACCOUNT.	9,927,873.95
021 SALARY ACCOUNT	21,057,582.69
022 CONDITIONAL GRANT ACCOUNT	170,750,131.91
023 SPECIAL PROJECT II ACCOUNT	203,426,526.52
024 SPECIAL PROJECT I ACCOUNT	420,014.61
025 AFRIBANK STABLIZATION ACCOUNT	40,194,642.59
026 AFRIBANK LOAN ACCOUNT	72,445,388.28
027 FIRST BANK FERTILIZER ACCOUNT	14,204,124.74
028 UNITY BANK	471,739.41
033 Afri Dollar \$10,060,689.46 @ N149	1,499,042,729.54
034 REVENUE ACCOUNTS	105,032,216.10
035 FCMB (PENSION & GRATUITY)	16,451,919.95
036 FIDILITY BANK (CONTRACT LIABILITY)	77,925,077.48
037 C G S 2009 PROJECT (CONDITIONAL GRANT)	380,836,043.97
047 FIXED DEPOSIT ACCT AFRIBANK	11,659,344.28
SUB-TOTAL	3,948,584,590.11

212 MINISTRY AND DEPARTMENTS CASH AND BANK BALANCES	
2210 GOVT HOUSE	323,577.88
2210 HOUSE OF ASSEMBLY	1,315.17
2211 DEPUTY GOVERNORS OFFICE	31,609.80
2310 GOVERNORS OFFICE	14,164,752.96
2410 OFFICE OF HEAD OF SERVICE	15,164,155.94
2510 MINISTRY OF AGRICULTURE	119,230.66
2610 MINISTRY OF ANIMAL & FISHERIES	140,115.25
2710 MINISTRY OF ENVIRONMENT	2,722,438.88
2810 MINISTRY OF EDUCATION	87,562.26
2910 MINISTRY OF SPORTS	20,907.50
3010 MINISTRY OF FINANCE	4,733,870.83
3011 OFFICE OF THE ACCOUNTANT GENERAL	29,207.01

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

3110 MINISTRY OF HEALTH	82,332,490.00
3210 MINISTRY OF JUSTICE	935,006.24
3310 MINISTRY OF WORKS	76,663,455.20
3410 MINISTRY OF TRANSPORT	861,028.04
3510 MINISTRY OF INFORMATION	2,359.70
3610 MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	4,195,799.34
3710 MINISTRY OF COMMERCE	21,833.25
3810 MINISTRY OF WOMEN AFFAIRS	1,169.51
3910 MINISTRY OF LAND & SURVEY	52,927.03
4010 MINISTRY OF INTEGRATED RURAL DEVELOPMENT	- 234,899.18
4110 LOCAL GOVT SERVICE COMMISSION	23,415.21
4210 MINISTRY OF WATER RESOURCES	715,476.09
4310 MINISTRY OF HOUSING	11,849,676.76
4410 MINISTRY OF RELIGIOUS AFFAIRS	319,615.50
4510 MINISTRY OF BUDGET & PLANNING	17,018,070.86

NOTE NO.24 INVESTMENT			
SCHEDULE OF QOUTED INVESTMENT AS AT 31st DECEMBER 2010			
S/N	NAME OF COMPANY	NO OF SHARES	VALUE (N)
1	First Bank Plc	4,101,549.00	1,308,394.00
2	Union Bank Plc	19,286,128.00	5,785,838.00
3	United Textiles	65,993.00	6,599.00
4	Oando	2,198.00	197,820.00
5	Diamond Bank	503,903.00	2,519,515.00
6	Afri Bank	601,176.00	258,506.00
7	Cadbury Nig Plc	34,502.00	327,769.00
8	Sterling Bank	5,649,168.00	5,931,626.00
9	NAHCO	159,389.00	1,514,177.00
10	Intercontinental Bank Plc	961,209.00	3,844,836.00
11	AIKO Insurance	2,406,485.00	457,232.00
12	Unity Bank	58,149,260.00	8,440,015.00
13	Royal Exchange	45,000.00	9,900.00
14	African Petroleum Plc	45,360.00	1,814.00
15	Con Oil	233,069.00	6,036,489.00
16	SCOA	74,702.00	46,315.00
17	Niger Insurance	336,039.00	36,964.00
	SUB TOTAL		36,723,809.00
SCHEDULE OF UNQOUTED INVESTMENT AS AT 31st DECEMBER 2010			
S/N	NAME OF COMPANY	NO OF SHARES	VALUE (N)
1	Lion of African Insurance Ltd	9,492,260.00	14,239,890.00
2	Stirling Civil Engineering Ltd	1,345,029.00	2,017,544.00
3	Kaduna Textiles Ltd	7,075,593.00	7,429,393.00
4	Dormanlong Amalgamated Eng	3,304,134.00	4,977,140.00
5	Steyre Nig Ltd	427,545.00	427,545.00
6	Savanah Sugar Company Ltd	5,335,417.00	5,335,417.00

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

7	Maiduguri Flour Mills Ltd	12,665,775.00	12,665,775.00
8	Nigerian Technical Company Ltd	226,800.00	226,800.00
9	Epic Industrial Trust Ltd	675,000.00	675,000.00
10	Lake Chad Hotel Company Ltd	783,000.00	783,000.00
11	Penman Trust Ltd	64,000,000.00	32,352,471.00
	SUB TOTAL		81,129,975.00
	SUMMARY		
	QUOTED INVESTMENT		36,723,809.00
	UNQUOTED INVESTMENT		81,129,975.00
	TOTAL		117,853,784.00
	<i>Source: Yobe Investment Company Ltd</i>		

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

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

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

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

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

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

NOTE NO.30 PERSONNEL COSTS				
HEAD	NAME OF ORGANISATION	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	79,280,000.00	72,887,877.37	6,392,122.63
2210	House of Assembly	72,200,000.00	66,259,040.41	5,940,959.59
2310	Secretary to the State Government	220,620,000.00	173,141,110.38	47,478,889.62
2410	Head of service	75,640,000.00	71,927,904.98	3,712,095.02
2510	Ministry of Agriculture	205,680,000.00	192,024,569.68	13,655,430.32
2511	ADP	127,041,000.00	116,611,661.19	10,429,338.81
2512	YOSAMA	76,037,000.00	68,186,469.37	7,850,530.63
2610	Ministry of Animal & Fisheries	252,500,000.00	285,002,461.61	- 32,502,461.61
2710	Ministry of Environment	146,370,000.00	124,889,239.82	21,480,760.18
2712	NEAZDP	53,300,000.00	50,126,757.00	3,173,243.00
2713	YOSEPA	177,140,000.00	178,249,448.53	- 1,109,448.53
2810	Ministry of Education	84,500,000.00	78,395,875.75	6,104,124.25
2814	Scholarship Board	13,800,000.00	12,758,736.08	1,041,263.92

