

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF PLATEAU STATE FOR THE YEAR ENDED 31ST DECEMBER, 2018

1.0. INTRODUCTION:

The Accounts of the Government of Plateau State of Nigeria for the year ended **31st December, 2018** have been audited under my direction in compliance with Section **125 (2 - 4)** of the Constitution of the Federal Republic of Nigeria **1999** as amended. I have certified the Individual accounts as correct, subject to the observations in this report which irregularities have been conveyed in various letters to the Accounting Officers concerned for necessary action.

I remain most grateful to God for giving me the opportunity to discharge this Constitutional responsibility and to present the results of my Audit (**Report**) on the Accounts maintained by Plateau State Government for the period covering **January to December, 2018**.

2.0. LEGAL FRAME-WORK:

Plateau State Government has a set of Laws and Regulations that regulates its Financial Management operations. The Laws are: -

- The Public Finance Control and Management Act of **1958** (As Amended) then reproduced as Chapter **108** of Northern Nigeria **1963**, the Audit Act of **1956** reproduced as Chapter **11** of the Laws of Northern Nigeria **1963** and Plateau State Planning Commission Law **2001**;
- The Establishment of Financial Regulations;
- The Audit Ordinance Act of **1952** (As Amended);
- The Periodic Governmental Administrative Circulars;
- Other Laws of the State House of Assembly as Instruments establishing specific Organs or Agencies for the conduct of Government business with provisions which empowered the Auditor-General to discharge Statutory Audit Functions and;
- Financial Instructions issued by the Accountant General in the form of Circulars.

Section **125** of the **1999** Constitution of the Federal Republic of Nigeria provides for the Audit of Public Accounts of States. Sub-section **2** maintains that: -

“The Public Accounts of a State and of all Offices and Courts of the State shall be audited by the Auditor-General for a State who shall submit his reports to the House of Assembly of the State

concerned and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns and other documents to those Accounts”

Sub-section 4 further states that: -

“The Auditor-General shall have power to conduct periodic checks of all Government Statutory Corporations, Commissions, Authorities, Agencies, including all persons and bodies established by a Law of the House of Assembly” and that: - ***“In exercise of his functions under this Constitution, the Auditor-General of the State shall not be subject to the direction or control of any other authority or persons”.***

Financial Regulation No.102 maintains that: -

“Officer responsible under the Constitution of the Federation for the audit and report on the Public Accounts of the State including persons and bodies established by Law entrusted with the collection, receipt, custody, issue, transfers or delivery of any stamps, Securities, Stores or other properties of the State Government and for the certification of the annual accounts of the Government is the Auditor-General of the State”.

The Auditor-General shall examine and ascertain in such a manner as he may think fit the accounts relating to Public Funds and Property and shall ascertain whether in his opinion: -

- a. The Accounts have been properly kept;
- b. All Public monies have been properly accounted for, and the rules and procedures applied are sufficient to secure an effective check or the assessment, collection and proper allocation of Revenue;
- c. Monies have been expended for the purpose for which they are appropriated and that the expenditure have been made as authorized and;
- d. Essential records are maintained and rules and procedures applied are sufficient to safeguard and control Public property and Funds.

Rule 103 further maintains that: -

“By virtue of the responsibility of the Accountant-General of the State and the Auditor-General of the State, the two (2) Officers or their representatives shall have free access at all reasonable times to all files, documents, books and other records relating to the accounts of all the State Ministries/Extra-Ministerial Departments or Units. They shall also be entitled to

require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions”

It has become necessary to reflect these provisions of the Law in this report because of the constant experience with some Organs of the Government that fail to co-operate with the Audit Staff as well as respond to request for returns and documents relating to their transactions that are vital to the Audit review. This worrisome trend is rampant with some MDAs and even worst in some Boards and Parastatals as reported in my previous report on their audited Accounts.

The task of the Auditor-General as the supreme Audit Institution (**SAI**) is to audit the Performance, Economy, Efficiency, Effectiveness, Legality and Regularity of Public Administration (.i.e. Public Resource Management). The ordinary and efficient use of Public funds constitutes one (**1**) of the essential pre-requisites for the proper handling of Public Finances and the effectiveness of the decisions and actions of any responsible Organ of Government. The point being made here is that, henceforth, this Office in collaboration with Public Accounts Committee of the House of Assembly shall not take it lightly with any Organ of Government that fails to co-operate with Audit Officials to render all necessary documents/returns required for the purpose of my Audit.

3.0. SUBMISSION OF ACCOUNTS:

In accordance with the provision of the Constitution of the Federal Republic of Nigeria as Amended (**Section 125 {5}**), the Accountant-General submitted the Draft Accounts and was received on the **20th day of March, 2019**. However, at the early stage of examination of his submission, significant observations were made and sorted out, after a series of reconciliations with the Auditor-General. The final reconciled Draft report was later re-submitted on **1st day of April, 2019** by the Accountant-General.

In accordance with International best practices, it is “Just” that the Accountant-General submits his Accounts to the Auditor-General within Six (**6**) months after the end of the preceding year in the absence of an Audit-Law in the State. Thus, the **2018** Draft Financial Statement was submitted to the Auditor-General in a record time of Three Months after the end of the preceding Financial Year (**i.e. 20th March, 2018**). The financial records (Payment Vouchers, Bank Statements, FAAC Files e.t.c) and supporting documents for the commencement of the Audit was forwarded on the **1st April, 2018**, about Four (**4**) months after the end of the preceding year.

3.1. SUBMISSION OF REPORT:

In compliance with Section **125 (5)** of the Constitution of the Federal Republic of Nigeria **1999** as amended, it is my pleasure to humbly submit to the Honourable members of the House of Assembly of Plateau State, the Audited Financial Report of the State for the period ended **31st December, 2018** in a fairly good time of **40 days** (Instead of the **90** days as required by Law).

3.2. TABLING OF PREVIOUS AUDIT REPORTS:

The Auditor-General's Reports for the Years ended **31stDecember, 2008** to **31stDecember, 2017** had been separately submitted to the House of Assembly and are awaiting discussions between the Public Accounts Committee, Office of the Auditor-General and the affected Accounting Officers in order to finalize on the issues raised. Even though the Public Accounts Committee had commenced sitting on the **2015** and **2016** reports, it stopped midway and further discussions on the reports is yet to commence.

4.0. ACCOUNTING POLICY

This refers to the rules and procedures adopted by Plateau State Government in preparing the **2018** Financial Statement.

The Accountant-General of the State adopted the modified Accrual Basis of Accounting in preparing his Financial Statement. This is in compliance with the Federal Government Policy on the adoption of Accrual Basis of Accounting by all Governments commencing **1stJanuary, 2016**.

The Federal Government had in **2014** agreed that the Country will migrate from Cash Basis of Accounting to Accrual Basis of Accounting by **2016** in line with the Provision of International Financial Reporting Standards (**IFRS**) and International Public Sector Accounting Standards (**IPSAS**) for Private and Public Sectors respectively.

The modified Accrual Basis of Accounting is an Accounting method that combines the Accrual Basis of Accounting with Cash Basis of Accounting. This is what is commonly used by Government Agencies the world over. Modified Accrual Basis of Accounting recognizes Revenues (**Inflows**) when they become available and measurable and with a few exceptions recognizes expenditure when they are incurred. Under this method, Information on Fixed Assets, Accounts Receivables and Payables are disclosed un-like the pure Cash Basis that does not disclose those information.

5.0. FINANCIAL HIGHLIGHTS:

N

IN-FLOWS

Statutory Revenue Allocation	46,468,701,322.75
Value Added Tax (VAT)	11,223,872,888.97
Internally Generated Revenue	12,726,479,548.42
Loans and Overdrafts	10,104,910,322.53
Grants and Aids	1,702,000,000.00
Drawdowns	1,159,525,007.50
Paris Club Refund (Debt forgiveness)	24,901,041,393.87
Other Revenues	<u>951,348,671.33</u>
TOTAL	<u>109,237,879,155.37</u>

LESS:OUT-FLOWS

Personnel Cost:

Ministries/Departments	11,195,271,549.80
Boards /Parastatals	12,063,765,491.22

Over-head Cost:

Ministries/Departments	20,055,817,499.30
Boards /Parastatals	Nil
Payments of Pension	4,274,791,782.37
Payment of Gratuity	689,318,525.59
Domestic Loans Repayment (Principal)	14,809,741,846.66
FAAC Direct Deductions (Principal)	4,812,395,851.79

Release to LGCs (Paris Club)	8,480,546,536.68
Grants to other Govt. Agencies	5,864,001,591.80
Capital Expenditure	11,607,726,191.12
Public Debt Charges	<u>10,914,243,249.64</u>
TOTAL	<u>104,767,620,115.97</u>

6.0. REVENUE

Revenue is the amount of money that Government actually receive during a specific period including all deductions and other related cost, it is usually taken on gross. Plateau State Economy largely depends on **FAAC** Allocations with little contributions from the Internally Generated Revenue (**IGR**) due to the weak Economic base of its Economy.

6.1. RECURRENT REVENUE

Recurrent Revenue is the portion of Government Income that is highly likely to continue in the future. This is the Revenue that is predictable, reliable and can be counted on in the future with a high degree of certainty.

The Recurrent Revenue that accrued to the State during the year under review was from the Federal Allocation and the Internally Generated Revenue.

They are made up of Statutory Revenue, VAT and Internally Generated Revenue as follows: -

	N
Statutory Revenue	46,468,701,322.75
VAT	11,223,872,888.97
Internally Generated Revenue	<u>12,726,479,548.42</u>
Total	70,419,053,760.14

6.2. FEDERAL RECURRENT RECEIPTS

This is made up of Statutory Allocation and VAT.

STATUTORY ALLOCATION RECEIPTS: During the year under review, the sum of **N46,468,701,322.75** was receipted as Statutory Allocation from **January – December 2018**. This represents **124%** of the projected amount of **N37,500,000,000.00** as reflected in the Accountant-General's report. Details of the Revenue collected (**FAAC Files**) are presented here under: -

STATUTORY REVENUE ALLOCATION

MONTH	GROSS N	DEDUCTIONS (PRINCIPAL AND INTEREST) N	NET N
DECEMBER 2017	3,513,123,051.47	1,147,982,762.07	2,365,140,291.40
JANUARY 2018	3,483,026,304.55	1,149,538,810.91	2,333,487,493.64
FEBRUARY	3,597,780,243.49	1,149,608,672.85	2,448,171,570.64
MARCH	3,106,262,360.35	1,149,538,810.91	1,956,723,549.44
APRIL	3,859,423,967.42	1,149,538,810.91	2,709,885,156.51
MAY	3,754,049,193.44	1,149,538,810.91	2,604,510,382.53
JUNE	3,906,488,972.13	1,149,538,810.91	2,756,950,161.22
JULY	3,768,775,666.39	1,152,428,061.13	2,616,347,605.26
AUGUST	3,839,518,348.47	1,152,428,061.13	2,687,090,287.34
SEPTEMBER	3,678,375,471.63	1,152,428,061.13	2,525,947,410.50
OCTOBER	3,972,305,577.87	1,152,428,061.13	2,819,877,516.74
NOVEMBER	<u>3,923,650,176.46</u>	<u>1,152,428,061.13</u>	<u>2,771,222,115.33</u>
TOTAL	44,402,779,333.67	13,807,425,795.12	30,595,353,540.55

Other NNPC and Non-oil receipts totaled **N2,065,921,989.08** representing **45.91%** of the total Budgeted sum of **N4,500,000,000.00**. This is detailed here under: -

	ACTUAL N	BUDGETED N
Excess PPT	1,584,795,509.03	4,500,000,000.00
Stabilization Funds	320,262,304.72	-
Refund Excess Bank Charges	<u>160,864,175.33</u>	<u>-</u>
	2,065,921,989.08	4,500,000,000.00

This brings the total gross allocation to **N46,468,701,322.75**.

6.2. TRENDS IN GROSS STATUTORY ALLOCATION

The Gross Statutory Allocation of the State for a span of Five (5) years is detailed here under: -

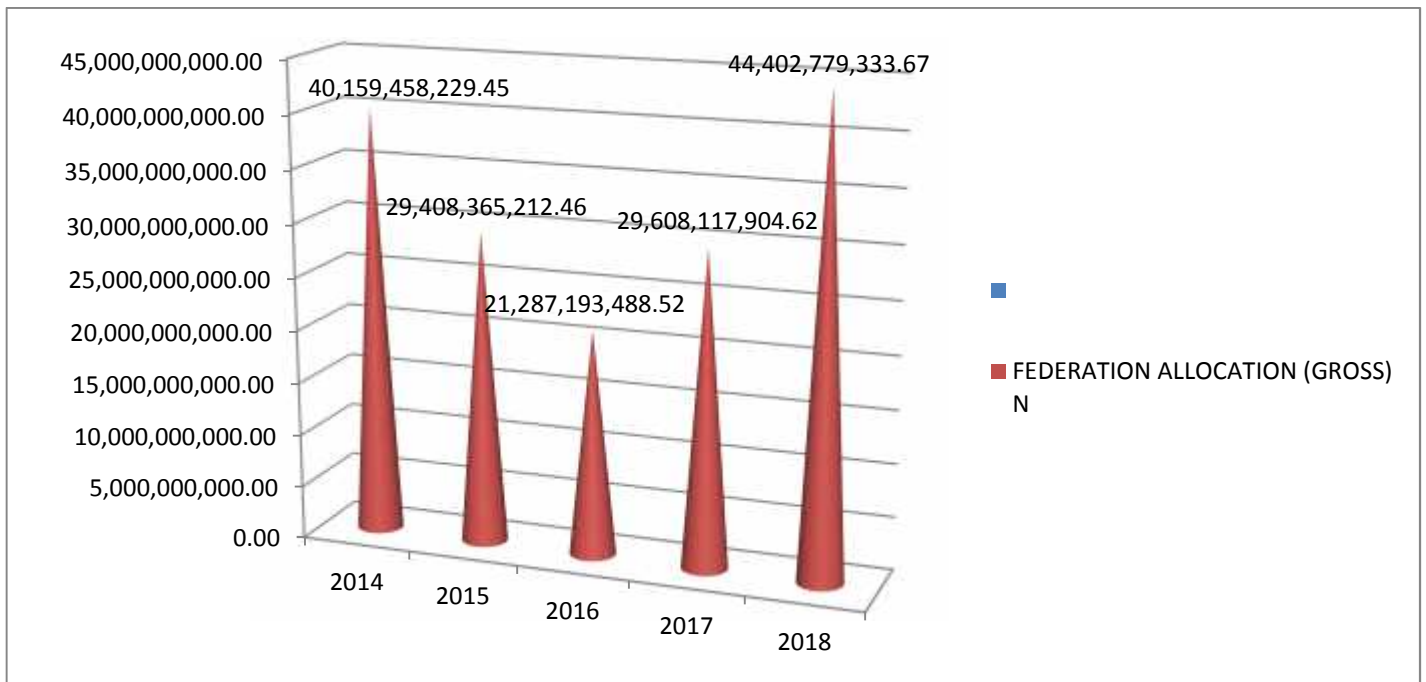
YEAR	FEDERATION ALLOCATION (GROSS) N
2014	40,159,458,229.45
2015	29,408,365,212.46
2016	21,287,193,488.52
2017	29,608,117,904.62
2018	44,402,779,333.67

The Statutory Revenue Allocation had declined in **2015** from **N40,159,458,229.45** in **2014** to **N29,408,365,212.46** in **2015**. This is when the Oil price (which is the main stay of the economy) dropped from **67** dollars per barrel in **2014** to **49** dollars per barrel in **2015**. Oil price further went down to **40** dollars per barrel and Statutory Revenue Allocation also dipped to **N21,287,193,488.52** in **2016** from **N29,408,365,212.46** in **2015**.

The Statutory Revenue Allocation increased from **N21,287,193,488.52** in **2016** to **N29,608,117,904.62** in **2017** when the Crude price jumped to **56** dollars in **2017** from **40** dollars in **2016**.

The Statutory Allocation increased considerably in **2018** from **N29,608,117,904.62** in **2017** to **N44,402,779,333.67** in **2018**. This is not unconnected with the sudden jump in the Crude price; from **56** dollars per barrel in **2017** to **69** dollars per barrel in **2018**. This tabulation could be better appreciated in a Bar Chart as shown below: -

Bar Chart showing the Receipts of Federal Allocation from 2014 to 2018



The Bar Chart shows that the Federal Allocation was **N40,159,458,229.45** in **2014** when the Oil price was **67 Dollars** per Barrel on the average. The Federation Allocation went down to **N29,408,365,212.46** in **2015** when the Crude price was sold at **49 Dollars** per Barrel on the average.

In **2016**, the Gross Statutory Revenue dipped down to **N21,287,193,488.52** when the Oil price further went down to **40 Dollars** per Barrel.

The Oil price appreciably improved in **2017** up to **56 Dollars** per Barrel and Federal Gross Statutory Allocation appreciated to **N29,608,117,904.62**. In **2018**, the Gross Statutory Allocation rose to **N44,402,779,333.67** when the Oil price was **69** Dollars per barrel on the average.

6.3. VALUE ADDED TAX

This is a consumption Tax and therefore borne by the final consumer. The sum of **N11,223,872,888.97** was the State's Share of Value Added Tax for the year under review. This represents about **93.52%** of the projected receipt of **N12,000,000,000.00** as reflected in the Accountant-General's report. This is detailed here under: -

MONTH	VAT AMOUNT (FAAC) N
DECEMBER 2017	874,772,183.57
JANUARY 2018	986,969,664.65
FEBRUARY	924,636,954.18
MARCH	870,896,189.53
APRIL	873,384,289.76
MAY	958,455,130.59
JUNE	857,781,121.41
JULY	808,078,189.44
AUGUST	1,204,026,129.36
SEPTEMBER	807,906,867.36
OCTOBER	1,113,932,842.15
NOVEMBER	<u>943,033,326.97</u>
TOTAL	11,223,872,888.97

6.4. TOTAL FEDERAL RECURRENT RECEIPTS

The total Federal Recurrent Receipts for the year stood at **N57,692,574,211.72** made up of the following components: -

Statutory Revenue Allocation	44,402,779,333.67
Other NNPC Receipts	2,065,921,989.08
Value Added Tax (VAT)	<u>11,223,872,888.97</u>
	57,692,574,211.72

6.5. TRENDS IN FEDERAL RECURRENT RECEIPTS:

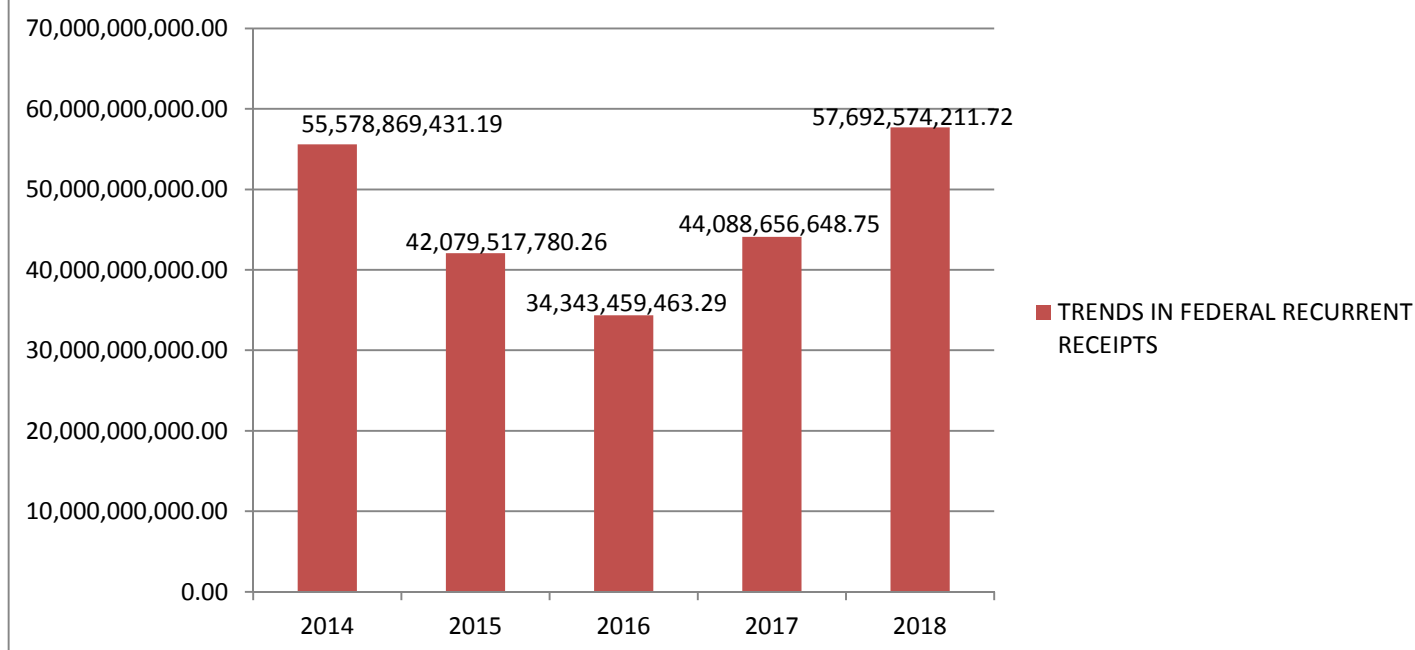
The Federal Recurrent Revenue for a period of Five (5) years is shown here under: -

YEAR	N
2014	55,578,869,431.19
2015	42,079,517,780.26
2016	34,343,459,463.29
2017	44,088,656,648.75
2018	57,692,574,211.72

The trend shows a gradual decline; from **N55,578,869,431.19** in **2014** to **N42,079,517,780.26** in **2015** and further went down to **N34,343,459,463.29** in **2016**.

