

FINANCIAL HIGHLIGHTS FOR THE YEAR 2009

The State Government budgeted the total expenditure of **N51,925,000,000.00** for the year **2009**. These comprise of Recurrent Expenditure of **N18,991,510,000.00** and Capital expenditure of **N32,933,490,000.00**

The expenditure is expected to be financed by Recurrent Revenue of **N36,560,000,000.00** and Capital Receipts of **N15,365,000,000.00**

During the year **2009**, State Government's actual Recurrent Revenue was **N20,728,438,475.47** while actual capital Receipts was **N17,191,633,061.80**. These represent **56.40%** and **111.68%** performance, respectively.

Actual Recurrent Expenditure during the year was **N18,047,451,575.60** while actual capital Expenditure was **N25,781,781,040.77**.

Details contained in figure below:

Report of the Accountant-General with Financial Statements

FINANCIAL HIGHLIGHTS FOR THE YEAR 2009

S/NO	DESCRIPTIONS	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	ACTUAL 2009
	RECURRENT REVENUE	N	N	N	N
1	STATUTORY ALLOCATION	19,511,576,512.66	24,610,367,413.84	23,567,000,000.00	18,405,190,559.03
2	INTERNAL REVENUE	1,728,981,752.97	3,094,879,359.82	1,485,000,000.00	2,120,167,446.48
3	ADVANCES REPAID BY STAFF	0	0	0	203,080,469.96
		21,240,558,265.63	27,705,246,773.66	25,052,000,000.00	20,728,438,475.47
	CAPITAL RECEIPTS				
1	VALUE ADDED TAX	2,970,472,859.89	4,025,835,229.92	3,508,000,000.00	4,370,940,017.56
2	INTERNAL LOANS	300,000,000.00	0	2,500,000,000.00	
3	EXTERNAL LOANS	0	0	2,442,000,000.00	
4	GRANTS/SUBVENTIONS	13,452,761,405.00	5,007,278,041.84	3,951,000,000.00	3,592,829,117.57
5	PROCEEDS FROM SALES OF ASSETS	0	0	0	
6	MISCELLANEOUS RECEIPTS	1,636,540,976.00	0	6,472,000,000.00	9,227,863,926.67
		18,359,775,240.89	9,033,113,271.76	18,873,000,000.00	17,191,633,061.80
	TOTAL RECEIPTS	39,600,333,506.52	36,738,360,045.42	43,925,000,000.00	37,920,071,537.27
	RECURRENT EXPENDITURE				
1	PERSONNEL COSTS	6,134,555,254.00	6,848,021,405.00	8,332,003,000.00	7,823,060,767.32
2	PENSION AND GRATUITIES	301,150,727.00	492,754,626.00	700,000,000.00	318,854,034.60
3	OVERHEAD COSTS	896,076,057.00	1,942,507,837.00	3,017,293,120.00	2,897,873,880.51
4	CRF CHARGES	1,112,264,668.00	1,007,221,727.00	1,772,967,000.00	1,891,165,073.42
5	SUBVENTIONS TO PARASTATALS	977,012,408.00	1,679,239,113.00	3,011,550,000.00	2,535,487,828.56
6	MISCELLANEOUS EXPENSES	1,522,210,289.00	1,259,903,713.00	1,825,000,000.00	1,784,840,632.24
7	PUBLIC DEBTS CHARGES	4,311,199,877.00	374,228,214.00	300,000,000.00	637,261,873.21
8	ADVANCES TO STAFF	0	0	0	158,907,485.74
		15,254,469,280.00	13,603,876,635.00	18,658,813,120.00	18,047,451,575.60
	CAPITAL EXPENDITURE				
1	PURCHASE OF FIN. INSTRUMENTS	0	0	0	0
2	CAPITAL EXPENDITURE	10,426,993,580.00	30,899,740,079.57	33,266,186,880.00	25,781,781,040.77
		10,426,993,580.00	30,899,740,079.57	33,266,186,880.00	25,781,781,040.77
	TOTAL EXPENDITURE	25,681,462,860.00	44,503,616,714.57	51,925,000,000.00	43,829,232,616.37
	BALANCES				
1	NET CASH BALANCE	13,918,870,646.52	-7,765,256,669.15	8,000,000,000.00	-5,766,806,334.10
2	OPENING BALANCE	1,084,945,346.52	15,003,815,993.04	8,000,000,000.00	7,238,559,323.89
3	CLOSING BALANCE	15,003,815,993.04	7,238,559,323.89	-	1,471,752,989.79

STATEMENT NO. 1

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These financial statements have been prepared by the Accountant General of Yobe State in accordance with the provision of the 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, 2009 and its operations for the year ended on that date.

SIGNED
Alhaji Yahaya Ado (CNA)
Accountant General
Yobe State

STATEMENT NO. 2

CERTIFICATION OF FINANCIAL STATEMENT 2009

To comply with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and Financial Statements of the Government of Yobe State of Nigeria for the year ended 31st December, 2009. 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 responsibility.

The audit was conducted in accordance 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, 2009 have been certified, subject to comments and observations contained in this report.

In my opinion the financial statements (No. 3-6) and related accounts, notes and schedules give a true and fair view of the State of affairs of Yobe State Government as at 31st December, 2009.

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

**SIGNED
Muhammad Jawa Gashu'a FCNA,
Auditor-General
Yobe State Government
August, 2011**

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. 2009				
		NOTES	31st DEC. 2009	31st DEC. 2008
Cash Flow from Operation Activities			N	N
Receipts				
	Statutory Allocation	3	18,405,190,559.03	24,610,367,413.84
	VAT	4	4,370,940,017.56	4,025,835,229.92
	Internally Generated Revenue	5	2,120,167,446.48	3,094,879,359.82
	Grants/Subventions	6	3,592,829,117.57	5,007,278,041.84
	Miscellaneous	7	9,227,863,926.67	0.00
	Others	8	203,080,469.96	0.00
Total Receipts			37,920,071,537.27	36,738,360,045.42
Payments				
	Personnel Emoluments	9	8,141,914,801.92	6,848,021,405.00
	Education Services	10	4,033,078,342.98	4,117,235,685.00
	Transport Services	11	6,054,454,218.69	8,938,974,711.57
	Health Services	12	2,112,713,211.18	785,072,607.00
	Agricultural Services	13	1,768,299,006.64	1,600,663,825.00
	Economic Services	14	963,604,528.90	5,493,828,672.00
	Information & Social Developments	15	883,410,874.65	753,459,114.00
	Water and Sanitation	16	1,314,891,315.15	1,182,147,899.00
	Housing Services	17	3,800,888,669.18	2,164,731,385.00
	Town & Country Planning	18	166,904,871.16	291,276,578.00
	General Administration	19	13,650,548,671.97	11,953,976,619.00
	Others	20	158,907,485.74	0.00
Total Payments			43,049,615,998.16	44,129,388,500.57
Net Cash Flow from Operation Activities			-5,129,544,460.89	-7,391,028,455.15
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		0.00	0.00
Net Cash Flow from Investing Activities			0.00	0.00
Cash Flow from Financing Activities				
	Proceeds from Loan & Other Borrowings			0.00
	Dividends Received		0.00	0.00
	Repayments of Loans	21	637,261,873.21	374,228,214.00
Net Cash Flow from Financing Activities			-637,261,873.21	-374,228,214.00

Report of the Accountant-General with Financial Statements

Net Increase/Decrease in Cash & Its Equivalent		-5,766,806,334.10	-7,765,256,669.15
Cash & Its Equivalent at 1/1/2009		7,238,559,323.89	15,003,815,993.04
Cash & Its Equivalent at 31/12/2009		1,471,752,989.79	7,238,559,323.89

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, 2009			
	NOTES	31st DEC. 2009	31st DEC. 2008
		₦	₦
<u>ASSETS</u>			
<u>Liquid Assets</u>			
Cash And Bank Balances	22	1,471,752,989.79	7,238,559,323.89
Others		0.00	0.00
Investments	23	105,501,313.00	0.00
Advances	24	265,709,420.60	309,882,404.82
Operating Liabilities over Assets		3,646,901,554.25	1,944,608,136.78
		5,489,865,277.64	9,493,049,865.49
<u>LIABILITIES</u>			
Consolidated Revenue Fund		497,960,355.56	3,842,039,863.45
Capital Development Fund		973,792,634.23	3,396,519,460.44
Foreign Loans	25	4,018,112,287.85	2,254,490,541.60
Internal Loans		0.00	0.00
		5,489,865,277.64	9,493,049,865.49

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, 2009					
ACTUAL 2008		NOTES	BUDGET 2009	ACTUAL 2009	VARIANCE
₦			₦	₦	%
6,740,669,724.79	Opening Balance		8,000,000,000.00	3,842,039,863.45	0.48
	ADD: REVENUE [INCOME]	26			
1,032,537,174.54	Taxes		1,191,849,000.00	709,812,679.64	0.60
63,217,564.82	Fines and Fees		136,171,000.00	298,592,593.40	2.19
452,238,044.60	Licences		17,990,000.00	345,464,456.77	19.20
397,979,809.30	Earnings & Sales		90,340,000.00	191,188,810.20	2.12
0.00	Rent on Government Property		3,100,000.00	25,150,000.00	8.11
17,886,249.08	Interest & Dividends		0.00	69,061,305.00	
0.00	Reimbursements		15,000,000.00		0.00
704,734,945.74	Boards and Parastatals		30,500,000.00	475,533,301.21	15.59
0.00	Miscellaneous		200,000.00	5,364,300.26	26.82
426,285,571.74	Repayment of Advances	27	0.00	203,080,469.96	
24,610,367,413.84	Statutory Allocation	28	23,567,000,000.00	18,405,190,559.03	0.78
0.00	Transfer from CDF		0.00	0.00	
34,445,916,498.45	TOTAL REVENUE		33,052,150,000.00	24,570,478,338.92	0.74
	LESS: EXPENDITURE				
6,848,021,405.00	Personnel Costs	29	8,332,003,000.00	7,823,060,767.32	0.94
492,754,626.00	Pension and Gratuities	30	700,000,000.00	318,854,034.60	0.46
1,942,507,837.00	Overhead Costs	31	3,017,293,120.00	2,897,873,880.51	0.96
1,007,221,727.00	Consolidated Revenue Fund Charges	32	1,772,967,000.00	1,891,165,073.42	1.07
374,228,214.00	Public Debt Charges	33	300,000,000.00	637,261,873.21	2.12
0.00	Advances	34	0.00	158,907,485.74	
1,679,239,113.00	Recurrent Grants and Subventions	35	3,011,550,000.00	2,535,487,828.56	0.84
1,259,903,713.00	Miscellaneous Expenses	36	1,825,000,000.00	1,784,840,632.24	0.98
13,603,876,635.00	TOTAL EXPENDITURE		18,958,813,120.00	18,047,451,575.60	0.95
20,842,039,863.45	OPERATING BALANCE		14,093,336,880.00	6,523,026,763.32	0.46
	APPROPRIATION/TRANSFERS			0.00	
17,000,000,000.00	Capital Development Fund		17,568,490,000.00	6,025,066,407.76	0.34
0.00	Loan Repayment Fund		0.00	0.00	

Report of the Accountant-General with Financial Statements

3,842,039,863.45	CLOSING BALANCE		-3,475,153,120.00	497,960,355.56	-0.14

The accompanying notes are an integral part of this statement

STATEMENT No. 6					
GOVERNMENT OF YOBE STATE OF NIGERIA					
STATEMENT OF CAPITAL DEVELOPMENT FUND					
FOR THE YEAR ENDED 31st DECEMBER, 2009					
ACTUAL		NOTES	BUDGET	ACTUAL	VARIANCE
2008			2009	2009	
N			N	N	%
8,263,146,268.25	Opening Balance		0.00	3,396,519,460.44	
	ADD: CAPITAL RECEIPTS				
4,025,835,229.92	Value Added Tax	37	3,508,000,000.00	4,370,940,017.56	1.25
17,000,000,000.00	Transfer from CRF		17,568,490,000.00	6,025,066,407.76	0.34
0.00	Internal Loans		2,500,000,000.00	0.00	0.00
0.00	External Loans	38	2,442,000,000.00	142,354,745.00	0.06
5,007,278,041.84	Grants/Subventions	39	3,951,000,000.00	3,592,829,117.57	0.91
0.00	Miscellaneous	40	6,472,000,000.00	9,227,863,926.67	1.43
34,296,259,540.01	TOTAL CAPITAL RECEIPTS		36,441,490,000.00	26,755,573,675.00	0.73
	LESS: CAPITAL EXPENDITURE				
	Economic Sector				
1,522,907,935.00	Agriculture	41	1,890,181,000.00	1,387,916,399.27	0.73
4,200,000.00	Livestock	42	35,000,000.00	54,711,159.41	1.56
39,792,300.00	Forestry	43	285,000,000.00	165,048,462.00	0.58
0.00	Fisheries	44	5,000,000.00	1,471,360.00	0.29
959,516,541.00	Industry	45	110,000,000.00	468,943,336.20	4.26
214,546,790.00	Energy	46	1,237,800,000.00	1,118,924,143.00	0.90
4,270,368,888.00	Commerce, Finance&Co-ops.	47	143,000,000.00	77,713,778.60	0.54
8,695,427,921.57	Transport	48	6,520,000,000.00	4,897,729,812.11	0.75
	Social Service Sector				
3,946,498,305.00	Education	49	5,249,427,000.00	3,799,394,429.50	0.72
746,040,033.00	Health	50	2,240,000,000.00	2,057,242,893.68	0.92
512,195,580.00	Information	51	943,000,000.00	616,775,302.54	0.65
123,805,585.00	Social Development	52	274,623,000.00	92,646,564.06	0.34
	Regional Development Sector				
1,157,647,899.00	Water Supply	53	1,634,000,000.00	1,284,533,800.50	0.79
0.00	Environment,Sewage&Drainage	54	75,600,000.00	0.00	0.00
2,151,231,385.00	Housing	55	3,250,000,000.00	3,783,761,800.28	1.16
218,946,878.00	Town&country planning	56	136,000,000.00	85,132,195.00	0.63
31,829,700.00	Community Development	57	74,000,000.00	40,919,007.00	0.55
	Administration Sector				
6,304,784,339.00	General Administration	58	7,109,318,000.00	5,848,916,597.62	0.82

