

PLATEAU STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR-GENERAL

ON THE

**ACCOUNT OF THE GOVERNMENT OF PLATEAU STATE OF NIGERIA
FOR THE YEAR ENDED**

31ST DECEMBER, 2015

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
GOVERNMENT OF PLATEAU STATE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

1.0. INTRODUCTION:

The Accounts of the Government of Plateau State of Nigeria for the year ended **31st December, 2015** 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 2015**.

1.1. LEGAL FRAME-WORK:

The Legal Frame Work under which the Auditor-General performs his duties is very clear. The Constitution of the Federal Republic of Nigeria remains the Extant Law which explains the role of

the Auditor-General in this aspect. Other numerous legislations empowered him to conduct his audit of Government Accounts includes: -

- The Audit Ordinance Act of **1952** (As Amended);
- The Public Finance Control and Management Act of **1958** (As Amended);
- The Establishment Financial Regulations;
- The Periodic Governmental Administrative Circulars, and;
- 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.

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 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 as 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 Department 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 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, Legacy and Regularity of Public Administration (.i.e. Public Resources 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.

2.0. SUBMISSION OF ACCOUNTS:

The Accountant-General is required to prepare and submit the Financial Statement of the State to the Auditor-General and the Auditor-General shall subject the Financial Statement so submitted to scrutiny. The Auditor-General in compliance with Section **125 (5)** of the Constitution of the Federal Republic of Nigeria conclude the Audit of the accounts within **90** days on receipt of the accounts from the Accountant-General.

Most State Governments that have their Audit Laws in place are unanimous that the Accountant-General submits the Financial Statements to the Auditor-General **Six (6)** months after the end of each Fiscal year.

In accordance with International best practice, it is “Just” that the Accountant-General submits his Accounts to the Auditor-General within Six **(6)** months of the preceding year in the absence of an Audit-Law in the State. Thus, the **2015** Financial Report was submitted to the Auditor-General alongside the financial documents on the **29th June 2017**, about Twelve **(12)** months of the preceding year.

2.1. 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, 2015** in a fairly good time of less than **90** days as required by Law.

3.0. REVENUE

Revenue is the amount of money that the Government actually receives during a specific period including all deductions and other associated Cost. It is usually the “**Top Line**” or “**Gross Income**”.

3.1. RECURRENT REVENUE

Recurrent Revenue is the portion of Government Income that is highly likely to continue in the future. This 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 was from Federal Allocation and the Internally Generated Revenue.

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

		N
Statutory Revenue	-	34,702,272,938.07
VAT	-	8,131,769,797.84
Internally Generated Revenue	-	<u>8,071,482,608.82</u>
Total	-	50,905,525,344.73

3.2. FEDERAL RECURRENT RECEIPTS

The total size of the Federal Receipts during the year under-review as presented by the Accountant-General and certified by the Auditor-General was **N42,834,042,735.91**. This is further broken down as follows: -

		N
Statutory Revenue Allocation	-	34,702,272,938.07
Capital Receipts	-	<u>8,131,769,797.84</u>
Total Federal Recurrent Receipts	-	<u>42,834,042,735.91</u>

The detailed Federal Recurrent Receipts for the year **2015** is further shown here under: -

		N
Statutory Revenue Allocation	-	29,408,365,212.46
Refund of Bail out Deductions	-	754,524,955.65
Excess Crude	-	207,097,807.97
Sure – P	-	2,538,537,419.74
Exchange Rate Gain	-	1,577,419,617.85
LNG	-	216,327,924.40
Value Added Tax (VAT)	-	<u>8,131,769,797.84</u>
Total Federal Recurrent Receipts	-	<u>42,834,042,735.91</u>

The Internally generated Revenue for the year under-review was **N8,071,482,608.82** bringing the total Recurrent Revenue to **N50,905,525,344.73**.

3.3. FEDERAL RECEIPTS PERFORMANCE:

Federal Revenue Performance in relation to **2015** projection is tabulated here-under: -

REVENUE SUB-HEAD	BUDGETED (2015) N	ACTUAL (2015) N	PERFORMANCE %
Statutory Revenue Allocation	43,682,249,024.00	29,408,365,212.46	67
Excess Crude	2,617,036,075.00	207,097,807.97	7.91
Exchange Gains Difference	1,185,125,000.00	1,577,419,617.85	133.10
Value Added Tax	8,500,000,000.00	8,131,769,797.84	95.67
Sure – P	0.00	2,754,865,344.14	100

From the above tabulation, Statutory Revenue Allocation performed **67%** from a Budget sum of **N43,682,249,024.00** to an Actual of **N29,408,365,211.46**; Excess Crude performed **7.91%** from Budgeted sum of **N2,617,036,075.00** to actual of **N207,097,807.97**. Exchange Gains performed **133.10%** from Budgeted sum of **N1,185,125,000.00** to an actual of **N1,577,419,617.85**. VAT performance was also excellent from **N8,500,000,000.00** to actual of **N8,131,769,797.84** which is **95.67%** and Sure – P from zero to **N2,754,865,344.14** even though the Federal Receipt performance is good. The Government should still look inwards to unlock her own untapped sources for its good.

3.4. TRENDS IN FEDERAL RECEIPTS:

The Federal Receipts from **2011 – 2015** is detailed here below: -

REVENUE ITEM	2011 N	2012 N	2013 N	2014 N	2015 N
Statutory Revenue Allocation	37,144,521,901.66	37,958,752,116.94	43,633,759,001.40	40,159,458,229.45	29,408,365,212.46
Excess Crude	6,721,989,588.80	6,075,518,845.81	2,888,926,468.47	584,993,839.32	207,097,807.97
SURE-P	0.00	0.00	2,636,003,148.96	2,730,838,517.16	2,754,865,344.14
NNPC Refunds	0.00	0.00	1,183,549,544.67	1,791,978,793.12	0.00
Exchange Rate Gain	0.00	0.00	0.00	39,255,014.38	1,577,419,617.85
VAT	14,498,459,723.63	7,532,928,758.78	8,855,086,528.62	8,573,938,420.80	8,131,769,797.84
Non-Oil Receipts	0.00	0.00	0.00	1,697,786,616.96	0.00
Ecological fund	0.00	0.00	0.00	500,000,000.00	0.00
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>620,000.00</u>	<u>0.00</u>
TOTAL	50,620,996,058.09	51,567,199,721.48	61,197,324,692.12	56,698,869,431.19	42,079,517,780.26

From the above analysis, The Trend shows a general increase in the Federal Receipts. From **N50,620,996,058.09** in **2011** to **N51,567,199,721.48** in **2012** to **N61,197,324,692.12** in **2013** (An Increase of about Ten Billion Naira). It went down sharply to **N56,698,869,431.19** in **2014** (A decrease of about Five Billion). This sharp decrease might be as a result of the sharp decrease

in oil prices. The Nigerian Bonny Light Crude had sold at about **97 Dollars** per Barrel but sold at about **65 Dollars** (as at **2014**) per Barrel. It further dropped to **N42,079,517,780.26** in **2015** as the Oil price further deepened down from **65 Dollars/ Barrel** to **49 Dollars** per Barrel.

3.5. INTERNALLY GENERATED REVENUE:

These are monies collected by a Government through imposition of Levies and Taxes on facilities, Incomes, sales of goods and services, Transfers of properties and other domestic transactions.

The Internally generated Revenue of the State for the year **2015** was **N8,071,482,608.82**. This is detailed here-under: -

	N
Taxes General	- 4,796,046,282.73
Fines General	- 151,245,805.15
Fees General	- 169,453,856.06
Licenses General	- 112,368,900.00
Earnings General	- 69,094,950.17
Sales General	- 1,258,770,416.50
Rent on Lands and others	- <u>1,514,502,398.22</u>
TOTAL	8,071,482,608.82

However, the actual Revenue collected by the State Government for the Year under review as audited and satisfied by Audit was **N6,297,616,610.83** but the actual remittance to the Consolidated Revenue Account of the Accountant-General from the Pool Account was **N4,751,007,203.54** leaving a balance of **N1,546,609,407.29** in the Pool Account.

3.6. INTERNALLY GENERATED REVENUE PERFORMANCE:

REVENUE SUB-HEAD	APPROVED	ACTUAL	%
	ESTIMATE		
	N	N	
Taxes General	11,175,980,477.00	4,796,046,282.73	42.91
Fines General	16,450,000.00	151,245,805.15	919.43
Fees General	3,140,146,225.00	169,453,856.06	5.40
Licenses General	216,037,973.00	112,368,900.00	52.01
Earnings General	983,184,720.00	69,094,950.17	6.99
Sales General	720,272,900.00	1,258,770,416.50	174.76
Rent on Govt. Lands and others	<u>221,684,000.00</u>	<u>1,514,502,398.22</u>	<u>683.18</u>
TOTAL	16,473,756,295.00	8,071,482,608.82	49

The Internally generated Revenue of the State achieved **49%** of its budgeted target for the State. Out of the budgeted sum of **N16,473,756,295.00**, the sum of **N8,071,482,608.82** was collected. Taxes (which includes **PAYE**) contributed about **59%** of the total collection. Little effort is made to put on tapping other sources. It should be noted that **PAYE** needs no much effort in its collection as it is a direct deduction at source of the employee Salary.

More effort should be geared towards exploring Revenue potentials and improving on the already existing sources to improve the Revenue base of the State.

3.7. TRENDS IN INTERNALLY GENERATED REVENUE:

The Internally Generated Revenue of the State for the past five years as reported by the Accountant-General in his financial report forwarded to the Auditor-General is detailed here under: -

YEAR		IGR (N)
2010	-	4,097,847,082.82
2011	-	4,254,857,753.82
2012	-	7,245,111,468.62
2013	-	7,137,430,076.24
2014	-	5,802,565,856.82
2015	-	8,071,482,608.82

From the above analysis, the Trend shows a steady improvement of the State Internally Generated Revenue from **N4,097,847,082.82** in **2010** to **N4,254,857,753.82** in **2011** and almost doubled in **2012** to **N7,245,111,468.62** but dropped slightly in **2013** to **N7,137,430,076.24** and further dropped to **N5,802,565,856.82** in **2014** and fictitiously went up to **N8,071,482,608.82**. Fictitious because the actual Revenue generated in the Year **2015** as audited was **N6,294,616,610.83** of which **N4,751,007,203.54** was remitted to the Accountant-General for disbursement.

However, we still maintain that the Internally Generated Revenue which was remitted to the Accountant-General is **N4,751,007,203.54** and it is still a sharp drop from its previous position of **N5,802,565,865.82** in **2014**. This sharp drop in **2015** Internally generated Revenue may not be unconnected with, among other factors, the major re-organization of the Board of Internal Revenue that happened in **July 2013** and **November** of the same year which gave rise to the redeployment of about **95%** of the already trained Staff of the Board to other Ministries where they cannot be effectively utilized. Most of these Staff have under-went series of training in Tax administration by the Joint Tax Board with their several years of experience on the Job. The Government should have just improved on the existing platform rather than changing it entirely.

The Government should revise this Policy immediately in the interest of the State. The Government should, rather than employing new graduates alone to the Board, bring back most of the experienced and well trained Staff who were redeployed to other Ministries so that the new graduates should learn on the Job from them for the future of the State.

3.8. TOTAL RECEIPTS:

Total Income that accrued to the State in the year ended **31st December, 2015** for its services was **N95,697,926,244.86** made up as follows: -

	N
Federal Receipts	42,834,042,735.91
Internally Generated Revenue	8,071,482,608.82
Internal Loans	6,663,000,000.00
Miscellaneous (Capital)	521,930,900.13
Bonds	28,200,000,000.00
Loans from Govt. Agencies	2,050,000,000.00
CBN SME Support	2,000,000,000.00
FGN Bailout	<u>5,357,570,000.00</u>
Total Receipts	<u>95,698,026,244.86</u>

Out of the total Receipts of **N95,698,026,244.86**, Federal Receipts accounted for **44.76%**, Internal Loans and other Federal Government Grants and Bonds accounted for **46.81%**. Internally

generated Revenue accounted for **8.43%**. From the above analysis, the State Government had relied heavily on Internal Loans and other Federal Government Grants and Bonds to finance its services.

The Internally Generated Revenue which accounted for a paltry **8.43%** of the total Receipts is not even sufficient to offset the Personnel Cost of Ministries and Departments, not even with Boards and Parastatals.

4.0. EXPENDITURE:

Expenditure is defined as Payment of cash or cash equivalent for goods or services or a charge against available funds. The total expenditure of the State for the year **2015** stood at **N97,800,974,602.81** broken down as follows: -

	N
Personnel Emoluments	20,600,324,988.78
Overhead Cost/Subventions or Grants	21,738,658,864.00
Others: FAAC Deductions/Other Loan	
Repayments	49,076,854,153.88
Capital Expenditure	<u>6,385,136,596.15</u>
TOTAL EXPENDITURE	97,800,974,602.81

The above break down shows that Salaries/Wages of Ministries/Departments, Boards and Parastatals was **N20,600,324,988.78** representing about **21.06%** of the total expenditure. Overhead Cost of both Ministries/Departments, Boards and Parastatals was **N21,738,658,864.00** representing about **22.23%** of the total expenditure. While repayment of Loans and other **FAAC** deductions was **N49,076,854,153.88** representing **50.18%** of the total expenditure and Capital Expenditure was **N6,385,136,596.15** representing **6.53%**.

Further analogy of the expenditure Trend revealed that Personnel Cost of both Ministries and Departments, Boards and Parastatals increase from **N17,054,295,894.24** in **2014** to **N20,600,324,988.78** in **2015**. This is because the new administration came in and lifted the ban on promotions, which promotions from **2008** to **2015** were released, implemented and arrears paid.