The Federal Recurrent Receipt picked up in **2017** to **N44,088,656,648.75** and went up appreciably to **N57,692,574,211.72** in **2018**. This is better appreciated in a Bar Chart as shown below: -

TRENDS IN FEDERAL RECURRENT RECEIPTS



6.6. INTERNALLY GENERATED REVENUE

This refers to the Income generating efforts of the State Government. This is usually coordinated by the Plateau State Internal Revenue Service.

However, the Internally Generated Revenue of the State during the financial year **2018** stood at **N12,726,479,548.42**. This represents **60.13%** of the projected sum **N21,163,681,714.00** for the year. This is detailed here under: -

	ACTUAL 2018 N	BUDGETED 2018 N
PAYE - Private	3,847,355,522.94	3,248,437,500.00
PAYE – Public	3,255,507,200.96	5,775,000,000.00
PAYE - SG	-	-
IPPIS/Federal PAYE	-	-
Capital Gains Tax	478,000.00	5,000,000.00
WHT on Bank Deposits	325,604,046.55	462,348,303.84

WHT on Contracts	484,420,245.53	446,250,000.00
WHT on Dividends	209,197,331.88	194,250,000.00
WHT on Rent	65,022,878.76	128,100,000.00
WHT on Commission	-	-
Direct Assessment	246,784,355.91	1,300,000,000.00
Stamp Duty	13,333,390.72	50,000,000.00
Motor Vehicle License	112,347,625.00	215,587,500.00
Motor Driver License	49,398,497.63	47,750,000.00
Plat Number	48,884,225.00	260,000,000.00
Development Levy	124,376,115.84	806,000,000.00
Motor Vehicle Reg. fee	125,687,775.00	90,000,000.00
Penalty and Interest	273,959,146.42	280,500,000.00
Hackney Permit/Others	21,370,250.00	194,250,000.00
Drivers/Conductors Badges	6,712,700.00	14,500,000.00
TSA Acct. FBN	-	-
Other Taxes	-	-
State MDAs	1,693,811,689.38	7,645,708,410.16
Retention by MDAs	<u>1,822,228,550.90</u>	=
Total	<u>12,726,479,548.42</u>	<u>21,163,681,714.00</u>

This figure is slightly higher than that of **2017** by **N1,938,135,971.97** representing **17.97%** increase over that of last year (**2017**) (i.e. **N12,726,479,548.42** - **N10,788,343,576.45**).

Considering the numerous challenges that the State Government has, the State has to put more effort on generating its own Revenue rather than depending on the Federal Allocation for its

Revenue as it largely comes from the Sale of Crude Oil which is currently faced by the world's vagaries of fluctuating Oil price.

6.7. TRENDS IN INTERNALLY GENERATED REVENUE:

The Internally Generated Revenue of the State Government from **2014** to **2018** is as shown here under: -

YEAR	INERNALLY GENERATED REVENUE N
2014	5,802,565,856.82
2015	8,071,482,608.82
2016	9,013,326,267.84
2017	10,788,343,576.45
2018	12,726,479,548.42

From the above, the Internally generated Revenue had been on a steady increase from **N5,802,565,856.82** in **2014** to **N8,071,482,608.82** in **2015**. It slightly increased to **N9,013,326,267.84** in **2016** and increased by **N1,775,017,308.61** (**N10,788,343,576.45**) in **2017** and further went up to **N12,726,479,548.42** in **2018**. There is a general increase in Internally generated Revenue over the years. If this trend continues and increases substantially, Salaries and Pensions might one day be paid from Internally generated Revenue like what is obtained in Ogun and Lagos States.

6.8. LOANS AND OVER-DRAFTS:

The State Government had during the year under review borrowed the sum of **N10,104,910,322.53** to meet up with its financial challenges. This is much higher than that of **2017** which was just **N5,755,000,000.00**; A percentage increase of about **119.03%** was revealed or an increase in borrowing of about **175.58%** over that of **2017**.

Reliance on borrowings to fund the services of the State Government is not good for the Government as this will affect the performance of the State in the near future. Details of the Loans are as shown below: -

	2018
DESCRIPTION	N
Short Term Loans	5,696,972,240.00
Over Drafts	<u>4,407,938,082.53</u>
Total	10,104,910,322.53

6.9. TOTAL RECURRENT RECEIPTS:

This refers to the total regular Inflows of the State Government. They are made up of Federal Recurrent Receipts and Internally generated Revenue of the State as detailed below: -

	N
Federal Recurrent Income	57,692,574,211.72
Internally generated Revenue (IGR)	<u>12,726,479,548.42</u>
	<u>70,419,053,760.14</u>

Therefore, the total Recurrent Receipts for the year **2018** was **N70,419,053,760.14** only.

6.10. OTHER INFLOWS:

Other Inflows to the State Government during the year was **N28,713,915,072.70**. These are detailed here under: -

	N
Grants and Aids	1,702,000,000.00
Debt forgiveness Paris Club	24,901,041,393.87
Drawdowns	1,159,525,007.50
Other Revenues	<u>951,348,671.33</u>
	<u>28,713,915,072.70</u>

This brings the total Non-Recurrent Receipts to **N38,818,825,395.23** only.

(.i.e. **N28,713,915,072.70 + N10,104,910,322.53**)

6.11. TOTAL INFLOWS (RECEIPTS)

The total Inflows of the State Government during the year under review was **N109,239,879,155.37** as shown here under: -

	N
Total Recurrent Receipts	70,419,053,760.14
Total Non – Recurrent Receipts	<u>38,818,825,395.23</u>
	<u>109,237,879,155.37</u>

6.12. TRENDS IN TOTAL RECEIPTS (INFLOW)

The total Inflows of the State Government for a span of Five (5) years is as shown below: -

YEAR	AMOUNT N
2014	102,451,516,160.00
2015	95,698,026,244.00
2016	79,742,066,712.48
2017	80,545,116,753.80
2018	109,237,879,155.37

The above trend indicates that the total inflows had been on the decline in **2015** from **N102,451,516,160.00** in **2014** to **N95,698,026,244.00** in **2015**. Probably due to the sudden fall in Crude Oil price from **67** dollars per barrel to **49** dollars per barrel; It dropped to **N79,742,066,712.48**, Probably due to further decrease in Crude price from **49** dollars per barrel in **2015** to **40** dollars per barrel in **2016**. The total Inflow of the State Government improved in **2017** from **N79,742,066,712.48** in **2016** to **N80,545,116,753.80** in **2017**. This might probably be due to the sudden increase in the price of Crude Oil from **40** dollars per barrel in **2016** to **56** dollars per barrel in **2017**. Again, the total Inflow of the State Government further rose to **N109,237,879,155.37** in **2018** from **N80,545,116,753.80** in **2017**. This might likely be due to the increase in Crude Oil price, from **56** dollars per barrel in **2017** to **69** dollars per barrel in **2018** and also due to the receipt of a large amount of money in the name of debt forgiveness (Paris Club) worth **N24,901,041,393.87** in **2018**.

7.0. EXPENDITURE

This refers to the payments for the sundry services rendered during the year. The expenditure is broken down into Recurrent and Capital and is further analyzed as follows: -

7.1. RECURRENT EXPENDITURE

This refers to payments for goods and services that are constant or recurring in nature. They include among others, payments for Salaries and Wages, Interest rates, deductions for Loans and other facilities received for the development of the State, e.t.c.

The State Government had during the year under review expended the sum of **N93,159,893,924.85** on recurrent services; the details is shown here under: -

RECURRENT EXPENDITURE

Personnel Emolument:	N	N
Ministries/Departments	11,195,271,549.80	
Boards and Parastatals	<u>12,063,765,491.22</u>	<u>23,259,037,041.02</u>
Overhead Cost:		
Ministries/Departments	20,055,817,499.30	
Boards and Parastatals	<u>Nil</u>	<u>20,055,817,499.30</u>
Grants to other Government Agencies	5,864,001,591.80	
Releases to Local Government Councils (Paris Club/Local Govt. & Chieftaincy Affairs	<u>8,480,546,536.68</u>	<u>14,344,548,128.48</u>
Repayments:		
Internal Loans	14,809,741,846.66	
FAAC Direct Deductions (Principal)	<u>4,812,395,851.79</u>	<u>19,622,137,698.45</u>

Pension	4,274,791,782.37	
Gratuity	689,318,525.59	
Public Debt charges	<u>10,914,243,249.64</u>	<u>15,878,353,557.60</u>
Total Recurrent Expenditure		<u>93,159,893,924.85</u>

The total Recurrent Expenditure for the year **2018** was therefore **N93,159,893,924.85** as detailed above. Out of this, payments for Salaries was **N23,259,037,041.02** representing about **24.97%** of total Recurrent Expenditure.

The Salaries figure includes payments for “**No work No Pay**”, **2012** outstanding Leave Transport Grant of some workers, payments to **Dr. Laraba Bawa** which was not paid by previous administration etc, totaling **N858,984,626.86** but was humanely paid by this Government during the year under review. Over-head Cost was **N20,055,817,499.30** out of the total Recurrent Expenditure representing **21.51%** of the total Recurrent Expenditure.

Repayments during the year was **N19,622,137,698.45** representing about **21.06%** of the total Recurrent Expenditure. Out of the repayments of **N19,622,137,698.45**, the sum of **N3,634,062,275.11** was repayments for Bond issuance as detailed below: -

	N
Bond Issuance Repayment	3,634,062,275.11
Foreign Loans	256,066,728.06
Restructured Bank Loans	427,239,150.59
Salary Bail-out Repayments	267,977,248.01
Infrastructure Loan Repayments	226,960,450.02
Domestic Loans Repayments (Principal)	5,701,803,764.13
Overdrafts Repayments	<u>9,107,938,082.53</u>
Total	<u>19,622,137,698.45</u>

Domestic and Overdraft repayments are also on the high side; **N5,701,803,764.13** and **N9,107,938,082.53** respectively.

The Government has to reconsider the restructuring of the Loans so as not to put on halt its operations one day.

7.2. TRENDS IN RECURRENT EXPENDITURE

The Recurrent Expenditure of the State Government for a span of Five (5) years is as shown below: -

YEAR	RECURRENT EXPENDITURE N
2014	43,743,005,853.28
2015	91,415,838,006.66
2016	63,304,683,089.44
2017	67,286,416,737.57
2018	93,159,893,924.85

The trend shows a huge increase in **2015** from **N43,743,005,853.28** in **2014** to **N91,415,838,006.66** in **2015**. The Recurrent Expenditure then decreased in **2016**, from **N91,415,838,006.66** in **2015** to **N63,304,683,089.44** in **2016**. And it slightly went up to **N67,286,416,737.57** in **2017**. It geometrically went up in **2018** to **N93,159,893,924.85**. The rise in the Recurrent Expenditure is not the best for the State as this affects Capital development.

7.3. CAPITAL EXPENDITURE

This refers to funds used by the State Government in acquiring Fixed Assets such as Lands and Building, Motor Vehicles, Road Construction etc.

The Capital Expenditure as presented by the Accountant-General in his **2018** Financial Statement and confirmed by the Auditor-General was **N11,607,726,191.12**. This represents **16.46%** of the projected figure of the Capital Expenditure which was **N70,505,477,530.00**.

The distribution of the Capital Expenditure is shown here-under: -

	N
Administrative Sector	2,574,738,373.71
Economic Sector	6,465,843,498.18
Social Sector	2,536,644,319.23
Law and Justice	20,500,000.00
Regional Development	<u>10,000,000.00</u>
	<u>11,607,726,191.12</u>

The Capital Expenditure shows that the Administrative Sector was **22.18%** while the Economic Sector got the Lion share of **53.70%** of the total Capital Expenditure. The Social Sector got **21.85%** of the actual total Capital Expenditure while Law and Justice and Regional Development got **0.18%** and **0.09%** respectively, of the total Capital Expenditure.

7.4. TRENDS IN CAPITAL EXPENDITURE

This section shows what Government had been investing in infrastructure and the purchases of Capital Assets in a span of Five (5) years.

This is shown here-under: -

YEAR	CAPITAL EXPENDITURE	% OVER TOTAL
	N	EXPENDITURE
2014	34,596,607,917.16	38.47
2015	6,385,136,596.15	6.39
2016	16,148,328,833.98	20.33
2017	14,140,150,335.07	17.35
2018	11,607,726,191.12	11.08

There was massive infrastructural development in **2014**. The total Capital Expenditure for the year was **38.47%** of the total Expenditure of that year. It went down to its lowest in **2015** to

6.39% of the total Expenditure for the year. And went up in **2016** to **N16,148,328,833.98** representing **20.33%** of the total Expenditure for that year. In **2017**, it slightly depleted to **N14,140,150,335.07** representing **17.35%** of the total Expenditure for that year. It further went down to **N11,607,726,191.12** in **2018**, representing **11.08%** of the total Expenditure for the year.

7.5. TOTAL EXPENDITURE

The total Expenditure is made up of both Recurrent Expenditure and Capital Expenditure. The total Expenditure for the year under review stood at **N104,767,620,115.97**. This is detailed here-under: -

Personnel Cost:	N	N
Ministries/Departments	11,195,271,549.80	
Boards and Parastatals	<u>12,063,765,491.22</u>	<u>23,259,037,041.02</u>
Overhead Cost:		
Ministries/Departments	20,055,817,499.30	
Boards and Parastatals	<u>Nil</u>	<u>20,055,817,499.30</u>
Payments of Pension	<u>4,274,791,782.37</u>	<u>4,274,791,782.37</u>
Payments of Gratuity	<u>689,318,525.59</u>	<u>689,318,525.59</u>
Internal Loans Repayment	14,809,741,846.66	
FAAC Direct Deductions (Principal)	<u>4,812,395,851.79</u>	<u>19,622,137,698.45</u>
Others:		
Public Debts Charges	10,914,243,249.64	
Releases to LGCs	8,480,546,536.68	
Grants to other Government Agencies	<u>5,864,001,591.80</u>	<u>25,258,791,378.12</u>
Capital Expenditure	<u>11,607,726,191.12</u>	<u>11,607,726,191.12</u>
Total Expenditure		104,767,620,115.97

The table above shows that Personnel Emolument was **N23,259,037,041.02** representing **22.20%** of the total Expenditure, while Over-head Cost was **N20,055,817,499.30** representing **19.14%** of the total Expenditure. Deductions and Loan Repayments was **N19,622,137,698.45** representing **18.73%** of the total Expenditure. In summary, the Recurrent Expenditure was **88.92%** while Capital Expenditure was **11.08%** of the total Expenditure. Pension payment was **N4,274,791,782.37** representing **4.08%** while Gratuity payment was **N689,318,525.59** representing **0.66%** of the total Expenditure.

It should be noted that, included in the total Expenditure presented in the Draft Financial Statement is depreciation charge which totaled **N7,317,105,077.63**. However, in our attempt to bring out the actual total Expenditure, we deliberately left out depreciation because it does not involve the movement of cash.

8.0. GENERAL OVER-VIEW OF THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 31ST DECEMBER, 2018

Financial Statements are formal records of financial activities and position of a Business, Person or Government. The relevant financial information is presented in a structural manner and in a form which is easy to understand.

This provides the records of the financial activities of the State for the period under review. The financial records of the State Government are presented in Three (3) Statements.

8.1. STATEMENT OF FINANCIAL PERFORMANCE

A Statement of Financial Performance is an accounting summary that details a business or organization's Income (Revenue), expenses and the Net Income.

This Statement deals essentially with the operating Income and Expenses of the State Government. The Statement of Financial Performance as presented by the Accountant-General for the year ended **31st December, 2018** revealed that the sum of **N109,237,879,155.37** was the Income available to the State Government for its services (Recurrent and Capital). The sum of **N112,084,725,193.60** (including depreciation of **N7,317,105,077.63**) was the amount expended on Recurrent and Capital Services.

The Statement is shown here under: -

STATEMENT OF FINANCIAL PERFORMANCE

REVENUE	ACTUAL 2018 N	FINAL BUDGET 2018 N	INITIAL/ORIGINAL BUDGET 2018 N
Statutory Revenue Allocation	46,468,701,322.75	37,500,000,000.00	37,500,000,000.00
Govt. Share of VAT	11,223,872,888.97	12,000,000,000.00	12,000,000,000.00
Tax Revenue	12,726,479,548.42	21,266,271,714.00	21,266,271,714.00
Local Loans and Over-draft	10,104,910,322.53	39,194,662,847.00	37,679,329,828.00
Aids and Grants	1,702,000,000.00	5,337,000,000.00	5,337,000,000.00
Debt forgiveness & Paris Club	24,901,041,393.87	25,078,001,431.00	10,000,000,000.00
Drawdowns	1,159,525,007.50	3,754,813,700.00	3,754,813,700.00
Other Revenues	<u>951,348,671.33</u>	<u>18,868,659,679.00</u>	<u>18,868,659,679.00</u>
TOTAL REVENUE	109,237,879,155.37	162,999,409,371.00	146,406,074,921.00
EXPENDITURE			
Personnel Emoluments (MDAs)	11,195,271,549.80	26,971,929,842.00	26,807,511,792.00
Personnel Emoluments (PARAS.)	12,063,765,491.22	-	-
Capital Expenditure	11,607,726,191.12	70,505,477,530.00	70,505,477,530.00
Over-head Cost (MDAs)	20,055,817,499.30	22,693,085,599.00	22,693,085,599.00
Grants to other Government Agencies	5,864,001,591.80	6,217,597,000.00	-
Releases to LGAs	8,480,546,536.68	10,211,319,400.00	-
Domestic Loan Repayment	14,809,741,846.66	4,500,000,000.00	4,500,000,000.00
Pension	4,274,791,782.37	4,200,000,000.00	4,200,000,000.00

FAAC Direct Deductions (Principal)	4,812,395,851.79	13,700,000,000.00	13,700,000,000.00
Gratuity	<u>689,318,525.59</u>	<u>4,000,000,000.00</u>	<u>4,000,000,000.00</u>
Total Expenditure	<u>93,853,376,866.33</u>	<u>162,999,409,371.00</u>	<u>146,406,074,921.00</u>
Surplus/Deficit	15,384,502,289.04	-	-
Public Debt Charges	(10,914,243,249.64)	-	-
Depreciation	(7,317,105,077.63)	-	-
Gain or Loss on Disposal of Asset	-	-	-
Gain or Loss on Exchange Transaction	-	-	-
Total Non-Operating Expenses	(18,231,348,237.27)	-	-
Surplus or Deficit from ordinary activities	15,384,502,289.04	-	-
Minority Interest Share of Surplus/Deficit	-	-	-
Net Surplus/Deficit for the period	(2,846,846,038.23)	-	-

8.2. STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2018

This Statement is also called the Balance Sheet. It is a Financial Statement that reports the Assets and Liability of a Government on a given date. In other words, it outlines the resources, obligations and ownership details of a Government on a specific day. This is shown here under:

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) FOR THE YEAR ENDED 31ST

DECEMBER, 2018

ASSETS	2018 ACTUAL N	2018 N
Current Assets		
Cash and Cash equivalent	2,366,309,037.03	
Receivables (Construction of Federal Road Refunds)	<u>14,845,555,912.10</u>	
Total Current Assets		17,211,864,949.13
Non-Current Assets		
Property, Plant and Equipment	159,948,435,752.21	
Investments	2,383,772,650.80	
Total Non-Current Assets		<u>162,332,208,403.01</u>
Total Assets		<u>179,544,073,352.14</u>
Liabilities		
Current Liabilities		
Outstanding Contractual Obligation	4,552,296,846.80	
Loans and Debts (Short-term)	3,444,629,491.68	
Salary Bail-outs	36,225,064,892.79	
Accrued Expenses (Pension and Gratuity)	12,886,273,263.85	
Commercial Bank Loans	3,080,056,065.01	
Over-draft	<u>11,049,236.42</u>	

Total Current Liabilities		<u>60,199,369,796.55</u>
Non-Current Liabilities		
Bonds	41,616,460,741.25	
External Loans	<u>8,806,633,632.15</u>	
Total Non-Current Liabilities		<u>50,423,094,373.40</u>
Total Liabilities		<u>110,622,464,169.95</u>
Net Assets		<u>68,921,609,182.19</u>
Net Assets/Equity		
Accumulated funds & other Resources		
Accumulated Surplus & Deficit	68,921,609,182.19	68,921,609,182.19
Total Net Assets/Equity		68,921,609,182.19

8.3. STATEMENT OF CASH FLOW

The Cash flow statement is a financial statement that summarizes the amount of cash and cash equivalent entering and leaving the state coffers.