Report of the Accountant-General with Financial Statements

30,899,740,079.57	TOTAL EXPENDITURE		31,211,949,000.00	25,781,781,040.77	0.83
	APPROPRIATION/TRANSFERS				
0.00	Consolidated Revenue Fund		0.00	0.00	
3,396,519,460.44	CLOSING BALANCE		5,229,541,000.00	973,792,634.23	0.19
The accompanying notes are an integral part of this statement					

NOTE 1:

PURPOSE OF THE FINANCIAL STATEMENTS

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, 2009 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 N147.60 to the US Dollar.

Report of the Accountant-General with Financial Statements

NOTE NO.3 STATUTORY ALLOCATION 2009

MONTH	NET	REFUNDS	TOTAL	DEDUCTIONS AT SOURCE			GROSS
				FOREIGN LOAN	RWSS PROJECT	FRTILISER	
JANUARY	1,852,014,679.83	223,267.06	1,852,237,946.89	4,539,559.05	15,470,000.00	88,770,093.75	1,961,017,599.69
FEBRUARY	1,419,216,250.78	0	1,419,216,250.78	10,622,824.87	15,470,000.00	88,770,093.75	1,534,079,169.40
MARCH	1,256,632,101.63	0	1,256,632,101.63	10,622,824.87	15,470,000.00	88,770,093.75	1,371,495,020.25
APRIL	1,171,172,726.96	0	1,171,172,726.96	10,622,824.87	15,470,000.00	88,770,093.75	1,286,035,645.58
MAY	1,235,177,090.89	294,048,553.07	1,529,225,643.96	10,622,824.87	15,470,000.00	0	1,555,318,468.83
JUNE	1,593,063,173.06	0	1,593,063,173.06	10,622,824.87	15,470,000.00	0	1,619,155,997.93
JULY	1,637,294,354.51	0	1,637,294,354.51	10,622,824.87	15,470,000.00	0	1,663,387,179.38
AUGUST	1,646,032,550.92	0	1,646,032,550.92	10,622,824.87	15,470,000.00	0	1,672,125,375.79
SEPTEMBER	1,270,311,588.50	0	1,270,311,588.50	10,622,824.87	15,470,000.00	0	1,296,404,413.37
OCTOBER	1,495,868,895.72	0	1,495,868,895.72	10,622,824.87	15,470,000.00	0	1,521,961,720.59
NOVEMBER	1,064,947,118.49	3,841,963.34	1,068,789,081.83	10,622,824.87	15,470,000.00	0	1,094,881,906.70
DECEMBER	1,803,235,236.65	0	1,803,235,236.65	10,622,824.87	15,470,000.00	0	1,829,328,061.52
TOTAL	17,444,965,767.94	298,113,783.47	17,743,079,551.41	121,390,632.62	185,640,000.00	355,080,375.00	18,405,190,559.03

MONTH	VAT ALLOCATION
JANUARY	290,535,466.11
FEBRUARY	422,560,017.86
MARCH	326,400,892.12
APRIL	322,819,733.66
MAY	277,548,679.31
JUNE	411,283,128.06
JULY	374,988,035.84
AUGUST	435,828,134.12
SEPTEMBER	383,038,285.55
OCTOBER	357,111,683.64
NOVEMBER	393,128,411.71
DECEMBER	375,697,549.58
TOTAL	4,370,940,017.56

NOTE NO. 5 INTERNALLY GENERATED REVENUE

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
101-TAXES	1,191,249,000.00	709,812,679.64	-481,436,320.36
102-FINE & FEES	136,171,000.00	298,592,593.40	162,421,593.40
103-LICENCES	17,990,000.00	345,464,456.77	327,474,456.77
104-EARNINGS AND SALES	90,340,000.00	191,188,810.20	100,848,810.20
105-RENT ON GOVT. PROPERTY	3,100,000.00	25,150,000.00	22,050,000.00

Report of the Accountant-General with Financial Statements

106-INTERESTS,REPAYMENTS & DIVIDENDS	0	69,061,305.00	69,061,305.00
107-REIMBURSEMENTS BY PARASTATAL,FED GOVT.	15,000,000.00		-15,000,000.00
108-MISCELLANEOUS	200,000.00	5,364,300.26	5,164,300.26
110-BOARDS AND PARASTATALS	30,350,000.00	475,533,301.21	445,183,301.21
SUB-TOTAL: 112 INTERNALLY GENERATED	1,484,400,000.00	2,120,167,446.48	635,767,446.48

NOTE NO.6 GRANTS AND SUBVENTIONS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
STATUTARY BUDGET AUGMENTATION	0	1,057,085,859.64	1,057,085,859.64
CONDITIONAL GRANTS (MOH)	1,265,000,000.00	1,770,913,080.00	505,913,080.00
STATUTARY EXCHANGE RATE GAINS	0	764,830,177.93	764,830,177.93
SUB TOTAL 111003-GRANTS	1,265,000,000.00	3,592,829,117.57	2,327,829,117.57

NOTE NO.7 MISCELLANEOUS CAPITAL RECEIPTS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
REFUNDS BY FED. GOVT FOR GEIDAM-MAINE SOROA	1,100,000,000.00	789,899,114.91	-310,100,885.09
KALIARI-BAIMARI-GEIDAM	1,372,000,000.00	0	-1,372,000,000.00
EXCESS CRUDE OIL	4,000,000,000.00	8,437,964,811.76	4,437,964,811.76
SUB TOTAL 42-6 MISCELLANEOUS	6,472,000,000.00	9,227,863,926.67	2,755,863,926.67

NOTE NO.8 OTHERS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
510004-POH CAR LOAN REPAYMENTS	0	203,080,469.96	-203,080,469.96

NOTE NO.9 OTHERS

NAME OF ORGANISATION	BUDGET 2009	ACTUAL 2009	VARIANCE
201101- GOVERNMENT HOUSE	73,400,000.00	73,704,781.46	-304,781.46
202101-SSG'S OFFICE	199,036,000.00	181,721,516.17	17,314,483.83
203101-HEAD OF SERVICE	74,545,000.00	66,930,808.93	7,614,191.07
204101 MINISTRY OF AGRICULTURE	175,680,000.00	173,943,249.56	1,736,750.44
205101-MINISTRY OF ANIMAL & FISHERIES	272,700,000.00	226,109,713.50	46,590,286.50
206101-MINISTRY OF ENVIRONMENT	108,468,000.00	101,170,015.36	7,297,984.64
207101-MINISTRY OF EDUCATION	108,791,000.00	83,120,785.23	25,670,214.77
2081101-MINISTRY OF SPORTS	16,260,000.00	14,163,759.64	2,096,240.36
209101-MINISTRY OF FINANCE	354,000,000.00	397,757,736.22	-43,757,736.22
210101-MINISTRY OF HEALTH	314,000,000.00	270,090,394.22	43,909,605.78
211101 MINISTRY OF JUSTICE	84,000,000.00	94,289,074.00	-10,289,074.00
212101 MINISTRY OF WORKS	115,864,000.00	105,447,547.18	10,416,452.82
213101 MINISTRY OF TRANSPORT AND ENERGY	58,950,000.00	51,528,237.08	7,421,762.92
214101-STATE AUDIT DEPARTMENT	32,840,000.00	30,385,852.06	2,454,147.94
215101-CIVIL SERVICE COMMISSION	17,292,000.00	15,159,949.28	2,132,050.72
216101-LOCAL GOVERNMENT AUDIT DEPARTMENT	39,700,000.00	36,749,283.72	2,950,716.28
2171101-MINISTRY OF INFORMATION	33,000,000.00	29,151,385.13	3,848,614.87
218101-MINISTRY OF YOUTHS AND SOCIAL DEV.	85,800,000.00	79,328,378.27	6,471,621.73
19101 LOCAL GOVERNMENT SERVICE COMMISSION	11,000,000.00	9,767,773.95	1,232,226.05

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220101 MINISTRY OF COMMERCE	46,242,000.00	44,079,272.56	2,162,727.44
221101-HOUSE OF ASSEMBLY	72,200,000.00	62,201,031.55	9,998,968.45
222101-MINISTRY OF WOMEN AFFAIRS &SOC. DEVT	41,940,000.00	35,471,186.25	6,468,813.75
223101 MINISTRY OF LANDS & SOLID MINERALS	109,320,000.00	102,861,508.92	6,458,491.08
224101 MINISTRY OF INTEGRATED	79,240,000.00	80,056,254.67	-816,254.67
225101-MINISTRY FOR LOCAL	29,400,000.00	29,823,979.54	-423,979.54
2252101-EMIRATE COUNCIL	167,000,000.00	148,290,099.48	18,709,900.52
226101-MINISTRY OF WATER RESOURCES	18,660,000.00	18,269,418.49	390,581.51
227101-MINISTRY OF HOUSING	69,450,000.00	63,282,209.78	6,167,790.22
228101 MINISTRY OF RELIGIOUS AFFAIRS	14,550,000.00	14,678,789.27	-128,789.27
229101 HOUSE SERVICE COMMISSION	3,900,000.00	4,063,995.56	-163,995.56
230101 BUDGET AND PLANNING	33,700,000.00	28,755,234.44	4,944,765.56
231101-MINISTRY OF SPECIAL DUTIES	15,000,000.00	14,199,774.37	800,225.63
2341011 HOSPITAL MANAGEMENT	962,000,000.00	1,060,860,589.33	-98,860,589.33
2341021 SPORTS COUNCIL	53,530,000.00	57,601,193.05	-4,071,193.05
2341031 COUNCIL FOR ARTS & CULTURE	24,500,000.00	22,685,108.01	1,814,891.99
2341041 RURAL ELECTRIFICATION	112,670,000.00	111,183,187.65	1,486,812.35
2341051 PILGRIMS WELFARE BOARD	9,600,000.00	8,870,413.57	729,586.43
234106 AGRIC. DEVELOPMENT	127,041,000.00	103,477,013.36	23,563,986.64
234107 LIBRARY BOARD	35,620,000.00	33,990,421.57	1,629,578.43
234108 ENVIRON. PROTECTION	175,600,000.00	145,587,130.09	30,012,869.91
234109 COLLEGE OF EDUCATION	287,940,000.00	270,301,120.48	17,638,879.52
234110 BOARD OF INTERNAL REVENUE	49,220,000.00	43,865,120.43	5,354,879.57
234111 JUDICIARY	4,900,000.00	4,583,554.86	316,445.14
234112 PREROGATIVE OF MERCY	1,011,000.00	651,030.51	359,969.49
24113 YOBE BRODCASTING	60,000,000.00	52,141,725.73	7,858,274.27
234114 WATER BOARD	170,254,000.00	157,489,263.05	12,764,736.95
234115 SCHOLASHIP BOARD	15,027,000.00	13,190,899.51	1,836,100.49
234117 YOSAMA	76,037,000.00	67,818,375.13	8,218,624.87
234118 YOBE STATE TELEVISION	57,330,000.00	50,658,007.98	6,671,992.02
234119 HOUSING & PROPERTY DEV.	23,310,000.00	20,995,561.91	2,314,438.09
234120 CABS POTISKUM	227,537,000.00	180,674,304.98	46,862,695.02
234121 TEACHING SERVICE BOARD	1,063,362,000.00	832,621,836.25	230,740,163.75
234123 AGENCY FOR MASS EDUCATION	133,000,000.00	127,332,088.33	5,667,911.67
234124 COLLEGE OF AGRIC GUJBA	107,230,000.00	100,202,528.71	7,027,471.29
234127 SCIENCE & TECH. EDUCATION	420,104,000.00	347,838,342.46	72,265,657.54
234128 COLLEGE OF LEGAL & ISLAMIC	110,000,000.00	97,533,686.87	12,466,313.13
234129 SCHOOL OF NURSING &	34,000,000.00	31,277,691.46	2,722,308.54
234131 FIRE SERVICE BOARD	69,726,000.00	61,729,391.90	7,996,608.10
234132 NEAZDP	53,300,000.00	57,883,566.62	-4,583,566.62
2341341 BOARD OF TRADITIONAL	3,600,000.00	3,433,784.00	166,216.00
2341351 LOCAL GOVT. PENSION BOARD	3,000,000.00	0	3,000,000.00