4.1. RECURRENT EXPENDITURE:

Recurrent Expenditure refers to payments made by Government for all purposes except Capital Cost. It includes payments for goods and services as well as interest and subsidiaries. The

Recurrent Expenditure of the State for the year under review was **N93,591,582,887.17**. This is analyzed here under: -

Personnel Cost:	N	N
Ministries/Departments	9,694,196,605.54	
Boards and Parastatals	10,041,223,208.59	
Consolidated Revenue Fund Charge	<u>864,905,174.65</u>	<u>20,600,324,988.78</u>
Overhead Cost:		
Ministries/Departments	17,743,228,714.00	
Boards and Parastatals	<u>3,995,430,150.00</u>	<u>21,738,658,864.00</u>
Others:		
FAAC Deductions	8,096,397,352.67	
Repayment of Bank Loans (With Bonds)	28,112,850,908.28	
Loan Obligations/Charges	4,192,929,946.49	
Internal Loan/Other Borrowing Repayments	8,674,675,946.44	<u>49,076,854,153.88</u>
Total Recurrent Expenditure		91,415,838,006.66

The Recurrent Expenditure represents about **93.47%** of the total Expenditure. The Personnel Cost represents **22.53%** of total Recurrent Expenditure while Overhead Cost represents **23.78%** of the total Recurrent Expenditure posting a total of **N21,738,658,864.00** and Loan (Bank) Repayments and **FAAC** deductions represents **53.68%** of the total Recurrent Expenditure. Out of the total sum expended as Over-head Cost, the Ministries and Departments contributed **N17,743,228,714.00** representing about **81.62%** of the total Overhead Cost.

4.2. RECURRENT EXPENDITURE PERFORMANCE

This section tends to match actual Recurrent Expenditure with the Budget figures. This is analyzed here under: -

EXPENDITURE ITEMS	BUDGETED N	ACTUAL N	PERFORMANCE %
Personnel Emolument:			
Min/Depts.	24,844,832,726.99	9,694,196,605.54	39.02
Boards/Paras.	-	10,041,223,208.59	
Consolidated Revenue Fund Charge	-	864,905,174.65	

Overhead Cost:

Min/Depts.	31,800,641,543.00	17,743,228,714.00	55.80
Boards/Paras.	-	3,995,430,150.00	

Others:

Loan Repayments	-	49,076,854,153.88	
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From the above analysis, **39.02%** was achieved as Personnel Cost from Ministries/Departments, the sum of **N10,041,223,208.59** was spent as Personnel Emoluments for Boards and Parastatals as the Budgeted figure was given as zero in the Draft Financial Statement. Consolidated Revenue Fund Charge had no Budgeted figure but the sum of **N864,905,174.65** was spent as shown in the Draft Financial Statement. Also, Over-head Cost for Ministries/Departments achieved **55.80%** from Budgeted figure of **N31,800,641,543.00** to actual of **N17,743,228,714.00**. Boards and Parastatals had no Budgeted figure but spent the sum of **N3,995,430,150.00**.

4.3. TRENDS IN RECURRENT EXPENDITURE

The Recurrent Expenditure of the State for a span of five years is shown here under: -

YEAR	N
2011	50,674,760,689.06
2012	48,191,037,893.28
2013	43,142,720,247.66
2014	43,743,005,853.28
2015	91,415,838,006.66

The Recurrent Expenditure for **2011** was **N50,674,760,689.06** then slightly went down to **N48,191,037,893.28** in **2012**. It further went down to **N43,142,720,247.66** in **2013** and then slightly went up to **N43,743,005,853.28** in **2014** and shot up to **N91,415,838,006.66** in **2015**. This monumental increase in **2015** was due to the offsetting of the State Government's Commercial Bank Loans using proceeds from the Bonds accessed from the Stock Market and repayment of other Bank Loans and **FAAC** deductions which amounted to **53.68%** of the total Recurrent Expenditure.

4.4. CAPITAL EXPENDITURE:

Capital Expenditure for the year under review stood at **N6,385,136,596.15**. The Capital Expenditure is distributed as shown below: -

	ACTUAL N 2015	ACTUAL N 2014
Economic Sector	3,588,174,701.00	515,024,827.51
Social Sector	1,310,329,047.70	7,652,331,379.80
Regional Dev. Sector	-	17,880,613,232.15
Administrative Sector	1,461,632,847.45	8,548,638,477.70
Judicial Sector	<u>25,000,000.00</u>	<u>-</u>
Total Capital Expend.	6,385,136,596.15	34,596,607,917.16

Looking at the Capital Expenditure distribution above, the sum of **N3,588,174,701.00**, was expended on the Economic sector in **2015** as against the preceding year figure of **N515,024,827.51**. This shows that Government paid more attention on the Economic Sector (like building of Markets, Industries e.t.c.) in the year **2015** than the year **2014**.

There was less attention giving to the social Sector, Regional Development Sector and Administrative Sector in the year under review as compared to the preceding year and this could be as a result of insufficient funds since the Government relies mostly on funds from the Federal Government where there was a huge drop in Revenue during the year. There was also no attention given to the Judicial Sector in the **2014** as compared in the year under review where the sum of **N25,000,000.00** was spent.

4.5. TRENDS IN CAPITAL EXPENDITURE:

This paragraph attempts to highlight what Government has been spending on Infrastructural Development and provision of amenities to its people for the past 5 years. This is analyzed here under: -

YEAR	EXPENDITURE N	% OVER TOTAL EXPENDITURE
2011	16,776,006,817.96	24.87%
2012	18,596,874,890.00	27.84%
2013	53,296,434,210.40	48.03%
2014	34,596,607,917.16	38.47%
2015	<u>6,385,136,596.15</u>	6.39%

129,651,060,431.67

From the above trend, the sum of **N16,776,006,817.96** representing **24.87%** of total expenditure in **2011** was expended on Capital Development. It slightly went up to **N18,596,874,890.00** representing **27.84%** of total expenditure in **2012**. There was more than a double increase to **N53,296,434,210.40** representing **48.03%** of the total expenditure in **2013** and then dropped sharply to **N34,596,607,917.16** representing **30.47%** of total expenditure in **2014** and further dropped more sharply to **N6,385,136,596.15** in **2015** representing **6.39%** of total expenditure. The drop in **2015** is due to the drop in our revenue from the Federal Government and other deductions at source.

5.0. GENERAL OVER-VIEW OF THE FINANCIAL STATEMENT FOR THE PERIOD ENDED

31ST DECEMBER 2015:

The report of the Accountant-General of Plateau State together with the Financial Statement for the period ended **31ST December 2015** provides the records of the financial activities of the State for the period.

The financial report reviews the financial effort and outcome of the Government in its attempt to match the financial management with the goals of Governance.

Section **24** of the finance (Control and Management) **Act 1958** enjoins the Accountant-General to sign and present to the Auditor-General, the accounts showing fully the statement and financial position on the last day of the financial year, the Cash-flow Statement, Statement of Consolidated Revenue Fund (**CRF**), Capital Development Fund (**CDF**) and the Assets and Liabilities of the State.

5.1. CASH-FLOW STATEMENT:

This is the Receipt and Payment Account of the State Government. It records all monies that come in and out during the year taking cognizance of opening and closing Bank balances. This is shown here under: -

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2015

Cash-flow from operating activities:

	2015	2014
	N	N
RECEIPTS		
Statutory Revenue Allocation	29,408,365,212.46	40,159,458,229.45

Excess Crude Sales	207,097,807.97	584,993,839.32
Sure – P	2,754,865,344.14	2,730,838,517.16
NNPC Refund	-	1,791,978,793.12
Exchange Rate Gains	1,577,419,617.85	39,255,014.38
Ecological Fund	-	500,000,000.00
Value Added Tax (VAT)	8,131,769,797.84	8,573,938,420.80
Refund of Bailout Deductions	754,524,955.65	-
Non – Oil Revenue	-	1,697,786,616.96
Miscellaneous	-	620,000.00
Internally Generated Revenue (IGR)	<u>8,071,482.608.82</u>	5,802,565,856.82
Total Receipts	50,905,525,344.73	102,451,516,160.60

PAYMENTS

Personnel Cost:

Min/Dept.	9,694,196,605.54	7,425,820,957.16
Boards and Parastatals	10,041,223,208.59	7,537,637,643.10
Consolidated Revenue Fund Charge	864,905,174.65	<u>2,090,837,293.98</u>

Overhead Cost:

Min/Dept.	17,743,228,714.00	22,503,680,976.49
Boards and Parastatals	3,995,430,150.00	<u>4,185,028,982.55</u>
FAAC Deductions	<u>8,096,397,352.67</u>	-
Sub-Total Recurrent Expenditure	50,435,381,205.45	43,743,005,853.28
Net Cash -Flow from Operating Activities	470,144,139.28	18,7548,429,434.73

Cash-flow from Investment activities:

Purchase /Construction of Capital Assets	(6,385,136,596.15)	34,596,607,917.16
Miscellaneous(Capital)	<u>521,930,900.13</u>	-
Net Cash- Flow from Investment Activities	(5,863,205,696.02)	-

Cash-flow from financing activities:

Internal Loans	6,663,000,000.00	36,000,000,000.00
Bonds	28,200,000,000.00	-

Loans from Govt. Agencies	2,050,000,000.00	-
CBN SMS Support	2,000,000,000.00	-
Federal Government Bail Out	5,357,570,000.00	-
Transfer from Reserves	-	3,950,700,872.59
Repayment of Commercial Bank Loans(Using Bonds)	28,112,850,908.28	-
Loan Obligations/Charges	4,192,929,946.49	
Internal Loans/Other Borrowing Repayments	<u>8,674,675,946.44</u>	-
Net Cash- Flow from Financing Activities	3,290,113,198.79	-
CASH AND ITS EQUIVALENT		
Cash and its equivalent at beginning of the year	1,300,071,523.28	14,797,934,114.60
Cash and its equivalent at year ended	(802,876,834.67)	1,300,071,523.28

The Cash-flow Statement shows that total Income available to the State from all sources during the year under-review was Ninety Five Billion, Six Hundred and Ninety Seven, Million Nine Hundred and Twenty Six Thousand, Two Hundred and Forty Four Naira Eighty Six Kobo (**N95,698,026,244.86**) only. It showed that Total Expenditure was Ninety Seven Billion, Eight Hundred Million, Nine Hundred and Seventy Four Thousand Six Hundred and Two Naira Eighty One Kobo (**N97,800,974,602.81**) only. Out of this Total Expenditure, Recurrent Expenditure was **N91,415,838,006.66**, while Capital Expenditure was **N6,385,136,596.15**.

5.2. STATEMENT OF ASSETS AND LIABILITIES

CASH BALANCES:

Cashbook balances as presented in the Accountant-General's report as at **31st December 2015** is (**N802,876,834.67**). This comprises Bank balances from the Accountant-General's Accounts from various Bank Accounts. However, balances from MDAs were not incorporated probably due to lack of reports from the Board of Survey exercise. This is shown here under: -

	ACTUAL 2015	ACTUAL 2014
ASSETS	N	N
Cash and Bank Balance	(802,876,834.67)	1,300,071,523.28
Other Govt. Funds	Nil	Nil
	(802,876,834.67)	1,300,071,523.28
INVESTMENTS:		
Min. of Finance Investments	Nil	Nil
Advances	Nil	Nil

Intangible Assets	100,357,092,485.15	Nil
Total Assets and Investment	99,554,215,650.48	<u>1,300,071,523.28</u>
LIABILITIES		
Consolidated Revenue Fund	Nil	-12,026,486,747.65
Capital Development Fund	3,297,054,410.87	4,099,931,245.54
Other Govt. Funds	11,171,473,506.39	Nil
Total Liabilities	<u>14,468,527,917.26</u>	<u>-7,926,555,502.11</u>
 EXTERNAL/INTERNAL LOANS		
Foreign Loans	Nil	-3,288,937,427.09
Internal Loans	<u>52,723,271,555.98</u>	<u>57,882,902,667.49</u>
Total Public Funds and Liabilities	<u>52,723,271,555.98</u>	54,593,965,240.40
 OTHER LIABILITIES:		
Pension and Gratuity Due	8,885,501,590.80	Nil
Outstanding Contractors Liabilities	23,284,017,591.44	Nil
Pending Litigations(according to MDAs)	192,896,995.00	Nil
SUB-TOTAL	32,362,416,177.24	Nil
TOTAL PUBLIC FUNDS AND LIABILITIES	99,554,215,650.48	1,300,071,523.28

The Assets and Liabilities Statement shows that the Government, during the year under review, did not give out Car Loans, Housing Loans, Furniture Loans or any type of advance to its workforce as a motivator. It showed a Zero position. It also showed a Zero Investment position. All the Investments of Plateau State Government should be incorporated in the Accountant-General's report no matter who manages such Investments.

5.3. STATEMENT OF CONSOLIDATED REVENUE FUND (CRF)

This Statement shows the total Recurrent Revenue that accrued to the State Government for the Payment of Recurrent Expenditure, Loans and other borrowings repayments. This is shown here under: -

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2015

BUDGET 2015	ACTUAL 2015
N	N

Opening balance	-	1,300,071,523.28
<u>Add:</u> Revenue (Income)		
Revenue/Taxes (Direct and Indirect)	11,175,980,477.00	4,796,046,282.73
Fines and Fees	3,156,596,225.00	320,699,661.20
Licences	216,037,973.00	112,368,900.00
Earnings & Sales	1,703,457,620.00	1,258,770,416.50
Rent on Government Property	221,684,000.00	1,514,502,398.22
Miscellaneous	Nil	69,094,950.17
Boards & Parastatals	2,113,028,412.00	-
Statutory Revenue Allocation	43,682,249,024.72	29,408,365,212.46
NNPC Refund	1,185,123,000.00	Nil
Excess Crude	Nil	207,097,807.97
Sure – P	2,617,036,075.00	2,538,537,419.74
Exchange Gain Difference	Nil	1,577,419,617.85
Refund of Bail Out Deductions	Nil	754,524,955.65
LNG	Nil	216,327,924.40
Miscellaneous Capital	Nil	521,930,900.13
FGN Bail Out	Nil	5,357,570,000.00
Loan from Govt. Agencies	Nil	2,050,000,000.00
VAT Allocation	8,500,000,000.00	Nil
Total Revenue	74,571,192,806.72	52,003,327,970.30
<u>Less: Expenditure:</u>		
Personnel Cost:		
MDAs/Parastatals	24,844,832,726.99	19,735,419,814.13
Consolidated Revenue Fund Charge	Nil	864,905,174.65
Overhead Cost:		
MDAs/Parastatals	31,800,641,543.00	21,738,658,864.00
OTHER RECURRENT EXPENDITURE:		
Internal Loan/Other Borrowing Repayment	Nil	8,674,675,946.44
Repayment of Commercial Bank Loans(Using Bonds)	Nil	28,112,850,908.28
Loan Obligations/Charges	Nil	4,192,929,946.49

FAAC Deductions	Nil	8,096,397,352.67
Total Recurrent Expenditure	56,645,474,269.99	<u>91,415,838,006.66</u>
Consolidated Revenue Fund Closing Balance	17,925,719,536.73	(39,412,510,036.36)
Appropriation/Transfers		
Transfer to Capital Dev. Fund		(39,412,510,036.36)

The Statement of Consolidated Revenue Fund indicates that the sum of **N50,703,256,447.02** was the money receipted for the payment of Recurrent services and Loan repayments. It had a balance brought forward of **N1,300,071,523.28** bringing the total to **N52,003,327,970.30**. The sum of **N42,338,983,852.78** was paid out for Recurrent services while the sum of **N49,076,854,153.88** was equally used for servicing of Internal Loans and other borrowing repayments. It had a closing balance of **(N39,412,510,036.36)**.