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2815	Library Board	35,620,000.00	31,311,255.68	4,308,744.32
2816	Agency for Mass Educa.	167,400,000.00	132,779,004.09	34,620,995.91
2817	Colle. of Educ. Gashua	331,500,000.00	358,801,794.93	- 27,301,794.93
2818	CABS Potiskum	270,000,000.00	234,004,666.07	35,995,333.93
2819	Colle. Of Agric Gujba	120,800,000.00	122,447,010.95	- 1,647,010.95
2820	YOCOLIS Nguru	118,000,000.00	113,088,778.71	4,911,221.29
2821	Polytechnic Geidam	90,320,000.00	89,343,641.51	976,358.49
2822	State University	327,118,000.00	309,694,623.59	17,423,376.41
2823	SUBEB	472,400,000.00	380,768,779.39	91,631,220.61
2824	Arabic & Islamic Educ.	13,400,000.00	6,643,741.76	6,756,258.24
2825	TSB	1,150,000,000.00	864,919,611.06	285,080,388.94
2826	Science & Tech. Board	481,600,000.00	347,299,741.15	134,300,258.85
2910	Ministry of Sport	16,260,000.00	15,622,276.38	637,723.62
2911	Sports Council	26,800,000.00	24,280,906.86	2,519,093.14
2912	Desert Stars	20,000,000.00	14,139,550.00	5,860,450.00
3010	Ministry of Finance	354,000,000.00	362,933,351.79	- 8,933,351.79
3015	Board of Internal Rev.	79,250,000.00	46,482,313.02	32,767,686.98
3110	Ministry of Health	437,000,000.00	307,888,482.56	129,111,517.44
3113	HMB	1,212,000,000.00	1,250,916,960.46	- 38,916,960.46
3114	School of Nursing	43,000,000.00	42,526,731.39	473,268.61
3116	Traditional Medicine	3,700,000.00	3,603,557.22	96,442.78
3210	Ministry of Justice	95,500,000.00	93,639,559.23	1,860,440.77
3211	Prerogative of Mercy	695,000.00	1,176,955.89	- 481,955.89
3310	Ministry of Works	115,864,000.00	106,752,505.83	9,111,494.17
3311	Fire Service	69,726,000.00	63,764,752.75	5,961,247.25
3410	Ministry of Transport & Energy	56,500,000.00	51,798,040.93	4,701,959.07
3411	REB	117,000,000.00	115,655,103.02	1,344,896.98
3510	Ministry of Information	49,000,000.00	30,200,731.47	18,799,268.53
3511	YBC	58,840,000.00	54,618,087.98	4,221,912.02
3512	YTV	56,600,000.00	50,531,880.33	6,068,119.67
3513	Printing Corporation	17,370,000.00	16,525,517.80	844,482.20
3514	Council for Art & Culture	24,500,000.00	23,784,862.43	715,137.57
3515	History Bureau	1,214,000.00	1,118,046.24	95,953.76
3610	Ministry of Youth & Social Dev.	88,000,000.00	81,534,379.39	6,465,620.61
3710	Ministry of Commerce	48,100,000.00	43,993,962.39	4,106,037.61
3711	Small Scale Industry	6,042,000.00	5,268,292.87	773,707.13
3810	Ministry of Women Affairs	36,000,000.00	38,578,693.56	- 2,578,693.56
3910	Ministry of Land & Solid Mineral	113,560,000.00	107,397,270.15	6,162,729.85
4010	Ministry of Integrated Rural Dev.	88,000,000.00	83,905,279.71	4,094,720.29
4110	Ministry of Local Government	32,100,000.00	32,322,905.80	- 222,905.80
4111	LG Pension	3,000,000.00		3,000,000.00
4112	Emirate Councils	167,000,000.00	148,290,099.23	18,709,900.77
4210	Ministry of Water Resources	20,271,000.00	18,195,043.04	2,075,956.96
4211	Water Corporation	179,254,000.00	159,801,788.29	19,452,211.71
4212	RUWASA	56,100,000.00	50,345,938.98	5,754,061.02
4310	Ministry of Housing	69,450,000.00	65,880,428.97	3,569,571.03
4311	Housing Corporation	23,000,000.00	21,889,322.71	1,110,677.29
4312	Yobe Savings & Loans	4,000,000.00	3,649,409.62	350,590.38
4410	Ministry of Religious Affairs	15,900,000.00	15,461,044.71	438,955.29
4510	Ministry of Budget & Econ. Plan.	33,700,000.00	30,281,712.84	3,418,287.16
4610	Ministry of Special Duties	12,750,000.00	12,325,086.34	424,913.66
4611	Intergovernmental Affairs	2,820,000.00		2,820,000.00
4711	High Court	141,450,000.00	125,298,125.67	16,151,874.33
4712	Sharia Court of Appeal	66,505,000.00	60,216,561.89	6,288,438.11
4713	Sharia Court Division	72,000,000.00	83,908,402.45	- 11,908,402.45
4810	State Audit Dept.	35,500,000.00	31,943,642.84	3,556,357.16

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4910	Local Government Audit	39,700,000.00	38,851,824.25	848,175.75
5010	Civil Service Commission	17,292,000.00	15,963,662.74	1,328,337.26
5110	Local Govt. Service Commission	9,320,000.00	9,632,025.60	- 312,025.60
5210	Pilgrims Commission	5,600,000.00	5,998,169.16	- 398,169.16
5330	House of Assembly Commission	4,100,000.00	4,383,119.24	- 283,119.24
5410	State Independent Election Com	4,525,000.00	1,836,168.96	2,688,831.04
5510	Judicial Service Commission	5,200,000.00	6,692,788.62	- 1,492,788.62
	TOTAL	9,417,324,000.00	8,463,369,124.66	953,954,875.34

NOTE NO 31 PENSION & GRATUITIES

HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3017020957	Pension and Gratuities	965,000,000.00	1,200,048,486.51	- 235,048,486.51

NOTE NO.32 OVERHEADS COST

OVERHEADS COST				
HEAD S	NAME OF ORGANISATION	BUDGET 2010	ACTUAL 2010	VARIANCE
2010	Government House	1,191,000,000.00	1,125,990,606.73	65,009,393.27
2011	Special Adviser Budget	6,000,000.00	6,000,000.00	-
2012	Special Adviser Health	6,000,000.00	5,700,000.00	300,000.00
2013	Special Adviser Environment	6,000,000.00	5,700,000.00	300,000.00
2014	Special Adviser Education	6,000,000.00	5,700,000.00	300,000.00
2015	Special Adviser Works	6,000,000.00		6,000,000.00
2016	Special Adviser Special Duties	6,000,000.00	5,700,000.00	300,000.00
2017	Special Adviser Political	6,000,000.00	5,700,000.00	300,000.00
2018	Special Adviser Finance	6,000,000.00	5,700,000.00	300,000.00
2019	Special Adviser Land	6,000,000.00	5,700,000.00	300,000.00
2020	Special Adviser Information	6,000,000.00	5,700,000.00	300,000.00
2021	Special Adviser Transport	6,000,000.00	5,700,000.00	300,000.00
2022	Special Adviser Security	6,000,000.00	5,700,000.00	300,000.00
2110	Deputy Governor's Office	212,000,000.00	211,863,100.00	136,900.00
2210	House of Assembly	1,147,600,000.00	1,072,325,266.00	75,274,734.00
2310	Secretary to the State Government	125,600,000.00	125,088,500.00	511,500.00
2311	Kaduna Liaison Office	4,800,000.00	2,080,000.00	2,720,000.00
2312	Lagos Liaison Office	4,800,000.00	2,565,000.00	2,235,000.00
2313	Abuja Liaison Office	9,600,000.00	4,560,000.00	5,040,000.00
2314	Maiduguri Liaison Office	4,800,000.00	2,280,000.00	2,520,000.00
2315	UNICEF Liaison Office	2,400,000.00	1,464,000.00	936,000.00
2316	Landscape Unit	600,000.00	570,000.00	30,000.00
2317	Korean Tech. Team	2,160,000.00	1,915,961.00	244,039.00
2318	National Volunteer Unit	480,000.00	228,000.00	252,000.00
2319	Maintenance Unit	600,000.00	1,200,000.00	- 600,000.00
2320	SERA	1,200,000.00	570,000.00	630,000.00
2321	MDG	10,800,000.00	4,399,000.00	6,401,000.00
2410	Head of service	24,000,000.00	22,230,000.00	1,770,000.00
2510	Ministry of Agriculture	12,000,000.00	11,400,000.00	600,000.00
2610	Ministry of Animal & Fisheries	12,000,000.00	11,400,000.00	600,000.00
2710	Ministry of Environment	12,000,000.00	11,400,000.00	600,000.00
2810	Ministry of Education	12,000,000.00	12,464,000.00	- 464,000.00
2811	ERC	6,000,000.00	3,060,000.00	2,940,000.00
2812	Zonal Inspectorate	3,600,000.00	2,070,000.00	1,530,000.00
2813	Remedial Programme	3,600,000.00	1,710,000.00	1,890,000.00
2910	Ministry of Sport	12,000,000.00	11,671,584.00	328,416.00
3010	Ministry of Finance	12,000,000.00	11,400,000.00	600,000.00
3011	Office of Acct General	9,600,000.00	6,560,000.00	3,040,000.00

