

# **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**

**31<sup>ST</sup> DECEMBER, 2016**

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# **REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF PLATEAU STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

## **1.0. INTRODUCTION:**

The Accounts of the Government of Plateau State of Nigeria for the year ended **31<sup>st</sup> December, 2016** 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 2016**.

## **2.0. 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.

### **3.0. 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 after the end of the preceding year in the absence of an Audit-Law in the State. Thus, the **2016** Financial Report was submitted to the Auditor-General alongside the financial documents on the **29<sup>th</sup> September 2017**, about Nine **(9)** months after the end of the preceding year.

### **3.1. SUBMISSION OF REPORT:**

In compliance with Section **125 (5)** of the Constitution of the Federal Republic of Nigeria **1999** as amended, it is my pleasure to humbly submit to the Honourable members of the House of Assembly of Plateau State, the Audited Financial Report of the State for the period ended **31<sup>st</sup> December, 2016** in a fairly good time of less than **90** days as required by Law.

### **4.0. ACCOUNTING POLICY**

This refers to the rules and procedures adopted and used by Plateau State Government in preparing the **2016** Financial Statement.

The Accountant-general of the State adopted the modified Accrual Basis of Accounting in preparing his Financial Statement. This is in compliance with the Federal Government Policy on the adoption of Accrual Basis of Accounting by all Governments.

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



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

#### 5.0. FINANCIAL HIGHLIGHTS:

	N	N
<b>IN-FLOWS</b>		
Statutory Revenue Allocation	25,872,088,817.05	
Value Added Tax (VAT)	8,461,370,646.24	
Internally Generated Revenue	9,013,326,267.34	
Internal Loans	11,000,000,000.00	
Others	<u>25,395,280,981.85</u>	<u><b>79,742,066,712.48</b></u>
<b><u>LESS:OUT-FLOWS</u></b>		
Personnel Cost	24,333,491,007.44	
Overhead Cost	16,476,499,698.00	
Capital Expenditure	16,148,328,833.98	
Internal Loan Repayments/Others	<u>21,493,692,384.00</u>	<u><b>79,452,011,923.42</b></u>
Cash-book balance as at 31/12/2016		<b>290,054,789.06</b>

**6.0. REVENUE (INFLOWS)**

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”**.

**6.1. RECURRENT REVENUE (INFLOW)**

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 under review was from the Federal Allocation and the Internally Generated Revenue.

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

		<b>N</b>
Statutory Revenue	-	25,877,086,816.46
VAT	-	8,461,370,646.24
Internally Generated Revenue	-	<u>9,013,326,267.34</u>
<b>Total</b>	<b>-</b>	<b>43,351,783,730.04</b>

**6.2. FEDERAL RECURRENT RECEIPTS (INFLOWS)**

There is Gross reduction in the Net Statutory Revenue Allocation as a result of massive deduction from our share of Federal Allocation even in the face of low Oil price that aggregately sharing resulted in the share of low Revenue for Federal, State and Local Governments.

In **2015** the Net Allocation was **N21,311,967,859.79** and a total deduction of **N8,096,397,352.62** giving a Gross of **N29,381,365,212.24** while in **2016**, the Net Allocation was as low as **N7,124,623,867.54** and a huge deduction of **N14,162,569,620.98**. This is shown in the **FAAC** distribution table below: -

**STATUTORY REVENUE ALLOCATION**

<b>MONTH</b>	<b>GROSS N</b>	<b>DEDUCTIONS N</b>	<b>NET (FAAC FILES) N</b>	<b>NET (BANK STATEMENT) N</b>
DECEMBER 2015	2,061,146,259.93	1,135,881,180.94	925,265,078.99	925,265,078.99
JANUARY 2016	1,920,150,633.78	1,137,664,505.00	782,486,128.78	782,486,128.78
FEBRUARY	1,776,673,329.40	1,359,804,251.00	416,869,078.40	416,869,078.40
MARCH	1,524,035,637.69	886,428,771.10	657,606,866.59	657,606,866.59