5.4. STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)

Capital Receipts are receipted into this Fund. This Fund is meant to purchase or construct Capital Assets. Total Gross Capital Receipts was **N49,094,701,043.38** where VAT contributed **N8,131,769,797.84**, Bonds Contributed **N28,200,000,000.00**, CBN SME Support Contributed **N2,000,000.00** and Internal Loans was **N6,663,000,000.00** with an opening balance of **N4,099,931,245.54**. This is shown here under: -

STATEMENT OF CAPITAL DEVELOPMENT FUND

CAPITAL RECEIPT	BUDGET 2015 N	ACTUAL 2015 N
Opening Balance		4,099,931,245.54
Add Revenue:		
Value Added Tax (VAT)	8,500,000,000.00	8,131,769,797.84
Non-oil receipts	1,185,123,000.00	-
Internal Loans	103,952,191,226.00	6,663,000,000.00
CBN SME Support	Nil	2,000,000,000.00
Bonds	Nil	<u>28,200,000,000.00</u>
Sub-Total Capital Receipts	113,637,314,226.00	49,094,701,043.38
Transfer from CRF	Nil	<u>(39,412,510,036.36)</u>

Net Capital Receipts **9,682,191,007.02**

Capital Expenditure:

Economic Sector	Nil	3,588,174,701.00
Social Sector	Nil	1,310,329,047.70
Administration Sector	Nil	1,461,632,847.45
Regional Development Sector	Nil	-
Judicial Sector	Nil	<u>25,000,000.00</u>
Total Capital Expenditure	Nil	<u>6,385,136,596.15</u>
Closing Balance		<u>3,297,054,410.87</u>

The Capital Development Fund reveals that the sum of **N6,385,136,596.15** was expended on the purchase and construction of Capital Assets. A greater proportion of this went to the Economic Sector with about **N3,588,174,701.00** followed by the Administrative and Social services sectors with **N1,461,632,847.45** and **N1,310,329,047.70** respectively and the least was the Judicial Sector with **N25,000,000.00**. The Capital Development Fund had a closing balance of **N3,297,054,410.87**.

6.0. AUDIT OF BOARDS AND PARASTATALS

Section **125 (3)** of the **1999** Constitution of the Federal Republic of Nigeria authorizes the Auditor-General 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 the provision of the Constitution of the Federal Republic of Nigerian **1999** as amended provided the Parastatals with a list of Auditors for them to choose and appoint as their External Auditors but most of them are yet to appoint Auditors for the Audit of their Accounts.

Below is the detailed status of Audit of the State Parastatals: -

S/No.	NAME OF PARASTATAL	STATUS OF AUDIT	REMARKS
1	Plateau State Radio Television Corp.	Appointed Auditors for 2015 Account	Work in progress
2	Jos Metropolitan Development Board	Appointed Auditors for 2015 Account	Audit completed
3	Christian Pilgrims Welfare Board	Appointed Auditors for 2015 Account	Work in progress
4	College of Agriculture Garkawa	Appointed Auditors for 2016 Account	Work in progress
5	Plateau State Agricultural Development Programme	Appointed Auditors for 2015 Account	Audit completed
6	Plateau State Water Board	Appointed Auditors for 2015 Account	Audit completed
7	College of Education Gindiri	Appointed Auditors for 2013 Accounts	Work in progress
8	Plateau State Polytechnic Barkin-Ladi	Appointed Auditors up to 2014 Account	Work in progress
9	College of Arts and Science Kurgwi	Appointed Auditors up to 2014 Account	Work in progress
10	Plateau State Universal Basic Education Board	Appointed Auditors for 2012 Account	Audit Completed
11	Plateau State University Bokkos	Appointed Auditors for 2016 Account	Work in progress
12	College of Health Technology Zawan	Appointed Auditors for 2015 Account	Audit completed
13	College of Health Technology Pankshin	Appointed Auditors for 2015 Account	Audit completed
14	Hospitals Management Board	Appointed Auditors for 2016 Account	Work in progress
15	Plateau State Specialist Hospital	Appointed Auditors for 2012 Account	Audit completed

Some of these Parastatals, even though have the potentials to pay the Audit fees, they have been adamant to appoint Auditors from the list sent to them. They do not want transparency and accountability in their operations.

This opens such organizations to series of petitions which slow down the pace of development of such organizations.

Some of these Parastatals includes: -

S/No.	NAME OF PARASTATAL	STATUS OF AUDIT
1	Plateau State Universal Basic Education Board	Appointed Auditors for 2012 Account
2	Muslims Pilgrims Welfare Board	Appointed Auditors for 2009 Account
5	College of Education Gindiri	Appointed Auditors for 2013 Account
6	Plateau State Specialist Hospital	Appointed Auditors for 2012 Account

The gaps above shows clearly lack of transparency on the part of these agencies even though they have the ability to pay Audit fees.

I therefore implore the Honourable House of Assembly to sanction these Organizations to serve as deterrent to others.

6.1. REVENUE PERFORMANCE OF BOARDS AND PARASTATALS

Some Boards and Parastatals were observed to have been under performed in the area of Revenue Generation despite their huge potentials. The total Revenue Budgeted for the year under review was **N2,308,471,912.00**, while actual Revenue collected was **N1,102,218,924.74** as detailed below: -

SUMMARY OF REVENUE (BOARDS/PARASTATALS)

IPSAS HEAD	AGENCY	APPROVED ESTIMATE 2015	ACTUAL COLLECTION JAN-DEC 2015
011103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	5,096,000.00	4,200,000.00
011103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD	2,500,000.00	2,547,500.00
011108400100	PLATEAU STATE OPERATION RAINBOW	20,300,000.00	141,000.00
012300300100	PLATEAU RADIO TELEVISION CORPORATION	230,000,000.00	132,100,483.83

014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	100,000.00	-
021500400100	PL. ST. AGRICULTURAL MECHANIZATION SERVICES COMPANY	6,480,000.00	300,000.00
021502100100	COLLEGE OF AGRICULTURE, GARKAWA PLATEAU STATE AGRICULTURAL DEVELOPMENT	41,229,000.00	25,376,745.00
021510200100	PROGRAMME	9,333,092.00	-
021600200100	JOS MAIN MARKET AUTHORITY	12,665,000.00	2,657,000.00
021600300100	KABONG MARKET AUTHORITY	155,290,000.00	1,616,400.00
012301300100	PLATEAU STATE PRINTING PRESS	15,000,000.00	376,000.00
012305500100	PLATEAU STATE PUBLISHING CORPORATION	297,360,000.00	18,498,225.00
022810200100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	3,970,000.00	97,000.00
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	1,100,000.00	-
023600200100	PLATEAU STATE TOURISM CORPORATION	10,000,000.00	4,339,519.00
025210200100	PLATEAU STATE WATER BOARD	423,940,000.00	135,323,007.69
025210300100	PL. ST. RURAL WATER SUPPLY & SANITATION AGENCY	20,000,000.00	-
025305600100	JOS METROPOLITAN DEVELOPMENT BOARD	77,700,000.00	29,310,405.67
051700800100	PLATEAU STATE LIBRARY BOARD	305,000.00	-
051701800100	PLATEAU STATE POLYTECHNIC, BARKIN-LADI	396,515,000.00	355,156,911.55
051701900100	COLLEGE OF EDUCATION, GINDIRI	205,318,100.00	39,088,100.00
051706600100	COLLEGE OF ART, SCIENCE & REMIAL STUDIES, KURGWI	32,531,000.00	20,371,950.00
051702100100	PLATEAU STATE UNIVERSITY, BOKKOS	106,927,000.00	125,699,393.45
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	76,312,720.00	64,094,723.55
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	53,678,000.00	57,354,550.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	35,330,000.00	39,001,700.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	<u>69,492,000.00</u>	<u>44,665,310.00</u>
TOTAL		<u>2,308,471,912.00</u>	<u>1,102,218,924.74</u>

Efforts should be intensified to meet the Revenue target estimated for better service delivery. However, it was observed that the whole of the Revenue generated were spent by the Boards and Parastatals except some few like Water Board, Muslim Pilgrims Welfare Board and Christian Pilgrims Welfare Board.

Contrary to the provision of the Constitution of the Federal Republic of Nigeria **1999** as amended, Section (**120**) states that, all Revenue or other moneys collected as Revenue by a State

shall be paid into One Consolidated Revenue Fund of the State. Those Parastatals that are in total breach of this provision of the Constitution are all Tertiary Institutions.

They collect and spent all their Revenue! Even where the edicts creating such Organizations allow (or authoritative approval is granted) the Organizations to spend their Internally Generated Revenue, the total figure of Revenue generated must be forwarded to the Office of the Accountant-General through the Board of Internal Revenue to enable him capture same in the Annual Draft Financial Statement and copy of which is to be submitted to the Revenue Mobilization Allocation and Fiscal Commission (If audited) where Revenue efforts of States serve as indices for resource allocation.

7.0. MINISTERIAL AUDIT

The Audit of all Ministries and Departments have been carried out up to **31st December, 2015**.

7.1. CURRENT AUDIT QUERIES

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.

b) Payments totaling **N2,480,200.00** were paid out without supporting documents. This act shows that goods were not bought or services not rendered and paid for. The amount should be refunded back to government.

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 241850 bags leaving an outstanding balance of 31,750. Each bag was sold at subsidized rate of 1700. The Company was queried to refund back the sum of **N53,975,000.00** to the Government.

Also, TAK Continental was to supply **N266,400** bags but supplied **266,300** bags leaving a difference of **100** bags. The Company was queried to refund the sum of **N170,000.00**.

- 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 paid to the relevant Tax Authorities.
- c) Cassava and Oil Palm Programme:** - In our audit report of **2014 to 2015** reference No.**GJO.5/v.ii/xx** dated **30th June, 2017**, we reported that **N13,878,418.00** could not be accounted for in a Cassava and Oil Palm Programme.

3 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.

4. MINISTRY OF HOUSING AND URBAN DEVELOPMENT

- a.** 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.
- b.** We had also observed in the same report that vouchers without supporting documents amounted to **N854,000.00**. this should be investigated and recoveries be made.

5. PLATEAU STATE HOUSE OF ASSEMBLY

- a.** In our report Ref. No. **GJO. 16/vol.3/932** dated **30th August, 2016** and for period **January to December, 2015** we had observed that payment vouchers amounting to **N78,015,020.75** were without supporting documents attached to authenticate the payments. This query is yet to be answered. This should be investigated for possible recovery please.

7.2. PREVIOUS AUDIT QUERIES:

- 1. 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.

2. DEPUTY GOVERNOR'S OFFICE:

- a) A cash shortage of **N70,000.00** was unveiled in our Audit Report Query ref. No. **GJO.18/VOL.1/37** dated **26th January, 2016** and reply is still being awaited;
- b) We also reported in the same query that payment vouchers totaling **N9,515,150.00** were without supporting documents. Hence, the genuineness of the expenditure could not be established. Response as regards the supporting documents is still being awaited;
- c) We equally reported in the same query that Store items worth **N358,300.00** received in the Store were not seen and details of issue not obtained;
- d) In the same query, we intimated the Officer concerned to account for the sum of **N187,000.00** expenditure which was incurred in **2015** but which was used in **2014** to balance the account.

3. 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 **40,695,999.51** 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.

4. BOARD OF INTERNAL REVENUE

The under-listed major observations were raised in my Audit Query reference **No.**

UJO.4VOL.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 Licences) paid their Revenues to the same Pool Account. Government should ensure that the **10%** retention should only be by collection efforts of the Board itself (i.e. excluding Revenue from MDAs, National Drivers Licence from Federal Road Safety Commission and PAYE of Civil Servants).
- c) It was equally queried that the sum **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 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) In the Statement of Remittances to the Consolidated Revenue Account and transfers, the sum of **N184,375,556.36** was transferred from the Pool Account as Garnishee Order. This needs proper investigation as no adequate explanation was given.
- f) We reported that the sum of **N66,406,258.15** was labelled 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.

- g) 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.
- h) 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.
- i) 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.
- j) 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 back immediately.
- k) 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.
- l) 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.

m) 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 on 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 arouse 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. VERIFICATION OF PROJECTS

We had reported that a physical verification of projects was carried out and the following observations were made. Reply is yet to be received.

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 not yet completed;
- b. Central Security House not completed
- c. Governor's Residence Car park not completed
- d. Generator House not completed
- e. Banquet Hall not completed
- f. Conference Hall not completed;
- g. 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;
- h. The Domestic Quarters is yet to be completed.

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. Cadi Dalvo 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 Gakok Kuru, Jos South L.G.C**

- a. **Davelt Nig. Ltd** – To construct a Cassave 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 Plan. 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 – DB 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, Rawuru Kunat 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 **February 2013** 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 (**Nylon Tar**) 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 **10.40 KM** 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 – Sabon Layi – 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 Katako – 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.

6. Ministry for Housing and Urban Development – 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 uptill this moment no reply has been received.

7. MINISTRY OF ENVIRONMENT

In the year **2009**, the Ministry received a total of **N275,575,422.33** from the Office of the Accountant-General and a brought forward balance of **N14,278,410.42** which gave a total Income of **N289,853,832.75**. The Ministry expended a total sum of **N594,407,860.00** from the Income, leaving an over expenditure of **N304,554,027.29**. The arithmetic above shows that not all Income was disclosed. A query has been issued and response is being awaited.

8. MINISTRY OF LANDS, SURVEY AND TOWN PLANNING

Revenue Account:

We note that **10%** of the revenue it generated was spent within the Ministry. When we enquired to know the authority backing it, it was said that the Governor approved that the Ministry can spend **10%** of the revenue they collected. However, we could not sight the approval.