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2341361 LOANS AND SAVINGS SCHEME	7,000,000.00	6,640,447.27	359,552.73
2341371 RUWASA	53,283,000.00	48,749,008.76	4,533,991.24
234138 BOARD OF ARABIC AND	9,344,000.00	12,531,079.05	-3,187,079.05
234140 SMALL SCALE INDUSTRIES	6,058,000.00	5,348,454.96	709,545.04
234141 STATE INDEPENDENT	4,525,000.00	2,259,595.59	2,265,404.41
234142 STATE POLYTECHNIC, GEIDAM	90,320,000.00	72,250,018.01	18,069,981.99
234144 HIGH COURT	98,620,000.00	95,451,649.67	3,168,350.33
2341451 SHARIA COURT DIV.(AREA	70,473,000.00	64,646,954.56	5,826,045.44
2341461 SHARIA COURT OF APPEAL	43,000,000.00	38,966,942.47	4,033,057.53
2341471 DESERT STARS	20,000,000.00	14,820,400.00	5,179,600.00
2341481- PRINTING CORPORATION	17,370,000.00	16,822,495.21	547,504.79
2341491 HISTORY BUREAU	1,214,000.00	1,155,806.18	58,193.82
2341511 STATE UNIVERSITY	272,488,000.00	234,285,402.08	38,202,597.92
2341521 STATE UNIVERSAL BASIC EDU.	393,811,000.00	419,418,845.16	-25,607,845.16
2341531 AGENCY FOR INTER-GOVTL AFFAIRS.	2,820,000.00	0	2,820,000.00
235105- PENSION & GRATUITIES	400,000,000.00	318,854,034.60	81,145,965.40
555-STAFF SALARIES GENERAL	0	36,683,734.71	-36,683,734.71
TOTAL	8,836,703,000.00	8,141,914,801.92	694,788,198.08

NOTE NO.10 EDUCATION SERVICES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
207000-MINISTRY OF EDUCATION	18,000,000.00	13,780,413.48	4,219,586.52
207200-EDUCATION RESOURCE CENTRE	7,200,000.00	1,800,000.00	5,400,000.00
207300-ZONAL INSPECTORATE OF EDUC	3,600,000.00	3,600,000.00	0.00
207400-REMEDIAL PROGRAMME	3,600,000.00	1,800,000.00	1,800,000.00
234107 LIBRARY BOARD	8,400,000.00	4,200,000.00	4,200,000.00
234109 COLLEGE OF EDUCATION GASHUA	12,000,000.00	6,000,000.00	6,000,000.00
234115 SCHOLASHIP BOARD	7,200,000.00	4,190,500.00	3,009,500.00
234116 N.Y.S.C.	1,200,000.00	600,000.00	600,000.00
234120 CABS POTISKUM	12,000,000.00	6,000,000.00	6,000,000.00
234121 TEACHING SERVICE BOARD	12,000,000.00	6,000,000.00	6,000,000.00
2341212 SCHOOL IMPREST	68,400,000.00	44,678,000.00	23,722,000.00
2341213 OTHER EXPENSES	59,000,000.00	18,885,000.00	40,115,000.00
234123 AGENCY FOR MASS EDUCATION	9,600,000.00	4,800,000.00	4,800,000.00
234124 COLLEGE OF AGRIC GUJBA	12,000,000.00	6,000,000.00	6,000,000.00
234127 SCIENCE & TECH. EDUCATION	10,800,000.00	5,400,000.00	5,400,000.00
2341272 STUDENT ALLOWANCES BEST	36,000,000.00	36,000,000.00	0.00
234128 COLLEGE OF LEGAL & ISLAMIC	12,000,000.00	6,000,000.00	6,000,000.00
234138 BOARD OF ARABIC AND ISLAMIC	8,400,000.00	4,200,000.00	4,200,000.00
234138 QURANIC COMPETITION	10,000,000.00	5,750,000.00	4,250,000.00
234142 STATE POLYTECHNIC, GEIDAM	12,000,000.00	6,000,000.00	6,000,000.00
234151 STATE UNIVERSITY	48,000,000.00	48,000,000.00	0.00
409000-EDUCATION	7,289,427,000.00	3,799,394,429.50	3,490,032,570.50

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SUB-TOTAL: 122 EDUCATION SERVICES	7,660,827,000.00	4,033,078,342.98	3,627,748,657.02
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NOTE NO.11 TRANSPORT& ENERGY SERVICES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
212000-MINISTRY OF WORKS	18,000,000.00	13,901,240.00	4,098,760.00
213000-MINISTRY OF TRANSPORT AND	23,260,000.00	13,099,023.58	10,160,976.42
234104 RURAL ELECTRIFICATION BOARD	10,800,000.00	5,400,000.00	5,400,000.00
234131 FIRE SERVICE BOARD	10,800,000.00	5,400,000.00	5,400,000.00
406000-ENERGY	637,800,000.00	1,118,924,143.00	-481,124,143.00
408000-TRANSPORT	7,120,000,000.00	4,897,729,812.11	2,222,270,187.89
SUB-TOTAL: 123 TRANSPORT& ENERGY	7,820,660,000.00	6,054,454,218.69	1,766,205,781.31

NOTE NO.12 HEALTH SERVICES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
210000-MINISTRY OF HEALTH	18,000,000.00	14,158,420.00	3,841,580.00
210200-EPIDEMIOLOGICAL UNIT	2,400,000.00	1,200,000.00	1,200,000.00
210300-NPI UNIT	2,400,000.00	1,200,000.00	1,200,000.00
234101 HOSPITAL MANAGEMENT BOARD	40,880,000.00	28,011,897.50	12,868,102.50
234129 SCHOOL OF NURSING & MIDWIFERY	8,400,000.00	4,200,000.00	4,200,000.00
234133 SCHOOL OF HEALTH	8,400,000.00	4,200,000.00	4,200,000.00
234134 BOARD OF TRADITIONAL	3,600,000.00	2,500,000.00	1,100,000.00
410000-HEALTH	3,758,000,000.00	2,057,242,893.68	1,700,757,106.32
SUB-TOTAL: 124 HEALTH SERVICES	3,842,080,000.00	2,112,713,211.18	1,729,366,788.82

NOTE NO. 13 AGRICULTURAL SERVICES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
204000-MINISTRY OF AGRICULTURE	18,295,000.00	13,289,248.00	5,005,752.00
205000-MINISTRY OF ANIMAL & FISHERIES	17,060,000.00	21,090,987.96	-4,030,987.96
206000-MINISTRY OF ENVIRONMENT	18,000,000.00	13,371,390.00	4,628,610.00
234106 AGRIC. DEVELOPMENT PROGRAM	0	3,000,000.00	-3,000,000.00
234117 YOSAMA	8,400,000.00	4,200,000.00	4,200,000.00
234126 PILOT LIVESTOCK PROJECT	2,400,000.00	3,000,000.00	-600,000.00
234143 FERTILIZER BLENDING PLANT	1,200,000.00	600,000.00	600,000.00
234150 MODERN ABATTOIR	1,200,000.00	600,000.00	600,000.00
401101-AGRIC DEV. PROGRAMME (ADP)	1,882,181,000.00	1,487,916,399.27	394,264,600.73
402000-LIVESTOCKS	36,000,000.00	54,711,159.41	-18,711,159.41
403000-FORESTRY	285,000,000.00	165,048,462.00	119,951,538.00
404000-FISHERIES	5,000,000.00	1,471,360.00	3,528,640.00
SUB-TOTAL: 125 AGRICULTURAL	2,274,736,000.00	1,768,299,006.64	506,436,993.36

NOTE NO.14 ECONOMIC SERVICES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
209000-MINISTRY OF FINANCE	18,010,000.00	27,134,844.82	-9,124,844.82
209200-OFFICE OF THE ACCOUNTANT	20,200,000.00	7,881,206.59	12,318,793.41
209300-STATE TENDERS BOARD	2,400,000.00	3,211,186.04	-811,186.04
209400-OTHER PAYMENTS	652,000,000.00	197,151,566.95	454,848,433.05
209500-NYSC ALLOWANCES	162,400,000.00	134,127,048.50	28,272,951.50
220000-MINISTRY OF COMMERCE	14,500,000.00	12,322,884.42	2,177,115.58
230000-BUDGET AND PLANNING	42,970,000.00	22,162,713.38	20,807,286.62
234110 BOARD OF INTERNAL REVENUE	12,000,000.00	6,937,000.00	5,063,000.00
234135 LOCAL GOVT. PENSION BOARD	3,600,000.00	1,800,000.00	1,800,000.00
234140 SMALL SCALE INDUSTRIES	8,400,000.00	4,218,963.40	4,181,036.60
405000-MANUFACTURING	110,000,000.00	468,943,336.20	-358,943,336.20
407000-COMMERCE,FINANCE AND	113,000,000.00	77,713,778.60	35,286,221.40
SUB-TOTAL: 126 ECONOMIC SERVICES	1,159,480,000.00	963,604,528.90	195,875,471.10

NOTE NO.15 INFORMATION & SOCIAL DEVELOPMENT

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
208100-MINISTRY OF SPORTS	16,091,800.00	13,014,330.00	3,077,470.00
217100-MINISTRY OF INFORMATION	17,680,000.00	11,994,437.17	5,685,562.83
218100-MINISTRY OF YOUTHS AND SOCIAL	23,200,000.00	16,794,117.00	6,405,883.00
222000-MINISTRY OF WOMEN AFFAIRS &	24,755,250.00	23,016,536.22	1,738,713.78
234102 SPORTS COUNCIL	48,000,000.00	79,673,890.00	-31,673,890.00
234103 COUNCIL FOR ARTS & CULTURE	9,000,000.00	4,200,000.00	4,800,000.00
234113 YOBE BRODCASTING	10,800,000.00	6,395,697.66	4,404,302.34
234118 YOBE STATE TELEVISION	24,000,000.00	12,000,000.00	12,000,000.00
234147 DESERT STARS	35,000,000.00	900,000.00	34,100,000.00
234148- PRINTING CORPORATION	8,400,000.00	4,200,000.00	4,200,000.00
234149 HISTORY BUREAU	3,600,000.00	1,800,000.00	1,800,000.00
411000-INFORMATION	273,000,000.00	616,775,302.54	-343,775,302.54
412000-SOCIAL DEVELOPMENT	230,623,000.00	92,646,564.06	137,976,435.94
SUB-TOTAL: 127 INFORMATION & SOCIAL	724,150,050.00	883,410,874.65	-159,260,824.65

NOTE NO.16 WATER & SANITATION

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
226000-MINISTRY OF WATER RESOURCES	13,939,000.00	12,957,514.65	981,485.35
234114 WATER BOARD	24,000,000.00	12,000,000.00	12,000,000.00
234137 RUWASA	10,800,000.00	5,400,000.00	5,400,000.00
413000-WATER SUPPLY	1,344,000,000.00	1,284,533,800.50	59,466,199.50
SUB-TOTAL: 128 WATER & SANITATION	1,392,739,000.00	1,314,891,315.15	77,847,684.85

NOTE NO.17 HOUSING SERVICES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
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227000-MINISTRY OF HOUSING	11,686,000.00	12,926,868.90	-1,240,868.90
234119 HOUSING & PROPERTY DEV.	8,400,000.00	4,200,000.00	4,200,000.00
415000-HOUSING	3,000,000,000.00	3,783,761,800.28	-783,761,800.28
SUB-TOTAL: 129 HOUSING SERVICES	3,020,086,000.00	3,800,888,669.18	-780,802,669.18