A Cash Flow Statement is an accounting record that tells investors how a Company or Organization uses its funds. It is one of the key financial statements that reports the cash flows generated and spent during a specific time. Cash flows are classified and presented into Operating activities, Investing activities or Financing activities, the Statement of Cash flow analysis changes in cash and Cash equivalents during a period. Cash and Cash equivalent comprises cash at hand, demand deposits together with short term holdings, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. The three categories of the cash flow statement are explained thus: -

- a) **Operating Activities:** - Cash-flows from operating activities are primarily derived from Principal generating activities of the entity (In this case Government).

- b) **Investing Activities:** - Investing activities are items on Cash-flow that provide the aggregate changes in an entity's Non-Current Assets such as Plants, purchase of Vehicles, Constructions e.t.c.
- c) **Financial Activities:** - Cash-flows from financing activities are items in the cash-flow that result in changes in the size and composition of the Capital Structure of a reporting entity e.g. Proceeds from issuing debentures, Bonds, Loans, Long term borrowings, repayment of Loans e.t.c. The Cash-flow Statement of the State Government for the year under-review is shown here-under: -

STATEMENT OF CASH-FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2018

Cash-flow from operating activities

	N	N
Inflow		
Statutory Revenue Allocation	44,402,779,333.67	
Others (NNPC – Non-Oil)	<u>2,065,921,989.08</u>	
Total Statutory Revenue Allocation		46,468,701,322.75
Re-imburement/Paris Club		24,901,041,393.87
Internal Generated Revenue		12,726,479,548.42
Government Share of VAT		11,223,872,888.97
Domestic Aids and Grants		1,702,000,000.00
Draw-downs		1,159,525,007.50
Other Revenues		<u>951,348,671.33</u>
Total Inflow from Operating Activities		99,132,968,832.84
Outflows		
Personnel Emolument	21,820,760,316.46	

Pension	4,274,791,782.37	
Gratuity	689,318,525.59	
FAAC Direct Deductions (Principal)	4,812,395,851.79	
Releases to LGAs	8,480,546,536.68	
Over-heads	<u>20,055,817,499.30</u>	
Total Outflow from Operating Activities		<u>60,133,630,512.19</u>
Net Cash Inflow (Outflow) from operating activities		<u>38,999,338,320.65</u>
Cash-flow from Investing Activities		
Proceeds from Foreign Investment	-	
Proceeds from Sale of Fixed Assets	-	
Dividends Received	-	
Foreign Investments	-	
Purchase/Construction of Assets	(11,607,726,191.12)	
Purchase of Financial Market Instruments	-	
Investment in Private Companies	-	
Investment in Dev. of Natural Resources		
Net Cash Flow from Investing Activities		<u>11,607,726,191.12</u>
Cash-flow from Financing activities		
Proceeds from Domestic Loans & other borrowings	6,570,202,993.27	

Proceeds from External Loans & other borrowings	-	
Grants and Loans to other Govt. Agencies	(5,864,001,591.80)	
Contribution/Subscription to International Agencies	-	
Public Debt Charges	(10,914,243,249.64)	
Repayment of Domestic Loans and Overdrafts	<u>(14,809,741,846.66)</u>	
Net Cash Flow from Financing Activities		(25,017,783,694.83)
Net Cash flow from all Activities		2,373,828,434.70
Cash and its Equivalent as at 1/1/2018		<u>1,430,757,326.89</u>
		3,804,585,761.59
Less: Accrued Salary		(1,438,276,724.56)
Cash and its Equivalent as at 31/12/2018		2,366,309,037.03

8.4. STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2018

A Statement of changes in equity reflects all reporting period arising from transactions with owners in their capacity as owners (i.e. owner changes in equity) reflecting the increase or decrease in net assets in the period.

Statement of changes in equity often referred to as Statement of retained earnings in U.S. GAAP, details the change in owner equity over an accounting period by presenting the movement in reserves comprising the Shareholder's equity; increase or decrease in Share Capital reserves.

The Statement of changes in Assets/Equity for the year **2018** is shown here below: -

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Accum Funds N'	Translation Reserve N'	Accumulated Surpluses/ (Deficits) N'	Total N'
Balance at 1st January 2017	41,797,085,612.50		(513,822,045.69)	41,283,263,566.81
Changes in Accounting Policy				-
Restated Balance	41,797,085,612.50	-	(513,822,045.69)	41,283,263,566.81
Capital Grants				-
Surplus on Revaluation of Property			-	-
Deficit on Revaluation of Investments				-
Net Gains on Foreign Currency Translation				-
Net Deficit/Surplus for the period			(8,665,454,400.15)	(8,665,454,400.15)
Balance at 31st December 2017	33,131,631,312.35	-	(9,179,276,445.84)	32,617,809,166.66
Capital Grants	39,223,583,146.81			39,223,583,146.81
Deficit on Revaluation of Property				
Surplus on Revaluation of Investments			(72,937,093.05)	(72,937,093.05)
Net Loss on Revaluation of Assets	-			-
Net Deficit/Surplus for the Period	-		(2,846,846,038.23)	(2,846,846,038.23)
Balance at 31st December 2018	69,508,368,320.93	-	(12,099,059,577.12)	68, 921,609,182.19

9.0. PERFORMANCE AUDIT

This refers to an independent examination of a programme, function, operation or the management systems and procedures of a governmental or non-governmental entity to assess whether the entity is achieving Economy, Efficiency and Effectiveness in the employment of available resources. This simply means that government will spent less amount of money to acquire the best quality of materials that will be judiciously used for the benefit of its citizens.

A Performance Audit was conducted in **2015** on projects that had physical existence. This was carefully carried out with experts from Ministry of works and Ministry of Housing and Urban Development. A lot of issues of substance were raised running into hundreds of millions of naira and packaged in my **2014** Audit Report which had already been forwarded to the Hon. House of Assembly for their necessary action but this is still work in progress. It is still detailed here below for your further action please: -

i. **Construction and Furnishing of New Government House Rayfield:** - The Contract was awarded in **2011** to Eagle Construction Nigeria Ltd in the sum of **N6,430,439,980.23** for the Construction of New Government House. Out of which the sum of **N6,108,917,981.19** (.i.e. **95%** of the Contract sum) has been paid and furnishing in the sum of **N2,462,755,921.16** was awarded to the same Contractor. Out of which **71.3%** has been paid. The followings have not been completed: -

- a. Squash Sports Centre;
 - b. Central Security House
 - c. Governor's Residence Car park
 - d. Generator House
 - e. Banquet Hall
 - f. Conference Hall
 - g. The Domestic Quarters and
 - h. Clinic House furniture have been completed except for Air conditioners already fixed but non-functional. At the Clinic House reception, Television set is yet to be fixed and;
- The contractor should be compelled to go back to site to complete the project and hand over same immediately to Government and no further payment should be made to him.

ii. **Remodeling and Furnishing of Guest House No. 2 Rayfield Jos**

- a. The old Furniture before the supply of the new Furniture were not seen.

iii. **Upgrading of 7 No. of 14 Unit Government Guest House at Rayfield Jos to include Dan Suleiman, J. U. Anaja, S. B. Atukum, M. C. Ali, Lawrence Onoja, Mohammed Manna and F. N. Tapgun Lodges.**

Only J. U. Anaja and Dan Suleiman were renovated. S. B. Atukum, M. C. Ali, L. A. Onoja, Mohammed Manna and F. N. Tapgun Lodges were not renovated.

This contract was awarded to Murj unique Nig. Ltd at the cost of **N328,538,818.32** and over **61%** has been paid so far.

iv. Construction of Housing Dev. Scheme for Kugiya Resettlement at Bukuru, Jos-South Local Government Council.

a. Nostok Investment Ltd – To provide external electrical works, External Mechanical works and Street lighting Back-ups.

- Based on our examination and what the expert that accompanied us said, the work is at **10%** completion, but **50%** of the contract sum of **N342,642,597.17** has so far been paid.

We advised that the contractor be made to go back to site to continue with the work.

b. Minna Investment Ltd – To construct **20 No.** (1 bedroom Flat) for Inhabitants of proposed Kugiya Market.

- Based on our examination and what the expert that accompanied us said, the works is at **10% to 15%** completion. But **50%** of the Contract sum of **N296,255,981.14** has so far been paid. We advised that the contractor be made to go back to site to continue with the work.

c. CadiDalvo Ltd – to construct **17 No.** (1 bedroom and 2 No.(2 bedroom) for Inhabitants of proposed Kugiya Market.

Based on our examination and what the expert that accompanied us said the work is at **10 – 15%** completion. But **50%** of the contract sum of **N289,249,196.82** has so far been paid.

We advised that the contractor be made to go back to site to continue with the work.

d. Granddeur Projects Ltd – To construct **5 No.** (1 bedroom) and **6 No.** (2 bedroom Flats) for Inhabitants of proposed Kugiya Market.

Based on our examination and what the expert that accompanied us said, the work is at **10 – 15%** completion, but **50%** of the contract sum of **N301,582,846.71** has so far been paid. We advised that the contractor be made to go back to site to continue with the work.

e. Daephod Ltd – To construct **1 No.** (3 bedroom, **10 No.** 2 bedroom and a Police Post for Inhabitants of proposed Kugiya Market.

Based on our examination and what the expert that accompanied us said, the work is at **10 -15%** completion but **50%** of the contract sum of **N300,428,154.31** has so far been paid.

We advised that the contractor be made to go back to site to continue with the work.

v. Construction of Cassava Processing and Blending Plant at GakokKuru, Jos South L.G.C

a. Davelt Nig. Ltd – To construct a Cassava Processing Plant.

Based on our examination and what the expert said, only the portal frames have been erected at the site and the work done so far is at **15%** completion but over **90%** of the contract sum of **N512,758,315.00** has so far been paid. The Contractor should be compelled to go back to site.

b. Nerad Ventures Consults Nig. Ltd – To construct a Cassava Blending Plant.

The Blending Plant is in the same Processing Plant which only Portal Frames have been erected. The contract sum is **N258,591,691.58** and **30%** of the Contract sum has so far been paid. The contractor should show details of what the **30%** paid was used for.

c. Kunchung Drilling Nig. Ltd – To construct 2 motorized Boreholes and One over-head Tank Reservoir at the Cassava Processing Plant.

What we saw was One Borehole and was non-functional and One Over-head Tank Reservoir. The contract sum was **N19,159,867.50** and **60%** has so far been paid. The contractor should be compelled to go back to site and complete the work.

d. Weng Engineering and Construction Nig. Ltd – Contract for Electrification of Cassava Processing Plant. What we saw at the site was that poles were fixed but not connected with the cables for fear of vandalization since the plant has not been completed. The contractor should go back to site as soon as the Plant is completed.

vi. Construction of New High Court Complex at the High Court Premises Jos - This contract was awarded to Eagle Construction Nig. Ltd. What we saw at the site was that work was in progress and the contractor was at site.

The scope of the work was increased which necessitated the revaluation of the contract sum and so far the work done has reached **10%** completion.

Government should mobilize the contractor to enable him complete the work within the stipulated period.

- vii. **Construction of Forbur – Federe – Angware Road Projects (27KM)** – This contract was awarded to Foundation Solid Nig. Ltd. on 18/9/2009. The work was to be completed to second Coat. Based on what we saw on site, the first **21KM** has been completed to second Coat while the remaining **6KM** is at first Coat and prime Coat levels.

Over **85%** of the contract sum of **N1,443,133,976.50** has been paid already. We advised that the contractor should be compelled to come back to site to complete the Job.

- viii. **Construction of Jos – Maza Angware Road (31KM)** – This contract was awarded to EEC International Ltd on **12/2/2013** at the cost of **N4,983,002,683.11**. The contract was meant to be completed to second Coat.

What we saw on site was that from Jos to Maza, only first Coat and prime Coat were laid and work was in progress. While **1KM** from Maza was graded and the remaining to Angware was at clearance stage and all Culverts have been constructed including a major Bridge. The Contractor is still on site and over **81%** has so far been paid. The Contractor should be mobilized to enable him complete the work within the stipulated period

- ix. **Construction of Rukuba –Miango – Farin Lamba Road with Spur to Dachoi and School of Accountancy:** This contract was awarded to Rick-Rock Nig. Ltd on the **12/02/2013** at the cost of **N3,200,982,399.90**. Based on what we saw on site, the total length of the Road was **50KM**, out of this, **20KM** of the Road was at first Coat level and **26KM** was at asphalt level (Completed), the remaining **4KM** was not done. Out of the total Contract sum **66%** has been paid so far. We advise that the Contractor should be encouraged to go back to site and complete the work.

- X. **Construction of Gyel – D B Zang, Tanchol and Tahei Road Network including Bukuru Express – Gyero Road:** - This Contract was awarded to Foundation Solid Nig. Ltd at the cost of **N1,272,620,683.69**. The total length of the Road network is **16KM**. What we saw on site was that the Road was mostly at clearance stage and over **70%** of the contract sum has been paid so far.

The Contractor should be compelled to go back to site to complete the work.

- xi. Construction of Bisichi – Korot – Fan – Mangu Halle with Spur to Heipang, Kwi, Nding – Kassa, RawuruKunat Road Projects:** - This project was awarded to E.E.C. International Co. Ltd on the **31/12/2012** at the cost of **N5,303,426,304.29** and the project commenced on **14/03/2013**. The total length of the Road is **83.5KM**. The Road was meant to be completed to Second Coat. Over **83%** has been paid to the Contractor. What we saw on site was that **70KM** has been completed up to second Coat while **13.5KM** has not been completed.

We advised that the Contractor should be asked to go to site to complete his Job before the remaining balance is paid to him.

- xii. Construction of Langtang – Garkawa – Yelwa Shendam with Spur to Lalin Road:** - This Contract was awarded to Retro Construction Company Ltd in **February2013** at the cost of **N3,900,290,524.74** and over **39%** has been paid so far.

What we saw on site was that the total length of the Road is **70KM** and the contract was meant to be completed to asphalt level (**NylonTar**) and the total length completed is **12KM**. Approximate percentage of work done is **31%** (according to the Civil Engineer who accompanied us). The Contractor was not on site and we advise that the Contractor should be compelled to go back to site to complete the work.

- xiii. Construction of Korot – Bakin Kogi – Kadunu Gindiri Road:** - This Contract was awarded to Telley Gyado and Co. Nig. Ltd in 2013 at the Cost of **N3,691,534,200.00** and **37%** has been paid so far. The Road was meant to be completed to second Coat level and is **44KM** long.

What we saw on site was that work was at based Coat Level covering **23KM** and the remaining **21KM** is at clearance stage. Major Bridges at Bakin Kogi, Furshi and Gindiri are yet to be constructed. The Contractor was seen on site and should be encouraged to enable him complete the work.

- xiv. Construction of Mangu – Gindiri – Lere Road, Gindiri Township Road Network/Spur to Chanso and Gindiri Schools Link Roads:** - This Contract was awarded to Telley Gyado & Co. Nig. Ltd on the **12/05/2004** at the cost of **N2,432,143,165.22** and **70%** has been paid so far. The Road was meant to be completed to asphalt Level (**Nylon Tar**). What we saw at the site was that, from Mangu to Gindiri the work has been completed while Gindiri to

Lere was at second Coat Stage. The Contractor should be encouraged to complete the remaining bit of the Road.

xv. Construction of Europharm – Deye – Dahwol and Zaramanganda – Mazara Roads

Network: - This Project was awarded to Jodalsam Global Ltd in **2013** at the cost of **N1,217,833,617.51** and **51%** has been paid so far. The Road was meant to be completed up to second Coat level and is **10.40KM** long. What we saw on site was that the Road has been completed except for Deye to Europharm which has not been completed.

The Contractor should be encouraged to complete the remaining work.

xvi. Construction of Bukuru Low-Cost Nyango Gyel Road Network: - This Contract was awarded to Jodalsam Global Ltd on the **06/02/2013** at the cost of **N1,048,506,342.13** and **97%** has been paid so far. The Road was meant to be completed up to asphalt level but from Nyango Gyel (Bimma Junction) to Sabon Barki and Bukuru Low-Cost Junctions, Work has not been completed. The Contractor should be compelled to go back to site to complete the remaining work.

xvii. Construction of Mangu – SabonLayi – COCIN Hospital and Rehabilitation Centre with Spur to Lahir: - This Contract was awarded to Cosmos Engineering Nig. Ltd on the **20/12/2013** at the cost of **N448,544,628.00** and **30%** has been paid so far.

The Road was meant to be completed up to second Coat Level. What we saw on site was that all Culverts have been completed but the Road was at sub-base level. The Contractor should be encouraged to complete the remaining work.

xviii. Construction and Completion of Pankshin – Lankan – Dyis with Spur to Akong – ASA Phase 1: - This Contract was awarded to Foundation Solid Nig. Ltd in **2011** at the cost of **N984,911,796.75** and over **88%** has been paid so far, and the Road is **15.5KM** long. The Road was meant to be completed up to second Coat Level. What we saw on site was that First Coat has only been laid up to **2.8KM** while the remaining was at surface dressing. The Contractor should be compelled to complete the remaining work.

xix. Purchase of a New Offset Machine (PPC): - This Contract was awarded to Torad Investment Company in **2013** at the cost of **N378,500,000.00**. The Machine has been supplied and installed with the spare parts but quantity of the spare parts cannot be

ascertained because this is yet to be handed over to Government (**PPC**). Training of Staff (which is part of the contract) to handle the Machine is not done.

The Contractor should be called upon to complete that bit of the Contract (which is training of Staff) since **90%** has been paid so far. The Contractor should be encouraged to hand over the project to Government (**PPC**) so as to enhance the revenue base of the Government.

- xx. Supply of Equipments namely Prepress Mako News Violet Machine, Computer – to – Plate (CTP) (PPC):-** This Contract was awarded to Torad Investment Company in **2014** at the cost of **N49,500,000.00** and **80%** of the contract sum has been paid. The prepress Machine has been supplied and installed but the Computers are yet to be supplied. The Contractor should be encouraged to supply the Computers so as to enhance the revenue base of the state.
- xxi. Purchase of 5No. New ATEGO (Fire Fighting Vehicles) and 1 Mercedes Actors Model (Hydraulic Plate Foam):-** This Contract was awarded to Mufati Ltd on the **23/02/2013** at the cost of **N782,240,937.61** and **70%** has been paid so far. Out of the **5 No.** Atego (Fire Fighting Vehicles) Model **1529** to be supplied, only Three (**3**) have been received, One (**1**) at New Government House Jos, One (**1**) at Shendam and One (**1**) at Fire Service Headquarters. The remaining are yet to be supplied. The Contractor should be encouraged to supply the remaining Two (**2**) No. of Vehicles. One (**1**) No. Mercedes Actors Model **3346** has been supplied and ready for use.
- xxii. Construction of Jengre – Amo Katakò – Buyo Road: -** This Contract was awarded to United Radak Nig. Ltd at a cost of **N2,602,475,868.83** and the Road is **26KM** long. Over **50%** of the contract sum has been paid and the Road was meant to be executed up to Asphalt Level. What we saw on site was that earth work has been done up to Kawam (**8KM**) and bridges are yet to be constructed. From Kawam to Buyo, only clearance has been done and no Culvert has been constructed. The Contractor should be compelled to go back to site to complete the work.
- xxiii. Construction of Jebbu Bassa – Zagun –Buyo Road with Spur to Zagun: -** This Contract was awarded to united Radak Nig. Ltd on the 12/02/2013 at the cost of **N1,392,031,712.30** and the Road is **18KM** long while **81.2%** has been paid so far. What

we saw on site was that at Jebbu Bassa, First Coat has been laid up to **4KM**. after the Fourth (**4th**) **KM** to Binchi, it was at earth work stage with Culverts majorly built. From Binchi to Buyo, the work is at clearance stage with no Culverts built. The Contractor should be compelled to go back to site to continue the work.