8.0. GENERAL OBSERVATIONS

8.1. ANNUAL ESTIMATE (BUDGET 2015):

The entire process (from Compilation, Scrutiny to Defence, Passage and Signing into Law) deserves a lot of commendation for acting in conformity with global Budgeting best practices. However, the printing and making available this important document on timely basis will enable all MDAs as a guide for its Revenue/Expenditure planning and control and also for the Office of the Auditor-General to effectively monitor them. Equally worth mentioning is the absence of

printing of quarterly Budget Performance report and forwarding same to the Office of the Auditor-General for scrutiny and to raise Audit Alarm were necessary. Government should release funds for these purposes as a priority amongst its numerous demands.

8.2. PUBLIC ACCOUNTS COMMITTEE

The Public accounts Committee has commenced sitting on the Auditor-General's Annual Reports for the years **2008 – 2014**. Erring accounting Officers have been invited to this session and a report of the committee is yet to be tabled to the House at Plenary to conclude the process of bringing erring officers to book, this action will make all Accounting officers to sit up to their responsibilities.

8.3. NON PASSAGE OF VARIATION ORDERS THROUGH THE OFFICE OF THE AUDITOR-GENERAL

In line with Personnel Emoluments Audit procedures, all MDAs are supposed to process variation Orders (for Promotions, Annual Increments, Retirement/Deaths e.t.c.) through the Office of the Auditor-General for proper placement. These are not being done by all MDAs except State House of Assembly and Local Government Audit.

To ensure proper placements on promotion in line with General Order **222**, all variation orders should pass through the Office of the Auditor-General.

8.4. STATUTORY ALLOCATION TO LGCs FROM THE INTERNALLY GENERATED REVENUE OF THE STATE

As reported in my previous reports, the case is still the same. The Government, within the period **January to December 2015** is yet to release the **10%** of its Internally Generated Revenue to the **17 LGCs** of the State as a statutory requirement.

The Internally Generated Revenue of the State Government as at **31st December, 2015** was **N8,071,482,608.82**. This means that the State Government is to pay the sum of **N807,148,260.88** to the **17 LGCs** as required by Law. The breakdown of the collection is tabulated here under: -

REVENUE ITEM	AMOUNT (2015) N
Revenue/Taxes (Direct/Indirect)	4,796,046,282.73
Fines	151,245,805.15
Fees	169,453,856.05
Licences	112,368,900.00
Earnings	69,094,950.17

Sales	1,258,770,416.50
Rent on Government Property	1,514,502,398.22
Total Internally Generated Revenue	<u>8,071,482,608.82</u>

8.5. RENDITION OF MONTHLY REVENUE/EXPENDITURE RETURNS

It is a requirement that Accounting Officers of Ministries/Departments, Boards and Parastatals should render on a monthly basis their Revenue/Expenditure Returns to the Office of the Accountant-general and the Office of the Auditor-General to facilitate effective monitoring and guide against over spending by raising Audit Alarms. These returns are only forwarded to my Office by Boards and Parastatals. Most Ministries/Departments do not forward their returns to my Office. Ministries/Departments should henceforth forward their Revenue/Expenditure Returns to my Office for my Scrutiny please.

8.6. NON – INCLUSION OF INTERNALLY GENERATED REVENUE OF BOARDS AND PARASTATALS IN THE STATE INTERNALLY GENERATED REVENUE FIGURE

The Accountant-General of the State does not capture the Internally Generated Revenue of Boards/Parastatals in his account, thereby depleting our Internally Generated Revenue figure which is a parameter for the Federation Allocation sharing. Consequently, the sum of **N1,053,983,051.30** being Internally Generated Revenue by the Boards was not captured. This observation should be looked into with a view to correcting this anormally.

8.7. NON – REMITTANCE OF PAYE AND OTHER TAXES BY LGCs

As earlier reported in my previous Audit Report, the **17 LGCs** do not remit their **PAYE** and **WHT** to the State Board of Internal Revenue in total disregard to the Laws. Their non adherence to the provisions of this Law further depletes the Internally Generated Revenue figure of the State. I wish to draw the attention of the Public Accounts Committee of the State House of Assembly to intervene in this matter.

8.8. AUDIT LAW

This law is to further strengthen the Auditor-General in the discharge of his duties. The law if finally promulgated will provide sanctions for erring officials of Government Agencies. To

effectively combat corruption, the state needs to have an audit Law. Presently the state still relies on the **Audit Ordinance of 1958** which seems to be obsolete.

However, it is good news that there is a draft Audit Law in the Ministry of Justice for vetting, hoping it will be passed as soon as it gets to the House of Assembly considering its importance in the effective fight against corruption.

8.9. BOOK-KEEPING AND RECORDS

As reported in my previous report and still maintain that proper book-keeping and the maintenance of adequate records of accounts have remained a big challenge to **MDAs**. Poor Book-keeping and inadequate maintenance of records of accounts largely contributed to their inability to render promptly returns and appropriation accounts of the Expenditure Votes under their control particularly for the non-regular Over-head Cost. Worst of all, **MDAs** are totally reluctant to forward copies of their monthly returns and appropriation account to the Office of the Auditor-General for Audit purposes as required by the provision of Financial Regulations No.103 making it difficult for me to ascertain details of actual releases made to them at specific intervals (Usually on monthly basis). This Office had to rely on information from Ministry of Finance which normally comes to my Office very late.

8.10. INTERNAL CONTROL

The essence of Internal Control is to ensure adherence to management policies that affects 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-Auditing function which adds more quality to the payment processes of any kind. The Internal Audit Unit is established in all **MDAs** in Plateau State and is controlled by the Office of the Accountant-General. The Internal Audit Unit in the State is generally regarded as a less fancy Department and inferior to the position of the Director of Finance and Supplies in the same Ministry. All payment processes should pass through the Internal Audit before the payment is made and the Internal Auditor should be a more superior Officer to the Director of Finance and Supplies. We recommend that the Director of Internal Audit Department be established in the Office of the Accountant-General headed by the Director of Internal Audit. All Internal Auditors posted to **MDAs** will report to him and forward copies of their monthly reports to him.

9.0. FURTHER OBSERVATIONS ON THE DRAFT FINANCIAL STATEMENT

- a.** Cash and Bank Balances as at **31st December, 2015** as Audited is (**N793,131,563.26**) but was presented as (**N802,876,834.67**). This is exclusive of all Bank balances which were mopped up from accounts of all Ministries/Departments and Boards and Parastatals in to the Treasury Single Account (**TSA**). That account was not presented for our scrutiny hence the closing balance of the account was not captured.
- b.** Absence of Notes to the Accounts: Apart from the cash flow statement where Notes to the Accounts was shown, the Statement of Consolidated Revenue Fund, Capital Development Fund and Assets and Liabilities had no Notes to the Account which makes those Statements not explicit.
- c.** In September **2015**, PW Nig. Ltd was paid gross Contract sum of **N48,954,400.63** on Mandate No.**300137** through Guaranty Trust Bank on the **9th September, 2015** instead of net payment of **N43,569,452.14**. The Tax elements (VAT, WHT and Development Levy) totaling **N5,384,988.49** should be recovered from the Contractor and pay to the relevant Tax authorities.
- d.** In the Statement of Consolidated Revenue Fund, Miscellaneous of **N69,094,950.17** could not be traced as Revenue from the records presented to us for scrutiny.

10.0. PENSION AND GRATUITY

10.1. CERTIFICATION OF TERMINAL BENEFITS

During the year under review, we received a total of **590** files from the Plateau State Pension Board, Seven (**7**) Files were queried and **563** were Checked and Passed.

RECORD KEEPING:

Poor record keeping at the Ministries, Department and Agencies (MDAs) level had been largely responsible for delay in processing terminal benefits and thereby causing untold hardship to the retirees.

Also, there are weaknesses in managing Variation Orders at Ministries/Extra Ministerial Departments as observed in the course of checking/Examination of terminal benefits during the year. The sum of **N42,729,813.23** was queried as overpayment and was deducted at source from their benefits. This discovery is made possible when the Pension Desk Officer of the Audit Department takes step further to demand for the Bank Statement of the Retiree that he uncovers that his Salary was still being paid. We recommend that Variation Orders must be promptly raised and content promptly brought for implementation by the Salary Automation Unit of the Accountant-General's Office.

10.2. PAYMENT OF PENSION AND GRATUITY

The State Government had during the year released the sum of **N1,399,457,153.87** for the payment of Pension for its retired Civil Servants for the year under review (Pension was only paid from January **2014** to August **2014**).

No payment was made in respect of Gratuity as no release was made from the Accountant-General's Office. The Irrevocable Standing Payment Order (**ISPO**) of **N130,000,000.00** earlier approved by the Executive Governor for the payment of Gratuity was abandoned during that regime (**2007-2015**) and action as regards the payment is yet to be taken by the present administration.

We equally note with dismay that placement of Civil Servants on Pension is not automatic. Civil Servants who retire from the Civil Service stay for over a year without placement (This is catastrophic). Civil Servants who retire from the Civil Service should have an automatic migration from the Salary payroll to the Pension payroll so as not to under-go any hardship and also to reduce further accumulation of Pension arrears in addition to the already accumulated Gratuity.

11.0. CONCLUSION

11.1. STAFF

The Office commenced the year with Staff strength of **87** broken down as shown here-under: -

Management Cadre	-	10
Middle Cadre	-	42
Junior Cadre	-	35

The Staff strength as earlier highlighted in my previous Audit Report is grossly inadequate to carry out its Constitutional responsibilities of ensuring that Government funds in all MDAs, Schools and Courts are properly safeguarded for the benefit of its citizens.

11.2. 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 five **(4)** Directors. The Office accommodation is inadequate. The Office has five **(5)** Area Offices as enumerated below: -
- (ii) **Jos – North Area Office:** It has its Operational office located in Jos North and takes charge of Jos North, Jos East, Bassa and Jos South Local Government Areas;
- (iii) **Barkin-Ladi Area Office:** With its Operational Office at Barkin-Ladi, covers Riyom, Bokkos and Barkin-Ladi Local Government Areas;
- (iv) **Pankshin Area Office:** Has its Operational Office at Pankshin and Covers Pankshin, Mangu and Kanke Local Government Areas;
- (v) **Langtang Area Office:** With its Operational Office at Langtang North, covers Langtang South, Wase and Kanam Local Government Areas also;
- (vi) **Shendam Area Office:** it has its Operational Office in Shendam and covers Shendam Qua'an-pan and Mikang Local Government Areas.

All these Area Offices oversee the auditing of finances of the State Government especially Government Departments, Schools and Courts at the Local Government Areas. All the Five **(5)** Area Offices are not furnished. I passionately appeal to the Government to furnish these Area Offices with befitting Office accommodation.

11.3. VEHICLES

The Office has One **(1)** Official vehicle (Bus) at the Headquarters courtesy of Public Sector Governance Reform & Development Project, World Bank Assisted, but non for the five **(5)** Area Offices scattered all over the State. Staff are compelled to visit Schools and Courts scattered all over the State despite the rugged terrain on Motor Cycles in other to have the accounts of

Government Agencies Audited in fulfillment of the mandate given to the Auditor-General in **S.125(2)** of the Constitution of the Federal Republic of Nigeria **1999** as amended. Staff at the Headquarters equally visits **MDAs** for Audit on Tri-cycles!

I appeal to the State Government to provide the Office of the State Auditor-General with Vehicles to enable its Staff carry out its Constitutional duties with ease.

11.4. TRAINING

The Staff of the State Audit Department needs to be trained and retrained to keep itself abreast with the current changes in the Accounting Profession.

Several Memos had been written to that effect but is yet to receive the blessings of his Excellency.

We appeal to the Governor to constantly release funds to train the Staff through Workshops, Seminars and other Professional Mandatory Continuing Development Programme (**MCPD**) of Professional bodies such as the Institute of Chartered Accountants of Nigeria (**ICAN**), Association of National Accountants of Nigeria (**ANAN**) and Institute of Certified Public Accountants of Nigeria (**ICPAN**).

12.0. ACKNOWLEDGMENT

This Office has continued to enjoy maximum co-operation from all Chief Executives and Accounting Officers of Ministries/Extra Ministerial Department during the year **2015**.

The Office of the Accountant-General gave me their unlimited co-operation by submitting the financial records for audit; I solicit for the sustenance of this kind of co-operation.

I also want to acknowledge the Espirit-de-Corps Exhibited by the Staff of the Department in the discharge of their duties which enabled me conclude the Audit early enough. This Tempo should be sustained in other to push the Department and the State in general to greater heights.

I wish to thank the Governor of Plateau State, **RT. Hon. (Barr.) Simon Bako Lalong** whose keen interest in accountability and transparency since the beginning of this administration had continued to be Exemplary.

My profound gratitude goes to the State House of Assembly who had been partnering with us in ensuring accountability, transparency and the fight against corruption. The House of Assembly through its House Committee on Public Accounts and Petitions gave all the needed support for us to discharge our Constitutional duties.

***Thomas T. Duksuk,
Auditor-General,
Plateau State.***

13.0. AUDIT CERTIFICATE

I have audited the Financial Statements and the supporting notes on pages **49** to **129**. The Financial Statement provides information about financial performance of the State for the year ended **31st December, 2015**.

The Financial **(Control and Management) Act 1958** as amended and **Section 125** of the Constitution 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 1956** as amended and in accordance with generally accepted Audit Standards. The Audit includes Examination of the evidences supporting the accounts and disclosures 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, 2015**, the results of its operations and Cash-flows for the year ended on that date; except for the observation made thereon.

***Thomas T. Duksuk,
Auditor-General,
Plateau State.***

FINANCIAL STATEMENT AS AT 31ST DECEMBER, 2015

- CASH-FLOW STATEMENT**
- STATEMENT OF ASSETS AND LIABILITIES**
- STATEMENT OF CONSOLIDATED REVENUE FUND**
- CAPITAL DEVELOPMENT FUND**

14.0. 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 Controls 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 **31st December, 2015** and its operation for the year ended on that date.