NOTE NO.18 TOWN & COUNTRY PLANNING

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
223000-MINISTRY OF LANDS & SOLID	18,000,000.00	13,406,666.99	4,593,333.01
224000-MINISTRY OF INTEGRATED	18,000,000.00	12,997,002.17	5,002,997.83
234108 ENVIRON. PROTECTION AGENCY	10,800,000.00	6,050,000.00	4,750,000.00
234122 AFFORESTATION PROJECT	2,400,000.00	1,200,000.00	1,200,000.00
234130 I.D.F	4,800,000.00	2,400,000.00	2,400,000.00
234132 NEAZDP	9,600,000.00	4,800,000.00	4,800,000.00
414000-DRAINAGES	75,600,000.00	0	75,600,000.00
416000-TOWN AND COUNTRY PLANNING	88,000,000.00	85,132,195.00	2,867,805.00
417000-COMMUNITY AND INTEGRATED	70,000,000.00	40,919,007.00	29,080,993.00
SUB-TOTAL: 130 TOWN & COUNTRY	297,200,000.00	166,904,871.16	130,295,128.84

NOTE NO.19 GENERAL ADMINISTRATION

MINISTRIES/DEPARTMENTS	BUDGET 2009	ACTUAL 2009	VARIANCE
201000- GOVERNMENT HOUSE	30,000,000.00	0	30,000,000.00
201202-MAINTENANCE OF GOVT. HOUSE	801,600,000.00	834,499,314.16	-32,899,314.16
201300-DEPUTY GOVERNOR'S OFFICE	185,000,000.00	180,707,615.25	4,292,384.75
201400-SPECIAL ADVISERS OFFICE	125,000,000.00	108,400,000.00	16,600,000.00
202000-SSG'S OFFICE	119,600,000.00	45,321,000.00	74,279,000.00
202100- NATIONAL VOLUNTIER SERVICE	840,000.00	240,000.00	600,000.00
202110-MAINTENANCE UNIT	540,000.00	0	540,000.00
202120- STATE EMERG RELIEF	1,120,000.00	0	1,120,000.00
202130- MDG'S OFFICE	3,960,000.00	0	3,960,000.00
202200-LIAISON OFFICE KADUNA	5,680,000.00	2,400,000.00	3,280,000.00
202300-LIAISON OFFICE LAGOS	5,060,000.00	2,092,000.00	2,968,000.00
202400-LIAISON OFFICE ABUJA	9,670,000.00	4,800,000.00	4,870,000.00
202500-LIAISON OFFICE MAIDUGURI	5,120,000.00	2,400,000.00	2,720,000.00
202600 UNICEF COORDINATOR	2,300,000.00	1,200,000.00	1,100,000.00
202700- OTHER PAYMENTS (SSG)	102,800,000.00	102,566,030.00	233,970.00
202800-UNICEF COORDINATOR	1,200,000.00	600,000.00	600,000.00
202900-KOREAN TECHNICAL TEAM	2,160,000.00	1,080,000.00	1,080,000.00
203000-HEAD OF SERVICE	46,800,000.00	29,192,500.00	17,607,500.00
211000-MINISTRY OF JUSTICE	17,990,000.00	21,550,905.09	-3,560,905.09
211200-RENT TRIBUNAL	4,800,000.00	2,575,500.00	2,224,500.00
211300-REVENUE COURT	960,000.00	480,000.00	480,000.00
211400-SANITATION COURT	7,200,000.00	3,600,000.00	3,600,000.00
214000-STATE AUDIT DEPARTMENT	35,100,000.00	18,882,830.57	16,217,169.43
215000-CIVIL SERVICE COMMISSION	10,800,000.00	11,098,566.19	-298,566.19
216000-LOCAL GOVT AUDIT DEPT	10,900,000.00	5,162,500.00	5,737,500.00

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219000-LOCAL GOVT SERVICE COMM.	9,280,000.00	3,600,243.45	5,679,756.55
221100-HOUSE OF ASSEMBLY	825,200,000.00	831,230,107.81	-6,030,107.81
225000-MINISTRY FOR LOCAL GOVT.	11,519,200.00	12,504,471.17	-985,271.17
228000-MINISTRY OF RELIGIOUS AFFAIRS	83,080,000.00	34,898,490.80	48,181,509.20
229100-HOUSE SERVICE COMMISSION	7,133,120.00	3,709,973.11	3,423,146.89
231000-SPECIAL DUTIES	17,100,000.00	14,543,496.94	2,556,503.06
233000-MISCELLANEOUS EXPENSES	1,325,000,000.00	1,784,840,632.24	-459,840,632.24
234105 PILGRIMS WELFARE BOARD	7,200,000.00	3,600,000.00	3,600,000.00
2341052 HAJJ OPERATION	2,130,470,000.00	2,021,128,230.00	109,341,770.00
234111 JUDICIARY	7,200,000.00	7,200,000.00	0.00
234112 PREROGATIVE OF MERCY	3,600,000.00	2,155,000.00	1,445,000.00
234141 STATE INDT ELECTORAL COMM	12,000,000.00	6,000,000.00	6,000,000.00
234144 HIGH COURT	12,000,000.00	12,572,850.00	-572,850.00
234144 JUDGES UPKEEP	66,800,000.00	12,777,800.00	54,022,200.00
234145 SHARIA COURT DIV.(AREA COURT)	10,800,000.00	10,800,000.00	0.00
234146 SHARIA COURT OF APPEAL	12,000,000.00	14,292,000.00	-2,292,000.00
2341462 KHADIS/ALKALIS UPKEEP	62,000,000.00	8,600,000.00	53,400,000.00
234153 AGENCY FOR INTER-GOVT.AFF	7,200,000.00	3,600,000.00	3,600,000.00
235000-CONSOLIDATED REV. FUND CHARGES	1,852,967,000.00	1,891,165,073.42	-38,198,073.42
418000-GENERAL ADMINISTRATION	6,615,859,000.00	5,592,481,541.77	1,023,377,458.23
	14,614,608,320.00	13,650,548,671.97	964,059,648.03

NOTE NO.20 OTHERS OF GENERAL NATURE

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
510003-PUBLIC OFFICE HOLDERS' CAR	0	158,907,485.74	-158,907,485.74

NOTE NO.21 REPAYMENTS OF LOANS+

LOAN REPAYMENTS/PUBLIC DEBTS CHARGES

DESCRIPTION	AMOUNT
1. FOREIGN LOAN	121,390,632.62
2. UNION BANK PLC	234,318,249.65
3. AFRIBANK PLC	90,925,273.52
4. FIRST BANK PLC	51,283,325.78
5. BANK PHB	122,495,975.73
6. GT BANK	3,639,001.85
7 INTEREST ON LOAN & COT	13,209,414.06
	637,261,873.21

NOTE NO. 22 CASH AND BANK BALANCES AS AT 31 December 2009	
211 RECURRENT CASH AND BANK BALANCES HQ	
2 AFRIBANK STATUTORY ACCOUNT	7,890,811.92
4 GT BANK PLC	1,013,314.56
5 PLATINIUM HABIB BANK PLC SG	-525,131,702.81
6 FIRST INLAND BANK PLC (NUB)	33,758,943.75
9 INTERCONTINENTAL BANK PLC	7,538,122.36
12 ZENEITH BANK PLC	686,725.33
13 UBA (CONTINENTAL TRUST)	291,152.43
16 FIRST BANK OF NIG PLC	64,558,375.00
17 AFRIBANK PLC VAT A/C	540,209.03
18 AFRIBANK PLC EXCESS CRUDE	740,605.48
19 AFRIBANK RECURRENT EXPENDITURE ACCOUNT	-9,038,278.13
20 AFRIBANK CAPITAL EXPENDITURE ACCOUNT.	77,790,061.16
21 SALARIES ACCOUNT	-30,852,555.83
22 CONDITIONAL GRANT ACCOUNT	242,588,248.30
23 SPECIAL PROJECT II ACCOUNT	-149,711,420.84
24 SPECIAL PROJECT I ACCOUNT	101,340,299.54
25 STABLIZATION ACCOUNT	21,976,046.09
26 LOAN ACCOUNT	87,266,582.65
27 FIRST BANK FA	1,924,644.48
28 UNITY BANK	471,739.41
29 UNITY BANK 2	0
30 BANK PHB 2	355,527.11
31 BANK PHB 3	-28,250,063.54
32 GUARANTEE TRUST BANK 2	-681.2
34 AFRIBANK DOLLAR/NAIRA ACCOUNT	36,246.10
35 F.C.M.B (PENSION & GRATUITIES)	50,000,000.00
37 AFRIBANK DOLLAR ACCONT	1,401,045,558.20
44 ICB II	14,949.47
SUB-TOTAL	1,358,843,460.02
212 DEPARTMENTS CASH AND BANK BALANCES	
8 ADJUSTMENT ACCOUNTS	-
61 OFFICE OF HEAD OF SERVICE	146,390.00
62 MINISTRY OF AGRICULTURE	41,260.51
63 MINISTRY OF ANIMAL & FISHERIES	- 4,356,685.75
64 MINISTRY OF ENVIRONMENT	22,321.51
65 MINISTRY OF EDUCATION	- 5,015.86
67 MINISTRY OF SPORTS	4,590.00
68 MINISTRY OF FINANCE	2,508,675.63

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69 OFFICE OF THE ACCOUNTANT GENERAL	87,792.02
94 MINISTRY OF JUSTICE	416,134.61
95 MINISTRY OF WORKS	100,108,694.96
96 MINISTRY OF TRANSPORT	118,140.63
97 STATE AUDIT DEPARTMENT	336,221.65
98 CIVIL SERVICE COMMISSION	16,602.37
99 MINISTRY OF INFORMATION	1,001,114.78
100 MINISTRY OF YOUTH & SOCIAL DEVELOPMENT	23,235.00
101 LOCAL GOVT SERVICE COMMISSION	5,620.57
102 MINISTRY OF COMMERCE	854,873.57
103 HOUSE OF ASSEMBLY	154.17
104 MINISTRY OF WOMEN AFFAIRS	9,789,103.51
105 MINISTRY OF LAND & SURVEY	- 87,255.76
106 MINISTRY OF INTEGRATED RURAL DEVELOPMENT	3,782.09
107 MINISTRY OF LOCAL GOVT & CHIEFTANCY AFF.	578,385.50
108 MINISTRY OF WATER RESOURCES	49,757.52
109 MINISTRY OF HOUSING	8,293.33
110 MINISTRY OF RELIGIOUS AFFAIRS	301,011.37
154 ASSEMBLY SERVICE COMMISSION	28,131.82
155 MINISTRY OF BUDGET & PLANNING	646,905.85
156 MINISTRY OF SPECIAL DUTIES	- 11,744.02
157 LOCAL GOVT AUDIT DEPT.	54,700.20
158 MINISTRY OF HEALTH	218,337.99
SUB-TOTAL	112,909,529.77
TOTAL.	1,471,752,989.79

NOTE NO.24 ADVANCES

DESCRIPTIONS	OPENING BAL.	DISBURSEMENTS	TOTAL	REPAYMENTS	CLOSING BAL.
CAR LOAN POH	309,882,404.82	158,907,485.74	468,789,890.56	203,080,469.96	265,709,420.60
TOTAL	309,882,404.82	158,907,485.74	468,789,890.56	203,080,469.96	265,709,420.60

NOTE NO.25 FOREIGN LOAN

S/NO	CREDITOR/PROJECT	DATE	CURR	AMOUNT	AMOUNT OUTS	AMOUNT PAID	AMOUNT OUTS
	WORLD BANK GROUP	SIGNED		DISBURSED	01/01/2009	IN 2009	31/12/2009
1a	IBRD						
	IDF	04/08/1989	USD	4,961,000.00	-	-	-
	National Fadama	25/08/1992	USD	1,552,000.00	532,278.57	129,367.90	402,910.67
	Natinal Agric Tech Support	25/08/1992	USD	244,000.00	82,856.92	21,471.10	61,385.82
	National Water Rehab.Project	23/07/1992	USD	5,145,000.00	1,499,708.07	429,198.46	1,070,509.61
1b	IDA						
	1st education	01/03/1965	USD	363,000.00	65,340.00	4,620.10	60,719.90
	Community Based Poverty Red	20/04/2001	XDR	9,791,044.82	15,352,220.74	-	15,352,220.74
	Health System dev. Project II	25/02/2003	XDR	1,052,223.53	1,475,009.40	-	1,475,009.40
	HIV/AIDS Programme	22/12/2005	XDR	1,504,321.82	1,431,088.77	-	1,431,088.77
	Third national fadama	16/04/2009	XDR	4,818,310.00	992,310.54	-	992,310.54
2	IFAD						

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	Comm.Based Agric & Rural Dev.	16/09/2002	XDR	2,155,965.30	2,785,211.03	-	2,785,211.03
3	ADB/ADF						-
	Health System Dev. IV (ADF)	13/10/2003	FUA	2,099,682.15	3,591,616.50	-	3,591,616.50
	TOTAL			33,686,547.62	27,807,640.54	584,657.56	27,222,982.98