APRIL	1,413,735,314.17	776,456,175.51	637,279,138.66	637,279,138.66
MAY	1,575,955,167.03	1,225,249,348.91	350,705,818.12	350,705,818.12
JUNE	2,726,547,191.16	1,225,249,348.91	1,501,297,842.25	1,501,297,842.25
JULY	1,804,765,777.59	1,225,249,348.91	579,516,428.68	579,516,428.68
AUGUST	2,085,496,736.65	1,326,301,922.52	759,194,814.13	759,194,814.13
SEPTEMBER	1,681,009,466.30	1,326,301,922.52	354,707,543.78	354,707,543.78
OCTOBER	1,350,303,902.49	1,279,220,636.83	71,083,265.66	71,083,265.66
NOVEMBER	<u>1,367,374,072.33</u>	<u>1,278,762,208.83</u>	<u>88,611,863.50</u>	<u>88,611,863.50</u>
<b>TOTAL</b>	<b>21,287,193,488.52</b>	<b>14,162,569,620.98</b>	<b>7,124,623,867.54</b>	<b>7,124,623,867.54</b>

The Federal Recurrent Inflow for the year under review was **N34,338,457,462.70**. This is summarized here under-

		<b>N</b>
Statutory Revenue	-	25,877,086,816.46
VAT	-	<u>8,461,370,646.24</u>
<b>Total</b>	-	<b>34,333,457,462.70</b>

The Federal Recurrent Inflow is further detailed here under: -

		<b>N</b>
Statutory Revenue Allocation	-	21,287,193,488.52
Excess Crude	-	556,418,377.44
LNG	-	1,544,609,995.21
Exchange Gains	-	2,483,866,955.88
Value Added Tax (VAT)	-	<u>8,461,370,646.24</u>
<b>Total Federal Recurrent Receipts</b>	-	<b><u>34,333,459,463.29</u></b>

However, Value Added Tax (VAT) was slightly higher in **2016** compared to that in **2015**. In **2015**, the total VAT Inflow was **N8,131,769,797.84** while in **2016** the VAT Inflow was **N8,461,370,646.24** as illustrated in the **FAAC** distribution table below: -

**VAT**

	<b>VAT (FAAC FILES)</b>	<b>VAT (BANK STATEMENT)</b>
<b>MONTH</b>	<b>N</b>	<b>N</b>
DECEMBER, 2015	649,233,229.31	649,233,229.31

JANUARY, 2016	729,227,137.42	729,227,137.42
FEBRUARY	672,334,935.78	672,334,935.78
MARCH	723,785,653.39	723,785,653.39
APRIL	667,468,236.84	667,468,236.84
MAY	666,067,624.78	666,067,624.78
JUNE	691,151,865.93	691,151,865.93
JULY	682,844,653.06	682,844,653.06
AUGUST	777,656,653.37	777,656,653.37
SEPTEMBER	681,695,511.03	681,695,511.03
OCTOBER	741,416,680.06	741,416,680.06
NOVEMBER	<u>778,488,465.27</u>	<u>778,488,465.27</u>
<b>TOTAL</b>	<b><u>8,461,370,646.24</u></b>	<b><u>8,461,370,646.24</u></b>

### 6.3. FEDERAL RECEIPTS PERFORMANCE:

Federal Revenue Performance in relation to **2016** projection is tabulated here-under: -

REVENUE SUB-HEAD	BUDGETED (2016) N	ACTUAL (2016) N	PERFORMANCE %
Statutory Revenue Allocation	35,700,000,000.00	21,287,193,488.52	59.63
Excess Crude	0.00	556,418,377.44	
Exchange Gains Difference	2,700,000,000.00	2,483,866,955.88	92
Liquefied Natural Gas (LNG)	0.00	1,554,609,995.21	
Value Added Tax (VAT)	9,500,000,000.00	8,461,370,646.24	89.07

From the above tabulation, Statutory Revenue Allocation performed **59.63%** from a Budget sum of **N35,700,000,000.00** to an Actual of **N21,287,193,488.52**; Excess Crude performed **Nil%** from Budgeted **Nil** figure to an actual of **N556,418,377.44**. Exchange Gains performed **92%** from Budgeted sum of **N2,700,000,000.00** to an actual of **N2,483,866,955.88**. Liquefied Natural Gas performed **Nil%** from a budgeted **Nil** figure to an actual sum of **N1,554,609,995.21**. VAT performance was **89.07%**, from Budgeted sum of **N9,500,000,000.00** to an actual of

**N8,461,370,646.24.** Even though the Federal Receipt performance is fair, the State Government should still look inwards to unlock her own untapped sources for its good.