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

PLATEAU STATE GOVERNMENT

CASH FLOW STATEMENT FOR JANUARY 1ST TO DECEMBER 31ST 2015

		STATEMENT NUMBER 1					
<i>CASH FLOW FROM OPERATING ACTIVITIES</i>			BUDGET 2015	ACTUAL 2015	% PERF.	ACTUAL 2014	ACTUAL 2013
RECEIPTS		-	-	-	-		
5	STATUTORY REVENUE		62,792,625,313.00	34,702,272,938.07	55.26	45,926,524,393.43	50,342,238,163.50
6	CAPITAL REVENUE - V A T		8,500,000,000.00	8,131,769,797.84	0.00%	10,772,345,037.76	10,855,086,528.62
7	INTERNALLY GENERATED REVENUE		16,828,493,045.00	8,071,482,608.82	47.96	5,802,565,856.82	7,137,430,076.24
<i>SUB-TOTAL : 11 RECEIPTS</i>			88,121,118,358.00	50,905,525,344.73	103.23	62,501,435,288.01	68,334,754,768.36
PAYMENTS							
8	PERSONNEL EMOLUMENTS MDAS		24,844,832,726.99	9,694,196,605.54	39.02	7,425,820,957.16	-10,105,688,562.80
	CONSOLIDATED REV FUND CHARGES		-	864,905,174.65	#DIV/0!	2,090,837,293.98	-1,801,679,637.32
9	OVERHEAD COSTS MDAs		31,800,641,543.00	17,743,228,714.00	55.80	22,503,680,976.49	-19,792,802,190.84
10	FAAC DEDUCTIONS			8,096,397,352.67			
11	OVERHEAD COSTS (BOARDS & PARASTATALS)		-	3,995,430,150.00	#DIV/0!	4,185,028,982.55	-2,740,986,064.83
12	PERSONNEL EMOLUMENTS (BOARD&PARASTATALS)		-	10,041,223,208.59	#DIV/0!	7,537,637,643.10	-8,701,563,791.87
<i>SUB-TOTAL : 12 PAYMENTS</i>			56,645,474,269.99	50,435,381,205.45	#DIV/0!	43,743,005,853.28	43,142,720,247.66
<i>NET CASH FLOW FROM OPERATING ACTIVITIES</i>			31,475,644,088.01	470,144,139.28	#DIV/0!	18,758,429,434.73	25,192,034,520.70
13 CASH FLOW FROM INVESTMENT ACTIVITIES							
13	Miscellaneous (capital)		23,392,525,834.00	521,930,900.13	2.23	0	0
	PURCHASE/CONSTRUCTION OF ASSETS-CAPITAL		119,820,361,148.01	(6,385,136,596.15)	(5.33)	-34,596,607,917.16	-53,009,779,473.87
<i>SUB-TOTAL : 13 NET CASH FLOW FROM INVESTMENT CAPITAL</i>			119,820,361,148.01	(5,863,205,696.02)	(3.10)	(34,596,607,917.16)	53,009,779,473.87
14 CASH FLOW FROM FINANCING ACTIVITIES							
-	Internal loans		103,952,191,226.00	6,663,000,000.00	13.30	36,000,000,000.00	42,770,272,486.67

-	Bonds	-	28,200,000,000.00			
14	Loans from Govt agencies		2,050,000,000.00			
-	Planet Capital		-			
-	CBN SME SUPPORT		2,000,000,000.00			
-	FGN Bailout		5,357,570,000.00			
-	TRANSFER FROM RESERVES				3,950,700,872.59	
-	Repayment of commercial Bank Loans		(28,112,850,908.28)			
-	Loan obligations/charges		(4,192,929,946.49)			
	INTERNAL LOAN AND OTHER BORROWING REPAYMENTS	(39,000,000,000.00)	(8,674,675,946.44)	22.24	-35,191,921,492.95	-15,854,260,880.24
	<i>SUB-TOTAL : 14 NET CASH FLOW FROM FINANCING ACTIVITIES</i>	64,952,191,226.00	3,290,113,198.79	35.54	4,758,779,379.64	26,916,011,606.43
	15 CASH AND ITS EQUIVALENT	-	-			
	CASH & ITS EQUIVALENT AS AT BEGINNING OF YEAR	-	1,300,071,523.28	0.00%	14,797,934,114.60	14,797,934,114.60
	<i>SUB-TOTAL : 15 CASH AND ITS EQUIVALENT</i>	-	1,300,071,523.28	-	14,797,934,114.60	14,797,934,114.60
	<i>CASH AND ITS EQUIVALENT CURRENT YEAR ACTIVITIES</i>	-	(2,102,948,357.95)	#DIV/0!	(11,079,399,102.79)	<u>13,896,200,767.86</u>
	16 LOANS AND ADVANCES	-	-			
	LOANS AND ADVANCES BF	-	-	0.00%		0
	<i>SUB-TOTAL : 16 LOANS AND INVESTMENTS (E)</i>	-	-	0.00%		0
	<i>PROCEEDS FROM LOANS AND OTHER INVESTMENTS</i>	-	-	0.00%		0
15	<i>TOTAL CASH AND ITS EQUIVALENT AS AT 31/12/2015</i>	-	(802,876,834.67)	#DIV/0!	1,300,071,523.28	<u>14,797,934,114.60</u>

PLATEAU STATE GOVERNMENT

STATEMENT OF ASSET AND LIABILITIES AS AT DECEMBER 31ST 2015

STATEMENT NO 2				
	NOTES	Actual 2015	Actual 2014	Actual 2013
1 - ASSETS		0.00	1,300,071,523.28	
CASH AND BANK BALANCES	16	(802,876,834.67)	1,300,071,523.28	14,797,934,114.60
OTHER GOVT FUNDS		0.00	0.00	0
SUB-TOTAL		(802,876,834.67)	1,300,071,523.28	14,797,934,114.60
2 - INVESTMENTS			0	
MINISTRY OF FINANCE INCORPORATED		-	0	0
ADVANCES		0.00	0	0
INTANGIBLE ASSETS		100,357,092,485.15	0	0
TOTAL ASSETS AND INVESTMENTS		99,554,215,650.48	1,300,071,523.28	14,797,934,114.60
3-LIABILITIES				
CONSOLIDATED REVENUE FUND		-	-12,026,486,747.65	-62,627,156.26
CAPITAL DEV. FUND		3,297,054,410.87	4,099,931,245.54	266,297,648.54
OTHER GOVT. FUNDS		11,171,473,506.39	0	0
SUB-TOTAL		14,468,527,917.26	-7,926,555,502.11	203,670,492.28
4 - EXTERNAL/INTERNAL LOANS				
FOREIGN LOANS		0.00	-3,288,937,427.09	3,401,132,490.00
INTERNAL LOANS		52,723,271,555.98	57,882,902,667.49	14,235,131,302.66
SUB-TOTAL		52,723,271,555.98	54,593,965,240.40	0
5- OTHER LIABILITIES				
Pension and Gratuity due		8,885,501,590.80		
Outstanding Contractors Liabilities		23,284,017,591.44		
Pending Litigations (according to MDAs)		192,896,995.00		
SUB-TOTAL		32,362,416,177.24	0	
TOTAL PUBLIC FUNDS AND LIABILITIES		99,554,215,650.48	1,300,071,523.28	14,797,934,114.60
		0.00		

**PLATEAU STATE GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUNDAS AT
31st DECEMBER 2015**

STATEMENT NO 3					
CONSOLIDATED REVENUE FUND	NOTES	ACTUAL 2015	Budget 2014	Actual 2014	% Variance
31 - OPENING BALANCE		1,300,071,523.28	1,300,071,523.28	14,797,934,114.60	
31 - OPENING BALANCES		1,300,071,523.28	1,300,071,523.28	14,797,934,114.60	0.00%
32 - ADD: REVENUE (INCOME)		50,703,256,447.02	126,535,761,274.02	51,069,835,235.87	
32.101 - REV./TAXES (DIRECT AND INDIRECT)		4,796,046,282.73	11,280,556,000.00	4,584,027,026.89	40.64
32.102-REV/FINES AND FEES		320,699,661.20	1,258,324,500.00	464,205,268.55	36.89
32.103-REV/LICENCES		112,368,900.00	356,000,000.00	145,064,146.42	40.75
32.104-REV/EARNINGS AND SALES		1,258,770,416.50	752,516,317.00	307,535,990.41	40.87
32.105-REV/RENT ON GOVERNMENT PROPERTY		1,514,502,398.22	689,557,000.00	301,733,424.55	43.76
32.108-MISCELLANEOUS		69,094,950.17	0.01	-	0
32.110-BOARD AND PARASTATALS		-	2,247,962,895.00	-	0
32.111-STATUTORY REVENUE ALLOCATION		29,408,365,212.46	46,682,963,925.00	40,159,458,229.45	86.03
NNPC Refund/Exchange Gain	17	1,577,419,617.85	-	1,791,978,793.12	
Excess Crude	18	207,097,807.97	-	584,993,839.32	
SURE-P		2,538,537,419.74	-	2,730,838,517.16	
Refund of bail out dedeuctions		754,524,955.65			
LNG		216,327,924.40		39,255,014.38	
Miscellaneous capital		521,930,900.13			
FGN Bail out		5,357,570,000.00			
Loan from Govt Agencies	19	2,050,000,000.00			
VAT Allocation		-	63,267,880,637.01	-	8072%
TOTAL REVENUE (B)		52,003,327,970.30	127,835,832,797.30	65,867,769,350.47	10411%
33 LESS: EXPENDITURE					
PERSONNEL EMOLUMENTS		19,735,419,814.13			
Consolidated Revenue fund charges		864,905,174.65			
33.1 ADMINISTRATIVE SERVICES		19,684,757,147.00	(58,923,799,594.00)	(28,416,448,745.92)	48.23
33.2 EDUCATION SERVICES		866,868,457.00	(12,291,007,705.00)	(7,922,299,092.77)	64.46
33.3 TRANSPORT SERVICES		-	(1,527,579,684.00)	(1,045,555,018.20)	68.45
33.4 HEALTH SERVICES		333,338,579.00	(6,381,312,582.00)	(5,695,459,811.76)	89.25
33.5 AGRICULTURAL SERVICES		23,251,877.00	(1,079,413,657.00)	684,594,580.85	-63.42
33.6 OTHERS OF GENERAL NATURE		830,442,804.00	(1,790,119,449.00)	(2,285,666,013.82)	127.68
SUB-TOTAL		42,338,983,852.78	(81,993,232,671.00)	(44,680,834,101.62)	54.49

OTHER RECURRENT EXPENDITURE					
EXTERNAL LOANS		-		(112,195,065.91)	
INTERNAL LOANS REPAYMENT		8,674,675,946.44		(34,039,055,178.93)	
REPAYMENT OF COMM BANK LOANS		28,112,850,908.28			
LOAN OBLIGATIONS/CHARGES		4,192,929,946.49			
FAAC DEDUCTIONS		8,096,397,352.67			
SUB TOTAL OTHERS		49,076,854,153.88		- (34,151,250,244.84)	
2 TOTAL EXPENDITURE (C)		91,415,838,006.66	(81,993,232,671.00)	(77,894,256,098.12)	96.14
OPERATING BALANCE (D=B-C)		(39,412,510,036.36)	45,842,600,126.30	(12,026,486,747.65)	69.23
			-	-	
APPROPRIATION/TRANSFERS					
TRANSFER TO/(FROM) CAPITAL DEV. FUND		(39,412,510,036.36)		-	
CLOSING BALANCE		-	45,842,600,126.30	(12,026,486,747.65)	

PLATEAU STATE GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER, 2015

STATEMENT NUMBER 4

	NOTES	Budget 2015	ACTUAL 2015	ACTUAL 2014	% Variance
Opening Balance			4,099,931,245.54		
REVENUE					
Value Added Tax (VAT)		8,500,000,000.00	8,131,769,797.84	8,573,938,420.80	0.00%
Non oil receipts		1,185,123,000.00	-	1,697,786,616.96	0.00%
Ecological Fund		-	-	500,000,000.00	0.00%
Miscellaneous Receipts		-	-	600,000.00	0.00%
Receipts (External Debts)		-	-	-	0.00%
Receipts (Internal Debts)		-	-	-	0.00%
SUB-TOTAL: VALUE ADDED TAX		9,685,123,000.00	8,131,769,797.84	10,772,325,037.76	134.65%
TRANSFER FROM CRF					
Transfer from Reserves		-	-	3,950,700,872.59	
TRANSFER FROM CRF		-	(39,412,510,036.36)	(12,026,486,747.65)	
SUB-TOTAL:		-	(39,412,510,036.36)	(8,075,785,875.06)	
INTERNAL LOANS					
Internal Loans		103,952,191,226.00	6,663,000,000.00	36,000,000,000.00	
SME			2,000,000,000.00		
BONDS			28,200,000,000.00		
SUB-TOTAL:		103,952,191,226.00	36,863,000,000.00	36,000,000,000.00	
EXTERNAL LOANS					
Draw-Downs		3,893,045,838.00	-	-	
External Loans		8,000,000,000.00	-	-	
SUB-TOTAL:		11,893,045,838.00	-	-	
TOTAL REVENUE AVAILABLE		115,845,237,064.00	9,682,191,007.02	38,696,539,162.70	
CAPITAL EXPENDITURE					

ECONOMIC SECTOR			3,588,174,701.00	515,024,827.51	
SOCIAL SECTOR			1,310,329,047.70	7,652,331,379.80	
ADMINISTRATIVE SECTOR			1,461,632,847.45	8,548,638,477.70	
REGIONAL DEVELOPMENT SECTOR			-	17,880,613,232.15	
JUDICIAL SECTOR			25,000,000.00	-	
TOTAL CAPITAL EXPENDITURE "B"			6,385,136,596.15	34,596,607,917.16	
CLOSING BALANCE SURPLUS/DEFICITS(A-B)			3,297,054,410.87	4,099,931,245.54	

STATUTORY ALLOCATIONS

NOTE 5

YEAR	MONTHS	NET STATUTORY ALLOCATION (₦)	REFUND OF SALARY BAIL OUT DEDUCTIONS (₦)	SUBSIDY REINVESTMENT (SURE)/ MINERAL REV. (₦)	OTHERS (NNPC REF., EXCHANGE GAINS, NON OIL REV) (₦)	EXCESS CRUDE	LNG DIVIDEND	CUMMULATIVE (₦)
2015	JANUARY	3,024,148,629.32	-	0.00	67,542,209.72	100,063,856.03	-	3,191,754,695.07
2015	FEBRUARY	2,659,741,678.40	-	0.00	54,885,375.17	33,256,003.54		2,747,883,057.11
2015	MARCH	1,937,303,993.14	609,914,612.10	0.00	651,341,596.77	13,029,085.49		3,211,589,287.50
2015	APRIL	1,376,968,408.82	-	0.00	214,536,707.67	60,748,862.91		1,652,253,979.40
2015	MAY	1,179,404,264.87	-	0.00	158,672,204.70			1,338,076,469.57
2015	JUNE	1,454,396,176.80	-	0.00	199,984,245.66			1,654,380,422.46
2015	JULY	2,391,925,881.34	-	2,538,537,419.74	41,387,173.59			4,971,850,474.67
2015	AUGUST	2,159,386,861.10	-	0.00	42,681,712.10			2,202,068,573.20
2015	SEPTEMBER	1,522,360,274.09	-	0.00	32,084,169.76			1,554,444,443.85
2015	OCTOBER	1,067,979,232.36	48,203,447.85	0.00	33,974,015.20			1,150,156,695.41
2015	NOVEMBER	1,635,767,768.82	-	0.00	48,299,003.56			1,684,066,772.38
2015	DECEMBER	902,584,690.73	96,406,895.70		32,031,203.95		216,327,924.40	1,247,350,714.78
	TOTAL	21,311,967,859.79	754,524,955.65	2,538,537,419.74	1,577,419,617.85	207,097,807.97	216,327,924.40	26,605,875,585.40