\$1 @ N147.60

\$27,222,982.98

4,018,112,287.85

NOTE NO.26. INTERNALLY GENERATED REVENUE

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
102	TAXES	1,191,249,000.00	709,812,679.64	-481,436,320.36
102	FINE & FEES	136,171,000.00	298,592,593.40	162,421,593.40
103	LICENCES	17,990,000.00	345,464,456.77	327,474,456.77
104	EARNINGS AND SALES	90,340,000.00	191,188,810.20	100,848,810.20
105	RENT ON GOVT. PROPERTY	3100000	25,150,000.00	22,050,000.00
106	INTERESTS, REPAYMENTS & DIVIDENDS	0.00	69,061,305.00	69,061,305.00
107	REIMBURSEMENTS BY PARASTATAL, FED GOVT.	15,000,000.00		-15,000,000.00
108	MISCELLANEOUS	200,000.00	5,364,300.26	5,164,300.26
110	BOARDS AND PARASTATALS	30,350,000.00	475,533,301.21	445,183,301.21
	SUB-TOTAL: 112 INTERNALLY GENERATED	1,484,400,000.00	2,120,167,446.48	635,767,446.48

NOTE NO 27 ADVANCE REPAYMENTS

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
510004	POH CAR LOAN REPAYMENTS	0.00	203,080,469.96	203,080,469.96

NOTE NO.28 STATUTORY ALLOCATION

MONTH 2009	NET	REFUNDS	TOTAL	DEDUCTIONS			GROSS
				FOREIGN LOAN	RWSS PROJECT	FERTILISER	
JANUARY	1,852,014,679.83	223,267.06	1,852,237,946.89	4,539,559.05	15,470,000.00	88,770,093.75	1,961,017,599.69
FEBRUARY	1,419,216,250.78	0	1,419,216,250.78	10,622,824.87	15,470,000.00	88,770,093.75	1,534,079,169.40
MARCH	1,256,632,101.63	0	1,256,632,101.63	10,622,824.87	15,470,000.00	88,770,093.75	1,371,495,020.25
APRIL	1,171,172,726.96	0	1,171,172,726.96	10,622,824.87	15,470,000.00	88,770,093.75	1,286,035,645.58
MAY	1,235,177,090.89	294,048,553.07	1,529,225,643.96	10,622,824.87	15,470,000.00	0	1,555,318,468.83
JUNE	1,593,063,173.06	0	1,593,063,173.06	10,622,824.87	15,470,000.00	0	1,619,155,997.93
JULY	1,637,294,354.51	0	1,637,294,354.51	10,622,824.87	15,470,000.00	0	1,663,387,179.38
AUGUST	1,646,032,550.92	0	1,646,032,550.92	10,622,824.87	15,470,000.00	0	1,672,125,375.79
SEPTEMBER	1,270,311,588.50	0	1,270,311,588.50	10,622,824.87	15,470,000.00	0	1,296,404,413.37
OCTOBER	1,495,868,895.72	0	1,495,868,895.72	10,622,824.87	15,470,000.00	0	1,521,961,720.59
NOVEMBER	1,064,947,118.49	3,841,963.34	1,068,789,081.83	10,622,824.87	15,470,000.00	0	1,094,881,906.70
DECEMBER	1,803,235,236.65	0	1,803,235,236.65	10,622,824.87	15,470,000.00	0	1,829,328,061.52
TOTAL	17,444,965,767.94	298,113,783.47	17,743,079,551.41	121,390,632.62	185,640,000.00	355,080,375.00	18,405,190,559.03

NOTES NO.29 PERSONNEL COSTS

NAME OF ORGANISATION	BUDGET 2009	ACTUAL 2009	VARIANCE
201101- GOVERNMENT HOUSE	73,400,000.00	73,704,781.46	-304,781.46
202101-SSG'S OFFICE	199,036,000.00	181,721,516.17	17,314,483.83
203101-HEAD OF SERVICE	74,545,000.00	66,930,808.93	7,614,191.07

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204101 MINISTRY OF AGRICULTURE	175,680,000.00	173,943,249.56	1,736,750.44
205101-MINISTRY OF ANIMAL & FISHERIES	272,700,000.00	226,109,713.50	46,590,286.50
206101-MINISTRY OF ENVIRONMENT	108,468,000.00	101,170,015.36	7,297,984.64
207101-MINISTRY OF EDUCATION	108,791,000.00	83,120,785.23	25,670,214.77
2081101-MINISTRY OF SPORTS	16,260,000.00	14,163,759.64	2,096,240.36
209101-MINISTRY OF FINANCE	354,000,000.00	397,757,736.22	-43,757,736.22
210101-MINISTRY OF HEALTH	314,000,000.00	270,090,394.22	43,909,605.78
211101 MINISTRY OF JUSTICE	84,000,000.00	94,289,074.00	-10,289,074.00
212101 MINISTRY OF WORKS	115,864,000.00	105,447,547.18	10,416,452.82
213101 MINISTRY OF TRANSPORT AND ENERGY	58,950,000.00	51,528,237.08	7,421,762.92
214101-STATE AUDIT DEPARTMENT	32,840,000.00	30,385,852.06	2,454,147.94
215101-CIVIL SERVICE COMMISSION	17,292,000.00	15,159,949.28	2,132,050.72
216101-LOCAL GOVERNMENT AUDIT DEPARTMENT	39,700,000.00	36,749,283.72	2,950,716.28
2171101-MINISTRY OF INFORMATION	33,000,000.00	29,151,385.13	3,848,614.87
218101-MINISTRY OF YOUTHS AND SOCIAL DEV.	85,800,000.00	79,328,378.27	6,471,621.73
219101 LOCAL GOVERNMENT SERVICE COMMISSION	11,000,000.00	9,767,773.95	1,232,226.05
220101 MINISTRY OF COMMERCE	46,242,000.00	44,079,272.56	2,162,727.44
221101-HOUSE OF ASSEMBLY	72,200,000.00	62,201,031.55	9,998,968.45
222101-MINISTRY OF WOMEN AFFAIRS &SOC. DEVT	41,940,000.00	35,471,186.25	6,468,813.75
223101 MINISTRY OF LANDS & SOLID MINERALS	109,320,000.00	102,861,508.92	6,458,491.08
224101 MINISTRY OF INTEGRATED	79,240,000.00	80,056,254.67	-816,254.67
225101-MINISTRY FOR LOCAL	29,400,000.00	29,823,979.54	-423,979.54
2252101-EMIRATE COUNCIL	167,000,000.00	148,290,099.48	18,709,900.52
226101-MINISTRY OF WATER RESOURCES	18,660,000.00	18,269,418.49	390,581.51
227101-MINISTRY OF HOUSING	69,450,000.00	63,282,209.78	6,167,790.22
228101 MINISTRY OF RELIGIOUS AFFAIRS	14,550,000.00	14,678,789.27	-128,789.27
229101 HOUSE SERVICE COMMISSION	3,900,000.00	4,063,995.56	-163,995.56
230101 BUDGET AND PLANNING	33,700,000.00	28,755,234.44	4,944,765.56
231101-MINISTRY OF SPECIAL DUTIES	15,000,000.00	14,199,774.37	800,225.63
2341011 HOSPITAL MANAGEMENT	962,000,000.00	1,060,860,589.33	-98,860,589.33
2341021 SPORTS COUNCIL	53,530,000.00	57,601,193.05	-4,071,193.05
2341031 COUNCIL FOR ARTS & CULTURE	24,500,000.00	22,685,108.01	1,814,891.99
2341041 RURAL ELECTRIFICATION	112,670,000.00	111,183,187.65	1,486,812.35
2341051 PILGRIMS WELFARE BOARD	9,600,000.00	8,870,413.57	729,586.43
234106 AGRIC. DEVELOPMENT	127,041,000.00	103,477,013.36	23,563,986.64
234107 LIBRARY BOARD	35,620,000.00	33,990,421.57	1,629,578.43
234108 ENVIRON. PROTECTION AGENCY	175,600,000.00	145,587,130.09	30,012,869.91
234109 COLLEGE OF EDUCATION	287,940,000.00	270,301,120.48	17,638,879.52
234110 BOARD OF INTERNAL REVENUE	49,220,000.00	43,865,120.43	5,354,879.57
234111 JUDICIARY	4,900,000.00	4,583,554.86	316,445.14
234112 PREROGATIVE OF MERCY	1,011,000.00	651,030.51	359,969.49
234113 YOBE BRODCASTING	60,000,000.00	52,141,725.73	7,858,274.27

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234114 WATER BOARD	170,254,000.00	157,489,263.05	12,764,736.95
234115 SCHOLASHIP BOARD	15,027,000.00	13,190,899.51	1,836,100.49
234117 YOSAMA	76,037,000.00	67,818,375.13	8,218,624.87
234118 YOBE STATE TELEVISION	57,330,000.00	50,658,007.98	6,671,992.02
234119 HOUSING & PROPERTY DEV.	23,310,000.00	20,995,561.91	2,314,438.09
234120 CABS POTISKUM	227,537,000.00	180,674,304.98	46,862,695.02
234121 TEACHING SERVICE BOARD	1,063,362,000.00	832,621,836.25	230,740,163.75
234123 AGENCY FOR MASS EDUCATION	133,000,000.00	127,332,088.33	5,667,911.67
234124 COLLEGE OF AGRIC GUJBA	107,230,000.00	100,202,528.71	7,027,471.29
234127 SCIENCE & TECH. EDUCATION	420,104,000.00	347,838,342.46	72,265,657.54
234128 COLLEGE OF LEGAL & ISLAMIC	110,000,000.00	97,533,686.87	12,466,313.13
234129 SCHOOL OF NURSING &	34,000,000.00	31,277,691.46	2,722,308.54
234131 FIRE SERVICE BOARD	69,726,000.00	61,729,391.90	7,996,608.10
234132 NEAZDP	53,300,000.00	57,883,566.62	-4,583,566.62
2341341 BOARD OF TRADITIONAL	3,600,000.00	3,433,784.00	166,216.00
2341351 LOCAL GOVT. PENSION BOARD	3,000,000.00	0	3,000,000.00
2341361 LOANS AND SAVINGS SCHEME	7,000,000.00	6,640,447.27	359,552.73
2341371 RUWASA	53,283,000.00	48,749,008.76	4,533,991.24
234138 BOARD OF ARABIC AND	8,644,000.00	12,531,079.05	-3,887,079.05
234140 SMALL SCALE INDUSTRIES	6,058,000.00	5,348,454.96	709,545.04
234141 STATE INDEPENDENT	4,525,000.00	2,259,595.59	2,265,404.41
234142 STATE POLYTECHNIC, GEIDAM	90,320,000.00	72,250,018.01	18,069,981.99
234144 HIGH COURT	98,620,000.00	95,451,649.67	3,168,350.33
2341451 SHARIA COURT DIV.(AREA	70,473,000.00	64,646,954.56	5,826,045.44
2341461 SHARIA COURT OF APPEAL	18,000,000.00	38,966,942.47	-20,966,942.47
2341471 DESERT STARS	20,000,000.00	14,820,400.00	5,179,600.00
2341481- PRINTING CORPORATION	17,370,000.00	16,822,495.21	547,504.79
2341491 HISTORY BUREAU	1,214,000.00	1,155,806.18	58,193.82
2341511 STATE UNIVERSITY	193,488,000.00	234,285,402.08	-40,797,402.08
2341521 STATE UNIVERSAL BASIC EDU.	393,811,000.00	419,418,845.16	-25,607,845.16
2341531 AGENCY FOR INTER-GOVTL AFFAIRS.	2,820,000.00	0	2,820,000.00
555-STAFF SALARIES GENERAL	0	36,683,734.71	-36,683,734.71
TOTAL	8,332,003,000.00	7,823,060,767.32	508,942,232.68

NOTE NO. 30 PENSION & GRATUITIES

	BUDGET 2009	ACTUAL 2009	VARIANCE
236101-PENSION & GRATUITIES	700,000,000.00	318,854,034.60	381,145,965.40

NOTE NO.31 OVERHEADS COST

OVERHEADS COST			
NAME OF ORGANISATION	BUDGET 2009	ACTUAL 2009	VARIANCE
211400-SANITATION COURT	7,200,000.00	3,600,000.00	3,600,000.00
230000-BUDGET AND PLANNING	42,970,000.00	22,162,713.38	20,807,286.62