10.0. AUDIT OF BOARDS AND PARASTATALS

Section **125(3)** of the **1999** Constitution of the Federal Republic of Nigeria as amended mandates the Auditor-General of a State to appoint Auditors for Government Statutory Corporations, Commissions, Authorities including persons and bodies established by Law but the Auditor-General shall among other things provide such bodies with: -

- a) List of Auditors qualified to be appointed by them as External Auditors;
- b) Mediate in the fixing of the Audit fees and subsequent signing of the Contract Agreement between the Board and the Audit Firm.

The Auditor-General has in compliance with Section **125 (3)** of the Constitution of the Federal Republic of Nigeria as amended provided the Boards and Parastatals with a list of Auditors for them to choose and appoint as their Auditors.

The Auditor-General had complied with this Section of the Constitution by providing the Parastatals with list of qualified External Auditors to appoint as their External Auditors.

10.1. PARASTATALS THAT DID NOT COMPLY WITH THE CONSTITUTIONAL REQUIREMENTS

Despite the Auditor-General's fulfillment of Section **125 (3)** of the Constitution of the Federal Republic of Nigeria as Amended, the under listed Firms do not appoint Auditors from the list submitted to them by the Auditor-General to audit their Accounts to show transparency and Accountability. They are detailed below: -

S/No.	NAME OF PARASTATAL	DATE LAST AUDITED	REMARKS
1	Muslim Pilgrims Welfare Board	YEAR 2009	10 YEARS UNAUDITED
2	PRUWASSA	YEAR 2001	19 YEARS UNAUDITED
3	Direct Labour Agency	YEAR 2001	19 YEARS UNAUDITED

4	Plateau State Universal Basic Education Board	YEAR 2013	6 YEARS UNAUDITED
5	Plateau State Polytechnic Barkin-Ladi	YEAR 2015	4 YEARS UNAUDITED
6	College of Arts and Science Kurgwi	YEAR 2014	4 YEARS UNAUDITED
7	College of Health Technology Zawan	YEAR 2015	3 YEARS UNAUDITED
8	Plateau State Specialist Hospital	YEAR 2015	3 YEARS UNAUDITED

These Parastatals have the capability of generating funds to pay their audit fees yet they refuse to appoint Auditors to audit their Accounts. The Public Accounts Committee should invite them for further explanations please.

10.2. PARASTATALS THAT ARE CONSTRAINED BY FINANCES TO APPOINT THE AUDITORS

The under listed Parastatals do not have viable revenue sources that they could get a “hit-back” of **75%** of the revenue for their operational cost from where they could pay their Audit fees. So they would rather heavily depend on the financial support of Government to pay their Audit fees in other to have their accounts audited.

They are detailed below: -

S/No.	NAME OF PARASTATAL	DATE LAST AUDITED	REMARKS
1	Jos Main Market Authority	2012	Audit Fees not yet paid
2	Plateau State Library Board	2015	Audit Fees not yet paid
3	Plateau State Tourism Corporation	2012	Audit Fees not yet paid
4	Plateau Mineral Development Company	2008	Audit Fees not yet paid
5	Plateau Publishing Company	2012	Audit Fees not yet paid
6	Relevant Technology Board	2015	Audit Fees not yet paid
7	MDGs	2009	

10.3. COMMENTS/OBSERVATIONS RAISED BY EXTERNAL AUDITORS

- **Plateau State Specialist Hospital:** - It was observed that there was a decline in Revenue from **18.23%** in **2013** to **9.71%** in **2014** and further dipped down to **5.45%** in **2015**. This was due to weak Internal Control System because it was as a result of Revenue leakages.

It was also observed that the clearing cashier at the various Revenue points do not issue receipts to such cashiers. This does not give room for proper accountability.

It was also reported in the domestic report of **2013 – 2015** that the sum of **N10,485,078.00** was paid for various services without supporting documents.

Also, payment vouchers amounting to the sum of **N470,000.00** was paid without authority.

Daily cash reconciliation was not carried out. In **2015**, it was reported that the sum of **N40,092,018.00** was not lodge into the various accounts of the Hospital as well as proper record keeping of Vote Books was not maintained for control purposes.

- **Plateau State Sports Council:** - The External Auditor observed in **2013 – 2015** domestic report the followings: -
 - i. Purchases of Fixed Assets were mostly done by the supervisory ministry (Ministry of Youths and Sports). The Ministry does not give the Council the necessary particulars for keep and they in turn, do not issue Store Receipt Voucher (**SRV**) on receipt of the items. This does not give room for proper accountability;
 - ii. **Revenue:** - This has been on the decline as it achieved **79%** of the approved Budget in **2013**, **36%** in **2014** and **29%** in **2015**. The Council was advised to fully harness its Revenue potentials.
- **Plateau State Water Board:** -In **2015**, the Auditor reported that the large piece of land in front of the Pankshin Area Office has been taken over by the Pankshin Local Government Council some years back and lots of Shops have already been erected there. When queried, the Board responded that the Local Government Council promised to compensate the Board with pieces of Land that lies behind the Office Building. But as at **2016**, this have not yet been done.
- 2. The Auditor also observed that pipes and fittings in the Area Offices were not kept in a protective manner, they were scattered around the premises without proper security over them;
- 3. Also observed was large stock of chemicals in Bokkos, Pankshin and Shendam treatment plants. The Store roof at the Bokkos treatment plant was bad and capable of damaging powdered chemicals in the rainy season. The Board was advised to keep the chemicals in a secured Store and proper record kept.

11.0. MINISTERIAL AUDIT

11.1. INTRODUCTION: in the course of our routine audit during the year of this report, observations were made and brought to the attention of the Accounting Officers but response is yet to be received. However, we want to classify them into Current Audit and Previous Audit Queries: -

11.2. CURRENT AUDIT QUERRIES: This refers to observations sent during the period of the report and response is yet to be received. They are detailed here below: -

- **Ministry of Education:** We had reported in our Audit query ref. No.**GJO.16/VOL.III/932** covering the period **January to December, 2016** in the Receipts and Payments Account that the sum of **N35,094,485.65** could not be accounted for and reply is still being awaited. Also, in the same report, the receipts and payments account of Education Resource Centre (**ERC**), the sum of **N8,624,085.80** could also not be accounted for.

- **Ministry of Agriculture:** In our Audit Report ref. No.**GJO.5/VOL.II/1369** dated **29th January, 2018** we queried that the sum of **N56,595,000.00** was released from the Accountant-General's Office for Anchor Borrowing Scheme but only the sum of **N7,338,500.80** was used for the programme. The balance of **N49,256,500.00** could not be traced. Reply is yet to be received.

- **Ministry of Lands & Survey:** Our Audit Inspection Report of **January to December 2016**, dated **29th January 2018**, the Receipt and Payments Account showed that the sum of **N1,176,993.50** was said to have not been accounted for. Response received but very unsatisfactory.

We also queried in the same report that **N27,173,255.02** was deducted from Contractors but not paid to the relevant Tax Authority. This issue was completely dodged in their response. This should be investigated with a view of recovery.

On **PV No. 481** the sum of **N646,000.00** was raised for the payment of Computers for the Agency but they are yet to be bought. In their response, it was stated that only the **DFS** can explain and not the Cashier. This should as well be investigated.

- **Ministry of Water Resources and Energy:** We had reported in our Audit Report of **January 2015 to December 2016** that Internally Generated Revenue to the tune of **N4,120,256.24** was not accounted for. Reply received but not satisfactory.

11.3. PREVIOUS AUDIT QUERRIES: In my **2008 – 2017** Audit Reports, I had enumerated a lot of observations raised by my field Officers. Up till now, I am yet to be informed by the Honourable House of Assembly (**PAC**) that these issues have been dealt with and recommendations made to me to enable me write them off from my report to avoid bringing them up in my subsequent reports.

I will however still present them as follows: -

1. Ministry of Finance:-

- a) We reported in our Audit report **Ref.GJO3/Vol VI/91** dated **14/8/2017** covering the period **January to December 2016** that in the course of our scrutiny of the bank statement, we discovered that Dividend Warrant of Guaranty Trust Bank (GTB) which is in itself revenue to Government to the tune of **N2,790,763.78** was credited to the Operations Account and spent. This should be refunded back to the Consolidated Revenue Account as Internally Generated Revenue.

2. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES:-

- a) In our Audit Report **ref. GJO 5/Vol. VII/XX** dated **17/10/2016** covering the period **2008 to December 2011**, we reported the following anomalies:
- i) Bossom and Sons was paid to supply **273,600** bags of Fertilizer but supplied only **241,850** bags leaving an outstanding balance of **31,750**. Each bag was sold at subsidized rate of **N1,700.00**. The Company was queried to refund back the sum of **N53,975,000.00** to the Government. Also, TAK Continental was to supply **266,400** bags but supplied **266,300** bags leaving a difference of **100** bags. The Company was queried to refund the sum of **N170,000.00** to no avail.
- b) In our Audit Inspection report covering **January 2014 to December 2015** dated **30/6/2017** we had queried the following: -
- i) In The Receipt and Payment Account, we had queried that the sum of **N31,424,248.67** would appear to have not been accounted for.
- ii) MBS Merchant Ltd was awarded a contract for the supply of **300 Trucks (180,000 bags)** of Fertilizer but supplied only **289 Trucks (173,400 bags)** leaving an outstanding of **11 Trucks (6,600 bags)**. Despite not supplying all the total contract sum of **N1,125,000,000.00** was paid to the Contractor. The Contractor was queried to refund the sum of **N41,250,000.00** to the Government (i.e. **6,600 bags x N6,250.00**).

- iii) Also, it was queried that **5%** Withholding Tax was not deducted from the Contract sum amounting to **N56,250,000.00** and also **1%** Development Levy amounting to **N11,250,000.00** These should be recovered from the Company and paid to the relevant Tax Authorities.

3. MINISTRY OF ENVIRONMENT:-

- I. We queried in our Audit Report ref. No. **GJO.29/VOL.I/51** dated **2nd May, 2016** for the period **January to December 2016** in respect of Local Government Adhoc Staff payments that the sum of **N357,000.00** was not accounted for. This should be investigated please.
- II. A total of **60** Motorcycles were issued to Adhoc Supervisors for ease of movement during supervision in **2013**, when a Law banning the movement of Motorcycles in Bukuru and Jos metropolis was enforced they were asked to return them but only **18** of the Motorcycles were returned. We had asked the Ministry to expedite action and return the remaining **42** Motorcycles.

4. BOARD OF INTERNAL REVENUE

- We reported in our Audit report reference **No. UJO.4/vol.v/xxx** covering the period **January – December, 2015** dated **9th December, 2016** the following observations of which proper explanation is yet to be given: -
- a. Disparity in the payment of **TAMAS**: Tax Auditors were consulted to collect certain Revenues to the Board and some disparity was noted in their payments: -

Transfer from Pool	-	N35,756,862.57
Payment of TAMAS from Pool Account	-	<u>N13,645,434.79</u>
		N49,402,297.36
Actual payment vouchers in respect of TAMAS -		N10,413,557.88

The board is to show proof of Revenue collected by **TAMAS** to the tune of **N494,022,973.60** that gives them the **10%** which amounted to **N49,402,297.36** and to also reconcile the total payments to **TAMAS** with payment vouchers worth **N10,413,557.88**.
 - b. We had queried in the same report that payment vouchers to the tune of **N188,054,933.94** were without supporting documents. This makes the payments a nullity. Supporting documents should be produce or the said sum be paid back to Government Coffers.

- c. We queried that the board purchased two (2) Ambulances to Plateau Specialist Hospital worth **N6,660,000.00** as part of its social responsibility. It had no Budgetary provision for it. This means it was purchased outside the Appropriation Law.
- The under-listed major observations were raised in my Audit Query reference **No. UJO.4/VOL.V/886** in which no reply has been received:
- a) The total sum of **N1,088,166,779.89** was retained as the **10%** retention on the collection made for the payment of Staff Salaries and other Welfare and Office operational Cost. The Law stipulates that **10%** of the total collection of the preceding Year should be retained by the Office as its operational Cost. The total collection for the Year **2013** was **N7,137,430,076.24** and **10%** of it would have been **N713,743,007.62**. This means that the Board illegally transferred the sum of **N374,423,772.27** from the Pool Account to its Operation Account.
- b) We observed that the Board deducted her **10%** from the Pool Account as retention on all Revenues collected by the Board. It should, however, be streamlined as other MDAs (Ministries/Parastatals) and Federal Road Safety Commission (National Drivers Licenses) paid their Revenues to the same Pool Account. Government should ensure that the **10%** retention should only be the collection efforts of the Board itself (i.e. excluding Revenue from MDAs, National Drivers License from Federal Road Safety Commission and PAYE of Civil Servants).
- c) It was equally queried that the sum of **N66,406,258.15** was paid to **TAMAS** (Tax Auditors) from the Pool Account whereas the sum of **N85,611,124.07** has already been paid to the same **TAMAS** from the Board's Operation Account. The details of the agreement should be investigated and necessary recovery be paid back to Government.
- d) It was reported that the Board on its own established a Tax Academy which gulped the sum of **N212,028,503.40**. This task is outside the mandate of the Board. This should be thoroughly investigated as the building purchased was over **N100,000,000.00** which did not go through the Tender processes.
- e) We reported that the sum of **N66,406,258.15** was labeled as other transfers. The detail of the other transfer was not given. Detailed explanation should be given or the Officer(s) responsible should pay back the sum of **N66,406,258.15** to Government Coffers and inform us of the recovery particulars.

- f) We reported also in the Income and Expenditure Account of the Board's Operation Account that the sum of **N239,981,556.84** was not accounted for. Reply is still being awaited.
- g) We had reported that total Tax amounting to **N11,613,583.23** was not deducted on Sundry Contracts awarded to various Contractors in Appendix "D" of our Audit Query.
- h) We equally reported in the Audit Query that the Board was unable to remit Taxes it deducted from Sundry Contracts awarded in Appendix "D" totaling **N653,062,305.69** to the relevant Tax Authorities.
- i) We also reported in the same report that PAYE deducted from Staff of the Board amounting to **N33,234,449.12** was not paid to the Pool Account. The Board should be compelled to pay the same amount to the Pool Account.
- j) It was also reported that the sum of **N65,526,800.00** was expended on purchase of Fixed Assets. Verification of these Assets showed that they are non – existent.
- k) In the same Audit Report, we had queried that the sum of **N230,000,000.00** was paid to Gold Mud Global Consultant being payment for Professional Services of which details of such Services could not be explained.

- l) Examination of the Accounts of the State Internal Revenue Service has revealed the following:

The sum of **N354,210,631.00** was withdrawn from First Bank Plc Pool Account **No.2008769374** on the **27th March, 2008** as Loan to Account **No.20022046000246** in the same bank.

A query has been issued to the Board to identify the details of that account and to investigate the entire process involved in this illegal transaction. Reply is still being awaited.

The sum of **N1,200,000,000.00** from the Pool Account was placed in fixed deposit on the **8th April, 2008** and this was reversed on the **18th June, 2008**. Interest on the Fixed Deposit Account as credited was **N8,876,712.00**. This transaction on the Bank Statement arouses some suspicion and an audit alarm was raised.

A query had been issued to the Board in our letter ref. No. **UJO.4/VOL.V/xxx**. Reply is still being awaited.

The sum of **N120,341,605.00** was a direct debit on the **29th December, 2008** on the Pool Account which is contrary to the Provision of Financial Regulations. A query has been issued and reply is being awaited.

5. MINISTRY OF HOUSING AND URBAN DEVELOPMENT

- a. A query ref. No. **GJO.35/VOL.I/15** dated **23/10/2014** involving an amount of **N26,393,112.98** which was unaccounted for, a query was issued and up till this moment no reply has been received.
- b. We had queried in our Audit report Ref. No. **GJO. 3/vol.6/51** dated **6th March, 2017** in the Receipts and Payments Account for period **January to December, 2015** that the sum of **N2,151,112.04** seems not to be accounted for. This should be investigated for possible recovery please.

6. MINISTRY OF ENVIRONMENT

Our Audit Query reference number **GJO.3/VOL.VI/51** dated **12th January, 2016** and receipted **15th January, 2016** in which we raised the following observations and are still being awaited:

- a) **Receipts and Payments Account (Diesel & Lubricants):** The sum of **N6,996,848.68** was reported unaccounted for;
- b) **Receipts and Payments Account (Contribution by Local Governments):** We reported that the sum of **N1,752,500.00** was not accounted for and reply is still being awaited;
- c) We reported also that our physical verification of Assets revealed that a Tractor Harrow was not seen and was said to be with the former transport Officer (**Mr. Amos Dakol**). We are yet to be informed of the recovery of the said Tractor Harrow;
- d) We equally reported a case of a functional Toyota Hilux (**PL 02 A 52**) issued to Joint Tax Force in Langtang but the location of the vehicle is not known as at the time of the inspection. The Ministry is yet to inform this Office of the position of the vehicle.

7. PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION:

The Audit of this Agency was conducted and an Audit query ref. No. **WJO.26/1/70** was issued with the following salient observations which are yet to be responded to.

- a) Uncleared effects totaling **N188,107,471.00** which payments vouchers have not been raised includes amongst others; Further funds committed to security **N73,992,000.00** (This is apart from the **N121,861,500.00** already committed) and further operating expenses of **N61,500,000.00** (Apart from the operating expenses of **N221,479,602.00** already committed) and further on – going projects of **N15,107,471.00** (Apart from the **N40,695,999.51** Capital projects already committed) All these need further investigation for possible recoveries;

- b) Also in the same query, we reported an outright cash shortage of **N5,450,700.00** which was unclaimed Adhoc Staff allowances. This was not paid back to Government Accounts.

12.0. GENERAL OBSERVATION

12.1. ANNUAL ESTIMATE (2018 BUDGET)

The entire Budget process (From Compilation, Scrutiny to defense, passage and signing into Law) deserves a lot of commendation for acting in conformity with global best practices. The **2018** Budget was passed into Law by the Plateau State House of Assembly on the **25th January, 2018** and subsequently signed into Law on the **30th January, 2018** thereby making available this important document on timely bases to enable all MDAs and Accounting Officers to use the Approved Estimate as a guide for Revenue/Expenditure planning and control.

12.2. BUDGET MONITORING AND EVALUATION

Budget preparation and monitoring is the absolute responsibility of the Budget and Planning Ministry; invariably, it is her responsibility to evaluate the overall implementation of the Budget either quarterly or half yearly to take care of any unexpected results/eventualities before the Budget period. However, there was no evidence that this aspect of responsibility was carried out in the course of the year.

The Budget and Planning Ministry is requested to ensure that Budget evaluation reports, when prepared are forwarded to this Office for my further necessary action.

12.3. PUBLIC ACCOUNTS COMMITTEE

A very positive step taken towards enhancing financial accountability in Plateau State was the convening of the Public Accounts Committee Session by the members of the Public Accounts Committee (PAC) of the House of Assembly under the Chairmanship of Hon. Peter Gyendeng to look into cases raised in the Auditor General's Annual Reports for the Years **2015 – 2016**. This development has awakened all the Accounting Officers and Officials responsible for the financial duties and obligations to conduct themselves in accordance with the established rules and regulations governing the conduct of accounting operations. Members of this very important Committee and by extension the Plateau State Legislature are hereby appreciated for standing up to their Constitutional duties. They have also energized my Office to face its responsibilities in confidence and courage. However, I appeal to the Public Accounts Committee to equally look

into issues raised in other reports (**2008 to 2014 and 2017**) and also inform my Office of resolved issues to enable me close those cases accordingly.