NOTE 6

	MONTHS	VAT ALLOCATION (₱)
2015	JANUARY	803,583,260.24
2015	FEBRUARY	664,052,804.99
2015	MARCH	635,365,450.36
2015	APRIL	776,500,896.89
2015	MAY	789,909,830.00
2015	JUNE	572,159,788.03
2015	JULY	667,121,112.39
2015	AUGUST	769,284,698.82
2015	SEPTEMBER	638,218,971.09
2015	OCTOBER	578,915,672.49
2015	NOVEMBER	613,316,526.74
2015	DECEMBER	623,340,785.80
	TOTAL	8,131,769,797.84

NOTE 7

INTERNALLY GENERATED REVENUE	₱
Taxes General	4,796,046,282.73
Fines General	151,245,805.15
Fees Levies General	169,453,856.05
License General	112,368,900.00
Earnings General	69,094,950.17
Sales General	1,258,770,416.50
Rents on Government Property	-
Rents on Lands and other-Generals	1,514,502,398.22
Investment Income-General	-
Extraordinary Income-General	-
SUB-TOTAL	8,071,482,608.82

NOTE 8 PERSONNEL EMOLUMENT MINISTRIES AND DEPARTMENTS FOR THE YEAR 2015

S/No.	NAME OF AGENCY	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
1	BOUNDARY COMMISSION	114,579.97	114,579.97	118,429.45	144,012.70	143,308.00	143,308.00	143,308.00	112,851.83	112,851.83	112,851.83	190,090.58	112,851.83	1,563,023.99
2	CIVIL SERVICE COMMISSION	319,013.28	319,013.28	319,013.28	319,013.28	319,013.28	319,013.28	319,013.28	344,515.05	327,577.44	327,577.44	374,617.00	277,928.21	3,885,308.10
3	CUSTOMARY COURT OF APPEAL	3,677,646.49	3,677,646.49	3,677,646.49	3,440,709.97	3,440,709.97	3,440,709.97	3,584,186.62	3,489,102.37	3,542,006.45	3,478,139.28	4,736,983.54	3,290,384.75	43,475,872.39
4	HIGH COURT OF JUSTICE	69,361,734.85	69,132,217.72	60,169,013.53	60,560,054.54	61,717,299.72	59,425,925.46	59,368,440.99	62,982,880.94	59,196,735.28	59,146,849.69	61,251,663.91	59,788,181.12	742,100,997.75
5	JUDICIAL SERVICE COMMISSION	3,451,165.94	4,763,033.42	3,403,799.84	3,403,799.84	3,403,799.84	3,403,799.84	3,403,799.84	3,403,799.84	3,403,799.84	3,403,799.84	3,651,564.83	3,465,795.11	42,561,958.02
6	LOCAL GOVERNMENT AUDIT DEPARTMENT	2,943,482.69	2,943,482.69	2,943,482.69	3,367,964.37	3,056,088.96	3,056,088.96	3,056,088.96	3,056,088.96	3,147,558.66	4,203,563.30	2,942,040.86	4,534,661.68	39,250,592.78
7	LOCAL GOVERNMENT STAFF PENSION BOARD	1,049,743.34	1,049,743.34	1,101,881.62	1,101,881.62	1,101,881.62	1,044,384.47	429,778.70	429,778.70	429,778.70	429,778.70	429,778.70	432,541.61	9,030,951.12
8	MIN. FOR LOCAL GOVT. & CHIEFTAINCY AFFAIRS	3,499,999.75	3,591,050.28	3,452,150.79	3,751,178.35	3,535,785.25	3,535,785.25	3,292,028.65	3,473,317.29	3,105,129.71	3,105,129.71	3,105,129.71	3,251,071.08	40,697,755.82
9	MIN. FOR LOCAL GOVT. & CHIEFTAINCY AFFAIRS (CHIEFS)	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,950,000.00	6,350,000.00	82,800,000.00
10	MIN. OF LANDS, SURVEY & TOWN PLANNING	9,610,473.89	9,460,684.58	9,460,684.58	9,460,684.58	9,460,684.58	9,460,684.58	9,505,269.76	9,152,082.61	9,123,652.59	9,221,628.00	9,335,484.42	8,919,633.30	112,171,647.47
11	MINISTRY FOR MINERAL DEVELOPMENT	1,420,823.10	1,420,823.10	1,500,567.06	1,320,852.96	1,320,852.96	1,320,852.96	1,320,852.96	1,374,520.63	1,793,105.38	1,332,511.09	1,461,804.84	1,397,134.50	16,984,701.54
12	MINISTRY FOR TOURISM, CULTURE & HOSPITALITY	4,326,018.75	4,326,018.75	4,300,002.30	4,326,018.75	4,326,018.75	4,513,056.47	4,369,926.50	4,369,926.50	4,276,470.49	4,156,211.18	4,177,897.40	5,507,849.89	52,975,415.73
13	MINISTRY FOR WATER RESOURCES AND RURAL DEVELOPMENT	1,139,329.12	1,244,544.80	1,110,376.09	1,110,376.09	1,110,376.09	1,110,376.09	1,110,376.09	1,110,376.09	1,110,376.09	1,110,376.09	1,518,046.43	1,209,997.05	13,994,926.12
14	MINISTRY FOR YOUTH & SPORTS DEVELOPMENT	1,592,510.18	1,592,510.18	1,592,510.18	1,641,012.74	1,614,964.23	1,614,964.23	1,656,728.11	1,650,459.70	1,687,384.01	1,516,996.95	1,312,680.33	110,203,803.64	127,676,524.48
15	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	44,714,401.90	44,126,008.65	43,384,518.22	44,493,966.96	43,052,346.41	42,464,880.33	44,122,058.55	42,697,656.19	42,758,359.64	43,639,991.86	49,945,150.28	41,767,811.26	527,167,150.25
16	MINISTRY OF COMMERCE & INDUSTRIES	4,239,191.77	3,733,304.71	4,451,752.44	4,212,440.43	4,097,431.48	4,082,451.61	4,216,199.78	4,246,633.86	4,183,689.58	4,143,883.72	4,208,250.73	4,075,820.85	49,891,050.96
17	MINISTRY OF EDUCATION	332,210,280.19	330,662,738.18	335,236,033.56	354,309,574.99	337,382,476.12	335,838,786.78	335,429,293.31	339,233,873.81	355,595,701.64	354,206,594.87	342,945,652.51	345,806,705.18	4,098,857,711.14
18	MINISTRY OF ENVIRONMENT	9,994,437.61	9,866,101.79	11,581,444.64	10,003,748.41	10,039,013.13	10,039,013.13	9,689,138.67	9,689,138.67	12,720,569.01	10,013,338.47	10,156,863.90	9,918,866.53	123,711,673.96
19	MINISTRY OF ENVIRONMENT (CONTRACT)	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	19,921,600.00	239,059,200.00

20	MINISTRY OF FINANCE	9,448,865.77	9,183,512.19	8,960,170.02	9,188,413.92	8,899,914.05	8,899,914.05	9,284,129.62	10,396,306.54	8,798,751.50	9,097,217.32	10,569,214.69	12,966,125.28	115,692,534.95
21	MINISTRY OF HEALTH	45,696,250.79	46,721,396.10	43,031,664.02	43,924,025.60	43,766,145.33	45,426,409.32	44,319,566.66	44,319,566.66	45,855,399.47	50,933,549.07	44,466,706.79	45,572,527.50	544,033,207.31
22	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	5,470,596.20	5,348,534.71	5,348,534.71	5,348,534.71	5,701,491.62	5,328,065.80	9,047,352.34	5,677,960.16	6,662,805.63	6,114,501.02	5,587,596.21	6,064,111.78	71,700,084.89
23	MINISTRY OF INFORMATION	4,722,711.28	4,651,529.63	4,726,102.57	4,624,663.05	4,624,663.05	4,624,663.05	4,624,663.05	4,624,663.05	4,624,663.05	4,978,466.63	5,164,971.27	5,164,971.27	57,156,730.95
24	MINISTRY OF JUSTICE	11,027,239.56	10,672,783.14	8,667,180.25	10,584,033.54	61,717,299.72	10,610,843.01	10,555,422.07	10,732,275.73	9,872,565.51	9,840,422.57	10,437,194.74	9,919,338.45	174,636,598.29
25	MINISTRY OF SCIENCE & TECHNOLOGY	2,631,833.83	2,682,259.49	3,024,698.40	2,768,086.95	2,768,086.95	2,942,355.51	2,811,654.27	2,850,208.72	2,690,571.37	2,620,317.40	4,412,703.93	3,285,534.54	35,488,311.36
26	MINISTRY OF TRANSPORT	3,618,727.27	3,620,450.93	3,563,821.52	3,563,821.52	3,563,821.52	3,563,821.52	3,879,240.68	3,879,240.68	3,879,240.68	3,820,086.48	3,820,086.48	3,820,086.48	44,592,445.76
27	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	5,089,481.46	5,052,142.63	4,761,017.54	5,321,697.35	5,111,863.50	5,111,863.50	5,111,863.50	5,111,863.50	5,213,652.03	5,554,968.41	5,002,961.30	6,025,963.19	62,469,337.91
28	MINISTRY OF WORKS	7,131,497.91	7,259,493.68	7,144,266.69	7,404,879.07	7,108,170.46	7,073,975.83	7,026,684.05	6,912,932.68	6,790,844.64	7,418,271.63	6,923,675.25	6,559,618.49	84,754,310.38
29	OFFICE OF THE ACCOUNTANT GENERAL	23,335,013.05	22,880,966.97	21,595,153.20	27,780,399.81	28,195,001.63	24,123,661.21	26,411,264.75	23,727,999.49	24,737,095.72	26,906,269.46	27,952,261.37	24,728,919.87	302,374,006.53
30	OFFICE OF THE DEPUTY GOVERNOR	67,284.99	69,167.48	69,167.48	69,167.48	69,167.48	69,167.48	69,167.48	69,167.48	69,167.48	69,167.48	69,442.70	69,442.37	828,677.38
31	OFFICE OF THE EXECUTIVE GOVERNOR (PENSION FORMER CEO)	1,894,091.60	1,894,091.60	1,894,091.60	1,894,091.60	1,894,091.60	3,146,088.40	3,146,088.40	3,146,088.40	3,146,088.40	3,146,088.40	3,146,088.40	3,146,088.40	31,493,076.80
32	OFFICE OF THE EXECUTIVE GOVERNOR (SERVICE CEO)	1,824,699.73	1,824,699.73	1,824,699.73	-	-	1,824,699.73	1,824,699.73	1,824,699.73	1,824,699.73	1,824,699.73	1,824,699.73	1,824,699.73	18,246,997.30
33	OFFICE OF THE EXECUTIVE GOVERNOR (STAFF)	4,077,315.73	4,164,076.40	4,229,525.63	4,399,907.74	4,360,741.42	4,316,890.99	4,240,630.82	4,240,630.82	4,103,479.02	4,103,479.02	4,103,479.02	4,103,479.02	50,443,635.63
34	OFFICE OF THE HEAD OF SERVICE	62,222,770.64	69,176,765.49	66,749,877.74	77,414,253.56	74,585,128.38	69,974,773.15	72,655,950.25	71,224,876.60	70,781,204.50	71,985,395.31	76,277,943.41	69,436,678.93	852,485,617.96
35		8,135,523.26	8,135,523.26	7,650,779.23	9,690,446.66	8,997,261.82	18,572,131.95	16,582,598.81	21,365,808.29	19,910,591.75	25,402,725.22	25,441,479.70	24,074,402.95	193,959,272.90
36	PL.ST. INDEPENDENT ELECTORAL COMMISSION	5,518,705.08	5,679,417.23	5,564,237.87	5,788,610.40	5,679,417.23	5,679,417.23	5,679,417.23	5,679,417.23	5,679,417.23	5,679,417.23	6,308,410.37	8,564,572.75	71,500,457.08
37	PLATEAU STATE BOARD OF INTERNAL REVENUE	15,032,398.09	15,821,330.76	15,547,933.27	15,296,238.14	15,448,844.06	14,328,876.22	14,888,667.63	14,997,319.89	14,974,913.31	15,167,294.24	15,167,286.24	15,707,760.97	182,378,862.82
38	PLATEAU STATE BUREAU OF STATISTICS	1,701,287.74	1,701,287.74	1,579,483.12	1,779,661.93	1,779,661.56	1,779,661.56	1,779,918.43	1,779,918.43	7,269,734.62	1,918,539.99	2,063,111.52	2,792,379.89	27,924,646.53
39	PLATEAU STATE HOUSE OF ASSEMBLY (STAFF)	8,403,295.89	8,403,295.89	8,549,600.39	8,664,979.06	8,609,013.39	8,609,013.39	8,609,013.39	8,492,184.29	8,492,184.29	8,492,184.29	9,072,784.26	8,788,737.42	103,186,285.95
40	PLATEAU STATE HOUSE OF ASSEMBLY	3,613,392.37	3,613,392.37	3,613,392.37	3,613,392.37	3,613,392.37	3,613,392.37	3,613,392.37	3,613,392.37	3,861,018.47	3,638,154.98	3,638,154.98	3,638,154.98	43,682,622.37