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3012	State Tenders Board	2,400,000.00	1,140,000.00	1,260,000.00
3013	Debt Management	1,200,000.00	570,000.00	630,000.00
3014	PFM Unit	1,200,000.00	1,140,000.00	60,000.00
3110	Ministry of Health	12,000,000.00	11,400,000.00	600,000.00
3111	Epidemiological Unit	2,400,000.00	1,540,000.00	860,000.00
3112	NPI Unit	2,400,000.00	1,240,000.00	1,160,000.00
3210	Ministry of Justice	12,000,000.00	11,400,000.00	600,000.00
3211	Prerogative of Mercy	3,600,000.00	1,710,000.00	1,890,000.00
3212	Rent Tribunal	4,800,000.00	2,280,000.00	2,520,000.00
3213	Revenue Court	960,000.00	456,000.00	504,000.00
3214	Sanitation Court	7,200,000.00	3,420,000.00	3,780,000.00
3310	Ministry of Works	12,000,000.00	11,400,000.00	600,000.00
3410	Ministry of Transport & Energy	12,000,000.00	11,400,000.00	600,000.00
3510	Ministry of Information	12,000,000.00	11,400,000.00	600,000.00
3610	Ministry of Youth & Social Dev.	12,000,000.00	11,400,000.00	600,000.00
3611	Remand Home	7,200,000.00	3,420,000.00	3,780,000.00
3612	NYSC Fika	1,200,000.00	570,000.00	630,000.00
3710	Ministry of Commerce	12,000,000.00	11,400,000.00	600,000.00
3810	Ministry of Women Affairs	12,000,000.00	11,400,000.00	600,000.00
3811	Other Women Activities	12,000,000.00	3,856,000.00	8,144,000.00
3910	Ministry of Land & Solid Mineral	12,000,000.00	12,000,000.00	-
4010	Ministry of Integrated Rural Dev.	12,000,000.00	11,400,000.00	600,000.00
4110	Ministry of Local Government	12,000,000.00	11,400,000.00	600,000.00
4210	Ministry of Water Resources	12,000,000.00	11,400,000.00	600,000.00
4310	Ministry of Housing	12,000,000.00	11,400,000.00	600,000.00
4410	Ministry of Religious Affairs	77,090,000.00	29,200,000.00	47,890,000.00
4510	Ministry of Budget & Econ. Plan.	12,000,000.00	11,400,000.00	600,000.00
4511	Budget Performance Unit	12,000,000.00	4,560,000.00	7,440,000.00
4512	Data Centre & Statistic Survey	7,200,000.00	2,850,000.00	4,350,000.00
4513	Budget Monitoring & Inspection	6,000,000.00	6,500,000.00	- 500,000.00
4610	Ministry of Special Duties	12,000,000.00	12,481,600.00	- 481,600.00
4810	State Audit Dept.	10,800,000.00	5,380,000.00	5,420,000.00
4811	Audit Field Work	12,000,000.00	12,000,000.00	-
4910	Local Government Audit	10,800,000.00	5,130,000.00	5,670,000.00
4911	L.G Audit Field work	12,000,000.00	12,450,000.00	- 450,000.00
5010	Civil Service Commission	10,800,000.00	5,130,000.00	5,670,000.00
5110	Local Govt. Service Commission	7,200,000.00	3,420,000.00	3,780,000.00
		3,301,690,000.00	3,006,108,617.73	295,581,382.27

NOTE NO.33 CONSOLIDATED REV. FUND CHARGES

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

NOTE NO.34 REPAYMENTS OF LOANS

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

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NOTE NO.35 ADVANCES			
DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
510003-PUBLIC OFFICE HOLDER'S CAR LOAN	-	13,197,800.00	- 13,197,800.00

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

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	TOTAL	2,538,880,000.00	2,092,230,387.50	446,649,612.50
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NOTE NO. 37 MISCELLANEOUS EXPENSES

HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3016020104	Duty Visit to Outside Nigeria	150,000,000.00	44,413,850.00	105,586,150.00
3016020701	Hospitality	141,000,000.00	144,534,635.00	- 3,534,635.00
3016020702	Committee & Commission	222,000,000.00	271,755,200.00	- 49,755,200.00
3016020703	Ceremony & Travelling Allowance	219,000,000.00	207,929,400.00	11,070,600.00
3016020704	Charitable Grant	75,000,000.00	112,129,470.00	- 37,129,470.00
3016020705	Contingency	1,318,000,000.00	1,514,325,553.62	- 196,325,553.62
3016020706	National Council Meeting	50,000,000.00	19,980,429.00	30,019,571.00
3016020708	Medical treatment	300,000,000.00	215,272,268.00	84,727,732.00
3016020739	RCA(security)	453,600,000.00	537,526,898.00	- 83,926,898.00
	OTHER PAYMENTS			-
3016020106	Passage	40,000,000.00	-	40,000,000.00
3016020201	Electricity Charges	70,000,000.00	35,854,648.66	34,145,351.34
3016020202	Telephone	20,000,000.00	-	20,000,000.00
3016020203	Postal and Curies Services	20,000,000.00	-	20,000,000.00
3016020204	Internet Access charges	6,000,000.00	-	6,000,000.00
3016020413	Maintenance of Plant and Gen Set	20,000,000.00	20,922,000.00	- 922,000.00
3016020553	Rentage	100,000,000.00	47,716,404.60	52,283,595.40
3016020707	Bank Charges	100,000,000.00	131,046,703.03	- 31,046,703.03
3016020740	NYSC Allowance	150,000,000.00	106,264,003.39	43,735,996.61
3016020743	Insurance	20,000,000.00	6,640,060.00	13,359,940.00
3016020799	Other Miscellaneous Expenses	90,000,000.00	65,510,000.00	24,490,000.00
	TOTAL	3,564,600,000.00	3,481,821,523.30	82,778,476.70

NOTE NO. 38 VAT ALLOCATION

MONTH 2010	ALLOCATION
JANUARY	425,441,552.47
FEBRUARY	457,666,910.72
MARCH	432,786,271.81
APRIL	481,313,547.67
MAY	461,252,811.40
JUNE	397,062,551.72
JULY	509,539,551.55
AUGUST	417,540,292.95
SEPTEMBER	456,212,064.40
OCTOBER	460,849,924.73
NOVEMBER	377,697,079.30
DECEMBER	423,025,098.87
TOTAL	5,300,387,657.59

NOTE NO.39 INTERNAL LOANS

DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
302001-COMMERCIAL BANK LOAN	1,726,979,119.00	0.00	1,726,979,119.00