12.4. STATUTORY ALLOCATION TO LGCs FROM INTERNALLY GENERATED REVENUE

As reported in my previous report, the case is still the same. The State Government is yet to release the Mandatory **10%** of Internally Generated Revenue to Local Government Councils. In the year **2017**, the Internally Generated Revenue (**IGR**) of the State Government was **N10,788,343,576.45** and **10%** of it is **N1,078,834,357.64**. This means that the State Government is expected to remit the sum of **N1,078,834,357.64** to the **17 LGAs** as required by Law.

12.5. NON REMITTANCE OF PAYE AND OTHER TAXES BY LGCs

As earlier reported in my previous reports, the **17 LGCs** don't remit their **PAYE** and **WHT** to the State Board of Internal Revenue in disregard to the Law. The Non Remittances of this Revenue depletes the Internally Generated Revenue figure of the state. The Public Accounts Committee should intervene in this regard.

12.6. AUDIT LAW

The Audit Law in use in the State is the one of **1958 (Audit Ordinance of 1958)**. This Law in my own opinion is obsolete. The importance of an Audit Law to the State cannot be overemphasized as it will provide time line to other Agencies in terms of response to Audit Queries, submission of Draft Financial Statement and will provide sanctions to erring Government Officials.

12.7. BOOK KEEPING AND RECORDS

As previously reported, I still maintain that proper book keeping and the maintenance of adequate records of accounts is still a big challenge in most **MDAs**. In some few cases where the records are partially maintained, they have challenges ranging from payment vouchers not posted into the cash-book, payment vouchers not raised at all, payment vouchers raised but without supporting documents and in most cases the records are not even there which is why Staff sent to audit such Agencies have to wait for about **2 – 3** weeks before the commencement of the audit. Generally, year in year out, the accounting records of the previous years are prepared in the year of the audit. In this case, the Internal Auditor does not audit before payments are made (Pre-audit) what he does under this arrangement is post auditing. Therefore,

it is a disturbing phenomenon to hear that accounting officers are spending money on genuine purposes without following the laid down accounting policies. This should be stopped forth with.

12.8. INTERNAL CONTROL

The essence of Internal Control is to adhere to management policies that affect organizational finances and other areas of interest which assist in the realization of organizational objectives. The existence of a reliable and functional Internal Audit Unit in **MDAs** will improve the quality of accounting operations and reduce the scope of External Audit work. This is because they perform pre-audit function which adds more quality to the payment processes of any kind. I am aware and appreciate the reforms being made by the Accountant-General in creating the Directorate of Internal Audit. I appreciate the creation of same in all the MDAs. The Internal Audit Unit in all the MDAs is being headed by the Director of Internal Audit and is a member of the senior Staff management of such organizations.

It is pertinent to advise the Accountant-General of the calibre of Officers posted to take charge of such Offices in the MDAs with a view to ensuring that they are of senior level commensurate to officials in top management cadre of the MDA concerned. This could avoid thwarting of advises/suggestions offered by the Auditor to top management officials on one hand, and the courage to face their expected roles confidently.

Having reached that far, what remains now is the inauguration of Audit Alarm Committee to strengthen the arrangement. The Audit Alarm Committee normally seeks to balance the operations and to serve as an arbiter between the Internal Auditor and the Line MDAs. It has the Auditor-General as Chairman with membership from senior officers amongst the Internal Auditors with representative from the Treasury and Budget Office respectively.

13.0. FURTHER OBSERVATIONS ON THE FINANCIAL STATEMENT - 2018

- 1.** Contract Files worth **N5,467,043,033.89** were not presented for my scrutiny. These files as compared with the notes to the accounts are as follows: -

DESCRIPTION	AMOUNT
BUILDING OF LAGOS LIAISON OFFICE	18,000,000.00
DRILLING OF BOREHOLE AT DEPUTY GOVNR'S OFFICE RESIDENCE	891,500.00
PART PMT OF ICT INFRASTRUCTURES	23,000,000.00
CONST. OF GENERAL HOSPITAL MABUDI	38,687,368.65

ADVANCE PMT FOR PART COMPLETION OF WORK AT GEN. HOSP RIYOM	60,000,000.00
REHABILITATION OF ALI-KAZAURE MASALILACI IDI	39,708,522.00
CONSTITUENCY DEV. PROJECTS IN DENGI	8,100,000.00
PURCHASE OF BOMB DETECTOR	10,600,000.00
PART PMT RENO. OF PERMANENT SITE OF FED. ROAD SAFTY	50,000,000.00
PART PMT RENO. OF PERMANENT SITE OF FED. ROAD SAFTY	50,000,000.00
COMPENSATION OF LAND AT KERANG	50,000,000.00
PART PMT FURNISHING OF GOVERNOR'S LODGE ASOKORO ABUJA	22,000,000.00
PURCHASE OF TOYOTA HILLUX FOR EFFICIENCY UNIT	19,500,000.00
BAL. CONST. ANGWAN ROGO RD	8,053,319.74
FINAL PMTS JOS INLAND CONTAINER	100,000,000.00
REH. OF DOKAN TOFA BA'AP KURGWI ROAD	217,588,193.63
FINAL PMT MAIJUJU ZANDI RD	106,952,464.12
2ND PMT CONST. OF TUDUN WADA KABONG RD	150,000,000.00
FINAL PMT CONST. OF NETWORK AT MAIN MARKET	129,082,199.46
PART PMT CV. NO. LANKANG DYIS KAGU SIHIN RD	106,967,921.16
CV NO. 2 BET LOBIRIN DOROWA KUBA RD	8,288,435.48
PART PMT CV. NO. LANKANG DYIS KAGU SIHIN RD	37,068,505.08
BALANCE OF FURNISHING OF VIP SHENDAM	11,462,213.99
RENOVATION OF PL. STATE SPECIALIST HOSPITAL	99,200,000.00
2ND PMT CONTROL GULLY EROSION AT RIKKOS	10,000,000.00
PART PMT OF CONSULTANCY FEE	30,000,000.00
MARARABA DEMSHIM SHIMANKAR ROADS	73,920,000.00
RENOVATION OF SHENDAM YOUTH CENTRE	25,000,000.00
COMPENSATION FOR LAND AT KERANG	100,000,000.00
ELECTION MATERIALS	2,473,750,000.00
BALANCE OF PROCUREMENT OF MERCEDES BENZ	12,000,000.00
EQUIP. RIYOM GEN. HOSPITAL	150,000,000.00
RECLAIMATION OF WASHOUT OF YELWA KUFAYI	19,550,103.30
BLENESON SERVICES NIG.	199,612,047.88
BLENESON SERVICES NIG.	399,224,095.76
BLENESON SERVICES NIG.	598,836,143.64
PART PMT PROCUREMENT OF VEHICLES RE.	<u>10,000,000.00</u>

TOTAL

5,467,043,033.89

2. Notes 18 (Loan Repayments) to the Draft Financial Statement shows Local Loan Repayments within the year under review as **N8,892,803,367.65** but the correct figure in Bank Statements revealed a total sum of **N8,890,611,476.67**. This is shown here under: -

	NAME OF BANK	A/C No.	AMOUNT N
i.	Fidelity Bank Operations Account	5030082289	1,974,963,536.04
ii.	Fidelity Bank Project Account 2	5030084537	2,554,699,764.84
iii.	Fidelity Bank Project Account	5030073746	4,039,942,933.55
iv.	Fidelity Bank Operations Account II	5030090494	<u>321,005,245.24</u>
	TOTAL		<u>8,890,611,476.67</u>

3. The actual Internally Generated Revenue (IGR) for the year ended **13th December, 2018** as audited is **N13,210,170,796.39**. This figure includes retention by **MDAs** and State workers **PAYE** but Note 7 to the Draft Financial Statement gives the State Government Internally Generated Revenue (IGR) as **N12,726,479,548.42**. This means the State's IGR was under stated by **N483,691,247.97**.

14.0. PENSION AND GRATUITY

14.1. CERTIFICATE OF TERMINAL BENEFITS

During the year under review (2018), we received a total of **413** files from the Plateau State Pension Board and the same **413** files were Checked and Passed. Total Gratuity for the Checked and Passed files stood at **N1,329,445,376.97** and Pension Stood at **N367,218,731.69** per annum while total recoveries was **N93,271,790.85**.

14.2. UNEARNED SALARY

The issue of weaknesses in managing variation orders at Ministries/Extra Ministerial Department is still a source of concern as observed in the course of checking the records of terminal benefits. Bank Statements of most retired civil servants had revealed that salaries were still being paid to

them after retirement. Consequently, the sum of **N93,271,790.85** was recovered from their benefits and balance shown in the books/records for payments to the affected officers.

14.3. PAYMENT OF PENSION AND GRATUITY

The State Government had during the year paid the sum of **N4,274,791,782.37** as Pension and nothing was paid as Gratuity for its retired Civil servants for the year **2018**.

However, it is still disheartening that placement on Pension is not automatic. Civil Servants who retire from the Civil Service stay for some times without being placed on Pension even though the waiting period is being reduced to about four (**4**) to six (**6**) months. This is not encouraging at all to prospecting retiring Civil Servants.

Civil Servants who retire from active Service should have a smooth migration from Salary to Pension Payroll so as not to undergo any form of hardship and unnecessary accumulation of Pension arrears.

15.0. CONCLUSION

15.1. STAFF

The Office commence the year with a Staff strength of **76** but as at **31stDecember, 2018**, it had **92** staff during the year, Two (**2**) Staff transferred their services to Ministry of Finance (Accountant-General's Office), Three (**3**) Staff retired, Two (**2**) Staff died and Twenty Three (**23**) Staff were redeployed from Ministry for Lands & Survey to the Department. The Staff strength is structured as follows: -

Management Cadre	-	24 (GL 13 – 16 & CONS)
Middle Cadre	-	39 (GL 07 – 12)
Junior Cadre	-	29 (GL 01 – 06)

The Staff strength as earlier mentioned is grossly inadequate to carry out the constitutional mandate of ensuring that all Government Departments including Schools and Courts are audited. The auxiliary Staff are virtually nil, we have only Three Cleaners, Two Security Officers to take charge of the Head Office here in Jos and the Five Area Offices.

We have no Driver who will drive the Auditor-General and also no driver to drive the **18** Seater Bus courtesy the World Bank.

The Government should as a matter of urgency approve the employment of more Audit Staff and auxiliary Staff to enable the Department function effectively.

15.2. OFFICE

The Office is situated in Six (**6**) locations;

- (i) **The Head Office:** It is located at the Joseph Gomwalk Secretariat. It is headed by the Auditor-General and has Four(**4**) Directors. The Office accommodation is inadequate to the extent that you have Six to Seven Staff in One Office sharing the same table.

The Office has five (**5**) Area Offices as enumerated below: -

- (ii) **Jos –North Area Office:** It has its Operational office located in Jos North L.G.C. It takes charge of the audit of Government Schools, Courts and other Government Departments in Jos North, Bassa, Jos East and Jos South Local Government Areas. It is headed by an Area Auditor;
- (iii) **Barkin-Ladi Area Office:** With its Operational Office at Barkin-Ladi. It takes charge of the audit of Government Schools, Courts and other Government Departments in Barkin-Ladi, Riyom and Bokokos Local Government Areas. It is headed by an Area Auditor;

- (iv) **Pankshin Area Office:** Its Operational Headquarters is at Pankshin and it takes charge of the audit of Government Schools, Courts and other Government Departments in Pankshin, Kanke and Mangu Local Government Areas. It is headed by an Area Auditor;
- (v) **Langtang Area Office:** It has its Operational Office at Langtang North and takes charge of the audit of Government Schools, Courts and other Government Departments in Langtang North, Langtang South, Wase and Kanam Local Government Areas. It is headed by an Area Auditor;
- (vi) **Shendam Area Office:** It has its Operational Office at Shendam and takes charge of the audit of Government Schools, Courts and other Government Departments in Shendam, Qua'anpan and Mikang Local Government Areas. It is headed by an Area Auditor.

15.3. VEHICLES

The Office has One Bus at the Headquarters Courtesy of Public Sector Governance Reform and Development Project; World Bank assisted, but the Area Offices have none.

Even the **18** Seater Bus at the Headquarters is not being used to convey Staff to their places of assignment as it has no tyres. Presently, the only driver in the Office has even gone on retirement. Staff are still compelled to visit their places of assignment on Tricycles! At the Area Offices, Staff visits Schools, Courts and other Departments on Motor Cycles!

15.4. FINANCES

The finances that is necessary for the day to day activities of the Office comes mainly from the approved Over-head Cost of the Department but this is not forth coming.

The Headquarters of the Department needs funds for the maintenance of its Computers, Purchase of Computer accessories, fueling of the **18** Seater Bus earlier mentioned and purchase of diesel for the MiKano Generator which was donated to the Office by the World Bank Project to ease its operations. This Generator has never been powered for lack of funds. Stationeries which is also very important for our operation are made scares for lack of funds to purchase same. The operations at our Area Audit Offices is with much difficulties as they travel far to visit Courts and Schools for their assignment. Our independence is being placed at risk.

We appeal to the Accountant-General of the State to see to our plight and release the Office's Over-head Cost on a monthly basis to enhance our smooth operations.

15.5. TRAINING

The Staff of the Office need to be trained and retrained to keep itself abreast with the current changes in the Accounting Profession.

It is hoped that his Excellency will approve funds for this purpose and duly released by the Accountant-General.

16.0. ACKNOWLEDGEMENT

Like in the previous years, the Office again enjoyed maximum cooperation from all Chief Executives and Accounting officers of Ministries/Extra Ministerial Departments. I wish to express my profound appreciation to all of them. The ministry of Finance, through the Office of the

Accountant-General gave me full cooperation especially during the process of producing this report, I wish to particularly thank them for this. I wish to emphasize to all accounting officers on the need to look into all the observations highlighted in this report in respect of their MDAs with a view to making appropriate corrections and safe guarding against future occurrence(s).

The esprit-de-corps exhibited by the staff of the office of the Auditor-General is very much recognized and appreciated.

I wish to thank His Excellency, the Governor of Plateau State, Rt. Hon. Barr. Simon Bako Lalong and of course members of the Plateau State House of Assembly whose keen interest in accountability continue to be exemplary. Consequently, they rendered all the support needed by this office in the discharge of all her constitutional duties. I would equally like to assure the Governor, Rt. Hon. Barr. Simon Bako Lalong and the Hon. House of Assembly of the preparedness of the Office of the State Auditor General to discharge her constitutional responsibilities as long as Ministry of Finance and other MDAs perform their expected roles promptly.

17.0. AUDIT CERTIFICATE

I have audited the Financial Statement and the supporting Notes on page **60** to **108**. The Financial Statement provides information about the financial performance of the State for the year ended **31st December, 2018**.

The Financial (**Control and Management**) Act of **1958** as amended and Section **125** of the Federal Republic of Nigeria **1999** as amended places responsibility on the Accountant-General of the State to prepare and ensure that the Financial Statement fairly reflect the Financial Performance and position of the State Government.

This Office has examined the Financial Statement as required by Chapter **II** Section **II** of the Audit Act of **1956** as amended and in accordance with generally accepted Audit Standards. The Audit includes examination of the Evidences supporting the Accounts and disclosure in the Financial Statements. The Audit also includes Assessing the Accounting Policies used and significant estimates made by Government as well as evaluating the overall financial presentation.

In my opinion, these financial statements fairly reflect the financial position of the State as at **31st December 2018**, the results of its operations and Cash-flows for the year ended on that date; except for the observations made thereon.

18.0. RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Accountant-General of Plateau State in accordance with the provisions of the Financial (Control and Management) Act **1958** as

amended. The Financial Statements comply with generally accepted accounting policies and practice.

To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of Public financial resources by the government.

Efforts have been made to ensure that these financial statements reflect the financial position of Government as at **31stDecember, 2018** and its operations for the year ended on that date.

Cyril Tsenyil (FCNA)
Accountant-General,
Plateau State.

FINANCIAL STATEMENT AS AT 31ST DECEMBER, 2018

- **STATEMENT OF FINANCIAL PERFORMANCE
(INCOME AND EXPENDITURE)**
- **STATEMENT OF FINANCIAL POSITION
(BALANCE SHEET)**
- **STATEMENT OF CASH FLOW**
- **STATEMENT OF CHANGES IN NET ASSETS/EQUITY**

STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 2018

Previous Year Actual (2017) N'		Notes	Actual 2018 N'm A	Total Budget 2018 N' B (C+D)	Final Budget 2018 N' C	Supplementary Budget 2018 N' D	Variance on Total Budget N' E (A-B)
	REVENUE				-		
34,046,283,970.33	Statutory Revenue Allocation	5a-b	46,468,701,322.75	37,500,000,000.00	37,500,000,000.00		8,968,701,322.75
10,042,372,675.42	Government share of VAT	6	11,223,872,888.97	12,000,000,000.00	12,000,000,000.00		(776,127,111.03)
10,788,343,576.45	Tax Revenue	7	12,726,479,548.42	21,266,271,714.00	21,266,271,714.00	-	(8,539,792,165.58)
5,755,000,000.00	Local loans & overdraft	8	10,104,910,322.53	39,194,662,847.00	37,679,329,828.00	1,515,333,019.00	(29,089,752,524.47)
8,384,870,000.00	Aid & Grant	9	1,702,000,000.00	5,337,000,000.00	5,337,000,000.00		(3,635,000,000.00)
	Drawdowns	10	1,159,525,007.50	3,754,813,700.00	3,754,813,700.00		(2,595,288,692.50)
11,288,158,110.82	Debt Forgiveness/Paris club	11	24,901,041,393.87	25,078,001,431.00	10,000,000,000.00	15,078,001,431.00	(176,960,037.13)
240,088,417.78	Other Revenue	12	951,348,671.33	18,868,659,679.00	18,868,659,679.00	-	(17,917,311,007.67)
80,545,116,750.80	Total Revenue		109,237,879,155.37	162,999,409,371.00	146,406,074,921.00	16,593,334,450.00	(53,761,530,215.63)
	EXPENDITURE				-		
22,977,985,308.12	Personnel Emoluments (MDAs)	13	23,259,037,041.02	26,971,929,842.00	26,807,511,792.00	164,418,050.00	(3,712,892,800.98)
14,140,150,335.07	Capital Expenditure	14	11,607,726,191.12	70,505,477,530.00	70,505,477,530.00	-	(58,897,751,338.88)
17,362,041,799.73	Overhead Costs (MDAs)	15	20,055,817,499.30	22,693,085,599.00	22,693,085,599.00	-	(2,637,268,099.70)
755,000,000.00	Grants other Government Agency	16	5,864,001,591.80	6,217,597,000.00		6,217,597,000.00	(353,595,408.20)
	Releases to LGAs	17					

4,508,490,349.46			8,480,546,536.68	10,211,319,400.00		10,211,319,400.00	(1,730,772,863.32)
3,067,919,223.92	Domestic Loan repayment (Principal)	18	14,809,741,846.66	4,500,000,000.00	4,500,000,000.00		10,309,741,846.66
4,097,540,337.22	Pension	19	4,274,791,782.37	4,200,000,000.00	4,200,000,000.00		74,791,782.37
13,935,622,415.76	FAAC deductions (Principal)	20	4,812,395,851.79	13,700,000,000.00	13,700,000,000.00		(8,887,604,148.21)
581,817,303.36	Gratuity	21	689,318,525.59	4,000,000,000.00	4,000,000,000.00		(3,310,681,474.41)
81,426,567,072.64	Total Expenditure		93,853,376,866.33	162,999,409,371.00	146,406,074,921.00	16,593,334,450.00	(69,146,032,504.67)
(881,450,321.84)	Surplus/(deficit) from Operating Activities for the Period		15,384,502,289.04	-	-	-	15,384,502,289.04
			-	-			-
(719,726,871.26)	Public Debt Charges	22	(10,914,243,249.64)	-			(10,914,243,249.64)
(7,064,277,207.05)	Depreciation	23	(7,317,105,077.63)				(7,317,105,077.63)
	Gain/Loss on Disposal of Asset			-			-
	Gain/Loss on Exchange Transaction			-			-
(7,784,004,078.31)	Total non-operating revenue (expenses)		(18,231,348,327.27)	-	-	-	(18,231,348,327.27)
(881,450,321.84)	Surplus/(deficit) from Ordinary Activities		15,384,502,289.04		-	-	15,384,502,289.04
	Minority Interest Share of Surplus/(deficit)			-			
(8,665,454,400.15)	Net Surplus/ (Deficit) for the Period		(2,846,846,038.23)	-	-	-	(2,846,846,038.23)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)					
AS AT 31ST DECEMBER 2018					
	Notes	2018 N'	2018 N'	2017	% VAR
<u>ASSETS</u>					
Current Assets					
Cash and cash equivalents	24	2,366,309,037.03		1,430,757,326.89	65.39
Receivables (Federal roads refunds)	25	14,845,555,912.10			
Total Current Assets			17,211,864,949.13	1,430,757,326.89	1102.99
<u>Non-current assets</u>					
Property, Plant & Equipment	26	159,948,435,752.21		165,692,932,265.65	-3.47
Investments	27	2,383,772,650.80		561,054,566.85	324.87
			162,332,208,403.01	166,253,986,832.50	-2.36
Total Assets			179,544,073,352.14	167,684,744,159.39	7.07
<u>LIABILITIES</u>					
Current Liabilities					
Outstanding Contractual Obligations	28	4,552,296,846.80		22,053,632,507.03	-79.36
Loans & Debt (Short term)	29	3,444,629,491.68		579,291,127.32	494.63