	COMMISSION													
41	PLATEAU STATE SPORTS COUNCIL	11,019,857.84	11,010,070.13	10,926,454.76	10,251,545.86	12,220,664.68	11,498,815.41	11,319,222.03	11,182,170.36	11,120,653.95	11,869,898.04	11,059,445.88	11,203,803.64	134,682,602.58
42	SHARIA COURT OF APPEAL	2,977,059.66	2,932,277.33	2,932,277.33	2,932,277.33	2,932,277.33	2,932,277.33	2,932,277.33	2,932,277.33	2,930,156.81	2,861,899.75	3,124,074.18	2,671,452.39	35,090,584.10
43	STATE AUDIT DEPARTMENT	6,809,305.95	6,809,305.95	6,769,636.93	7,907,551.03	7,052,114.69	6,985,175.02	6,985,175.02	7,113,093.16	7,319,555.84	7,103,727.89	7,103,727.89	7,103,727.89	85,062,097.26
44	TEACHERS SERVICE COMMISSION	198,148.04	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	207,180.99	2,477,138.93
	TOTAL:	772,203,786.55	778,410,053.75	763,605,854.12	804,256,750.25	834,899,065.22	782,928,815.43	789,493,329.67	793,789,845.62	814,201,982.33	821,174,744.57	821,559,981.27	917,672,396.76	9,694,196,605.54

	NOTE 9	
IPSAS CODES	OVERHEAD COSTS FOR MINISTRIES AND DEPARTMENTS	
	ADMINISTRATIVE SEGMENT	
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	3,669,642,676.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	84,636,390.00
011100200100	CONS. REVENUE FUND CHARGES	1,130,883,450.00
011100300100	PLATEAU STATE BOUNDARY COMMISSION	-
011100800100	PLATEAU STATE EMERGENCY RELIEF AGENCY	-
011101300100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	10,110,790,710.00
011103300100	PLATEAU STATE AIDS CONTROL AGENCY	-
011103500100	PLATEAU STATE PENSION BOARD	-
011103500200	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD	-
011103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	-
011103800100	PLATEAU STATE CHRISTIAN PILGRIM WELFARE BOARD	-
011108400100	PLATEAU STATE OPERATION RAINBOW	-
011200300100	PLATEAU STATE HOUSE ASSEMBLY	527,309,643.00
011200400100	PLATEAU STATE HOUSE ASSEMBLY COMMISSION	-
012300100100	MIN. OF INFORMATION AND COMMUNICATION	8,204,676.00
012300300100	PLATEAU RADIO TELEVISION CORPORATION	-
012301300100	PLATEAU STATE PRINTING PRESS	-
012305500100	PLATEAU PUBLISHING CORPORATION	-
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	11,814,700.00
014000100100	PLATEAU STATE AUDIT DEPT.	923,250.00
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	-
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION	-
014700200100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	-
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	-
021600100100	MIN. OF COMMERCE AND INDUSTRIES	-
021600200100	JOS MAIN MARKET AUTHORITY	-
022000100100	MIN. OF FINANCE	509,996,142.00
022000200100	PLATEAU STATE DEBT MANAGEMENT DEPT.	-
022000300100	PLATEAU STATE BUREAU FOR BUDGET	-
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	69,566,300.00
022000800100	PLATEAU STATE BOARD OF INTERNAL REVENUE	-
	SUB-TOTAL	16,123,767,937.00
	TRANSPORT SERVICES	
022900100100	MIN. OF TRANSPORT	-
	SUB-TOTAL	-

	GENERAL PURPOSES SERVICES	
023300100100	MIN. OF MIN.ERAL DEVELOPMENT	392,400,000.00
023400100100	MIN. OF WORKS	-
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	-
023600100100	MIN. OF TOURISM, CULTURE AND HOSPITALITY	17,229,580.00
023600200100	PLATEAU STATE TOURISM CORPORATION	-
023800100100	PLATEAU STATE PLANNING COMMISSION	-
023800400100	PLATEAU STATE BUREAU FOR STATISTICS	-
025200100100	MIN. OF WATER RESOURCES AND ENERGY	14,034,000.00
025210200100	PLATEAU STATE WATER BOARD	-
025210300100	PLATEAU STATE RURAL WATER SUP. AND SAN. AGENCY	-
025300100100	MIN.. OF HOUSING AND URBAN DEV.	2,265,000.00
025305600100	JOS METROPOLITAN DEV. BOARD	-
026000100100	MIN.. OF LANDS, SURVEY AND TOWN PLAN.	14,863,111.00
031801100100	PLATEAU STATE JUDICIAL SERVICE COMM.	-
032600100100	MIN. OF JUSTICE	42,851,390.00
032605100100	PLATEAU STATE HIGH COURT OF JUSTICE	41,157,942.00
032605200100	PLATEAU STATE CUSTOMARY COURT APPEAL	55,592,260.00
032605300100	PLATEAU STATE SHARIA COURT PF APPEAL	7,405,000.00
032700100100	PLATEAU STATE DISABILITY RIGHT COMM.	-
051300100100	MIN. OF YOUTH DEVELOPMENT	7,686,000.00
051400100100	MIN. OF WOMEN AFFAIRS AND SOCIAL DEV.	12,437,800.00
053500100100	MIN. OF ENVIRONMENT	67,310,201.00
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AGENCY	-
053505600100	PLATEAU STATE AFORESTATION	-
053900100100	MIN. OF SPORTS DEVELOPMENT	20,000.00
053905100100	PLATEAU STATE SPORT COUNCIL	-
053905400100	PLATEAU UNITED FOOTBALL CLUB	-
053905500100	MIGHTY JET FOOTBALL CLUB	-
055100100100	MIN. FOR LOCAL GOVT. AND CHEIFTAINCY AFF.	-
	SUB-TOTAL	675,252,284.00
	EDUCATION SERVICES	
022800100100	MIN. OF SCIENCE AND TECH	401,000.00
022800700100	PLATEAU STATE INFORMATION AND COMM. DEV. AGEN.	-
022810200100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	-
051700100100	MIN. OF EDUCATION	114,049,180.00
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	-
051700800100	PLATEAU STATE LIBRARY BOARD	-
051701800100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	260,232,303.00
051701900100	COLLEGE OF EDUCATION, GINDIRI	57,465,501.00
051702100100	PLATEAU STATE UNIVERSITY, BOKKOS	191,922,251.00
051705400100	PLATEAU STATE TEACHERS SERVICE COMM.	-
051705600100	PLATEAU STATE SCHOLARSHIP BOARD	-

051706600100	COLLEGE OF ARTS, SCI. AND REM. STUDIES, KURGWI	24,118,220.00
051706700100	PLATEAU STATE ADULT AND NON-FORMAL EDU. AGENCY	-
	SUB-TOTAL	648,188,455.00
	HEALTH SERVICES	
052100100100	MIN. OF HEALTH	46,625,350.00
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	76,100,102.00
052110200100	PLATEAU STATE HOSPITALS MGT. BOARD	-
052110400100	PLATEAU STATE COLLEGE OF NURSING AND MIDWIFERY, VOM	57,526,945.00
052110600100	COLLEGE OF HEALTH TECH, PANKSHIN	38,151,592.00
052110600200	COLLEGE OF HEALTH TECH, ZAWAN	54,364,172.00
	SUB-TOTAL	272,768,161.00
	AGRICULTURAL SERVICES	
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION COMP.	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	23,251,877.00
021510200100	PLATEAU AGRICULTURAL DEV. PROGRAMME	-
	SUB-TOTAL	23,251,877.00
	TOTAL OVERHEAD COST	17,743,228,714.00

NOTE 10 FAAC DIRECT DEDUCTIONS

DEDUCTIONS FROM SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
BOND ISSUANCE			609,914,612.10	609,914,612.10	609,914,612.08	609,914,612.08	609,914,612.08	609,914,612.08	609,914,612.08	609,914,612.08	609,914,612.08	609,914,612.08	6,099,146,120.84
COMMERCIAL AGRIC.CREDIT I	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	17,828,272.78	213,939,273.36
COMMERCIAL AGRIC.CREDIT II	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	23,485,029.09	281,820,349.08
FOREIGN LOANS	10,401,471.55	10,401,471.55	14,727,496.74	14,727,496.74	14,727,496.74	14,727,496.74	14,727,496.74	12,375,064.50	12,375,064.50	12,375,065.50	12,375,064.50	12,375,064.50	156,315,750.30
25% SUBSIDY ON FERTILIZER	3,121,333.33	3,121,333.33	3,121,333.33	3,121,333.33				-	169,282,258.33				181,767,591.65
FAAC SUB-COMMITTEE ON SUBSIDY				16,391,446.74									16,391,446.74
RESTRUCTURED BANK LOAN									-	334,102,159.05	334,102,159.05	334,102,159.05	1,002,306,477.15
SALARY BAIL OUT I									-	48,203,447.85	48,303,447.85	48,203,447.85	144,710,343.55
INFRASTRUCTURAL BAIL OUT												-	-
AMCON													-
TOTAL DEDUCTIONS:	54,836,106.75	54,836,106.75	669,076,744.04	685,468,190.78	665,955,410.69	665,955,410.69	665,955,410.69	663,602,978.45	832,885,236.78	1,045,908,586.35	1,046,008,585.35	1,045,908,585.35	8,096,397,352.67

NOTE 11

IPSAS CODES	OVERHEAD COST BOARD AND PARASTATALS	
	ADMINISTRATIVE SEGMENT	
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	
011100100200	OFFICE OF THE DEPUTY GOVERNOR	
011100200100	CONS. REVENUE FUND CHARGES	
011100300100	PLATEAU STATE BOUNDARY COMMISSION	700,400.00
011100800100	PLATEAU STATE EMERGENCY RELIEF AGENCY	1,172,000.00
011101300100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	
011103300100	PLATEAU STATE AIDS CONTROL AGENCY	-
011103500100	PLATEAU STATE PENSION BOARD	2,030,555,990.00
011103500200	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD	-
011103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	399,180,407.00
011103800100	PLATEAU STATE CHRISTIAN PILGRIM WELFARE BOARD	266,352,160.00
011108400100	PLATEAU STATE OPERATION RAINBOW	310,850,779.00
011200300100	PLATEAU STATE HOUSE ASSEMBLY	
011200400100	PLATEAU STATE HOUSE ASSEMBLY COMMISSION	30,005,000.00
012300100100	MIN. OF INFORMATION AND COMMUNICATION	
012300300100	PLATEAU RADIO TELEVISION CORPORATION	104,016,226.00
012301300100	PLATEAU STATE PRINTING PRESS	1,210,100.00
012305500100	PLATEAU PUBLISHING CORPORATION	17,833,353.00
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE	1,200,000.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	
014000100100	PLATEAU STATE AUDIT DEPT.	
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	-
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION	2,229,799.00
014700200100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	-
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	685,000.00
021600100100	MIN. OF COMMERCE AND INDUSTRIES	-
021600200100	JOS MAIN MARKET AUTHORITY	4,358,580.00
022000100100	MIN. OF FINANCE	

022000200100	PLATEAU STATE DEBT MANAGEMENT DEPT.	-
022000300100	PLATEAU STATE BUREAU FOR BUDGET	7,333,450.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	
022000800100	PLATEAU STATE BOARD OF INTERNAL REVENUE	383,305,966.00
	TRANSPORT SERVICES	
022900100100	MIN. OF TRANSPORT	-
	GENERAL PURPOSES SERVICES	
023300100100	MIN. OF MIN.ERAL DEVELOPMENT	
023400100100	MIN. OF WORKS	-
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	-
023600100100	MIN. OF TOURISM, CULTURE AND HOSPITALITY	
023600200100	PLATEAU STATE TOURISM CORPORATION	8,697,442.00
023800100100	PLATEAU STATE PLANNING COMMISSION	893,670.00
023800400100	PLATEAU STATE BUREAU FOR STATISTICS	-
025200100100	MIN. OF WATER RESOURCES AND ENERGY	
025210200100	PLATEAU STATE WATER BOARD	41,648,679.00
025210300100	PLATEAU STATE RURAL WATER SUP. AND SAN. AGENCY	-
025300100100	MIN.. OF HOUSING AND URBAN DEV.	
025305600100	JOS METROPOLITAN DEV. BOARD	14,691,485.00
026000100100	MIN.. OF LANDS, SURVEY AND TOWN PLAN.	
031801100100	PLATEAU STATE JUDICIAL SERVICE COMM.	14,895,400.00
032600100100	MIN. OF JUSTICE	
032605100100	PLATEAU STATE HIGH COURT OF JUSTICE	
032605200100	PLATEAU STATE CUSTOMARY COURT APPEAL	
032605300100	PLATEAU STATE SHARIA COURT PF APPEAL	
032700100100	PLATEAU STATE DISABILITY RIGHT COMM.	883,000.00
051300100100	MIN. OF YOUTH DEVELOPMENT	
051400100100	MIN. OF WOMEN AFFAIRS AND SOCIAL DEV.	
053500100100	MIN. OF ENVIRONMENT	
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AGENCY	2,092,750.00
053505600100	PLATEAU STATE AFORESTATION	-
053900100100	MIN. OF SPORTS DEVELOPMENT	
053905100100	PLATEAU STATE SPORT COUNCIL	9,364,500.00

053905400100	PLATEAU UNITED FOOTBALL CLUB	62,023,594.00
053905500100	MIGHTY JET FOOTBALL CLUB	-
055100100100	MIN. FOR LOCAL GOVT. AND CHEIFTAINCY AFF.	-
	EDUCATION SERVICES	
022800100100	MIN. OF SCIENCE AND TECH	
022800700100	PLATEAU STATE INFORMATION AND COMM. DEV. AGEN.	4,807,000.00
022810200100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	-
051700100100	MIN. OF EDUCATION	
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	10,106,243.00
051700800100	PLATEAU STATE LIBRARY BOARD	102,250.00
051701800100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	
051701900100	COLLEGE OF EDUCATION, GINDIRI	
051702100100	PLATEAU STATE UNIVERSITY, BOKKOS	
051705400100	PLATEAU STATE TEACHERS SERVICE COMM.	405,000.00
051705600100	PLATEAU STATE SCHOLARSHIP BOARD	203,259,509.00
051706600100	COLLEGE OF ARTS, SCI. AND REM. STUDIES, KURGW	
051706700100	PLATEAU STATE ADULT AND NON-FORMAL EDU. AGENCY	-
	HEALTH SERVICES	
052100100100	MIN. OF HEALTH	
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	
052110200100	PLATEAU STATE HOSPITALS MGT. BOARD	60,570,418.00
052110400100	PLATEAU STATE COLLEGE OF NURSING AND MIDWIFERY, VOM	
052110600100	COLLEGE OF HEALTH TECH, PANKSHIN	
052110600200	COLLEGE OF HEALTH TECH, ZAWAN	
	AGRICULTURAL SERVICES	
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION COMP.	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	
021510200100	PLATEAU AGRICULTURAL DEV. PROGRAMME	-
	TOTAL	3,995,430,150.00