NOTE NO. 40 GRANTS AND SUBVENTIONS

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DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
STATUTARY BUDGET AUGMENTATION	0.00	608,964,480.13	608,964,480.13
CONDITIONAL GRANTS (MOH)	1,876,122,000.00	885,456,540.00	- 990,665,460.00
STATUTARY EXCHANGE RATE GAINS	0.00	244,437,450.24	244,437,450.24
SUB TOTAL 111003-GRANTS	1,876,122,000.00	1,738,858,470.37	- 137,263,529.63

NOTE NO.41 MISCELLANEOUS CAPITAL RECEIPTS

DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
305001-REFUNDS BY FED. GOVT FOR GEIDAM	0.00	0.00	0.00
MAINE SOROWA ROADS	0.00	0.00	0.00
305004-KALIARI-BAIMARI-GEIDAM	0.00	0.00	0.00
306001-EXCESS CRUDE OIL	9,962,000,000.00	5,807,998,230.27	-4,154,001,769.73
EXCESS CRUDE OIL 2009	0.00	2,251,789,939.16	2,251,789,939.16
DISPOSAL OF ASSETS	0.00	49,859,500.00	49,859,500.00
SUB TOTAL 42-6 MISCELLANEOUS	0.00	8,109,647,669.43	8,109,647,669.43

NOTE NO.42 AGRICULTURE

HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
2510030005	Purchase of Tractors	10,000,000.00	-	10,000,000.00
2510030104	Purchase of Agric Equipment	20,000,000.00	-	20,000,000.00
2510030106	Purchase of Science/Lab. Equipment	20,000,000.00	-	20,000,000.00
2510030117	Purchase of Computers	5,000,000.00	-	5,000,000.00
2510030120	Purchase of Water Supply Equipment	30,000,000.00	-	30,000,000.00
2510030207	Acquisition of Land	50,000,000.00	20,000,000.00	30,000,000.00
2510030209	Cultivation of Farm Land	10,000,000.00	-	10,000,000.00
2510030575	Rehabilitation of Office Building	25,000,000.00	-	25,000,000.00
2510030586	Rehabilitation of Other Building	10,000,000.00	-	10,000,000.00
2510030592	Rehabilitation of Dams & Irrigations	15,000,000.00	-	15,000,000.00
2510030704	Data Collection and Analysis	8,000,000.00	1,500,000.00	6,500,000.00
2510030751	Water Conservation	12,000,000.00	-	12,000,000.00
2510030752	Soil Conservation	5,000,000.00	-	5,000,000.00
2510030758	Dredging of River Basis and Ponds	3,000,000.00	-	3,000,000.00
2510030802	Procurement of Grains	250,000,000.00	102,767,000.00	147,233,000.00
2510030803	Procurement of Fertilizer	500,000,000.00	480,256,250.00	19,743,750.00
2510030810	Procurement of Chemical	80,000,000.00	67,100,000.00	12,900,000.00
2510030811	Procurement of Seeds and Seedlings	10,000,000.00	-	10,000,000.00
2510030902	Inspection and Monitoring	3,000,000.00	-	3,000,000.00
2510030913	Trade Fairs and Other Exhibitions	4,000,000.00	-	4,000,000.00
2510030927	Establish of Orchards/Oasis	7,000,000.00	-	7,000,000.00
2510030937	Payment of Loans	5,000,000.00	-	5,000,000.00
AGRICULTURAL DEVELOPMENT PROGRAMME			-	-
2511030586	Rehabilitation of Other Buildings	4,000,000.00	2,000,000.00	2,000,000.00
2511030653	Counterpart Funding	813,547,386.00	-	813,547,386.00
2511030654	Capitalization & Sustainability	30,000,000.00	12,000,000.00	18,000,000.00
2511030810	Procurement of Chemical	10,000,000.00	-	10,000,000.00
AGRIC MECHANISATION AUTHORITY			-	-
2512030101	Purchase of Office Equipment	2,000,000.00	-	2,000,000.00
2512030104	Purchase of Agric Equipment	5,000,000.00	-	5,000,000.00
2512030115	Purchase of Spare Parts and Tools	10,000,000.00	3,523,250.00	6,476,750.00
2512030118	Purchase of Generator	3,000,000.00	-	3,000,000.00
2512030399	Construction of Other Buildings	10,000,000.00	2,650,000.00	7,350,000.00
2512030551	Repairs of Motor Vehicle & Tra Equip	5,000,000.00	-	5,000,000.00
2512030554	Repairs of Agric Equipment	5,000,000.00	-	5,000,000.00
2512030575	Rehabilitation of Office Building	15,000,000.00	-	15,000,000.00
	TOTAL	1,994,547,386.00	691,796,500.00	1,302,750,886.00

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

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

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2713030812	Procurement of Uniform/Other Cloth.	5,000,000.00	-	5,000,000.00
2713030905	Advocacy, Enlightenment & Campaign	5,000,000.00		5,000,000.00
NEAZDP				
2712030001	Purchase of Motor Vehicle	7,000,000.00	-	7,000,000.00
2712030120	Purchase of Water Equipment	6,000,000.00	-	6,000,000.00
2712030209	Cultivation of Farm Land	60,000,000.00	5,000,000.00	55,000,000.00
2712030558	Repair of Water supply equip	3,000,000.00	-	3,000,000.00
2712030575	Rehabilitation of Office building	4,000,000.00	-	4,000,000.00
2712030751	Water Conservation	3,000,000.00	-	3,000,000.00
2712030902	Inspection and Monitoring	4,000,000.00		4,000,000.00
2712030914	Support to Communities Dev.	38,000,000.00	21,182,700.00	16,817,300.00
	TOTAL	432,000,000.00	176,099,004.00	255,900,996.00

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

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

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3717030654	Capitalisation & sustainability	6,000,000.00		6,000,000.00
Sahel Aluminum Co.				
3719030201	Purchase of office furniture	2,000,000.00	-	2,000,000.00
3719030301	Construction of office building	50,000,000.00	-	50,000,000.00
3719030568	Repair of plant and machine	15,000,000.00	-	15,000,000.00
3719030654	Capitalisation & sustainability fund	13,000,000.00	-	13,000,000.00
3 Star Hotel Damaturu				
3720030304	Construction of Hotels & lodges	130,000,000.00	58,450,768.10	71,549,231.90
Hydro Form Block Ind.				
3721030115	Purchase of spare parts & tools	15,000,000.00	-	15,000,000.00
3721030654	Capitalisation & sustainability fund	5,000,000.00	-	5,000,000.00
	TOTAL	680,000,000.00	95,690,638.95	584,309,361.05

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

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

NOTE NO.49 TRANSPORT/WORKS				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
3310030101	Purchase of Office Equipment	50,000,000.00	-	50,000,000.00
3310030106	Purchase of Science/Lab. Equipment	10,000,000.00	-	10,000,000.00
3310030313	Construction of Workshop	10,000,000.00	-	10,000,000.00
3310030401	Construction of Township Roads	4,287,000,000.00	3,975,236,166.24	311,763,833.76
3310030402	Construction of State Roads	4,250,000,000.00	2,806,230,953.10	1,443,769,046.90
3310030403	Construction of Federal Roads	500,000,000.00	150,000,000.00	350,000,000.00
3310030405	Construction of Bridges	385,000,000.00	-	385,000,000.00
3310030587	Rehabilitation of Township Roads	110,000,000.00	109,280,857.00	719,143.00