Salary Bail Outs	30	36,225,064,892.79		35,718,776,139.42	1.42
Accrued Expenses (pension & gratuity)	31	12,886,273,263.85		13,733,874,821.59	-6.17
Commercial bank loans	32	3,080,056,065.01		4,585,859,829.19	-32.84
Overdraft	33	11,049,236.42		3,545,756,565.68	-99.69
			60,199,369,796.55	80,217,190,990.23	-24.95
Non-Current Liabilities					
Bonds	34	41,616,460,741.25		45,677,852,166.95	-8.89
External loans	35	8,806,633,632.15		9,171,891,835.55	-3.98
			50,423,094,373.40	54,849,744,002.50	-8.07
Total Liabilities:			<u>110,622,464,169.95</u>	<u>135,066,934,992.73</u>	-18.10
Net Assets:			<u>68,921,609,182.19</u>	<u>32,617,809,166.66</u>	111.30
<u>NET ASSETS/EQUITY</u>					
Accumulated Funds & Other Reserves					
Accumulated Surplus/(deficits)		68,921,609,182.19		32,617,809,166.66	111.30
					125.53

			68,921,609,182.19	32,617,809,166.66	
Total Net Assets/Equity:			<u>68,921,609,182.19</u>	<u>32,617,809,166.66</u>	125.53

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Notes	2018		2017	%
		N'	N'		VARIANCE
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Statutory Revenue	5a	44,402,779,333.67		29,609,117,904.62	49.96
Others (NNPC, Non Oil)	5b	2,065,921,989.08	46,468,701,322.75	4,437,166,065.71	(53.44)
Reimbursement/ Paris Club	11	-	24,901,041,393.87	11,288,158,110.82	120.59
Internally Generated Revenue	7	-	12,726,479,548.42	10,788,343,576.45	17.97
Government share of VAT	6	-	11,223,872,888.97	10,042,372,675.42	11.77
Domestic Aid & Grants	9	-	1,702,000,000.00	8,384,870,000.00	(79.70)
Drawdowns	10		1,159,525,007.50		#DIV/0!
Gains from exchange Transactions			-	0.00	
Other Revenues	12		- 951,348,671.33	240,088,417.78	296.25
Total inflow from operating Activities			99,132,968,832.84	74,790,116,750.80	32.55
<u>Outflows</u>					
Personnel Emoluments	13		21,820,760,316.46	22,977,985,308.12	(5.04)
Gratuity	21	-	689,318,525.59	65,000,000.00	960.49
Principal FAAC Direct Deductions	20	-	4,812,395,851.79	13,935,622,415.76	(65.47)

Releases to LGAs	17	-	8,480,546,536.68	4,508,490,349.46	88.10
Overheads	15	-	20,055,817,499.30	17,297,041,799.73	15.95
Pension	19	-	4,274,791,782.37	4,679,357,640.58	(8.65)
Total Outflow from Operating Activities			60,133,630,512.19	63,463,497,513.65	(5.25)
Net Cash Inflow/(outflow) from Operating Activities*			<u>38,999,338,320.65</u>	11,326,619,237.15	244.32
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from Foreign Investment		-			
Proceeds from Sale of Fixed Assets		-			
Dividends Received		-			
Foreign Investments		-			
Purchase/Construction of Assets	14	(11,607,726,191.12)		(14,140,150,335.07)	(17.91)
Purchase of Financial Market Instruments		-			
Investment in Private Companies		-			
Investment in Development of Natural Resources		-			
Net Cash Flow from Investing Activities			<u>(11,607,726,191.12)</u>	(14,140,150,335.07)	(17.91)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Proceeds from Domestic Loan & Other Borrowings	36	-	6,570,202,993.27	9,300,756,565.68	(29.36)
Grants and Loans to other Governments/ Agencies	16	-	(5,864,001,591.80)	(755,000,000.00)	676.69
Public Debt Charges	22	-	(10,914,243,249.64)	(719,726,871.26)	1,416.44
Repayment of domestic Loans & overdrafts	18	-	(14,809,741,846.66)	(3,067,919,223.92)	382.73
Net Cash Flow from Financing Activities			<u>(25,017,783,694.83)</u>		

				4,758,110,470.50	(625.79)
Net Cash Flow from all Activities			2,373,828,434.70	1,944,579,372.58	22.07
Cash and Its Equivalent as at 1/1/18			1,430,757,326.89	(513,822,045.69)	(378.45)
Cash and Its Equivalent as at 31/12/18			3,804,585,761.59	1,430,757,326.89	165.91
Notes:					
<u>RECONCILIATION:</u>		N'm	N'm		
Surplus/ (Deficit) Per Statement of Performance			(2,846,846,038.23)	(8,665,454,400.15)	(67.15)
Add Back Non-Cash Movement Items:					
Depreciation Charges	23	7,317,105,077.63		7,064,277,207.05	3.58
Amortization Charges					
Impairment Charges					
Debt Forgiveness					
			7,317,105,077.63	7,064,277,207.05	3.58
<u>Net Movement in Current Assets/Liabilities.</u>					
Net Movement in Inventories			-		
Net Movement in Receivables			-		
Net Movement in Payables	37	(2,096,430,604.70)		3,545,756,565.68	
			(2,096,430,604.70)	3,545,756,565.68	
Net Cash Flow from Operating Activities			<u>2,373,828,434.70</u>	<u>1,944,579,372.58</u>	22.07
<u>Cash & Its Equivalent as at 31/12/18</u>					
Balance B/F		1,430,757,326.89			

Net Cash flow from activities		2,373,828,434.70		1,430,757,326.89	
Accrued salary		(1,438,276,724.56)			
Cash & Its Equivalent as at 31/12/18	24	2,366,309,037.03	2,366,309,037.03	1,430,757,326.89	

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Accum Funds	Revaln Res.	Translation Reserve	Accumulated Surpluses/ (Deficits)	Total
	N'	N'	N'	N'	N'
Balance at 1st January 2017	41,797,085,612.50			(513,822,045.69)	41,283,263,566.81
Changes in Accounting Policy	-				-
Restated Balance	41,797,085,612.50	-	-	(513,822,045.69)	41,283,263,566.81
Capital Grants					-
Surplus on Revaluation of Property				-	-
Deficit on Revaluation of Investments					-
Net Gains on Foreign Currency Translation					-
Net Deficit/Surplus for the period				(8,665,454,400.15)	(8,665,454,400.15)
Balance at 31st December 2017	33,131,631,212.35	-	-	(9,179,276,445.84)	32,617,809,166.66
Capital Grants	39,223,583,146.81			-	39,223,583,146.81
Deficit on Revaluation of Property					
Surplus on Revaluation of Investments				(72,937,093.05)	(72,937,093.05)
Net Loss on Revaluation of Assets	-			-	-
Net Deficit/Surplus for the Period	-			(2,846,846,038.23)	(2,846,846,038.23)
Balance at 31 December 2018	69,508,368,320.93	-	-	(12,099,059,577.12)	68,921,609,182.19

NOTE 5 STATUTORY REVENUE ALLOCATION

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
GROSS STATUTORY ALLOCATION	a	44,402,779,333.67	29,609,117,904.62	49.96	33,000,000,000.00	34.55
EXCESS PPT		1,584,795,509.03	1,327,884,055.87	19.35	4,500,000,000.00	(64.78)
EXCHANGE GAINS DIFFERENCE		-	2,569,464,458.44	(100.00)		
EXCESS CRUDE		-	422,501,681.18	(100.00)		
STABILIZATION FUND		320,262,304.72	110,371,390.07	190.17		
REFUND EXCESS BANK CHARGES		160,864,175.33	6,944,480.15	2,216.43		
SUB TOTAL	b	2,065,921,989.08	4,437,166,065.71			
TOTAL		46,468,701,322.75	34,046,283,970.33	36.49	37,500,000,000.00	23.92

NOTE 6 VALUE ADDED TAX

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
VALUE ADDED TAX		11,223,872,888.97	10,042,372,678.42	11.77	12,000,000,000.00	-6.47

NOTE 7 TAX REVENUE

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
PAYE-PRIVATE		3,847,355,522.94	-		3,248,437,500.00	18.44
PAYE-PUBLIC		3,255,507,200.96	3,272,070,634.00	(0.51)	5,775,000,000.00	(43.63)
PAYE-SG		-	1,697,518,112.61	(100.00)	-	
IPPIS/GIFMIS-FEDERAL PAYE		-	1,914,981,004.71	(100.00)	-	
CAPITAL GAIN TAX		478,000.00	4,000.00	11,850.00	5,000,000.00	(90.44)
WHT ON BANK DEPOSITS		325,604,046.55	280,927,747.91	15.90	462,348,303.84	(29.58)
WHT ON CONTRACTS		484,420,245.53	171,758,895.43	182.04	446,250,000.00	8.55
WHT ON DIVIDENDS/COM		209,197,331.88	66,854,722.07	212.91	194,250,000.00	7.69
WHT ON RENT/ROYAL		65,022,878.76	35,841,099.53	81.42	128,100,000.00	(49.24)
WHT ON COMMISSION/OTHERS		-	1,616,438.27	(100.00)	-	
DIRECT ASSESSMENT TAX		246,784,355.91	204,998,234.63	20.38	1,300,000,000.00	(81.02)
STAMP DUTY		13,333,390.72	27,225,755.86	(51.03)	50,000,000.00	(73.33)

MOTOR VEHICLE LICENSES	112,347,625.00	127,667,911.00	(12.00)	215,587,500.00	(47.89)
MOTOR DRIVERS LICENSES	49,398,497.63	52,773,427.37	(6.40)	47,750,000.00	3.45
PLATE NUMBER	48,884,225.00	74,438,993.34	(34.33)	260,000,000.00	(81.20)
DEVELOPMENT LEVY	124,376,115.84	102,324,638.22	21.55	806,000,000.00	(84.57)
MOTOR VEHICLE REG FEES	125,687,775.00	43,551,469.95	188.60	90,000,000.00	39.65
PENALTY AND INTEREST	273,959,146.42	91,314,453.77	200.02	280,500,000.00	(2.33)
HACKNEY PERMIT/OTHERS	21,370,250.00	27,802,921.69	(23.14)	194,250,000.00	(89.00)
DRIVERS/ CON BADGES	6,712,700.00	2,986,500.00	124.77	14,500,000.00	(53.71)
TSA ACCT FBN	-	1,931,130.00	(100.00)	-	
OTHER TAXES	-	-		-	
STATE MDAs	1,693,811,689.38	1,891,318,321.40	(10.44)	7,645,708,410.16	(77.85)
RETENTION BY MDAs	1,822,228,550.90	698,437,164.69	160.90		
TOTAL	12,726,479,548.42	10,788,343,576.45	17.97	21,163,681,714.00	(39.87)

NOTE 8 LOCAL LOANS AND OVERDRAFTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
SHORT TERM LOANS	5,696,972,240.00	5,755,000,000.00	(1.01)	31,679,329,828.00	(82.02)
OVERDRAFT	4,407,938,082.53				
TOTAL	10,104,910,322.53	5,755,000,000.00	75.58	31,679,329,828.00	(68.10)

NOTE 9 AID AND GRANTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
TETFUND		129,870,000.00	(100.00)	0	
LOCAL GOVERNMENT SUPPORT FOR ELECTIONS	602,000,000.00				
BUDGET SUPPORT	1,100,000,000.00	8,255,000,000.00	(86.67)	5,317,000,000.00	79.31
TOTAL	1,702,000,000.00	8,384,870,000.00	(79.70)	5,317,000,000.00	67.99

NOTE 10 DRAWDOWNS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	139,556,153.25	-	#DIV/0!	-	
PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME	247,424,450.16	-	#DIV/0!	-	
COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	492,791,404.09				
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	279,753,000.00	-		10,000,000,000.00	97.20
TOTAL	1,159,525,007.50	-	#DIV/0!	10,000,000,000.00	88.40

NOTE 11 DEBT FORGIVENESS/PARIS CLUB

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
2ND TRANCHE	-	5,644,079,055.31	(100.00)	-	
3RD TRANCHE	-	5,644,079,055.31	(100.00)	-	
FINAL TRANCHE	24,901,041,393.87	-		10,000,000,000.00	(149.01)
TOTAL	24,901,041,393.87	11,288,158,110.62	120.59	10,000,000,000.00	(149.01)

NOTE 12 OTHER REVENUE

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
JOINT LG ACCOUNT	500,000,000.00	225,420,000.00	121.81	-	
JOINT LG ACCOUNT ISPO	262,136,241.15	11,175,417.78	2,245.65	-	
CONTRACT FINANCE REFUND	149,000,000.00			-	
RECOVERIES	40,155,138.17	-		-	
INTEREST	57,292.01	-		-	
TOTAL	951,348,671.33	236,595,417.78	302.10	-	

NOTE 13 PERSONNEL EMOLUMENTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
MINISTRIES, DEPT AND AGENCIES	21,976,575,363.46	22,977,985,308.12	(4.36)	26,807,511,792.00	-18.02
NO WORK NO PAY	598,040,748.94		#DIV/0!		
HONORARIUM SA	29,126,265.56		#DIV/0!		
HONORARIUM PIPC	14,400,000.00		#DIV/0!		
OHCS	98,293,556.56		#DIV/0!		
OHCS LTG 2012	198,755,889.54		#DIV/0!		
PSSH INTERNS	46,733,462.38		#DIV/0!		
PLSUBEB AND OTHERS CTLS	91,310,780.91		#DIV/0!		
MIN OF LANDS ADHOC	8,355,000.00		#DIV/0!		
NO WORK NO PAY DEDUC	44,187,988.38		#DIV/0!		
DR LARABA BAWA	18,000,000.00		#DIV/0!		
PADP ADHOC	68,700,000.00		#DIV/0!		
JUSUN	66,557,985.29		#DIV/0!		
	23,259,037,041.02	22,977,985,308.12		26,807,511,792.00	(18.02)

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS

DESCRIPTION	ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
PART PAYMENT ON CONSULTANCY FOR TAX RECOVERY		9,900,000.00				9,900,000.00
BUILDING OF LAGOS LIAISON OFFICE	18,000,000.00					18,000,000.00
PURCHASE OF ACCOUNTING BOOKS/STATIONERIES		9,899,000.00				9,899,000.00
DRILLING OF BOREHOLE AT DEPUTY GOVNR'S OFFICE RESIDENCE	891,500.00					891,500.00
CONST. WORKS AT GSS LANGTANG (PART PMT)				20,000,000.00		20,000,000.00
3RD PART PMT TRANS. OF FERTILIZER		70,000,000.00				70,000,000.00
CONSTITUENCY DEV. PROJECT IN MIKANG				3,941,909.20		3,941,909.20
CONSTITUENCY DEV. PROJECT IN GANAWURI				1,238,845.72		1,238,845.72
CONSTITUENCY DEV. PROJECT IN MIKANG				4,089,240.00		4,089,240.00
CONSTITUENCY DEV. PROJECT IN PANKSHIN				4,862,466.00		4,862,466.00
CONSTITUENCY DEV. PROJECT IN RIYOM				1,981,909.79		1,981,909.79
CONSTITUENCY DEV. PROJECT IN QUAAN PAN				4,030,755.00		4,030,755.00
CONSTITUENCY DEV. PROJECT IN MANGU				1,515,800.00		1,515,800.00
CONSTITUENCY DEV.						

PROJECT IN B/LADI				7,096,176.00		7,096,176.00
CONSTITUENCY DEV. PROJECT IN RUKUBA IRIGWE				4,253,250.00		4,253,250.00
CONSTITUENCY DEV. PROJECT IN DENGI				3,088,865.76		3,088,865.76
CONSTITUENCY DEV. PROJECT IN MANGU SOUTH				3,200,000.00		3,200,000.00
PART PMT OF ICT INFRASTRUCTURES		23,000,000.00				23,000,000.00
CONSTITUENCY PROJECT BARKIN LADI				2,664,564.00		2,664,564.00
CONSTITUENCY PROJECT JOS SOUTH				1,800,000.00		1,800,000.00
CONSTITUENCY PROJECT RIYOM LGA				1,039,500.00		1,039,500.00
CONSTITUENCY PROJECT RIYOM LGA				1,564,500.00		1,564,500.00
CONSTITUENCY PROJECT L/NORTH CENTRAL				1,200,150.00		1,200,150.00
CONSTUENCY PROJECT JOS NORTH				4,698,340.50		4,698,340.50
CONSTITUENCY PROJECT PANKSHIN SOUTH				2,400,000.00		2,400,000.00
CONSTITUENCY PROJECT MANGU SOUTH LGA NO. I CULVERT				682,248.00		682,248.00
CONSTITUENCY PROJECT BASSA PENGANA				2,999,999.00		2,999,999.00
CONSTITUENCY PROJECT NGUNU BASSA LGA				2,400,000.00		2,400,000.00
CONSTITUENCY PROJECT FUNYALLANG PRI. SCH.				2,000,000.00		2,000,000.00

L/NORTH						
CONSTITUENCY PROJECT CONST. OF CULVERT IN KANKE					479,934.00	479,934.00
CONSTITUENCY PROJECT BARKIN LADI					1,023,600.00	1,023,600.00
CONSTITUENCY PROJECT BARKIN LADI					3,162,396.00	3,162,396.00
WATER PROJECT L/NORTH					7,466,100.00	7,466,100.00
PART PMT OF STAMP/SEAL FOR JUDICIARY			10,000,000.00			10,000,000.00
CONSTITUENCY PROJECT L/NORTH CENTRAL					500,000.00	500,000.00
DRILLING OF BOREHOLES IN NORTH					3,082,845.00	3,082,845.00
PART PMT IMPLEMENTATION OF PENSION SCHEME IN PL. ST.	20,000,000.00					20,000,000.00
CONSULTANCY FOR GENERAL ICT SERVICES		10,000,000.00				10,000,000.00
CONST. OF GENERAL HOSPITAL MABUDI					38,687,368.65	38,687,368.65
CONSTITUENCY DEV. PROJECTS IN QA'AN PAN SOUTH					13,860,023.10	13,860,023.10
PART PMT DEMSHIN KALONG AJIKAMAI ROAD		100,000,000.00				100,000,000.00
PART PMT RESURFACING OF MARARABA JAMA'A B/AMERICA JUNCTION		200,000,000.00				200,000,000.00
BAL. OF CONST. OF ZARIA						

ROAD STADIUM COMPLEX CV.16				77,702,590.52		77,702,590.52
DRILLING OF 8 HAND PUMP BOREHOLES IN PENGANA				4,490,220.00		4,490,220.00
DRILLING OF 9 HAND PUMP BOREHOLES IN PANKSHIN				5,655,090.00		5,655,090.00
30% CONST. DEV. PROJECT NPOLLOCKAT/TSOROPOESHIP SHENDAM				4,800,000.00		4,800,000.00
PART PMT RENO. OF J.D. GOMWALK SECT. CV. NO.10	10,000,000.00					10,000,000.00
BAL. PMT RESURFACING OF MARARABA JAMA'A ROAD		218,355,009.17				218,355,009.17
BAL. CONST. MANGU SABON LAYI COCIN HOSPITAL CV. NO.2		34,214,698.13				34,214,698.13
PART PMT ANGWAN ROGO CV. NO. 2		100,000,000.00				100,000,000.00
ADVANCE PMT FOR PART COMPLETION OF WORK AT GEN. HOSP RIYOM				60,000,000.00		60,000,000.00
REHABILITATION OF ALI- KAZAURE MASALILACI IDI		39,708,522.00				39,708,522.00
BALANCE OF CONSULTANCY FEE		6,131,716.80				6,131,716.80
2ND PART PMT DEMSHIN KALONG AJIKAMAI ROAD		100,000,000.00				100,000,000.00
CONSTITUENCY DEV. PROJECTS IN DENGI				8,100,000.00		8,100,000.00
KOPKOPSHI PANGIEM TENZAM PRI. SCHOOLS				5,000,000.00		5,000,000.00
1ST PMT CONST. TUDUN						