NOTE 12 PERSONNEL EMOLUMENTS BOARDS/COMMISSIONS AND PARASTATALS

S/N	NAME OF AGENCY	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	
1	ADULT & NON-FORMAL EDUCATION	1,662,171.11	1,673,256.12	1,712,088.86	1,810,979.60	1,700,414.28	1,712,088.86	1,780,347.76	1,261,737.80	1,261,737.80	1,261,737.80	1,314,277.20	1,095,068.78	18,245,905.97
2	CHRISTIAN PILGRIMS WELFARE BOARD	668,129.56	685,296.77	685,296.77	890,309.90	738,038.03	738,038.03	738,038.03	738,038.03	738,038.03	738,038.03	738,038.03	854,579.08	8,949,878.29
3	COLLEGE OF AGRICULTURE, GARKAWA	39,097,800.64	41,358,990.35	41,265,528.31	41,039,844.61	41,265,528.31	41,265,528.31	43,733,862.18	42,102,288.58	42,020,085.85	42,065,060.49	42,035,592.21	41,940,249.21	499,190,359.05
4	COLLEGE OF ARTS, SCIENCE AND TECHNOLOGY, KURGWI	37,600,180.47	38,221,606.70	37,239,369.76	37,890,687.68	37,657,317.00	37,521,123.38	37,373,362.98	37,650,797.37	38,345,880.64	44,475,013.01	41,426,224.13	39,905,996.16	465,307,559.28
5	COLLEGE OF EDUCATION, GINDIRI	95,453,244.26	92,411,329.82	91,850,848.63	92,017,305.18	91,810,659.72	91,810,656.72	91,233,689.95	90,556,590.73	90,881,657.33	91,777,536.37	91,622,180.26	92,577,316.77	1,104,003,015.74
6	COLLEGE OF HEALTH TECHNOLOGY ZAWAN	29,249,711.98	29,931,796.70	27,089,412.70	29,938,907.43	29,938,907.43	29,938,907.43	29,938,907.43	29,697,569.09	34,880,593.35	32,912,937.35	32,734,095.86	32,864,534.72	369,116,281.47
7	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	35,677,696.62	26,772,285.45	26,061,413.83	24,624,338.53	24,599,520.35	24,599,520.35	24,837,776.72	24,654,462.09	24,428,298.61	24,384,875.05	24,384,875.05	24,158,423.72	309,183,486.37
8	COLLEGE OF NURSING & MIDWIFERY VOM	2,945,345.18	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	1,656,360.11	21,165,306.39
9	JOS MAIN MARKET AUTHORITY	5,803,157.12	5,824,682.51	5,799,198.42	5,799,198.42	5,799,198.42	5,811,369.72	5,770,599.40	5,770,599.40	5,770,599.40	5,770,599.40	7,844,513.37	6,294,466.18	72,058,181.76
10	JOS METROPOLITAN DEVELOPMENT BOARD	13,760,223.44	13,738,305.68	13,554,104.43	13,870,937.59	13,679,361.15	13,679,361.15	13,679,361.15	13,679,361.15	13,524,985.37	13,344,492.49	13,201,714.39	13,137,041.53	162,849,249.52
11	LOCAL GOVERNMENT STAFF PENSION BOARD	1,049,743.34	1,049,743.34	1,101,881.62	1,101,881.62	3,056,088.96	1,044,384.47	429,778.70	429,778.70	429,778.70	429,778.70	429,778.70	432,541.61	10,985,158.46
12	PL.ST. HOSPITAL MANAGEMENT BOARD	161,231,972.84	158,919,490.14	153,152,788.55	158,294,838.86	168,251,243.88	158,606,554.91	156,048,466.91	155,883,404.11	157,929,001.86	155,350,118.00	153,224,530.94	155,139,895.40	1,892,032,306.40
13	PLATEAU RADIO TELEVISION CORPORATION	31,611,235.31	30,107,818.88	28,659,218.91	29,324,428.32	28,908,338.94	28,668,153.58	28,247,471.75	27,819,531.45	26,748,016.09	26,772,196.14	27,574,588.30	26,787,250.60	341,228,248.27
14	PLATEAU STATE DISABILITY RIGHTS COMMISSION	1,953,402.82	1,968,722.35	1,968,722.35	1,968,722.35	1,968,722.35	1,975,838.79	1,990,718.88	1,918,341.64	1,918,341.64	1,918,341.64	2,749,601.09	2,127,017.03	24,426,492.93
15	PLATEAU STATE LIBRARY BOARD	2,265,699.34	2,016,376.07	2,016,376.07	2,016,376.07	2,016,376.07	2,016,376.07	2,016,376.07	2,016,376.07	2,016,376.07	2,092,290.63	2,060,619.67	1,991,500.68	24,541,118.88
16	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	583,080.80	583,080.80	556,329.32	583,080.86	583,080.80	608,822.53	583,080.80	583,080.80	583,080.80	583,080.80	693,059.32	628,416.28	7,151,273.91
17	PLATEAU STATE PLANNING COMMISSION	1,341,338.47	1,341,338.47	1,341,338.47	2,167,517.68	1,571,638.00	1,571,638.00	1,577,241.00	1,847,553.03	1,439,116.71	1,442,903.86	1,617,339.39	1,264,600.57	18,523,563.65
18	PLATEAU STATE PUBLISHING COOPERATION	14,837,093.43	14,837,093.43	14,837,093.43	14,869,305.75	14,687,184.73	14,837,093.43	14,687,184.73	14,687,184.73	14,807,959.70	14,634,506.96	14,362,108.79	14,548,677.95	176,632,487.06
19	PLATEAU STATE WATER BOARD	33,297,738.07	33,283,557.47	39,205,881.52	33,517,500.17	36,196,658.76	32,950,636.40	32,737,757.84	32,743,529.84	32,586,341.35	32,331,149.28	32,323,834.28	32,392,265.62	403,566,850.60
20	RELEVANT TECHNOLOGY BOARD	5,446,143.90	5,446,143.90	5,802,602.07	5,574,708.70	5,547,042.83	5,547,042.83	5,547,042.83	6,516,760.75	5,832,600.75	5,540,270.60	5,848,694.14	5,744,094.85	68,393,148.15
21	PLATEAU STATE TOURISM CORPORATION	11,095,510.28	11,407,444.91	11,409,928.91	11,422,691.86	11,422,691.86	11,283,961.70	11,236,959.15	11,543,635.36	11,751,075.43	12,952,128.45	11,582,526.76	11,563,081.06	138,671,635.73
22	PLATEAU STATE FIRE SERVICE DIRECTORATE	12,140,166.08	12,140,166.08	6,286,691.31	17,248,388.62	11,888,139.97	11,888,139.97	11,888,139.97	12,243,334.94	14,555,513.35	14,614,155.04	12,158,904.41	12,099,178.51	149,150,918.25
23	PLATEAU STATE SPORTS COUNCIL	10,260,455.86	10,260,455.86	10,260,455.86	11,068,930.11	10,251,545.86	11,498,815.41	10,251,545.86	10,256,489.42	10,202,188.73	10,522,027.60	10,342,027.60	10,373,027.60	125,547,965.77
24	PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME	31,086,207.74	31,121,740.54	31,831,384.01	31,421,301.18	31,265,453.39	31,204,280.23	31,237,459.90	30,897,068.37	35,292,718.03	30,687,521.61	30,712,088.10	30,482,972.45	377,240,195.55
25	PLATEAU AGRICULTURAL MECHANIZATION SERV.CORP.	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	830,885.26	875,642.84	10,015,380.70
26	PLATEAU STATE DIRECT LABOUR AGENCY	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	1,476,655.39	2,407,546.53	1,714,339.42	18,888,439.85
27	PLATEAU MINERAL DEVELOPMENT COMPANY	1,224,173.29	1,224,173.29	1,230,427.33	1,226,455.99	1,226,455.99	1,226,455.99	1,226,455.99	1,226,455.99	1,186,232.50	1,186,232.50	1,186,232.50	1,186,232.50	14,555,983.86
28	PL.ST. SPECIALIST HOSPITAL	80,302,158.11	82,781,674.47	79,315,885.83	80,606,292.44	80,619,722.47	90,510,892.32	81,385,823.90	81,675,857.86	82,608,577.24	82,200,336.87	85,134,282.26	80,022,241.87	987,163,745.64
29	PLATEAU STATE ICT DEVELOPMENT AGENCY	1,079,661.44	1,079,661.44	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	1,115,834.72	13,317,670.08

30	PLATEAU STATE POLYTECHNIC, B/LADI	101,665,666.97	104,594,763.59	101,480,997.67	105,130,706.14	101,896,919.70	101,896,919.70	104,571,797.18	114,907,253.26	109,129,320.61	105,109,926.03	107,844,793.94	104,679,314.42	1,262,908,379.21
31	PL.RURAL WATER SUPPLY & SANITATION AGENCY	2,892,618.17	3,625,554.14	3,177,292.55	3,255,853.00	3,228,012.31	3,228,012.31	3,229,116.40	3,236,434.54	3,236,434.54	3,236,434.54	3,236,434.54	3,236,434.54	38,818,631.58
32	PL.ST. UNIVERSITY, BOKKOS	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	36,382,415.05	436,588,980.60
33	PL.ST. UNIVERSAL BASIC EDUCATION				22,013,712.18	22,013,712.18	22,013,712.18	22,013,712.18	22,013,712.18	22,013,712.18	22,013,712.18	22,013,712.18	22,013,712.18	198,123,409.62
34	PL.ST. UNITED FOOTBALL CLUB	14,350,000.00	14,350,000.00	14,306,000.00	14,306,000.00	14,350,000.00	14,350,000.00	14,350,000.00	14,350,000.00	14,350,000.00	14,350,000.00	14,350,000.00	14,350,000.00	172,112,000.00
35	MIGHTY JETS FOOTBALL CLUB	8,410,000.00	8,410,000.00	8,060,000.00	8,410,000.00	8,410,000.00	8,410,000.00	8,410,000.00	8,410,000.00	8,410,000.00	8,410,000.00	8,410,000.00	8,410,000.00	100,570,000.00
	TOTAL:	828,731,682.34	821,512,865.08	802,720,708.02	844,873,351.37	848,010,124.27	843,876,475.30	834,214,226.17	842,779,377.81	850,340,413.19	844,569,551.95	845,549,709.08	834,044,724.01	10,041,223,208.59

NOTE 13 MISCELLANEOUS CAPITAL	
DRAW DOWN(S), EXTERNAL LOANS, GRANTS & CONTRIBUTIONS	174,863,107.60
EXTERNAL LOANS	-
GRANT(S) AND CONTRIBUTION(S)	347,067,792.53
SUB-TOTAL	521,930,900.13

NOTE 14

LOANS FROM OTHER GOVT AGENCIES	
MATCHING GRANT	400,000,000.00
MLCA	900,000,000.00
SUBEB	750,000,000.00
	2,050,000,000.00

NOTE 15 BANK BALANCES

BANK	ACCOUNT NAME	ACCOUNT NO	AMOUNT
FIDELITY	VAT ACCOUNT	5030058008	23,284,489.57
UBA	SRA (FAAC)	1019015377	(916,820,973.17)
UBA	SALARY TRANSMISSION	1019083839	13,695,700.89
UBA	SALARY RETURNS	1019130386	2,628,107.22
GTBANK	PROJECT II	177292854	1,658,254.14
ZENITH	CENTRALIZED SALARY	1012691127	7,724,223.74
ZENITH	ROAD PROJECT	1013007125	947,700.02
ZENITH	POLICE REFORM PROGRAM	1013688872	937,294.96
ZENITH	PROJECT 1	1011819638	656,687.58
ZENITH	VAT ACCOUNT	1011278343	8.22
ZENITH	SRA (FAAC)	1011276954	6,575,655.59
FIRST BANK	SRA	2012240786	5,943,075.43
STERLING	SURE -P	16430377	2,015,900.93
FCMB	MINISTRY OF FINANCE	610135016	47,877,040.21
ECOBANK	PLSG PROJECT	3702073678	-
SKYE	PLSG BAILOUT	4030010834	-
CLOSING BALANCE 31/12/2015			(802,876,834.67)

DMD PLSG	31/12/2015
DEBT CATEGORY	DEBT STOCK
CONTRACTORS ARREARS	23,284,017,591.44
COMMERCIAL BANK LOANS	1,100,000,000.00
STATE BONDS	26,357,647,414.08
PENSION & GRATUITY	8,885,501,590.80
FG TO SG	109,250,156.42
SALARY ARREARS & OTHER STAFF CLAIM	3,946,731,648.73
JUDGMENT DEBTS	192,896,995.00
RESTRUCTURING COMMERCIAL LOANS	25,265,624,140.93
SALARY BAILOUT LOAN	5,325,120,524.89
DEVELOPMENT PROJECT LOAN	-
OTHER LIABILITIES	1,790,371,177.32
TOTAL	96,257,161,239.61

BONDS IN RESPECT OF RESTRUCTURED COMMERCIAL BANK LOANS

ECOBANK	1,417,118,297.52
FBN	4,668,558,108.84
FCMB	2,751,103,279.25
UBA	4,500,000,000.00
UBN	

	195,796,594.31
ZENITH	11,817,856,163.13

25,350,432,443.05

NOTE 17 NNPC REFUND

MONTHS	NNPC REFUND
JANUARY	67,542,209.72
FEBRUARY	54,885,375.17
MARCH	651,341,596.77
APRIL	214,536,707.67
MAY	158,672,204.70
JUNE	199,984,245.66
JULY	41,387,173.59
AUGUST	42,681,712.10
SEPTEMBER	32,084,169.76
OCTOBER	33,974,015.20
NOVEMBER	48,299,003.56
DECEMBER	32,031,203.95
TOTAL	1,577,419,617.85

NOTE 18 EXCESS CRUDE

MONTHS	EXCESS CRUDE
JANUARY	100,063,856.03
FEBRUARY	33,256,003.54
MARCH	13,029,085.49
APRIL	60,748,862.91
MAY	

JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	207,097,807.97

NOTE 19	LOANS FROM OTHER GOVT AGENCIES	
MATCHING GRANT		400,000,000.00
MLCA		900,000,000.00
SUBEB		750,000,000.00
TOTAL		2,050,000,000.00