#### 6.4. TRENDS IN FEDERAL RECEIPTS:

The Federal Receipts from **2012 – 2016** is detailed here below: -

REVENUE ITEM	2012 N	2013 N	2014 N	2015 N	2016 N
Statutory Revenue Allocation	37,958,752,116.94	43,633,759,001.40	40,159,458,229.45	29,408,365,212.46	21,287,193,488.52
Excess Crude	6,075,518,845.81	2,888,926,468.47	584,993,839.32	207,097,807.97	556,418,377.44
SURE-P	0.00	2,636,003,148.96	2,730,838,517.16	2,754,865,344.14	0.00
NNPC Refunds	0.00	1,183,549,544.67	1,791,978,793.12	0.00	
Exchange Rate Gain	0.00	0.00	39,255,014.38	1,577,419,617.85	2,483,866,955.88
VAT	7,532,928,758.78	8,855,086,528.62	8,573,938,420.80	8,131,769,797.84	8,461,370,646.24
Non-Oil Receipts	0.00	0.00	1,697,786,616.96	0.00	0.00
Ecological fund	0.00	0.00	500,000,000.00	0.00	0.00
Liquefied Natural Gas	0.00	0.00	0.00	0.00	1,554,609,995.21
Miscellaneous	0.00	0.00	620,000.00	0.00	0.00
<b>TOTAL</b>	<b>51,567,199,721.48</b>	<b>61,197,324,692.12</b>	<b>56,698,869,431.19</b>	<b>42,079,517,780.26</b>	<b>34,333,459,463.29</b>

From the above analysis, The Trend shows a general increase in the Federal Receipts. From **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 sells at about **49 Dollars** (as at **2015**) per Barrel. It further dropped to **N42,079,517,780.26** in **2015** as the Oil price further deepen down from **65 Dollars/ Barrel** to **49 Dollars per Barrel**. It further sank to **N34,333,459,463.29** as the Oil price dropped to **42 Dollars** per Barrel in **2016**.

#### 6.5. 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 under review as reported in the Financial Statement is **N9,013,326,267.34**. Note **7** of the Financial Statement further gave the break-down of this figure as shown below: -

<b>MONTH</b>	<b>AMOUNT N</b>
JANUARY	610,942,717.26
FEBRUARY	597,971,825.56
MARCH	855,561,238.59
APRIL	660,560,422.14
MAY	810,408,073.61
JUNE	831,887,710.78
JULY	731,699,874.71
AUGUST	736,987,154.64
SEPTEMBER	785,803,820.67
OCTOBER	775,521,110.47
NOVEMBER	531,397,035.16
DECEMBER	<u>1,084,585,283.75</u>
<b>TOTAL</b>	<b><u>9,013,326,267.34</u></b>

It should be noted that the State Internally Generated Revenue for the year under review was **N9,013,326,267.34**. This is inclusive of both **TSA** (Revenues from Boards and Parastatals, Schools, Courts and MDAs) and Revenue Generated by the State's Internal Revenue Service.

The actual generation effort of the State Board of Internal Revenue was **N7,008,545,981.98**. Out of this, PAY-AS-YOU-EARN (**PAYE**) which does not require any collection efforts of the Board contributed **N5,767,818,823.21** while others that requires the efforts of the Staff of the Board contributed **N1,240,727,158.77**.

The generation efforts of the Board of Internal Revenue (**N1,240,727,158.77**) contributed just **1.56%** of the total In-flow of the State.

This leaves much to be desired if the Board of Internal Revenue Service whose main mandate was to generate Revenue to the State to provide the needed funds for its services.

The total Internally Generated Revenue (including TSA) represents only **11.30%** of the total Inflow of the State. This is in sharp contrast to States like Lagos and Ogun who's Boards of Internal Revenue Service contributes **88%** and **75%** of their total Inflows respectively!

The State Government should look at the Board of Internal Revenue Service holistically devoid of Political, Religion and Tribal considerations so as to re-position the Board into a vibrant Revenue Centre.

The Board needs an efficient and effective collection platform and an elaborate Data Base of its TAX payers.

#### **6.6. TRENDS IN INTERNALLY GENERATED REVENUE:**

The Internally Generated Revenue of the State for a stretch of five years is tabulated here under and also analyzed for more clarity: -

YEAR	INTERNALLY GENERATED REVENUE
	N
2012	7,245,111,468.62
2013	7,137,430,076.24
2014	5,802,565,856.82
2015	8,071,482,608.82
2016	9,013,326,267.84

From the above tabulation, the Internally Generated Revenue of the State had been gradually decreasing from **N7,245,111,468.62** in **2012** to **N7,137,430,076.24** in **2013**. It went down to **N5,802,565,856.82** in **2014** and went up to **N8,076,071,482.82** in **2015**. It further went up to **N9,013,326,267.84** in **2016**.