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3310030588	Rehabilitation of State Roads	1,100,000,000.00	380,275,188.02	719,724,811.98
3310030758	Dredging of River Basis/Ponds	10,000,000.00	-	10,000,000.00
FIRE SERVICE				-
3311030002	Purchase of Ambulance	8,000,000.00	-	8,000,000.00
3311030110	Purchase of Fire Fight Equipment	4,000,000.00	17,148,500.00	- 13,148,500.00
3311030551	Repairs of Motor Vehicle/Other Trans.	54,000,000.00		54,000,000.00
3311030575	Rehabilitation of Office Building	2,000,000.00	290,000.00	1,710,000.00
3311030904	License and Insurance Cover	2,000,000.00	820,000.00	1,180,000.00
TOTAL		10,782,000,000.00	7,439,281,664.36	3,342,718,335.64

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

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2817030499	Construction of Other Roads	35,000,000.00	2,430,000.00	32,570,000.00
2817030652	Take up Grant	15,000,000.00	10,000,000.00	5,000,000.00
2817030902	Inspection and Monitoring	5,000,000.00	-	5,000,000.00
COLLEGE OF ADMN.&BUSINESS STUDIES POTISKUM				-
2818030101	Purchase of Office Equipment	2,500,000.00	-	2,500,000.00
2818030116	Purchase of ICT Equipment	2,000,000.00	2,800,000.00	- 800,000.00
2818030204	Purchase of School Furniture	8,500,000.00	-	8,500,000.00
2818030306	Construction of Medical Health Clinic	6,250,000.00	-	6,250,000.00
2818030311	Construction of Hall and Theaters	65,000,000.00	2,000,000.00	63,000,000.00
2818030399	Construction of Other Building	25,750,000.00	11,850,000.00	13,900,000.00
COLLEGE OF AGRIC GUJBA				-
2819030204	Purchase of School Furniture	11,000,000.00	-	11,000,000.00
2819030306	Construction of Medical Health Clinic	54,000,000.00	6,315,465.00	47,684,535.00
2819030499	Construction of Other Roads	15,000,000.00	4,315,465.00	10,684,535.00
2819030506	Construction of Water Supply	6,000,000.00	-	6,000,000.00
2819030909	Printing of Document	4,000,000.00	5,708,600.00	- 1,708,600.00
COLLEGE OF LEGAL& ISLAMIC STUDIES NGURU				-
2820030204	Purchase of School Furniture	9,000,000.00	-	9,000,000.00
2820030307	Construction of School Building	34,000,000.00	36,000,000.00	- 2,000,000.00
2820030575	Rehabilitation of Office Building	5,000,000.00	-	5,000,000.00
2820030577	Rehabilitation of Residential Building	2,000,000.00	-	2,000,000.00
STATE POLYTECHNIC GEIDAM				-
2821030106	Purchase of Science/Lab. Equipment	20,000,000.00	2,647,480.00	17,352,520.00
2821030307	Construction of School Building	25,000,000.00	3,719,888.00	21,280,112.00
2821030581	Rehabilitation of School Building	30,000,000.00	23,590,638.00	6,409,362.00
2821030906	Festivals, Carnival, and Ceremonies	10,000,000.00	-	10,000,000.00
2821030908	National Council Meeting/Conference	5,000,000.00	3,475,250.00	1,524,750.00
STATE UNIVERSITY				-
2822030001	Purchase of Motor Vehicle	40,000,000.00	-	40,000,000.00
2822030301	Construction of Office Building	30,000,000.00	-	30,000,000.00
2822030307	Construction of School Building	640,000,000.00	516,648,881.00	123,351,119.00
2822030310	Construction of Sporting Facilities	123,000,000.00	20,000,000.00	103,000,000.00
2822030311	Construction of Hall and Theaters	176,000,000.00	164,566,012.77	11,433,987.23
2822030576	Rehabilitation of Staff Quarters	30,000,000.00	-	30,000,000.00
2822030701	Research and Development	8,000,000.00	-	8,000,000.00
2822030806	Books and Instructional Materials	10,000,000.00	5,144,907.30	4,855,092.70
2822030901	Publications and Journals	3,000,000.00	-	3,000,000.00
2822030903	Manpower Development and Training	50,000,000.00	-	50,000,000.00
STATE UNIVERSAL BASIC EDUCATION				-
2823030108	Purchase of Sporting Facilities	10,000,000.00	-	10,000,000.00
2823030117	Purchase of Computer	30,000,000.00	-	30,000,000.00
2823030575	Rehabilitation of Office Building	21,000,000.00	-	21,000,000.00
2823030581	Rehabilitation of School Building	50,000,000.00	2,825,750.00	47,174,250.00
2823030652	Take Off Grant	7,000,000.00	5,393,947.00	1,606,053.00
2823030653	Counterpart Funding	1,062,121,000.00	191,372,036.10	870,748,963.90
2823030703	Maps, Survey and Design	10,000,000.00	-	10,000,000.00
2823030806	Instructional Materials	41,000,000.00	19,744,334.22	21,255,665.78
2823030903	Manpower Development and Training	21,000,000.00	2,684,500.00	18,315,500.00
2823030912	Competition and Debates	10,000,000.00	510,000.00	9,490,000.00
ARABIC AND ISLAMIC EDUCATION				-
2824030117	Purchase of Computer	600,000.00	-	600,000.00
2824030301	Construction of Office Building	1,900,000.00	-	1,900,000.00
2824030652	Take Off Grant	2,500,000.00	1,710,000.00	790,000.00
TEACHING SERVICE BOARD				-
2825030118	Purchase of Generator	3,500,000.00	-	3,500,000.00
2825030201	Purchase of Office Furniture	10,000,000.00	-	10,000,000.00

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2825030301	Construction of Office Building	8,000,000.00	-	8,000,000.00
2825030399	Construction of Other Buildings	1,500,000.00	-	1,500,000.00
SCIENCE AND TECHNICAL BOARD				-
2826030106	Purchase of Science/Lab Equipment	10,000,000.00	-	10,000,000.00
2826030107	Purchase of Training Equipment	18,000,000.00	-	18,000,000.00
2826030116	Purchase of ICT Equipment	10,000,000.00	-	10,000,000.00
2826030204	Purchase of School Furniture	5,000,000.00	-	5,000,000.00
2826030308	Establishment of Educational Institu.	35,000,000.00	-	35,000,000.00
2826030559	Repairs of Training Equipment	5,500,000.00	-	5,500,000.00
2826030806	Instructional Materials	12,000,000.00	-	12,000,000.00
2826030808	Purchase of Drugs	2,000,000.00	-	2,000,000.00
2826030810	Purchase of Chemical	2,500,000.00	-	2,500,000.00
2826030903	Manpower Development and Training	5,000,000.00	-	5,000,000.00
2826030923	Registration and Exams Fees	30,000,000.00	10,457,980.00	19,542,020.00
TOTAL		7,347,271,000.00	3,531,570,175.75	3,815,700,824.25

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

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3116030810	Purchase of Chemicals/Reagents	6,000,000.00	-	6,000,000.00
3116030909	Printing of Documents	2,000,000.00	-	2,000,000.00
	TOTAL	2,490,010,000.00	678,830,705.59	1,811,179,294.41