WADA KABONG RD. CV.2		30,000,000.00				30,000,000.00
PART PMT IMPLEMENTATION OF PENSION SHEME IN PL. STATE	15,000,000.00					15,000,000.00
PART PMT CONST. AT GSS LANGTANG				10,000,000.00		10,000,000.00
PURCHASE OF BOMB DETECTOR	10,600,000.00					10,600,000.00
PART PMT RENO. OF PERMANENT SITE OF FED. ROAD SAFTY	50,000,000.00					50,000,000.00
PART PMT RENO. OF PERMANENT SITE OF FED. ROAD SAFTY	50,000,000.00					50,000,000.00
PART PMT DISPOSAL OF NASARAWA STATE GOVT. LANDED JOS	200,000,000.00					200,000,000.00
BAL. SUPPLY OF COMPUTER TO PLATE (CTP) TO PPC		9,801,000.00				9,801,000.00
COMPENSATION OF LAND AT KERANG	50,000,000.00					50,000,000.00
CONSTITUENCY PROJECT PANKSHIN SOUTH				1,776,291.40		1,776,291.40
CONSTITUENCY DEV. PROJECT UNDER EDU SECTOR WASE				6,021,394.21		6,021,394.21
CONSTITUENCY PROJECT KANAM				6,830,420.00		6,830,420.00
CONSTITUENCY PROJECT KANKE				8,705,950.00		8,705,950.00
CONSTITUENCY PROJECT MIKANG				2,500,000.00		2,500,000.00

CONSTITUENCY DEV. PROJECT IN RUKUBA IRIGWE				3,246,750.00		3,246,750.00
PART PMT	25,000,000.00					25,000,000.00
PART PMT FURNISHING OF GOVERNOR'S LODGE ASOKORO ABUJA	22,000,000.00					22,000,000.00
2ND PMT CONSTITUENCY PROJECT UNDER EDU. SECTOR				2,492,000.00		2,492,000.00
ELECTRICATION OF KWANDE TOWN				8,897,346.62		8,897,346.62
WILDLIFE PARK, RAFIKI MIANGO JUNCTION CV NO. 5		198,000,000.00				198,000,000.00
PART PMT RESURFACING MARARABA JAMA'A ROAD		198,000,000.00				198,000,000.00
PART PMT ANGWAN ROGO CV. NO. 2		99,000,000.00				99,000,000.00
4TH PMT CONSULTANCY FEES		15,000,000.00				15,000,000.00
MALLAM KURE ST. FATIMA CHURCH ST. GANGARE TO DILIMI		99,000,000.00				99,000,000.00
UNITED RADAK NIG/JENGRE AMO KATAKO		100,000,000.00				100,000,000.00
LATOKEM CO NIG LTD		141,946,680.27				141,946,680.27
PART PMT CONST. OF MARARABA DEMSHIN SHIMANKAR RD		84,000,000.00				84,000,000.00
CV. 1-4 CONST. TAHOSS RIM BACHIT SHUNNUNG JOL		100,000,000.00				100,000,000.00

TASHE						
CV. 9 DUALIZATION OF BUKURU TAEN JUNCTION		100,000,000.00				100,000,000.00
BAL. CV. 5 CONST. OF JEBBU BASSA BUYO RD		56,798,249.60				56,798,249.60
CV.2 DEMSHIN ANGWAN DADI KALONG NYAK		199,911,696.12				199,911,696.12
CV.2 CONST. OF TUNKUNS ROAD SHENDAM BYE PASS		87,500,660.56				87,500,660.56
BAL. CONST. OF SHINKWAN TUNKUS RD SHENDAM BYE PASS		421,901.58				421,901.58
BAL. FURNISHING NEWLY REMODELED GOVNR'S LODGE ASOKORO ABUJA		18,731,606.14				18,731,606.14
REPLACEMENT OF ALLOY RIMS AND DRUM TYRES	3,500,000.00					3,500,000.00
PURCHASE OF TOYOTA HILLUX FOR EFFICIENCY UNIT	19,500,000.00					19,500,000.00
PART PMT PURCHASE OF SPORT EQUIPMENT				30,000,000.00		30,000,000.00
PART PMT CONST. OF GEN. HOSPITAL SHENDAM CV. 1& 2				20,000,000.00		20,000,000.00
3RD PMT CONST. JENGRE AMO KATAKO KARAMBANA RD		43,201,750.40				43,201,750.40
BAL. CONST. ANGWAN ROGO RD		8,053,319.74				8,053,319.74
FINAL PMTS JOS INLAND CONTAINER	-	100,000,000.00				100,000,000.00
CONST. OF TAHOSS						

GANAWURI RD		119,338,051.92				119,338,051.92
BAL. CONST. LOHMAK GAZUM ROADS		217,556.22				217,556.22
CONST. TENTI MAGUNA DAFFO RDS		200,000,000.00				200,000,000.00
REH. OF DOKAN TOFA BA'AP KURGWI ROAD		217,588,193.63				217,588,193.63
CONST. OF WASE MAVO GIMBI RDS		150,000,000.00				150,000,000.00
2ND PMT CONST. DENGI KWALMIYA DUGUB GARDI RDS		100,000,000.00				100,000,000.00
CONST. WASE KADARKO DADIN KOWA MABUDI RD		217,598,193.63				217,598,193.63
CONST. OF MANGU BYE PASS RD		200,000,000.00				200,000,000.00
FINAL PMT CONST. OF FOBUR NATON FURSA MAIJUU RDS		182,778,669.27				182,778,669.27
FINAL PMT OF 20% MOB. DEMSHIN ANGWAN DADI KALONG		88,303.88				88,303.88
FINAL PMT DAHARANG KAROFANG HAWANKIBO RDS		82,488,154.40				82,488,154.40
BAL. CONST. LANKANG DYIS KAGUN SHIN RD		8,600,657.00				8,600,657.00
1ST PMT LANGTANG TIM KWOOR RDS.		109,251,094.09				109,251,094.09
2ND PMT CONST. GUNJI SHIWER DOKPAI RD		100,000,000.00				100,000,000.00
2ND PMT CONST. OF MANGU BWAJ MUSHU RD		50,000,000.00				50,000,000.00
1ST PMT CONST. OF						

LAPASHO CHAKARUM KOGOM VWANG RD		89,352,625.99				89,352,625.99
FINAL PMT CONST. OF GYANG-GYANG SOMJI SERI AMPER		37,618,456.19				37,618,456.19
CONST. OF LANGTANG GARKAWA YELWA SHENDAM RD		100,000,000.00				100,000,000.00
CONST. OF SOMJI SERI AMPER RD		50,000,000.00				50,000,000.00
2ND PMT CONST. OF BET- LOBIRIN DOROWA		50,000,000.00				50,000,000.00
1ST PMT CONST. DENG BASHAR GAIN BASHAR		81,171,683.77				81,171,683.77
FINAL PMT MAIJUJU ZANDI RD		106,952,464.12				106,952,464.12
FINAL MARARABA DEMSHIM- SHIMANKAR RD		381,557.00				381,557.00
2ND PMT CONST. OF TUDUN WADA KABONG RD		150,000,000.00				150,000,000.00
FINAL PMT CONST. OF NETWORK AT MAIN MARKET		129,082,199.46				129,082,199.46
PART PMT CV. NO. LANKANG DYIS KAGU SIHIN RD		106,967,921.16				106,967,921.16
PART PMT CV. 6 CONST. RANTYA ROAD NETWORK		90,000,000.00				90,000,000.00
FOBUR NATON FURSA MAIJUJU ZANDI RD.		4,878,403.45				4,878,403.45
CV. NO. 2 SHIMANKAR TUNKUS RD		3,366,489.03				3,366,489.03
CV. NO. 2 DOKAN TOFA BA'AP KURGWI RD		6,561,637.30				6,561,637.30

CV. NO. 2 KPASHO CHAKARUM KOGOM VWANG RD		5,638,481.57			5,638,481.57
CV. NO. 2 KWALMIYA DUGUB GAGDI ROAD		11,034,961.77			11,034,961.77
PART PMT CV. 1 CONST. LOHMAK GAZUM ROAD		49,770,993.45			49,770,993.45
CV NO. 2 BET LOBIRIN DOROWA KUBA RD	-	8,288,435.48			8,288,435.48
CV. NO.2 WASE KADARKO DADIN KOWA RD		11,611,975.74			11,611,975.74
. CV. NO.2 BIM ASSOCIATE		1,130,241.22			1,130,241.22
TEAMWORK GLOBAL		4,461,308.76			4,461,308.76
PART PMT CV. NO. LANKANG DYIS KAGU SIHIN RD		37,068,505.08			37,068,505.08
CV. NO. 2 MANGU BYE PASS		3,351,999.17			3,351,999.17
CV. NO. 2 TAHOSS GANAWURI RD.		4,969,821.41			4,969,821.41
CV. NO.2LOHMAK GAZUM WITH SPUR KUMKWAN RDS		4,082,581.67			4,082,581.67
CV. NO. 2 CONSULTANCY WASE MAVO GIMBi RD		6,266,630.18			6,266,630.18
CV. NO.2KUBA TENTI MANGUNA DAFFO RD		7,279,841.97			7,279,841.97
CV. NO MARARABAN DAMSHIN SHIMANKAR ROAD		5,423,030.92			5,423,030.92
CV. NO. 2 CONSULTANCY DAWAKI GYANNGYANG SERI AMPER		8,586,796.72			8,586,796.72

PART PMT COMPLETION CONST. OF ZARIA RD STADIUM COMPLEX				500,000,000.00		500,000,000.00
BALANCE OF FURNISHING OF VIP SHENDAM	11,462,213.99					11,462,213.99
CONSTRUCT FENCE/GATE AT GOVT. HOUSE	1,350,000.00					1,350,000.00
RENOVATION OF PL. STATE SPECIALIST HOSPITAL	-	-	-	99,200,000.00		99,200,000.00
BAL. DEMISHIN ANGWAN DADI KALONG NYAK		76,000,000.00				76,000,000.00
BAL. SHINKWAN TUNKUS ROADS SHENDAM BYE PASS		128,000,000.00				128,000,000.00
RENOVATION OF GEN. HOSPITAL SHENDAM				17,278,273.94		17,278,273.94
RANTYA ROAD NETWORK CV.5		92,609,496.63				92,609,496.63
RENOVATION OF SABON LAYI MANGU		79,000,000.00				79,000,000.00
LANKANG DYIS KAGU ROADS		200,000,000.00				200,000,000.00
LOHMAK GAZUM ROAD		49,000,000.00				49,000,000.00
MARARABA DEMSHIM SHIMANKAR ROADS		84,000,000.00				84,000,000.00
2ND PMT CONTROL GULLY EROSION AT RIKKOS					10,000,000.00	10,000,000.00
PART PMT OF CONSULTANCY FEE		30,000,000.00				30,000,000.00
MARARABA DEMSHIM SHIMANKAR ROADS		73,920,000.00				73,920,000.00
PART PMT OF STAMP/SEAL						

FOR JUDICIARY			10,500,000.00			10,500,000.00
PL. ST. GOVT IFO EIGHTEEN ENGR CO.INTNL LTD		100,000,000.00				100,000,000.00
RENOVATION OF SHENDAM YOUTH CENTRE				25,000,000.00		25,000,000.00
2018 CONSTITUENCY ALLOWANCES	16,252,404.24	-	-			16,252,404.24
CONSTITUENCY PROJECT WATER RESOURCES ENERGY				3,566,115.30		3,566,115.30
CONSTITUENCY PROJECT PHC MAVO WASE				4,337,243.68		4,337,243.68
CONSTITUENCY PROJECT MANGU WATER RESOURCES				3,259,976.26		3,259,976.26
CONSTITUENCY PROJECT BASSA WATER RESOURCES				2,741,512.40		2,741,512.40
CONSTITUENCY PROJECT MANGU WATER RESOURCES				7,484,520.93		7,484,520.93
CONSTITUENCY PROJECT BOKKOS MIN. OF HEALTH				1,072,896.00		1,072,896.00
CONSTITUENCY PROJECT MIKANG MIN. OF EDU.				2,200,000.00		2,200,000.00
CONST. PROJECT MIKANG WATER RESOURCES				3,327,878.40		3,327,878.40
CONSTITUENCY PROJECT JOS EAST WATER RESOURCES				8,278,795.72		8,278,795.72
CONSTITUENCY PROJECT JOS NORTH WEST EDU.				2,112,000.00		2,112,000.00
CONSTITUENCY PROJECT SHENDAM UNDER EDU..				1,408,000.00		1,408,000.00
PURCHASE OF TABLES (IPADS) FOR SOME KEY DIRECTOR	1,400,000.00					1,400,000.00

3RD PART PMT SUPPLY OF ASSORTED VEHICLES	7,000,000.00					7,000,000.00
COMPENSATION FOR LAND AT KERANG	100,000,000.00	-				100,000,000.00
ELECTION MATERIALS	1,912,243,855.48					1,912,243,855.48
BALANCE OF PROCUREMENT OF MERCEDES BENZ	12,000,000.00					12,000,000.00
EQUIP. RIYOM GEN. HOSPITAL	-	-	-	150,000,000.00		150,000,000.00
RECLAMATION OF WASHOUT OF YELWA KUFAYI	-	19,550,103.30				19,550,103.30
BLENESON SERVICES NIG.				199,612,047.88		199,612,047.88
BLENESON SERVICES NIG.				399,224,095.76		399,224,095.76
BLENESON SERVICES NIG.				598,836,143.64		598,836,143.64
MULTIMEDIA ART E-LEARNING LABORATORY/SOFTWARE	1,935,000.00					1,935,000.00
JMDB CONSULTANTS FEE	4,736,000.00					4,736,000.00
FURNISH TEACHERS SERVICE COMM. CONFERENCE HALL	1,867,400.00					1,867,400.00
BAL. OF WATER RESOURCES COUNTERPART FUND				75,000,000.00		75,000,000.00
CONSULTANCY FEE ON RECOVERY OF EXCESS BANK CHARGES	-	9,940,171.12				9,940,171.12
PART PMT PROCUREMENT OF VEHICLES RE.	10,000,000.00					10,000,000.00

ZIPYA MAXWELL INVESTMENT				8,712,000.00		8,712,000.00
CONSTITUENCY DEV. PROJECT WATER SECTOR				1,579,645.39		1,579,645.39
CONSTITUENCY DEV. PROJECT HEALTH SECTOR				1,261,360.98		1,261,360.98
CONSTITUENCY DEV. PROJECT HEALTH SECTOR				1,529,577.72		1,529,577.72
CONSTITUENCY DEV. PROJECT WATER SECTOR				2,393,396.76		2,393,396.76
TOTAL	2,574,738,373.71	6,465,843,498.18	20,500,000.00	2,536,644,319.23	10,000,000.00	11,607,726,191.12

NOTE 15 OVERHEADS					
DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
Local Travel and Transport	137,630,309.43	416,066,827.82	66.92	365,355,744.00	62.33
Local Travel and Training	1,501,678,202.49	1,853,308,214.60	18.97	1,380,204,400.00	(8.80)
International Travel	2,058,000,687.00	1,501,048,601.78	-37.10	803,700,000.00	(156.07)
Electricity Charges	68,886,808.78	131,747,652.68	47.71	131,932,694.00	47.79
Telephone Charges	10,579,763.57	10,602,131.88	0.21	38,310,067.00	72.38
Internet Access Charges	45,946,948.40	29,993,060.00	-53.19	70,981,045.00	35.27
Satellite Broadcasting	2,240,675.00	2,263,540.00	1.01	20,700,000.00	89.18
Water Rates	9,339,800.00	11,574,300.00	19.31	24,896,045.00	62.48
Sewerage Charges	362,000.00	565,880.00	36.03	2,250,000.00	83.91
Software Charges/Licence	8,596,175.00	1,772,000.00	-385.11	45,747,182.00	81.21
Office Stationeries/ computer consumables	92,472,946.42	88,880,532.48	-4.04	202,076,877.00	54.24
Books	4,147,630.00	13,619,741.62	69.55	35,227,556.00	88.23
Newspapers	13,874,515.00	19,957,900.00	30.48	35,878,626.00	61.33
Magazines and Periodicals	4,421,800.00	2,586,600.00	-70.95	18,753,140.00	76.42
Printing of Non-Security Documents	46,320,704.00	36,704,880.00	-26.20	100,843,750.00	54.07
Printing of Security DOCUMENTS	24,194,280.00	12,745,538.00	-89.83	47,880,000.00	49.47
Drugs/Equipment/Laboratory reagents	132,144,295.00	85,636,684.00	-54.31	179,374,732.00	26.33
Uniforms and other Clothings	20,587,500.00	6,767,400.00	-204.22	67,523,727.00	69.51
Teaching Aids/Instructional materials	7,962,100.00	3,482,000.00	-128.66	23,670,000.00	66.36
Food Stuff/Catering materials supplies	16,233,000.00	14,798,000.00	-9.70	111,407,700.00	85.43
Purchase of Grains for re-sale to the public	-	10,066,000.00	100.00	400,000,000.00	100.00
Purchase of Fertilizer	85,030.00	275,800.00	69.17	-	#DIV/0!
Public Enlightenment	93,500.00	76,000.00	-23.03	6,737,090.00	98.61
Photo Materials	2,808,000.00	2,127,000.00	-32.02	6,350,000.00	55.78
Electoral Materials	-	407,900.00	100.00	300,000.00	100.00
Maintenance of Motor Vehicle/Transport Eqpt	211,479,056.47	199,382,480.00	-6.07	317,400,225.00	33.37
Maintenance of Office Furniture	20,625,738.00	22,418,880.68	8.00	112,735,112.00	81.70
Maintenance of Office Building/Residential Qtrs	70,905,304.47	85,171,677.82	16.75	205,855,225.00	65.56
Maintenance of Office/IT Equipment	21,964,083.00	25,756,340.00	14.72	84,840,099.00	74.11

Maintenance of Plant/Generators	48,846,312.44	39,373,202.24	-24.06	92,740,000.00	47.33
Other Maintenance Services	403,131,866.36	380,794,117.00	-5.87	323,150,000.00	(24.75)
Maintenance of Street lights	3,467,850.00	8,276,000.00	58.10	17,630,225.00	80.33
Maintenance of Communication Equipment	2,402,740.00	4,888,700.00	50.85	19,250,000.00	87.52
Maintenance of Market	1,222,800.00	3,226,000.00	62.10	1,854,405.00	34.06
Minior Road Maintenance	2,356,550.00	1,318,000.00	-78.80	8,230,000.00	71.37
Local Training/Workshops	102,839,085.46	70,331,936.00	-46.22	716,522,021.00	85.65
Annual Conferences	106,572,864.36	134,593,344.00	20.82	263,530,225.00	59.56
Security Gadgets/Services	83,535,790.00	72,651,750.00	-14.98	3,418,461,650.00	97.56
Office Rent	3,282,635.00	528,000.00	-521.71	29,400,000.00	88.83
Residential Rent	8,381,200.00	1,042,000.00	-704.34	37,200,000.00	77.47
Security Vote (Inclu	4,574,206,952.00	4,107,518,200.00	-11.36	32,200,000.00	(14,105.61)
Sanitation and Fumigation	21,576,372.40	18,331,526.00	-17.70	49,049,067.00	56.01
Labour Matters	7,514,710.00	1,039,580.90	-622.86	16,450,000.00	54.32
Financial Consulting	14,454,000.00	1,384,684.86	-943.85	16,350,000.00	11.60
Information and Tech	8,455,150.00	3,028,000.00	-179.23	13,400,000.00	36.90
Legal Services	27,784,000.00	951,400.00	-2820.33	84,362,090.00	67.07
Surveying Services	300,000.00	134,500.00	-123.05	200,000.00	(50.00)
Medical Consulting	757,200.00	460,000.00	-64.61	300,000.00	(152.40)
Consultancy Services	59,891,100.22	119,190,761.20	49.75	524,000,000.00	88.57
Audit Fees	19,965,700.00	2,484,000.00	-703.77	75,805,225.00	73.66
Planning Research and Statistics	3,097,000.00	774,000.00	-300.13	27,550,000.00	88.76
Ministry/State Tender Board	-	190,250.00	100.00	1,900,000.00	100.00
Special Education	-	1,510,000.00	100.00	6,900,000.00	100.00
Monitoring and Evaluation	7,345,900.00	9,687,200.00	24.17	26,550,000.00	72.33
Motor Vehicle Fuel Consumption	177,531,137.18	326,688,256.00	45.66	327,877,545.00	45.85
Other Transport Equipment	11,371,837.70	8,425,551.52	-34.97	48,109,298.00	76.36
Cooking/Gas Fuel	27,222,000.00	14,477,000.00	-88.04	41,350,000.00	34.17
Bank Charges (Others)	2,263,138.22	245,320.14	-822.52	24,089,999.00	90.61
Insurance Premium	20,957,464.33	1,220,100.00	-1617.68	20,650,000.00	(1.49)
Refreshment and Meal	1,818,886,580.15	1,711,355,071.10	-6.28	1,181,361,980.00	(53.97)
Honourarium and Sitting allowance	36,219,917.86	30,990,800.00	-16.87	57,270,000.00	36.76