However, the increase in Internally Generated Revenue in **2016** to **N9,013,326,267.84** is as a result of the contribution of Revenue from Boards and Parastatals courtesy of the introduction of Treasury Single Account (**TSA**) which took effect from **1<sup>st</sup> January, 2016**.

#### **6.7. TOTAL RECEIPTS:**

The sources of the total Inflows slightly increased from the known sources as the State Government had to re-strategize and source outside the box due to sharp decline in Oil price and heavy deduction at source which culminated in the low distribution (Sharing) of Federal Receipts and low net allocation in other to meet its demands.

Thus the State Government has strived hard to meet the criteria set by the Federal Government for other palliative funding. These include Bail-out, Budget support and Internal Loans. There was even a Largesse that came to the State as Refund of Paris Club over deduction as a source of additional funding.

The State Government had during the year employed the services of Consultants and were able to generate the sum **N111,069,873.00** as Excess Bank Charges. This was refunded to the

State Government and added to the total Inflow of the State and tagged as Refund of Excess Bank Charges.

However, the total Inflows of the State Government for the year under review was **N79,742,066,712.48** broken down as follows: -

	N
Federal Receipts	34,333,459,463.29
Internally Generated Revenue	9,013,326,267.34
Refund of Deductions (From SRA)	111,069,873.00
Paris Club (Refund of Over Deductions)	10,497,000,000.00
Excess Bank Charges (Refund)	105,749,668.57
Bail-Out (Fed. Govt. Grants)	5,232,847,333.65
Budget Support (Grants)	8,614,000,000.00
Internal Loans	11,000,000,000.00
Other Revenues (Refund of Bail-out deductions by L.G.C.s)	<u>834,614,106.63</u>
<b>Total Receipts</b>	<b><u>79,742,066,712.48</u></b>

Out of the total Receipts of **N79,742,066,712.48**, Federal Receipts accounted for **43.06%**, Internal Loans stood at **13.79%** while Federal Government Grants and Refunds accounted for **30.53%**. Internally generated Revenue accounted for **11.30%**. Other Revenues (Refund of Deductions, Excess Bank Charges Refund, Refund of Bail-out Deductions by LGCs) accounted for about **1.32%**. From the above analysis, the State Government had relied heavily on Federal Recurrent Receipts and Federal Government Grants which accounted for **43.06%** and **30.53%** respectively.

#### 6.8. TRENDS IN TOTAL RECEIPTS (INFLOWS):

The Trends in total Inflows to the State for a period of Five years is tabulated here under:-

YEAR	AMOUNT N
2012	65,538,140,342.34
2013	111,105,027,345.03
2014	102,451,516,160.00
2015	95,698,026,244.00
2016	79,748,066,712.48

This shows that there was a sharp increase of Inflow in **2013** from **N65,538,140,342.34** in **2012** to **N111,105,027,345.03** in **2013**. It started to nose dive from **2014** from **N111,105,027,345.03** in



**2013 to N102,451,516,160.00 in 2014, then dropped to N95,698,026,244.00 in 2015 and further dropped to N79,748,066,712.48 in 2016.**

## **7.0. 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 **2016** stood at

**N79,452,011,923.42** broken down as follows: -

	N
Personnel Emoluments	24,333,491,007.44
Overhead Cost/Subventions or Grants	16,476,499,698.00
<b>Others:</b>	
FAAC Direct Deductions	14,162,569,620.98
Internal Loan Repayments	548,249,670.63
Collection Fees	35,739,689.18
Releases to LGCs (Paris Club & Bail-out)	5,420,429,567.50
Grants and Loans to some Govt. Agencies	1,000,000,000.00
Public Debt Charges	1,326,703,835.71
Capital Expenditure	<u>16,148,328,833.98</u>
<b>TOTAL EXPENDITURE</b>	<b>79,452,011,923.42</b>

The above break down shows that Salaries of Ministries/Departments and Boards and Parastatals was **N24,333,491,007.44** representing about **30.63%** of the total expenditure. Overhead Cost of Ministries/Departments and Boards and Parastatals was **N16,476,499,698.00** representing **20.74%** of the total expenditure. Other Expenditures which are also not Capital in nature such as Public Debt Charges, Grants and Loans to some MDAs, Releases to LGCs (Paris Club and Bail-out), Internal Loan Repayments, **FAAC** Direct Deductions and Collection Fees amounted to **N22,493,692,384.00** representing **28.31%** and Capital Expenditure was **N16,148,328,833.98** representing **20.33%** of the total expenditure.