NOTE NO.52 INFORMATION				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MINISTRY OF INFORMATION				
3510030101	Purchase of Office Equipment	6,000,000.00		6,000,000.00
3510030119	Purchase of Public Address Equip.	8,000,000.00	57,000.00	7,943,000.00
3510030201	Purchase of Office Furniture	6,000,000.00	684,000.00	5,316,000.00
3510030551	Repairs of Motor Vehicle	3,000,000.00	-	3,000,000.00
3510030575	Rehabilitation of Office Building	5,000,000.00	3,243,704.89	1,756,295.11
3510030901	Production and Publication	10,000,000.00	-	10,000,000.00
3510030905	Advocacy, Enlightenment/Campaign	10,000,000.00	3,222,000.00	6,778,000.00
3510030906	Festivals, Carnivals and Celebrations	10,000,000.00	3,000,000.00	7,000,000.00
3510030908	National Council Meeting/Conference	2,000,000.00	1,000,000.00	1,000,000.00
YOBE STATE BROADCASTING CORP.				
3511030110	Purchase of Fire Fight Equipment	1,000,000.00	-	1,000,000.00
3511030117	Purchase of Computer	7,000,000.00		7,000,000.00
3511030575	Rehabilitation of Office Building	205,000,000.00	12,251,580.00	192,748,420.00
3511030904	Licenses and Insurance Cover	4,000,000.00	-	4,000,000.00
3511030915	Contributions and Annual Fees	4,000,000.00	-	4,000,000.00
YOBE STATE TELEVISION				
3512030001	Purchase of Motor Vehicle	12,000,000.00	-	12,000,000.00
3512030301	Construction of Office building	286,000,000.00	281,258,101.00	4,741,899.00
3512030311	Construction of Hall and Theater	15,000,000.00	-	15,000,000.00
3512030399	Construction of Other Building	10,000,000.00	-	10,000,000.00
3512030807	Purchase of other Materials	11,000,000.00		11,000,000.00
3512030904	Licenses and Insurance Cover	16,000,000.00	-	16,000,000.00
GOVERNMENT PRINTING PRESS				
3513030117	Purchase of Computer	2,000,000.00	-	2,000,000.00
3513030118	Purchase of Generator	9,000,000.00	-	9,000,000.00
3513030201	Purchase of Office Furniture	1,500,000.00	-	1,500,000.00
3513030568	Repairs of Plant and Machines	4,500,000.00	-	4,500,000.00
3513030807	Procurement of Other Materials	3,000,000.00	-	3,000,000.00
COUNCIL FOR ART AND CULTURE				
3514030119	Purchase of Public Address Equip.	2,000,000.00	-	2,000,000.00
3514030201	Purchase of Office Furniture	2,000,000.00	-	2,000,000.00
3514030311	Construction of Hall and Theater	81,000,000.00	61,404,000.00	19,596,000.00
3514030906	Festivals, Carnivals and Ceremonies	22,000,000.00	10,800,000.00	11,200,000.00
3514030908	National Council Meeting/Conference	3,000,000.00	500,000.00	2,500,000.00
3514030912	Competition and Debates	1,000,000.00	-	1,000,000.00
HISTORY BUREAU				
3515030301	Construction of Office Building	1,100,000.00	-	1,100,000.00
3515030707	Archives and Publications	2,900,000.00	-	2,900,000.00
3515030757	Exc. and Pres. of Dufuna canoe	1,000,000.00	120,000.00	880,000.00
	TOTAL	767,000,000.00	377,540,385.89	389,459,614.11

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

NOTE NO.53 SOCIAL DEVELOPMENT				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MIN. OF SPORTS				
2910030001	Purchase of Motor Vehicle	7,000,000.00		7,000,000.00
2910030108	Purchase of Sporting Equipment	19,000,000.00	19,000,000.00	-
2910030201	Purchase of Office Furniture	3,000,000.00		3,000,000.00
2910030205	Purchase of Hotels/Lodges Furniture	5,000,000.00		5,000,000.00
2910030301	Construction of Office Building	3,810,000.00	13,000.00	3,797,000.00
2910030310	Construction of Sporting Facilities	150,000,000.00		150,000,000.00
2910030399	Construction of Other Buildings	23,000,000.00	12,166,734.89	10,833,265.11
2910030582	Rehabilitation of Sporting Facilities	31,000,000.00	31,615,000.00	- 615,000.00
2910030905	Advocacy, Enlightenment & Campaign	1,000,000.00	30,176.00	969,824.00
2910030908	National Council Meeting/Conference	6,000,000.00	4,963,600.00	1,036,400.00
	SUB TOTAL		67,788,510.89	
MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT				
3610030101	Purchase of office Equipment	5,000,000.00	3,752,000.00	1,248,000.00
3610030199	Purchase of Other Equipment	16,000,000.00	3,228,000.00	12,772,000.00
3610030301	Construction of Office Building	38,000,000.00	49,416,999.65	- 11,416,999.65
3610030307	Construction of School Building	106,000,000.00	55,929,213.12	50,070,786.88
3610030575	Rehabilitation of Office Building	59,000,000.00	21,661,978.06	37,338,021.94
3610030806	Purchase of Instructional Materials	2,000,000.00	-	2,000,000.00
3610030903	Manpower Development and Training	105,000,000.00	96,589,420.00	8,410,580.00
3610030936	Asst. to Destitute and Orphanage	5,000,000.00	1,700,000.00	3,300,000.00
	SUB TOTAL		232,277,610.83	
MIN. OF WOMEN AFFAIRS				
3810030103	Purchase of Industrial equipment	37,000,000.00	3,850,000.00	33,150,000.00
3810030116	Purchase of ICT Equipment	4,000,000.00	-	4,000,000.00
3810030118	Purchase of Generator	3,000,000.00	-	3,000,000.00
3810030201	Purchase of office furniture	3,000,000.00	-	3,000,000.00
3810030209	Cultivation of Farm Land	5,000,000.00	-	5,000,000.00
3810030302	Construction of Staff Quarters	10,000,000.00	-	10,000,000.00
3810030305	Construction of Hospital Building	13,000,000.00	11,000,000.00	2,000,000.00
3810030399	Construction of Other Building	6,000,000.00	-	6,000,000.00
3810030499	Construction of Other Roads	3,000,000.00	-	3,000,000.00
3810030506	Construction of Water Supply	6,000,000.00	-	6,000,000.00
3810030575	Rehabilitation of office building	7,000,000.00	7,000,000.00	-
3810030579	Rehabilitation of Industrial Building	15,000,000.00	-	15,000,000.00
3810030701	Statistics, Research and Development	5,500,000.00	-	5,500,000.00
3810030805	Procurement of Raw Materials	3,000,000.00	-	3,000,000.00
3810030806	Purchase of Industrial Materials	12,000,000.00	6,700,000.00	5,300,000.00
3810030902	Inspection and Monitoring	8,000,000.00		8,000,000.00
3810030903	Manpower Development and Training	16,500,000.00	17,000,000.00	- 500,000.00
3810030905	Advocacy, Enlightenment & Campaign	8,000,000.00	3,500,000.00	4,500,000.00
3810030906	Festivals, Carnivals and Celebration	6,000,000.00		6,000,000.00
	SUB TOTAL		49,050,000.00	
	TOTAL	755,810,000.00	349,116,121.72	406,693,878.28