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229100-HOUSE SERVICE COMMISSION	7,133,120.00	3,709,973.11	3,423,146.89
228000-MINISTRY OF RELIGIOUS	83,080,000.00	34,898,490.80	48,181,509.20
231000-SPECIAL DUTIES	17,100,000.00	14,543,496.94	2,556,503.06
209000-MINISTRY OF FINANCE	18,010,000.00	27,134,844.82	-9,124,844.82
214000-STATE AUDIT DEPARTMENT	35,100,000.00	18,882,830.57	16,217,169.43
201202-MAINTENANCE OF GOVT.	601,600,000.00	834,499,314.16	-232,899,314.16
201300-DEPUTY GOVERNOR'S OFFICE	170,000,000.00	180,707,615.25	-10,707,615.25
201400-SPECIAL ADVISERS OFFICE	125,000,000.00	108,400,000.00	16,600,000.00
202000-SSG'S OFFICE	192,400,000.00	147,887,030.00	44,512,970.00
202200-LIAISON OFFICE KADUNA	5,680,000.00	2,400,000.00	3,280,000.00
202300-LIAISON OFFICE LAGOS	5,060,000.00	2,092,000.00	2,968,000.00
207300-ZONAL INSPECTORATE OF	3,600,000.00	3,600,000.00	0.00
202500-LIAISON OFFICE MAIDUGURI	5,120,000.00	2,400,000.00	2,720,000.00
201000- GOVERNMENT HOUSE	30,000,000.00	0	30,000,000.00
203000-HEAD OF SERVICE	46,800,000.00	29,192,500.00	17,607,500.00
204000-MINISTRY OF AGRICULTURE	18,495,000.00	13,289,248.00	5,205,752.00
205000-MINISTRY OF ANIMAL &	17,060,000.00	21,090,987.96	-4,030,987.96
206000-MINISTRY OF ENVIRONMENT	18,000,000.00	13,371,390.00	4,628,610.00
207000-MINISTRY OF EDUCATION	18,000,000.00	13,780,413.48	4,219,586.52
202800-UNICEF COORDINATOR	1,200,000.00	600,000.00	600,000.00
202400-LIAISON OFFICE ABUJA	9,670,000.00	4,800,000.00	4,870,000.00
208100-MINISTRY OF SPORTS	15,991,800.00	13,014,330.00	2,977,470.00
221100-HOUSE OF ASSEMBLY	825,200,000.00	831,230,107.81	-6,030,107.81
207200-EDUCATION RESOURCE CENTRE	7,200,000.00	1,800,000.00	5,400,000.00
215000-CIVIL SERVICE COMMISSION	10,800,000.00	11,098,566.19	-298,566.19
216000-LOCAL GOVERNMENT AUDIT	10,900,000.00	5,162,500.00	5,737,500.00
217100-MINISTRY OF INFORMATION	17,680,000.00	11,994,437.17	5,685,562.83
218100-MINISTRY OF YOUTHS AND	16,000,000.00	16,794,117.00	-794,117.00
227000-MINISTRY OF HOUSING	11,685,000.00	12,926,868.90	-1,241,868.90
220000-MINISTRY OF COMMERCE	14,500,000.00	12,322,884.42	2,177,115.58
213000-MINISTRY OF TRANSPORT AND	23,260,000.00	13,099,023.58	10,160,976.42
222000-MINISTRY OF WOMEN AFFAIRS	18,000,000.00	19,016,536.22	-1,016,536.22
223000-MINISTRY OF LANDS & SOLID	18,000,000.00	13,406,666.99	4,593,333.01
224000-MINISTRY OF INTEGRATED	18,000,000.00	12,997,002.17	5,002,997.83
225000-MINISTRY FOR LOCAL	11,519,200.00	12,504,471.17	-985,271.17
226000-MINISTRY OF WATER	13,929,000.00	12,957,514.65	971,485.35
210000-MINISTRY OF HEALTH	18,000,000.00	14,158,420.00	3,841,580.00
219000-LOCAL GOVERNMENT SERVICE	9,280,000.00	3,600,243.45	5,679,756.55
209200-OFFICE OF THE ACCOUNTANT	9,600,000.00	7,469,709.49	2,130,290.51
209300-STATE TENDERS BOARD	2,400,000.00	3,211,186.04	-811,186.04
209400-OTHER PAYMENTS	326,000,000.00	197,151,566.95	128,848,433.05
209500-NYSC ALLOWANCES	80,000,000.00	134,127,234.75	-54,127,234.75
212000-MINISTRY OF WORKS	18,000,000.00	13,901,240.00	4,098,760.00
207400-REMEDIAL PROGRAMME	3,600,000.00	1,800,000.00	1,800,000.00
210200-EPIDEMIOLOGICAL UNIT	2,400,000.00	1,200,000.00	1,200,000.00

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210300-NPI UNIT	2,400,000.00	1,200,000.00	1,200,000.00
211000-MINISTRY OF JUSTICE	17,990,000.00	11,110,905.09	6,879,094.91
211200-RENT TRIBUNAL	4,800,000.00	2,575,500.00	2,224,500.00
211300-REVENUE COURT	960,000.00	480,000.00	480,000.00
202900-KOREAN TECHNICAL TEAM	2,160,000.00	1,080,000.00	1,080,000.00
202600 UNICEF COORDINATOR	2,300,000.00	1,200,000.00	1,100,000.00
202120- STATE EMERGENCY RELIEF	1,120,000.00	0	1,120,000.00
202130- MDG'S OFFICE	3,960,000.00	0	3,960,000.00
202100- NATIONAL VOLUNTIER	840,000.00	240,000.00	600,000.00
202110-MAINTENANCE UNIT	540,000.00	0	540,000.00
	3,017,293,120.00	2,897,873,880.51	119,419,239.49

NOTE NO.32 CONSOLIDATED REV. FUND CHARGES

HEADS DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
235101 AUDIT DEPARTMENT	-	0	-
235102 CIVIL SERVICE COMMISSION	-	0	-
235103 MINISTRY OF JUSTICE	-	0	-
235104 MINISTRY OF FINANCE	-	0	-
235107 ASSISTANCE TO EMIRATE COUNCILS	70,000,000.00	24,715,016.58	45,284,983.42
235108 LOCAL GOVT SHARE OF STATE REV.	86,200,000.00	0	86,200,000.00
235109 2.5 % STATE CONTRIBUTION TO LG PEN	30,000,000.00	0	30,000,000.00
235110 PUBLIC OFFICE HOLDERS	1,500,000,000.00	1,852,758,980.98	- 352,758,980.98
235111 COUNCIL OF ULAMA	49,527,000.00	0	49,527,000.00
235112 2%IGR TO BIR	17,240,000.00	0	17-,240,000.00
235113 INTEREST ON LOAN	20,000,000.00	13,691,075.86	6,308,924.14
	1,772,967,000.00	1,891,165,073.42	- 118,198,073.42

NOTE NO 33 PUBLIC DEBTS CHARGES

LOAN REPAYMENTS/PUBLIC DEBTS CHARGES	
DESCRIPTION	AMOUNT
1. FOREIGN LOAN	121,390,632.62
2. UNION BANK PLC	234,318,249.65
3. AFRIBANK PLC	90,925,273.52
4. FIRST BANK PLC	51,283,325.78
5. BANK PHB	122,495,975.73
6. GT BANK	3,639,001.85
7 INTEREST ON LOAN & COT	13,209,414.06
	637,261,873.21

NOTE NO.34 ADVANCES

HEADS DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
510003-PUBLIC OFFICE HOLDER'S CAR LOAN	-	158,907,485.74	-158,907,485.74

NOTE NO.35 RECURRENT GRANTS AND SUBVENTIONS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
234103 COUNCIL FOR ARTS & CULTURE	9,000,000.00	4,200,000.00	4,800,000.00
234104 RURAL ELECTRIFICATION	10,800,000.00	5,400,000.00	5,400,000.00
234105 PILGRIMS WELFARE BOARD	7,200,000.00	3,600,000.00	3,600,000.00
2341052 HAJJ OPERATION	2,130,470,000.00	2,021,128,230.00	109,341,770.00
234106 AGRIC. DEVELOPMENT	0	3,000,000.00	-3,000,000.00
234107 LIBRARY BOARD	8,400,000.00	4,200,000.00	4,200,000.00
234108 ENVIRON. PROTECTION AGENCY	10,800,000.00	6,050,000.00	4,750,000.00
234118 YOBE STATE TELEVISION	24,000,000.00	12,000,000.00	12,000,000.00
234119 HOUSING & PROPERTY DEV.	8,400,000.00	4,200,000.00	4,200,000.00
234120 CABS POTISKUM	12,000,000.00	6,000,000.00	6,000,000.00
234124 COLLEGE OF AGRIC GUJBA	12,000,000.00	6,000,000.00	6,000,000.00
234121 TEACHING SERVICE BOARD	12,000,000.00	6,000,000.00	6,000,000.00
234117 YOSAMA	8,400,000.00	4,200,000.00	4,200,000.00
234122 AFFORESTATION PROJECT	2,400,000.00	1,200,000.00	1,200,000.00
234123 AGENCY FOR MASS	9,600,000.00	4,800,000.00	4,800,000.00
234113 YOBE BRODCASTING	10,800,000.00	6,395,697.66	4,404,302.34
234110 BOARD OF INTERNAL	12,000,000.00	6,937,000.00	5,063,000.00
234111 JUDICIARY	7,200,000.00	7,200,000.00	0.00
234109 COLLEGE OF EDUCATION	12,000,000.00	6,000,000.00	6,000,000.00
234115 SCHOLASHIP BOARD	7,200,000.00	4,190,500.00	3,009,500.00
234101 HOSPITAL MANAGEMENT	52,880,000.00	28,011,897.50	24,868,102.50
234116 N.Y.S.C.	1,200,000.00	600,000.00	600,000.00
234147 DESERT STARS	25,000,000.00	900,000.00	24,100,000.00
234133 SCHOOL OF HEALTH	8,400,000.00	4,200,000.00	4,200,000.00
234134 BOARD OF TRADITIONAL	3,600,000.00	2,500,000.00	1,100,000.00
234135 LOCAL GOVT. PENSION BOARD	3,600,000.00	1,800,000.00	1,800,000.00
234139 YOBE MOSQUE AND ISLAMIC	1,200,000.00	771,000.00	429,000.00
234132 NEAZDP	9,600,000.00	4,800,000.00	4,800,000.00
234137 RUWASA	10,800,000.00	5,400,000.00	5,400,000.00
234138 BOARD OF ARABIC AND	8,400,000.00	4,200,000.00	4,200,000.00
234138 QURANIC COMPETITION	10,000,000.00	5,750,000.00	4,250,000.00
234128 COLLEGE OF LEGAL &	12,000,000.00	6,000,000.00	6,000,000.00
234126 PILOT LIVESTOCK PROJECT	2,400,000.00	3,000,000.00	-600,000.00
234127 SCIENCE & TECH. EDUCATION	10,800,000.00	5,400,000.00	5,400,000.00
2341272 STUDENT ALLOWANCES BEST	36,000,000.00	36,000,000.00	0.00
234129 SCHOOL OF NURSING &	8,400,000.00	4,200,000.00	4,200,000.00
234130 I.D.F	4,800,000.00	2,400,000.00	2,400,000.00

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234131 FIRE SERVICE BOARD	10,800,000.00	5,400,000.00	5,400,000.00
234148- PRINTING CORPORATION	8,400,000.00	4,200,000.00	4,200,000.00
234149 HISTORY BUREAU	3,600,000.00	1,800,000.00	1,800,000.00
234150 MODERN ABATTOIR	1,200,000.00	600,000.00	600,000.00
234151 STATE UNIVERSITY	48,000,000.00	48,000,000.00	0.00
234153 AGENCY FOR INTER-	7,200,000.00	3,600,000.00	3,600,000.00
234144 HIGH COURT	12,000,000.00	12,572,850.00	-572,850.00
234143 FERTILIZER BLENDING PLANT	1,200,000.00	600,000.00	600,000.00
234140 SMALL SCALE INDUSTRIES	8,400,000.00	4,218,963.40	4,181,036.60
234141 STATE INDEPENDENT	12,000,000.00	6,000,000.00	6,000,000.00
234142 STATE POLYTECHNIC, GEIDAM	12,000,000.00	6,000,000.00	6,000,000.00
2341462 KHADIS/ALKALIS UPKEEP	62,000,000.00	8,600,000.00	53,400,000.00
234144 JUDGES UPKEEP	66,800,000.00	12,777,800.00	54,022,200.00
234145 SHARIA COURT DIV.(AREA	10,800,000.00	10,800,000.00	0.00
234146 SHARIA COURT OF APPEAL	12,000,000.00	14,292,000.00	-2,292,000.00
2341212 SCHOOL IMPREST	68,400,000.00	44,678,000.00	23,722,000.00
2341213 OTHER EXPENSES	59,000,000.00	18,885,000.00	40,115,000.00
234102 SPORTS COUNCIL	56,400,000.00	79,673,890.00	-23,273,890.00
234112 PREROGATIVE OF MERCY	3,600,000.00	2,155,000.00	1,445,000.00
234114 WATER BOARD	24,000,000.00	12,000,000.00	12,000,000.00
	3,011,550,000.00	2,535,487,828.56	476,062,171.44