Press Affairs/Publicity and Advertisement	92,858,948.42	100,711,046.00	7.80	315,810,225.00	70.60
Medical Expenses and HIV/AIDS control	8,943,219.00	16,368,773.50	45.36	47,780,000.00	81.28
Postages and Courier	3,809,635.84	3,907,333.40	2.50	23,490,000.00	83.78
Welfare Packages/Protocol Gifts/Allied Matters	338,203,669.09	284,968,135.22	-18.68	654,800,418.00	48.35
Subscription to Professional bodies	8,609,000.00	6,910,750.00	-24.57	51,646,311.00	83.33
Sporting Activities	597,797,060.00	553,319,800.00	-8.04	608,700,000.00	1.79
Direct Teaching and Laboratory costs	11,389,700.00	852,200.00	-1236.51	27,700,000.00	58.88
Recruitment and Appointment	8,645,100.00	159,860.00	-5307.92	13,350,000.00	35.24
Discipline and Appointment	364,110.00	913,455.50	60.14	2,100,000.00	82.66
Promotion (Service wide)	67,288,773.00	7,793,934.48	-763.35	18,688,160.00	(260.06)
Annual Budget Expenses	71,201,500.00	65,589,000.00	-8.56	88,660,000.00	19.69
Special Days/Celebration	262,028,454.67	51,609,040.00	-407.72	319,900,000.00	18.09
General Programmes	1,928,030,555.03	1,583,339,441.75	-21.77	2,192,821,000.00	12.08
Trade Fair Participation	29,310,000.00	7,000,000.00	-318.71	33,800,000.00	13.28
Chief Economic Adviser	7,200,000.00	18,600,000.00	61.29	15,000,000.00	52.00
JAMB Running Cost	5,026,100.00	5,495,600.00	8.54	7,500,000.00	32.99
Payment of Examinatination	20,841,000.00	32,541,720.00	35.96	31,660,000.00	34.17
Schools Accreditation	331,262,750.98	12,821,400.00	-2483.67	720,493,000.00	54.02
Clinical Running Cost	302,000.00	927,000.00	67.42	2,200,000.00	86.27
Unallocated Provision	1,000,000,000.00	761,124,337.76	-31.38	1,000,000,000.00	-
Supervision of Schools	83,320,979.51	7,000,134.46	-1090.28	100,900,000.00	17.42
General Allowance	1,629,770,685.55	1,421,639,377.76	-14.64	1,689,621,300.00	3.54
Decongestion of Jos/ Bukuru	2,458,500.00	1,408,600.00	-74.53	4,000,000.00	38.54
Plant and Generator costs	277,043,672.50	174,005,240.00	-59.22	191,483,036.00	(44.68)
Boundary demarcation	-		#DIV/0!	12,000,000.00	100.00
Field and camping materials	-		#DIV/0!	3,000,000.00	100.00
Burial Expenses	49,465,000.00	40,000,000.00	-23.66	37,490,000.00	(31.94)
gender	-		#DIV/0!	50,150,000.00	100.00
leave and passages	1,043,051,855.00	470,937,805.58	-121.48	800,000,000.00	(30.38)
engineering services	-		#DIV/0!	500,000.00	100.00
central stores	25,508,780.00		#DIV/0!	25,500,000.00	(0.03)
international training/workshop	4,929,125.00		#DIV/0!	4,200,000.00	(17.36)

public sector governance	-		#DIV/0!	20,000,000.00	100.00
citizens right centre services	-		#DIV/0!	2,000,000.00	100.00
aid to voluntary organizations	1,825,700.00		#DIV/0!	169,800,000.00	98.92
death benefit	-		#DIV/0!	690,000.00	100.00
Efficiency unit	-		#DIV/0!	30,000,000.00	100.00
Child Justice admin	-		#DIV/0!	32,500,000.00	100.00
medical expenses - international	-		#DIV/0!	500,000.00	100.00
women model centre	-		#DIV/0!	700,000.00	100.00
agricultural consulting	-		#DIV/0!	523,000.00	100.00
inspectorate tours of cooperative society	-		#DIV/0!	8,100,000.00	100.00
grants to communities/NGOs	-		#DIV/0!	9,820,000.00	100.00
foods and nutrition	-		#DIV/0!	87,000,000.00	100.00
lapidary consumables	-		#DIV/0!	900,000.00	100.00
promotion of info	-		#DIV/0!	66,451,541.00	100.00
good life insurance	-		#DIV/0!	15,000,000.00	100.00
hosting of state council	5,461,820.00		#DIV/0!	39,500,000.00	86.17
State Tender's Board	449,100.00	185,000.00	-142.76	7,000,000.00	93.58
TOTAL	20,055,817,499.30	17,297,041,799.73		21,930,052,757.00	

NOTE 16 GRANTS TO OTHER GOVERNMENT AGENCIES

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
DIRECT DEDUCTION FROM PARIS CLUB FOR SUBEB	4,168,576,354.60	-		-	
SDG LOAN	-	755,000,000.00	(100.00)	-	
NEWMAP	600,000,000.00			-	
THIRD NATIONAL FADAMA DEVELOPMENT	80,400,000.00			-	
ISPO FOR COUNTERPART	815,025,237.20	-		-	
CSDA	200,000,000.00	-		-	
TOTAL	5,864,001,591.80	755,000,000.00	676.69	-	

NOTE 17 RELEASES TO LOCAL GOVERNMENTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
2ND TRANCHE	-	2,254,245,174.73	(100.00)	-	
3RD TRANCHE	-	2,254,245,174.73	(100.00)	-	
REFUND TO MINISTRY OF LG AND CHIEFTANCY AFFAIRS	200,000,000.00				
FINAL TRANCHE OF PARIS CLUB	8,280,546,536.68	-		-	#DIV/0!
TOTAL	8,480,546,536.68	4,508,490,349.46	88.10	-	#DIV/0!

NOTE 18 DOMESTIC LOAN REPAYMENT (PRINCIPAL)

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
LOCAL TERM LOANS	5,701,803,764.13	3,067,919,223.92	85.85	-	
OVERDAFTS	9,107,938,082.53	-	#DIV/0!	-	
TOTAL	14,809,741,846.66	3,067,919,223.92	382.73	-	#DIV/0!

NOTE 19 PENSION

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
REGULAR	3,875,353,461.85	3,728,540,600.18	3.94	-	
TERTIARY INSTITUTIONS	399,438,320.52	368,999,737.04	8.25	-	
TOTAL	4,274,791,782.37	4,097,540,337.22	4.33	4,200,000,000.00	(1.78)

NOTE 20 FAAC DEDUCTIONS (PRINCIPAL)

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
BOND ISSUANCE	3,634,062,275.11	7,318,975,344.96	(50.35)	-	#DIV/0!
FOREIGN LOANS	256,066,728.06	237,606,792.08	7.77	-	#DIV/0!
RESTRUCTURED BANK LOANS	427,329,150.59	4,009,225,908.60	(89.34)		
SALARY BAIL OUT (1&2)	267,977,248.01	1,143,416,802.48	(76.56)		
INFRASTRUCTURAL LOAN (ECA)	226,960,450.02	1,079,671,147.08	(78.98)		
AMCON	-	111,069,875.00	(100.00)		
TOTAL	4,812,395,851.79	13,899,965,870.20	(65.38)	-	#DIV/0!

NOTE 21 GRATUITY

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
REGULAR	689,318,525.59	3,728,540,600.18	(81.51)	-	
TOTAL	689,318,525.59	3,728,540,600.18	(81.51)	4,000,000,000.00	82.77

NOTE 22 PUBLIC DEBT CHARGES

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
STATE BOND	3,608,571,390.03		#DIV/0!		#DIV/0!
RESTRUCTURED COMMERCIAL BANK LOANS(BOND)	3,631,996,646.32		#DIV/0!		#DIV/0!
SALARY BAIL OUT	909,596,364.51		#DIV/0!		
DEVELOPMENT			#DIV/0!		

LOAN (ECA)	642,364,322.09				
COMMERCIAL BANK LOANS	725,085,646.81		#DIV/0!		#DIV/0!
OVERDRAFTS (MGT FEES, VAT, INTERESTS)	1,396,628,879.88		#DIV/0!		
TOTAL	10,914,243,249.64	-	#DIV/0!	-	#DIV/0!

NOTE 23 DEPRECIATION

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
LAND AND BUILDING	2,814,461,814.91	2,803,598,660.39	0.39	-	#DIV/0!
PLANT & MACHINERY	2,102,228,619.71	2,096,066,766.23	0.29	-	#DIV/0!
MOTOR VEHICLE	2,032,413,029.42	1,813,513,555.00	12.07		
INVESTMENT PROPERTY	34,291,740.00	34,291,740.00	-		
FURNITURE AND FITTINGS	333,709,873.60	316,806,485.43	5.34		
TOTAL	7,317,105,077.63	7,064,277,207.05	3.58	-	#DIV/0!

NOTE 24 CASH AND CASH EQUIVALENTS

BANK ACCOUNTS	DEBIT	CREDIT
FAAC UBA		9,897,444.10
FIDELITY IGR		188,930,245.73
FIDELITY VAT		374,034,049.66
UBA SAL RTD		12,149,993.96
FBN TSA		
FIDELITY EXT		

		700,845.00	
FIDELITY PROJ			
UBA SAL transm		2,310,510.38	
ZENITH NWNP		2.20	
BUDGET SUPPORT		13,732,150.62	
ACCESS UNAPPLIED		5,904,961.70	
ACCESS TSA			
GTB TSA			
GTB PROJ		153,253.64	
UBA EXT		23,870,435.39	
UBA TSA			
POLARIS		790,892.56	
ZENITH CONSLD		432,764.20	
ZENITH PROJ		1,984,808.10	
ZENITH SRA		1,973,998.77	
FIDELITY DEV			
FCMB		47,877,462.71	
FIDELITY PROJ 2		13,197,847.93	
ECOBANK REVRY		1,467,588.39	
FIDELITY OPS		8,279,953.33	

UBA REVRY			1,649,110.72
FIDELITY SINKING			641,975.34
ZENITH LGC ISPO			43,940,300.77
ACCESS CAP DEV			399,947,479.00
FIDELITY OPS II			1,621,395.59
UBA CONTRACT FIN			1,576,317.55
ACCESS SRA			
ACCESS SAL TRANS			45,737,105.17
ZENITH BANK (PLASIEC)			360,439,418.84
UBA (PLASIEC)			803,066,725.68
TOTAL		-	2,366,309,037.03

NOTE 25 RECEIVABLES

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
DUALIZATION OF MARABA JAMAA AND POLO	3,676,738,728.93	-	#DIV/0!	-	
CONSTRUCTION OF FLYOVER INTERCHANGE	4,322,277,080.45	-	#DIV/0!	-	
EXPANSION AND RESURFACING TO B/A JUNCTION	6,846,540,102.72				
TOTAL	14,845,555,912.10	-	#DIV/0!	#REF!	#REF!

NOTE 26 NON CURRENT ASSETS

COST	LAND & BUILDING	PLANT & MACHINERY	MOTOR VEHICLE	INVESTMENT PROPERTY	FURNITURE & FITTINGS
Opening Balance 2018	140,481,669,412.94	20,832,719,497.11	8,070,197,451.00	1,714,587,000.00	1,658,036,111.65
Additions in 2018	690,076,400.20	613,323,600.00	234,080,000.00		35,128,564.00
2018 Closing Balance	141,171,745,813.14	21,446,043,097.11	8,304,277,451.00	1,714,587,000.00	1,693,164,675.65
ACCUMULATED DEPRECIATION					
Opening Balance 2018	2,803,598,660.39	2,096,066,766.23	1,813,513,555.00	34,291,740.00	316,806,485.43
Depreciation charge for the year	2,814,461,814.91	2,102,228,619.71	2,032,413,029.42	34,291,740.00	333,709,873.60
Re-classification					
Retirement					
2018 Closing Balance	5,618,060,475.30	4,198,295,385.94	3,845,926,584.42	68,583,480.00	650,516,359.03
2018 Carrying Amount	135,553,685,337.84	17,247,747,711.17	4,458,350,866.58	1,646,003,520.00	1,042,648,316.62

NOTE 27 INVESTMENTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
SOVEREIGN WEALTH INVESTMENT FUND \$1,600,385.16	488,117,473.80	561,054,566.85	(13.00)	-	
PIPC INVESTMENT	1,895,655,177.00	-	#DIV/0!	-	
TOTAL	2,383,772,650.80	561,054,566.85	324.87	#REF!	#REF!

NOTE 28 OUTSTANDING CONTRACTUAL OBLIGATIONS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
CONTRACTUAL OBLIGATIONS	4,552,296,846.80	22,053,632,507.03	(79.36)	26,807,511,792.00	-83.02

NOTE 29 LOANS AND SHORT TERM DEBTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
OTHER JUDGEMENT DEBTS	1,033,801,431.68	121,300,000.00	752.27	-	
MSME LOAN	2,000,000,000.00	-	#DIV/0!	-	
OTHER DEBTS	410,828,060.00	457,991,127.32	(10.30)		
TOTAL	3,444,629,491.68	579,291,127.32	494.63	#REF!	#REF!

NOTE 30 BAIL OUTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
BUDGET SUPPORT FACILITY	16,869,000,000.00	15,869,000,000.00	6.30	-	
BAIL OUTS	9,957,837,456.84	10,225,814,704.85	(2.62)	-	
EXCESS CRUDE ACCOUNT LOAN	9,398,227,435.95	9,623,961,434.57	(2.35)		
TOTAL	36,225,064,892.79	35,718,776,139.42	1.42	#REF!	#REF!

NOTE 31 ACCRUED EXPENSES

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
PENSION AND GRATUITY ARREARS	11,447,996,539.29	13,260,612,819.30	(13.67)	-	
NOVEMBER/DECEMBER 2018 SALARY ARREARS	1,438,276,724.56	473,262,002.29	203.91		
TOTAL	12,886,273,263.85	13,733,874,821.59	(6.17)	#REF!	#REF!

NOTE 32 CURRENT PORTION BORROWINGS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
COMMERCIAL BANK LOANS	3,080,056,065.01	4,585,859,829.19	(32.84)	-	
TOTAL	3,080,056,065.01	4,585,859,829.19	(32.84)	#REF!	#REF!

NOTE 33 OVERDRAFTS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
FIDELITY DEVELOPMENT PROJECT	640,091.02	-	#DIV/0!	-	
ACCESS BANK SRA	10,409,145.40	-	#DIV/0!	-	
UBA SRA		3,545,756,565.68			
TOTAL	11,049,236.42	3,545,756,565.68	#DIV/0!	#REF!	#REF!

NOTE 34 BONDS

DESCRIPTION	2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
RESTRUCTURED BANK LOANS	24,281,393,993.25	24,708,723,143.84	(1.73)	-	
STATE BONDS	17,335,066,748.00	20,969,129,023.11	(17.33)	-	
TOTAL	41,616,460,741.25	45,677,852,166.95	(8.89)	#REF!	#REF!

NOTE 35 FOREIGN LOANS

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
Plateau State water project ADF USD		1,127,738.73	1,177,860.46	(4.26)	-	
Plateau State water project ADF CHF		279,698.18	294,701.85	(5.09)	-	
Plateau State water project ADF EUR		280,940.21	307,115.98	(8.52)		
Plateau State Fadama Development ADF		3,877,370.36	4,004,980.10	(3.19)		
Plateau State HIV/AIDS PROGRAMMED IDA		4,439,215.54	4,674,179.40	(5.03)		
PLATEAU STATE UNIVERSAL BASIC EDUCATION IDA		1,604,018.72	1,729,018.72	(7.23)		
PLATEAU STATE HEALTH SYSTEM DEVELOPMENT IDA		1,101,648.59	1,253,195.29	(12.09)		
PLATEAU STATE COMMUNITY AND SOCIAL DEV PROJECT		4,474,898.83	4,617,274.83	(3.08)		
PLATEAU STATE HEALTH SYSTEM DEVELOPMENT PROJECT(ADDTN FINANCING		3,350,219.92	3,455,115.05	(3.04)		
PLATEAU STATE THIRD NATIONAL FADAMA DEVELOPMENT PROJECT		3,935,932.53	4,061,160.45	(3.08)		
PLATEAU STATE 2ND HIV/AIDS PROGRAMMES		4,402,527.01	4,497,174.38	(2.10)		
		28,874,208.62	30,071,776.51	(3.98)		
EXCHANGE RATE OF N 305		8,806,633,629.10	9,171,891,835.55	(3.98)		

NOTE 36 PROCEEDS FROM DOMESTIC LOANS AND OTHER BORROWINGS

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
SHORT TERM LOANS	8	10,104,910,322.53	-	#DIV/0!	-	
OVERDRAFT AT START OF THE YEAR		(3,545,756,565.68)				
OVERDRAFT AT END OF YEAR	34	11,049,236.42				
TOTAL		6,570,202,993.27	-	#DIV/0!	#REF!	#REF!

NOTE 37 MOVEMENTS IN PAYABLES

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
OVERDRAFT AT START OF THE YEAR		(3,545,756,565.68)	3,565,756,565.68	(199.44)	-	
OVERDRAFT AT END OF YEAR	34	11,049,236.42				
ACCRUED NOVEMBER AND DECEMBER SALARY	32	1,438,276,724.56				
TOTAL		(2,096,430,604.70)	3,565,756,565.68	(158.79)	#REF!	#REF!

DEBT PROFILE AST AT 31 DECEMBER 2018

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
CONTRACTORS ARREARS		4,552,296,846.80	22,053,632,507.03	(79.36)	-	#DIV/0!
COMMERCIAL BANK LOANS		3,080,056,065.01	4,585,859,829.19	(32.84)		#DIV/0!
STATE BONDS		17,335,066,748.00	20,969,129,023.11	(17.33)		
PENSION & GRATUITY		11,447,996,539.29	13,260,612,819.30	(13.67)		
BUDGET SUPPORT		16,869,000,000.00	15,869,000,000.00	6.30		#DIV/0!
SALARY ARREARS & OTHER STAFF CLAIM		-	473,262,002.29	(100.00)		#DIV/0!
JUDGMENT DEBTS		1,033,801,431.68	121,300,000.00	752.27		#DIV/0!
RESTRUCTURING COMMERCIAL LOANS		24,281,393,993.25	24,708,723,143.84	(1.73)		#DIV/0!
SALARY BAILOUT LOAN		9,957,837,456.84	10,225,814,704.85	(2.62)		#DIV/0!
DEVELOPMENT PROJECT LOAN		9,398,227,435.95	9,623,961,434.57	(2.35)		
OTHER LIABILITIES		410,828,060.00	457,991,127.32	(10.30)		#DIV/0!
MSME LOAN		2,000,000,000.00	-	#DIV/0!		#DIV/0!
S/TOTAL		100,366,506,594.82	122,349,286,591.50	(17.97)		#DIV/0!
External Loans		-	-	#DIV/0!		#DIV/0!
TOTAL DEBT		100,366,506,594.82	122,349,286,591.50			