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NOTE NO.54 WATER SUPPLY				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
MINISTRY OF WATER RESOURCES				
4210030118	Purchase of Generator	35,000,000.00	-	35,000,000.00
4210030120	Purchase of Water Supply Equipment	5,000,000.00	-	5,000,000.00
4210030122	Purchase of Heavy Duty Plant & Mach	10,000,000.00	-	10,000,000.00
4210030301	Construction of Office Building	10,000,000.00	-	10,000,000.00
4210030506	Construction of Water Supply	518,000,000.00	451,621,729.56	66,378,270.44
4210030653	Counterpart Funding	1,550,000,000.00	335,640,000.00	1,214,360,000.00
4210030751	Water Conservation and Dams	90,000,000.00		90,000,000.00
4210030922	Distill Water Control	15,000,000.00	10,797,860.00	4,202,140.00
WATER CORPORATION				
4211030001	Purchase of Motor Vehicle	3,750,000.00	-	3,750,000.00
4211030106	Purchase of Science/Lab. Equipment	1,000,000.00	-	1,000,000.00
4211030117	Purchase of Computer	250,000.00	-	250,000.00
4211030551	Repairs of Motor Vehicle	3,000,000.00	-	3,000,000.00
4211030567	Repairs & Maintenance of Generator	5,000,000.00	4,851,900.00	148,100.00
4211030570	Repairs of Electricity Equipment	3,000,000.00	-	3,000,000.00
4211030573	Maint. and Rehabilitation Water Sup.	71,000,000.00	85,034,779.00	- 14,034,779.00
RURAL WATER SUPPLY & SANITATION AGENCY				
4212030001	Purchase of Motor Vehicle	4,000,000.00	-	4,000,000.00
4212030117	Purchase of Computers	1,000,000.00	-	1,000,000.00
4212030120	Purchase of Water Supply Equipment	14,000,000.00	8,055,000.00	5,945,000.00
4212030201	Purchase of Office Furniture	3,000,000.00	-	3,000,000.00
4212030301	Construction of Office Building	25,000,000.00	-	25,000,000.00
4212030503	Power Electricity Distribution	5,000,000.00	1,471,250.00	3,528,750.00
4212030506	Construction of Water Supply	12,000,000.00	9,733,888.75	2,266,111.25
4212030573	Maint.& Rehabilitation of Water Sup.	3,000,000.00	4,100,000.00	- 1,100,000.00
4212030653	Counterpart Funding	90,000,000.00	2,500,000.00	87,500,000.00
	TOTAL	2,477,000,000.00	913,806,407.31	1,563,193,592.69

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

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

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

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

NOTE NO.59 GENERAL ADMINISTRATION				
HEAD	DESCRIPTION	BUDGET 2010	ACTUAL 2010	VARIANCE
HOUSE OF ASSEMBLY				
2210030003	Purchase of Buses	30,000,000.00		30,000,000.00
2210030116	Purchase of ICT Equipment	30,000,000.00		30,000,000.00
2210030201	Purchase of Office Furniture	50,000,000.00		50,000,000.00
2210030301	Construction of Office Building	52,000,000.00	60,000,000.00	- 8,000,000.00
2210030399	Construction of Other Building	48,000,000.00	48,000,000.00	-
2210030575	Rehabilitation of Office Building	49,000,000.00	49,000,000.00	-
2210030705	Feasibility & Consultancy Services	3,000,000.00	-	3,000,000.00
SECRETARY TO THE STATE GOVERNMENT				
2310030001	Purchase of Motor Vehicle	1,016,000,000.00	738,439,875.00	277,560,125.00
2310030010	Purchase of Motor Cycles	50,000,000.00		50,000,000.00
2310030116	Purchase of ICT equipment	47,000,000.00	36,770,500.00	10,229,500.00
2310030201	Purchase of Office Furniture	100,000,000.00	101,179,680.00	- 1,179,680.00
2310030205	Purchase of Hotel/Lodges Fur.	192,000,000.00	183,242,957.26	8,757,042.74
2310030303	Construction of Residential Building	200,000,000.00	49,868,342.90	150,131,657.10
2310030304	Construction of Lodges	930,000,000.00	79,204,694.25	850,795,305.75
2310030399	Construction of Other Building	60,000,000.00	49,139,808.00	10,860,192.00
2310030506	Construction of Water Supply	20,000,000.00	16,940,000.00	3,060,000.00
2310030566	Repairs of Computers	25,000,000.00	7,192,000.00	17,808,000.00
2310030575	Rehabilitation of Office Building	45,000,000.00	37,276,475.00	7,723,525.00

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2310030578	Rehabilitation of Hotels/Lodges	150,000,000.00	159,921,726.00	-	9,921,726.00
2310030653	Counterpart Funding	1,030,000,000.00	1,374,213,058.88	-	344,213,058.88
2310030655	Contribution to Yobe Mosque/Islamic	20,000,000.00			20,000,000.00
2310030656	Contribution National Volunteer	5,000,000.00	5,000,000.00		-
2310030657	Korean Technical Team	25,000,000.00	9,721,056.00		15,278,944.00
2310030705	Feasibility & Consultancy Services	58,000,000.00			58,000,000.00
2310030755	Landscape and Tree Planting	35,000,000.00	27,800,000.00		7,200,000.00
2320030804	Procurement of Relief Materials	326,000,000.00	311,294,800.00		14,705,200.00
2320030808	Procurement of Drugs	20,000,000.00	12,850,000.00		7,150,000.00
2310030814	Procurement of Diesels and Lubricant	558,000,000.00	565,776,000.00	-	7,776,000.00
2310030903	Manpower Development	48,000,000.00			48,000,000.00
2310030119	Purchase of Pub Add & InformEquip	48,000,000.00			48,000,000.00
HEAD OF SERVICE					-
2410030201	Purchase of Office Furniture	100,000,000.00	23,210,000.00		76,790,000.00
2410030301	Construction of Office Building	325,000,000.00	307,066,457.09		17,933,542.91
2410030575	Rehabilitation of Office Building	127,000,000.00	94,042,504.39		32,957,495.61
2410030903	Manpower Development	200,000,000.00	103,684,993.00		96,315,007.00
MINISTRY OF FINANCE					-
3010030101	Purchase of Office Equipment	15,000,000.00	14,200,000.00		800,000.00
3010030116	Purchase of ICT Equipment	105,000,000.00	35,550,000.00		69,450,000.00
3010030117	Purchase of Computer	20,000,000.00		-	20,000,000.00
3010030201	Purchase of Office Furniture	5,000,000.00	5,386,000.00	-	386,000.00
3010030301	Construction of Office Building	200,000,000.00		-	200,000,000.00
3010030705	Feasibilities and Consultancy Services	10,000,000.00		-	10,000,000.00
3010030903	Manpower Development and Training	10,000,000.00	9,852,000.00		148,000.00
3010030909	Printing of Document	10,000,000.00		-	10,000,000.00
BOARD OF INTERNAL REVENUE					-
3015030001	Purchase of Motor Vehicle	30,000,000.00		-	30,000,000.00
3015030201	Purchase of Office Furniture	10,000,000.00		-	10,000,000.00
3015030301	Construction of Office Building	294,000,000.00		-	294,000,000.00
3015030575	Rehabilitation of Office Building	3,000,000.00		-	3,000,000.00
3015030653	Counterpart Funding	101,000,000.00	62,025,503.58		38,974,496.42
3015030909	Printing of Documents	10,000,000.00	7,837,200.00		2,162,800.00
3015030913	Contribution and Annual Fees	2,000,000.00		-	2,000,000.00
MIN. OF BUDGET AND ECON. PLANNING					-
4510030101	Purchase of Office Equip.	5,000,000.00		-	5,000,000.00
4510030116	Purchase of ICT equipment	38,000,000.00	10,000,000.00		28,000,000.00
4510030201	Purchase of Office furniture	15,000,000.00		-	15,000,000.00
4510030301	Construction of Office building	10,000,000.00		-	10,000,000.00
4510030575	Rehabilitation of Office building	100,000,000.00	21,428,881.28		78,571,118.72
4510030653	Counter part Funding	140,000,000.00		-	140,000,000.00
4510030903	Man power Dev. And Training	30,000,000.00	4,000,000.00		26,000,000.00
MIN. OF JUSTICE					-
3210030117	Purchase of Computer	1,000,000.00		-	1,000,000.00
3210030201	Purchase of Office Furniture	4,000,000.00	3,000,000.00		1,000,000.00
3210030301	Construction of Office Building	14,000,000.00	4,000,000.00		10,000,000.00
3210030303	Construction of Residential Building	15,000,000.00			15,000,000.00
3210030806	Purchase of Instructional Materials	28,000,000.00	1,010,500.00		26,989,500.00
3210030901	Production and Publications	54,000,000.00			54,000,000.00
3210030908	National Council Meeting/Conference	13,000,000.00	5,300,000.00		7,700,000.00
3210030909	Printing of Documents	6,000,000.00		-	6,000,000.00
3210030915	Contributions and Annual Fees	3,000,000.00	3,000,000.00		-
3210030917	Summons and Prosecutions	8,000,000.00	2,000,000.00		6,000,000.00
3210030918	Arbitration and Resolutions	7,000,000.00	2,533,710.00		4,466,290.00
3210030919	Outfit Allowances	7,000,000.00	8,443,220.00	-	1,443,220.00
PREROGATIVE OF MERCY					-