NOTE NO. 36 MISCELLANEOUS EXPENSES

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
233101 HOSPITALITY	100,000,000.00	45,768,030.00	54,231,970.00
233102 DUTY VISIT OUTSIDE NIGERIA	100,000,000.00	62,542,660.00	37,457,340.00
233103 COMMITTEE & COMMISSION	150,000,000.00	174,141,300.00	-24,141,300.00
233104 CEREMONY & TOURING ALLOWANCE	100,000,000.00	72,358,940.00	27,641,060.00
233105 CHARITABLE GRANTS	75,000,000.00	46,620,361.84	28,379,638.16
233106 CONTINGENCIES	1,250,000,000.00	1,358,325,590.40	-108,325,590.40
233107 STAFF LOAN SCHEME (TEACHERS)	0	0	0.00
233108 NATIONAL COUNCIL MEETINGS	50,000,000.00	25,083,750.00	24,916,250.00
	1,825,000,000.00	1,784,840,632.24	40,159,367.76

NOTE NO.37 VAT

MONTH 2009	VAT ALLOCATION
JANUARY	290,535,466.11
FEBRUARY	422,560,017.86
MARCH	326,400,892.12
APRIL	322,819,733.66
MAY	277,548,679.31
JUNE	411,283,128.06
JULY	374,988,035.84
AUGUST	435,828,134.12
SEPTEMBER	383,038,285.55
OCTOBER	357,111,683.64

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NOVEMBER	393,128,411.71
DECEMBER	375,697,549.58
TOTAL	4,370,940,017.56

NOTE NO.38 EXTERNAL LOANS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
303102-COMMERCIAL BANK LOAN	2,442,000,000.00	142,354,745.00	2,299,645,255.00

NOTE NO. 39 GRANTS AND SUBVENTIONS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
304101 ETF	60,000,000.00		- 60,000,000.00
304102 UBE PROGRAMME	700,000,000.00		- 700,000,000.00
304103 CONDITIONAL GRANT (MOH)	751,500,000.00	1,770,913,080.00	1,019,413,080.00
304104 CONDITIONAL GRANT (RUWASA)	134,500,000.00		- 134,500,000.00
304105 CONDITIONAL GRANT (ENERGY)	105,000,000.00		- 105,000,000.00
304106 JAPANESE GRANT (WATER SUPPLY)	400,000,000.00		- 400,000,000.00
304107 NATIONAL RESOURCE FUND	1,800,000,000.00		- 1,800,000,000.00
STATUTARY BUDGET AUGMENTATION	0	1,057,085,859.64	1,057,085,859.64
STATUTARY EXCHANGE RATE GAINS	0	764,830,177.93	764,830,177.93
SUB TOTAL 111003-GRANTS	3,951,000,000.00	3,592,829,117.57	- 358,170,882.43

NOTE NO.40 MISCELLANEOUS CAPITAL RECEIPTS

DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
305001-REFUNDS BY FED. GOV'T FOR GEID- MAINE SOROWA ROADS	1,100,000,000.00	789,899,114.91	-310,100,885.09
305004-KALIARI-BAIMARI-GEIDAM	1,372,000,000.00	-	-1,372,000,000.00
306001-EXCESS CRUDE OIL	4,000,000,000.00	8,437,964,811.76	4,437,964,811.76
SUB TOTAL 42-6 MISCELLANEOUS	6,472,000,000.00	9,227,863,926.67	2,755,863,926.67

NOTE NO.41 AGRICULTURE

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
401101	AGRIC DEVELOPMENT PROGRAM ADP	617,381,000.00	83,158,329.53	534,222,670.47
401102	DEVELOPMENT OF FARM CENTRES	172,000,000.00	136,879,000.00	35,121,000.00
401103	AGRIC MECH. SERVICES	271,000,000.00	178,915,428.75	92,084,571.25
401104	INTERMEDIATE TECHNOLOGY	30,000,000.00	469,822,375.00	-439,822,375.00
401105	YOSAMA	120,000,000.00	3,777,000.00	116,223,000.00
401106	SEED MULTIPLICATION	42,000,000.00	32,760,000.00	9,240,000.00
401107	VEGETABLE AND FRUIT DEV	3,000,000.00	0	3,000,000.00
401108	SOIL CONSERVATION	3,000,000.00	0	3,000,000.00
401109	BUFFER STOCK	470,000,000.00	395,365,265.99	74,634,734.01
401110	PRODUCE INSPECTION & GRADING	1,800,000.00	0	1,800,000.00
401111	STORAGE OF PEST CONTROL	0	47,239,000.00	-47,239,000.00
401112	FIELD PEST & DISEASE CONTROL	100,000,000.00	25,000,000.00	75,000,000.00
401114	SMALL DAMS & IRR. SCHEMES	9,000,000.00	0	9,000,000.00
401115	ASSISTANCE TO FADAMA FARMERS	6,000,000.00	1,000,000.00	5,000,000.00

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401119	WATER CONSERVATION	12,000,000.00	0	12,000,000.00
401120	PLANNING RESEARCH & STATISTICS	33,000,000.00	14,000,000.00	19,000,000.00
		1,890,181,000.00	1,387,916,399.27	502,264,600.73

NOTE NO.42 LIVESTOCKS

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
402101	ANIMAL HEALTH PROGRAMME	5,000,000.00	1,077,440.00	3,922,560.00
402102	PILOT LIVESTOCK DEV. PROGRAMME	24,000,000.00	33,395,625.00	-9,395,625.00
402105	POULTRY PRODUCTION	0	10,083,352.50	-10,083,352.50
402109	WATER DEV. FOR LIVESTOCK	5,000,000.00	9,461,741.91	-4,461,741.91
402115	DAMATURU MODERN ABATTOIR	1,000,000.00	693,000.00	307,000.00
		35,000,000.00	54,711,159.41	-19,711,159.41

NOTE NO.43 FORESTRY

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
403101	ARID ZONE AFFORESTATION PROJ.	3,000,000.00	0	3,000,000.00
403102	WILDLIFE MANAGEMENT	5,000,000.00	2,995,000.00	2,005,000.00
403103	PARKS AND ZOO	0	250,000.00	-250,000.00
403104	GAME RESERVE	2,000,000.00	0	2,000,000.00
403105	FORESTY FIELD SERVICES	5,000,000.00	2,498,300.00	2,501,700.00
403106	FOREST RESOURCES DEVELOPMENT	0	798,000.00	-798,000.00
403107	WORLD BANK 2ND FOREST PROJECT	3,000,000.00	2,177,500.00	822,500.00
403108	GUM ARABIC PLANTATION	18,000,000.00	5,775,000.00	12,225,000.00
403109	TROPICAL FORS. MANAGEMENT	3,000,000.00	0	3,000,000.00
403111	EXTENTION AND PUBLICITY	5,000,000.00	960,000.00	4,040,000.00
403112	AMENITY PLANTING	10,000,000.00	8,308,780.00	1,691,220.00
403113	NIGERIA/NIGER JOINT DESERT.CON	6,000,000.00	750,000.00	5,250,000.00
403114	DROUGHT & DESERTIFICATION CON	10,000,000.00	3,925,000.00	6,075,000.00
403115	OASES DEVELOPMENT	50,000,000.00	13,500,000.00	36,500,000.00
403117	NURSERY DEVELOPMENT	5,000,000.00	0	5,000,000.00
403118	ENVIRONMENTAL POLLUTION&CONT	5,000,000.00	0	5,000,000.00
403120	ENVIRONMENTAL EDUC. & AWARENE	2,000,000.00	2,100,000.00	-100,000.00
403123	DATA GENERATION RESEARCH AND SEMINNARS	0	4,124,700.00	-4,124,700.00
403124	ENVIROMENTAL PROTECTION AGENCY	30,000,000.00	17,467,200.00	12,532,800.00
403125	NEADZP	120,000,000.00	98,418,982.00	21,581,018.00
403128	DRAINAGE MANAGEMENT	3,000,000.00	1,000,000.00	2,000,000.00
		285,000,000.00	165,048,462.00	119,951,538.00

NOTE NO.44 FISHERIES

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
404101	RIVER/FOND FISHING	5,000,000.00	1,471,360.00	3,528,640.00
		5,000,000.00	1,471,360.00	3,528,640.00

NOTE NO.45 MANUFACTURING

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
405101	EQUITY FINANCE	700,000,000.00	463,741,379.20	236,258,620.80

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405102	SMALL SCALE INDUSTRY CREDIT SCHEME	4,000,000.00	0	4,000,000.00
405105	MULTI.PURPOSE TRADE-FAIR COMP.	0	17,500.00	-17,500.00
405108	ESTABLISHMENT OF SMALL SCALE INDUSTRIES	6,000,000.00	5,184,457.00	815,543.00
		710,000,000.00	468,943,336.20	241,056,663.80

NOTE NO. 46 ENERGY

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
406101	RURAL ELECTRIFICATION	157,800,000.00	41,727,110.00	116,072,890.00
406102	MINISTRY OF TRANSPORT AND ENERGY	1,080,000,000.00	1,077,197,033.00	2,802,967.00
		1,237,800,000.00	1,118,924,143.00	118,875,857.00

NOTE NO.47 COMMERCE,FINANCE AND COOPERATIVES

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
407101	STATE HOTELS	120,000,000.00	60,861,078.60	59,138,921.40
407102	YOBE INVESTMENT COMPANY	10,000,000.00	7,652,700.00	2,347,300.00
407104	PRODUCTION OF TOURIST GUIDE	3,000,000.00	2,500,000.00	500,000.00
407105	TOURIST DEVELOPMENT	3,000,000.00	600,000.00	2,400,000.00
407106	ZONAL TRADE OFFICES	5,000,000.00	5,000,000.00	0.00
407111	TRADE PROMOTION	2,000,000.00	1,100,000.00	900,000.00
		143,000,000.00	77,713,778.60	65,286,221.40

NOTE NO.48 TRANSPORT

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
408101	BAYAMARI-KALIYARI BRIDGE	60,000,000.00	0	60,000,000.00
408102	DUALISATION OF DAMATURU INNER RING ROAD	240,000,000.00	233,487,507.19	6,512,492.81
408103	COUNTRY ROADS	1,500,000,000.00	1,126,765,768.07	373,234,231.93
408104	MARINI ASPHALT AND OTHER ROAD EQPT	100,000,000.00	15,315,000.00	84,685,000.00
408106	WORKS HEADQUARTER AND OFFICE EQPT	60,000,000.00	16,988,184.00	43,011,816.00
408107	MAINTENANCE OF ROADS	300,000,000.00	318,780,120.30	-18,780,120.30
408108	TESTING LABORATORY EQUIPMT	60,000,000.00	0	60,000,000.00
408109	TOWNSHIP ROADS AND DRAINAGES	880,000,000.00	839,755,629.38	40,244,370.62
408110	NGURU-MACHINA ROAD	500,000,000.00	492,101,644.23	7,898,355.77
408111	ESTABLISHMENT OF STATE MECHANICAL WKSP	50,000,000.00	0	50,000,000.00
408113	KALIYARI-BAYAMARI GEIDAM ROAD	1,400,000,000.00	992,918,324.04	407,081,675.96
408114	GEIDAM-MAINA SOROWA ROAD	800,000,000.00	780,863,028.90	19,136,971.10
408117	GUJIBA-MUTAI-GABAI-NGALDA ROAD	180,000,000.00	80,754,606.00	99,245,394.00
408118	CONSTRUCTION OF BRIDGES	10,000,000.00	0	10,000,000.00
408123	AREA ENGINEERS OFFICE	10,000,000.00	0	10,000,000.00
408124	DREDGING OF RIVER BASE	10,000,000.00	0	10,000,000.00
408125	BAILEY BRIDGE	60,000,000.00	0	60,000,000.00
408128	POTISKUM/JAKOSKO/G/ATKATU ROAD	300,000,000.00	0	300,000,000.00
		6,520,000,000.00	4,897,729,812.11	1,622,270,187.89

NOTE NO.49 EDUCATION

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
409101	ZONAL INSPECTORATE	14,400,000.00	0	14,400,000.00