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3211030201	Purchase of Office Furniture	2,000,000.00	-	2,000,000.00
3211030804	Procurement of Relief Materials	8,000,000.00	6,500,000.00	1,500,000.00
MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS				-
4110030001	Purchase of Motor Vehicle	7,000,000.00	-	7,000,000.00
4110030101	Purchase of Office Equipment	5,000,000.00	-	5,000,000.00
4110030201	Purchase of Office Furniture	2,500,000.00	-	2,500,000.00
4110030301	Construction of Office Building	43,000,000.00	-	43,000,000.00
4110030575	Rehabilitation of Office Building	5,000,000.00	-	5,000,000.00
4110030808	Purchase of Drugs	3,500,000.00	-	3,500,000.00
LOCAL GOVERNMENT PENSION BOARD				-
4111030201	Purchase of Office Furniture	3,000,000.00	-	3,000,000.00
EMIRATE COUNCIL				-
4112030301	Construction of Office Building	60,000,000.00	-	60,000,000.00
4112030903	Manpower Development and Training	2,000,000.00	-	2,000,000.00
4112030908	National Council Meeting/Conference	4,000,000.00	-	4,000,000.00
4112030915	Contribution and Annual Fees	4,000,000.00	-	4,000,000.00
MINISTRY OF RELIGIOUS AFFAIRS				-
4410030099	Purchase of Other Transport Equip.	39,000,000.00	-	39,000,000.00
4410030307	Construction of School Building	47,000,000.00	-	47,000,000.00
4410030652	Take Off Grants	19,000,000.00	-	19,000,000.00
4410030699	Other Contribution	12,000,000.00	4,400,000.00	7,600,000.00
4410030812	Procurement of Uniform/other Cloth.	18,000,000.00	-	18,000,000.00
4410030936	Asst. to Destitute and orphanage	15,000,000.00	-	15,000,000.00
MINISTRY OF SPECIAL DUTIES				-
4610030001	Purchase of Motor Vehicle	3,000,000.00	1,945,900.00	1,054,100.00
4610030101	Purchase of Office equip	3,000,000.00	-	3,000,000.00
4610030116	Purchase of ICT equip	2,500,000.00	-	2,500,000.00
4610030201	Purchase of Office furniture	11,000,000.00	-	11,000,000.00
4610030575	Rehabilitation of Office building.	2,000,000.00	1,500,000.00	500,000.00
4610030699	Other Contributions	7,000,000.00	500,000.00	6,500,000.00
4610030901	Production and Publication	1,000,000.00	-	1,000,000.00
4610030908	National Council meeting & conference	2,000,000.00	750,000.00	1,250,000.00
4610030909	Printing of documents	500,000.00	-	500,000.00
AGENCY FOR INTER/GOVERNMENTAL AFFAIRS				-
4611030652	Take up grant	300,000,000.00	-	300,000,000.00
HIGH COURT OF JUSTICE				-
4711030101	Purchases of Office equip.	10,000,000.00	23,908.00	9,976,092.00
4711030199	Purchase of Other equip	4,000,000.00	23,908.00	3,976,092.00
4711030301	Construction of Office building	80,000,000.00	70,000,000.00	10,000,000.00
4711030806	Purchase of Inst./working materials	6,000,000.00	-	6,000,000.00
SHARIA COURT OF APPEAL				-
4712030101	Purchases of Office equip.	6,000,000.00	-	6,000,000.00
4712030506	Construction of Water Supply	83,000,000.00	-	83,000,000.00
4712030301	Construction of Office building	5,000,000.00	-	5,000,000.00
4712030806	Purchase of Inst./working materials	6,000,000.00	-	6,000,000.00
OFFICE OF THE STATE AUDITOR GENERAL				-
4810030101	Construction of Office building	2,500,000.00	3,500,000.00	1,000,000.00
4810030117	Purchase of Office furniture	3,500,000.00	-	3,500,000.00
4810030201	Purchase of Computer	4,000,000.00	-	4,000,000.00
4810030301	Purchase of Office Equip.	8,000,000.00	-	8,000,000.00
4810030575	Rehabilitation of Office building	3,000,000.00	350,000.00	2,650,000.00
4810030705	Consultancy & Professional services	20,000,000.00	21,350,000.00	1,350,000.00
4810030901	Production and Publication	10,000,000.00	9,000,000.00	1,000,000.00
OFFICE OF THE STATE AUDITOR GENERAL LOCAL GOVT				-
4910030118	Purchase of Generator.	2,000,000.00	-	2,000,000.00
4910030201	Purchase of Office furniture	8,000,000.00	2,398,000.00	5,602,000.00

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

4910030301	Construction of Office building	90,000,000.00	-	90,000,000.00
CIVIL SERVICE COMMISSION				-
5010030117	Purchase of Computer	12,000,000.00		12,000,000.00
5010030201	Purchase of Office furniture	8,000,000.00	762,000.00	7,238,000.00
5010030575	Rehabilitation of Office building	12,000,000.00	-	12,000,000.00
5010030903	Manpower Development	12,000,000.00	1,500,000.00	10,500,000.00
5010030909	Printing of documents	10,000,000.00	6,000,000.00	4,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION				-
5110030118	Purchase of Generator	2,000,000.00	-	2,000,000.00
5110030201	Purchase of Office furniture	5,000,000.00	-	5,000,000.00
PILGRIMS WELFARE COMMISSION				-
5210030201	Purchase of Office furniture	20,000,000.00	-	20,000,000.00
5210030301	Construction of Office building	30,000,000.00	37,114,679.36	7,114,679.36
ASSEMBLY SERVICE COMMISSION				-
5310030101	Purchase of Office equip	4,000,000.00	-	4,000,000.00
5310030301	Construction of Office building	20,000,000.00	-	20,000,000.00
5310030903	Man power Dev. And Training	4,000,000.00	448,000.00	3,552,000.00
5310030908	National Council meeting & conference	2,000,000.00	1,288,000.00	712,000.00
STATE INDEPENDENT ELECTORAL COMMISSION				-
5410030116	Purchase of ICT Equip.	250,000.00	-	250,000.00
5410030301	Construction of Office building	60,000,000.00	-	60,000,000.00
5410030905	Advocacy, enlightenment & campaign	2,500,000.00	-	2,500,000.00
5410030916	Production and Distribution	22,500,000.00	14,476,000.00	8,024,000.00
5410030920	Election Activities	14,750,000.00	5,000,000.00	9,750,000.00
JUDICIAL SERVICE COMMISSION				-
5510030301	Construction of Office building	20,000,000.00		20,000,000.00
TOTAL		8,588,000,000.00	4,839,232,337.99	3,748,767,662.01