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409102	SECONDARY EDUCATION	1,262,312,000.00	1,472,054,390.66	-209,742,390.66
409104	SCIENCE TECHNICAL VOC. EDUC.	57,600,000.00	0	57,600,000.00
409105	EDUCATION RESOURCES CENTRE	347,929,000.00	132,388,755.00	215,540,245.00
409106	BURSARIES/ SCHOLARSHIPS	328,000,000.00	200,138,737.22	127,861,262.78
409107	LIBRARY BOARD	56,000,000.00	11,692,591.72	44,307,408.28
409108	AGENCY FOR MASS EDUCATION	60,000,000.00	52,913,492.30	7,086,507.70
409109	COLLEGE OF EDUCATION GASHUA	150,000,000.00	46,538,603.61	103,461,396.39
409110	NOMADIC AND WOMEN EDUCATION	3,000,000.00	0	3,000,000.00
409112	STUDENTS FEEDING	775,586,000.00	627,582,053.93	148,003,946.07
409113	UNIVERSAL BASIC EDUCATION BOARD	500,000,000.00	86,279,822.41	413,720,177.59
409114	COLL. OF LEGAL&ISLAMIC STD. NGUR	35,000,000.00	3,000,000.00	32,000,000.00
409115	REMEDIAL PROGRAMME BOARD	570,000,000.00	604,556,942.81	-34,556,942.81
409116	TEACHING SERVICE BOARD (TSB)	18,000,000.00	0	18,000,000.00
409117	SCIENCE & TECHNICAL BOARD	180,000,000.00	110,982,602.00	69,017,398.00
409118	STATE POLYTECHNIC GEIDAM	120,000,000.00	97,906,910.81	22,093,089.19
409119	BOARD FOR ARABIC AND ISLAMIC EDUC.	9,600,000.00	0	9,600,000.00
409120	CABS POTISKUM	120,000,000.00	11,462,085.00	108,537,915.00
409121	COLLEGE OF AGRICULTURE GUJBA	42,000,000.00	55,850,327.72	-13,850,327.72
409122	YOBE STATE UNIVERSITY	600,000,000.00	286,047,114.31	313,952,885.69
		5,249,427,000.00	3,799,394,429.50	1,450,032,570.50

NOTE NO.50 HEALTH

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
410101	SPECIALIST HOSPITAL DAMATURU	208,000,000.00	192,244,809.05	15,755,190.95
410102	OTHER HOSPITALS	1,085,304,800.00	830,590,029.65	254,714,770.35
410103	FEPIDEMEOLOGICAL SERVICE	179,460,000.00	81,763,843.15	97,696,156.85
410104	MAT.&CHILD HEALTH CARE &F/PLAN	190,000,000.00	43,597,140.00	146,402,860.00
410105	SCHOOL OF HEALTH TECH. NGURU	34,800,000.00	1,027,074.65	33,772,925.35
410106	PLANNING AND MEDICAL STATISTICS	12,000,000.00	2,547,416.00	9,452,584.00
410107	MEDICAL INSPECTORATE	9,000,000.00	475,700.00	8,524,300.00
410108	UPGRADING OF P.H.C.TOC.H.C.	50,000,000.00	369,971,894.50	-319,971,894.50
410109	HOSPITAL MANAGEMENT BOARD	120,000,000.00	402,593,476.47	-282,593,476.47
410110	SCH. OF NURSING & MIDWIFERY DT	110,000,000.00	71,822,865.21	38,177,134.79
410111	ZONAL HELATH OFFICER	18,000,000.00	0	18,000,000.00
410112	STATE MEDICAL STORE	90,000,000.00	27,040,315.00	62,959,685.00
410113	CHILD SURVIVAL & DEVELOPMENT	60,000,000.00	3,730,000.00	56,270,000.00
410114	DRUG DEMAND REDUCTION STRATEGY	12,000,000.00	24,500,000.00	-12,500,000.00
410115	HEALTH SYSTEM FUND SCHE/CONSIM	58,435,200.00	5,338,330.00	53,096,870.00
410116	BOARD OF TRADITIONAL MEDICINE	3,000,000.00	0	3,000,000.00
		2,240,000,000.00	2,057,242,893.68	182,757,106.32

NOTE NO.51 INFORMATION

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
411101	CINEMA AND FIELD PUBLICITY	200,000,000.00	178,083,323.58	21,916,676.42
411102	GOVERNMENT PRINTING PRESS	20,000,000.00	47,284,630.00	-27,284,630.00
411103	YOBE RADIO CORPORATION	50,000,000.00	38,458,856.00	11,541,144.00

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411104	COUNCIL FOR ART AND CULTURE	30,000,000.00	5,500,000.00	24,500,000.00
411105	YOBE TELEVISION	640,000,000.00	347,448,492.96	292,551,507.04
411106	HISTORY BUREAU	3,000,000.00	0	3,000,000.00
		943,000,000.00	616,775,302.54	326,224,697.46

NOTE NO.52 SOCIAL DEVELOPMENT

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
412101	ASST DESTI,REFUG,WID,DISA&PRO	1,000,000.00	0	1,000,000.00
412102	IMPROVEMENT OF REMAND HOUSE	1,000,000.00	190,000.00	810,000.00
412103	BLIND FARM CRAFT CNT DAMG&GONI	1,000,000.00	1,000,000.00	0.00
412104	RENOVATION OF BLIND WORKSHOP	1,000,000.00	0	1,000,000.00
412105	MULTI-PURP.SPORT COMPLEX DTR.	94,223,000.00	19,475,658.32	74,747,341.68
412106	DAY CARE AND PRIMARY SCHOOL	6,000,000.00	18,736,771.37	-12,736,771.37
412107	C/SHIP&L/TRA NYSC ORINT CAM.FK	47,600,000.00	5,211,871.26	42,388,128.74
412108	IMPROVEMENT OF YOUTH CENTRE	5,000,000.00	1,578,863.11	3,421,136.89
412109	YOUTH EMPOWERMENT	50,000,000.00	38,953,400.00	11,046,600.00
412111	GILCHILD EDU/COMT.SUP.SCH(ALM)	2,000,000.00	0	2,000,000.00
412112	DR.MS(M.S.ABATCHA C.M.H.C.CENT	48,000,000.00	0	48,000,000.00
412113	COTTEGE INDUSTRY	7,000,000.00	7,500,000.00	-500,000.00
412114	HOME ECONOMICS	2,000,000.00	0	2,000,000.00
412115	ASST WOMEN COOP.GRP/YOUTH ASSO	1,000,000.00	0	1,000,000.00
412116	WOMEN IN AGRICULTURE	1,000,000.00	0	1,000,000.00
412117	PLANNING RESEARCH AND STATISTICS	3,800,000.00	0	3,800,000.00
412118	MINISTRY OF SPORTS	3,000,000.00	0	3,000,000.00
		274,623,000.00	92,646,564.06	181,976,435.94

NOTE NO.53 WATER SUPPLY

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413101	MINISTRY OF WATER RESOURCES	1,384,206,000.00	1,002,931,479.36	381,274,520.64
413102	WATER CORPORATION	138,000,000.00	56,885,054.15	81,114,945.85
413103	RUWASA	111,794,000.00	224,717,266.99	-112,923,266.99
		1,634,000,000.00	1,284,533,800.50	349,466,199.50

NOTE NO.54 DRAINAGES

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
414102	I.D.F.	75,600,000.00	0	75,600,000.00
		75,600,000.00	0	75,600,000.00

NOTE NO.55 HOUSING

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
415101	MINISRY OF HOUSING	2,950,000,000.00	3,637,861,800.28	-687,861,800.28
415102	HOUSING & PROPERTY DEV. CORP.	300,000,000.00	145,900,000.00	154,100,000.00
		3,250,000,000.00	3,783,761,800.28	-533,761,800.28

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NOTE NO.56 TOWN AND COUNTRY PLANNING

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
416101	NEW TOWN PLANS & DESIGN	10,000,000.00	1,535,000.00	8,465,000.00
416102	LAND COMPENSATION	100,000,000.00	78,181,895.00	21,818,105.00
416103	SURVEY OF GOVT.LAND & LAYOUT	2,000,000.00	1,841,300.00	158,700.00
416104	SURVEY EQUIPMENT	5,000,000.00	308,000.00	4,692,000.00
416105	DESIGN OF NEW LAYOUT	2,000,000.00	0	2,000,000.00
416106	TOWN PLANNING EQUIPMENT	3,000,000.00	0	3,000,000.00
416107	LAND REGISTRY AND RECORDS	3,000,000.00	900,000.00	2,100,000.00
416108	BOUNDRY SURVEY	3,000,000.00	2,060,000.00	940,000.00
416112	MAPPING	4,000,000.00	0	4,000,000.00
416113	PLANNING RESEARCH AND STATISTICS	4,000,000.00	306,000.00	3,694,000.00
		136,000,000.00	85,132,195.00	50,867,805.00

NOTE NO.57 COMMUNITY AND INTEGRATED RURAL DEV.

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
417101	ASST. TO COMMUNITY DEVELOP.	3,000,000.00	0	3,000,000.00
417102	WORKS SERVICE UNIT	3,000,000.00	0	3,000,000.00
417105	MULTI-PURPOSE TRINING CENTER	3,000,000.00	0	3,000,000.00
417106	EARTH ROADS	41,800,000.00	26,593,007.00	15,206,993.00
417107	CULVERT AND BRIDGES	10,200,000.00	2,278,000.00	7,922,000.00
417111	SKILL DEVELOPMENT	10,000,000.00	8,700,000.00	1,300,000.00
417113	PLANNING RESEARCH AND STATISTICS	3,000,000.00	3,348,000.00	-348,000.00
		74,000,000.00	40,919,007.00	33,080,993.00

NOTE NO.58 GENERAL ADMINISTRATION

HEAD	DESCRIPTION	BUDGET 2009	ACTUAL 2009	VARIANCE
418101	GOVERNMENT OFFICES	936,000,000.00	781,393,297.33	154,606,702.67
418102	GOVERNMENT LODGES	390,000,000.00	404,689,695.87	-14,689,695.87
418103	ABUJA LIAISON OFFICE & LODGE	60,000,000.00	71,735,672.28	-11,735,672.28
418104	FIRE SERVICE BOARD	42,000,000.00	17,742,300.00	24,257,700.00
418105	HOUSE OF ASSEMBLY	283,800,000.00	179,777,955.00	104,022,045.00
418106	FEASIBILITY STUDY & CONSUL SERVICES	90,000,000.00	65,390,790.43	24,609,209.57
418107	MINISTRY OF FINANCE	95,000,000.00	67,020,946.05	27,979,053.95
418108	BOARD OF INTERNAL REVENUE	21,300,000.00	17,254,900.00	4,045,100.00
418109	CIVIL SERVICE COMMISSION	92,400,000.00	13,432,483.00	78,967,517.00
418110	PARKS AND GENERAL LANDSCAPING	12,000,000.00	200,000.00	11,800,000.00
418111	MINISTRY OF JUSTICE	140,000,000.00	55,346,702.50	84,653,297.50
418113	LOCAL GOVERNMENT SERVICE COMM	14,400,000.00	0	14,400,000.00
418114	MANPOWER DEVELOPMENT	180,000,000.00	183,609,971.00	-3,609,971.00
418115	MISCELLANEOUS CAPITAL EXPENDITURE	3,507,058,000.00	3,101,987,211.19	405,070,788.81

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418116	MINISTRY FOR LOCAL GOVERNMENT	10,000,000.00	0	10,000,000.00
418117	PREROGATIVE OF MERCY	5,000,000.00	1,300,000.00	3,700,000.00
418118	EMIRATE COUNCIL	60,000,000.00	0	60,000,000.00
418119	SIEC	300,000,000.00	160,317,300.00	139,682,700.00
418120	LOCAL GOVERNMENT AUDIT	42,000,000.00	0	42,000,000.00
418121	SAVING AND LOANS BANK LTD	50,000,000.00	0	50,000,000.00
418122	STATE PLANNING COMMISSION	100,000,000.00	89,928,873.80	10,071,126.20
418123	MINISTRY OF RELIGIOUS AFFAIRS	30,000,000.00	72,545,290.30	-42,545,290.30
418124	HIGH COURT	50,000,000.00	25,000,000.00	25,000,000.00
418125	SHARIA COURT	50,000,000.00	0	50,000,000.00
418126	HOUSE OF ASSEMBLY COMMISSION	30,000,000.00	1,510,000.00	28,490,000.00
418127	LOCAL GOVERNMENT PENSION BOARD	3,000,000.00	0	3,000,000.00
418128	MINISTRY OF SPECIAL DUTIES AND SOLID MIN	12,000,000.00	18,140,000.00	-6,140,000.00
418129	STATE AUDIT	68,100,000.00	28,734,018.87	39,365,981.13
418130	AGENCY FOR INTER-GOVERNMENTAL AFFAIRS	84,000,000.00	0	84,000,000.00
418131	JUDICIAL SERVICE COMMISSION	2,000,000.00	0	2,000,000.00
418132	STATE EMERGENCY RELIEF AGENCY	312,000,000.00	471,859,190.00	-159,859,190.00
418133	SERVICE WIDE VOTE	37,260,000.00	0	37,260,000.00
418134	OFFICE OF SSG (OTHER PYMTS)	0	20,000,000.00	-20,000,000.00
		7,109,318,000.00	5,848,916,597.62	1,260,401,402.38