## **7.1. 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 Total Recurrent Expenditure of the State for the year under review was **N63,303,683,089.44**. This is analyzed here under: -

<b>Personnel Cost:</b>	<b>N</b>	<b>N</b>
------------------------	----------	----------

Ministries/Departments	9,846,382,527.35	
Boards and Parastatals	<u>14,487,108,480.09</u>	<u><b>24,333,491,007.44</b></u>
<b>Overhead Cost:</b>		
Ministries/Departments	9,633,074,213.00	
Boards and Parastatals	<u>6,843,425,485.00</u>	<u><b>16,476,499,698.00</b></u>
<b>Others:</b>		
Releases to LGCs (Paris Club & Bail-out)	5,420,429,567.50	
Grants and Loans to some Govt. Agencies	1,000,000,000.00	
Public Debt Charges	1,326,703,835.71	
Internal Loan Repayments	548,249,670.63	
FAAC Direct Deductions	14,162,569,620.98	
Collection Fees	<u>35,739,689.18</u>	<u><b>22,493,692,384.00</b></u>
<b>Total Recurrent Expenditure</b>		<b>63,303,683,089.44</b>

The Recurrent Expenditure represents about **79.68%** of the total Expenditure. The Personnel Cost represents **38.44%** of total Recurrent Expenditure while Overhead Cost represents **26.03%** of the total Recurrent Expenditure and Releases to LGCs (Paris Club and Bail-out), Grants and Loan to some MDAs, Public Debt Charges, Internal Loan Repayments, **FAAC** Direct Deductions and Collection Fees represents **35.53%** of the total Recurrent Expenditure.

## 7.2. TRENDS IN RECURRENT EXPENDITURE

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

YEAR	N
2012	48,191,037,893.28
2013	43,142,720,247.66
2014	43,743,005,853.28
2015	91,415,838,006.66
2016	63,303,683,089.44

The Recurrent Expenditure started with a downward trend, because Government had embarked on aggressive infrastructural Development in **2013**, from **N48,191,037,893.28** in **2012** to **N43,142,720,247.66** in **2013** then slightly went up to **N43,743,005,853.28** in **2014**. And jumped to **N91,415,838,006.66** in **2015** due to heavy deductions at **FAAC** and Internal Loan deductions (This is the commencement of repayment of the Bond that was received in **2014**). It then

dropped sharply to **N63,303,683,089.44** in **2016**. This could be as a result of the conversion of Short term Loans to Long Term Loans of State Governments by the Federal Government.

### 7.3. CAPITAL EXPENDITURE:

The Capital Expenditure for the year under review stood at **N16,148,328,833.98**, with an increase of about **N9,763,192,237.83** over that of **2015** which was just **N6,385,136,596.15**.

However, the Financial Statement did not give the sectoral distribution of the Capital Expenditure but shows what the monies were expended on. This is shown below: -

	<b>ACTUAL N 2016</b>
Building and Construction	8,853,166,245.62
Supplies (Vehicles)	7,225,715,763.83
Consultancy Service	<u>69,446,824.53</u>
<b>Total Capital Expend.</b>	<b>16,148,328,833.93</b>

This distribution does not clearly show the definite direction of movement of the State Government. The distribution attempts to shift towards Regional Development again as against Economic Sector in **2015**, as **N8,853,166,245.62** was spent on Building and Construction and **N7,225,715,763.83** was spent on purchase of Vehicles.

The spread of the Vehicles which were purchased in the sum of **N7,225,715,763.83** was not shown to enable me comment on it.

### 7.4. TRENDS IN CAPITAL EXPENDITURE:

This paragraph attempts to highlight what Government has been spending on Infrastructural Development and Capital Assets for a stretch of Five (5) years for comparative analysis. This is shown here under: -

<b>YEAR</b>	<b>EXPENDITURE N</b>	<b>% OVER TOTAL EXPENDITURE</b>
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	6,385,136,596.15	6.39%
2016	<u>16,148,328,833.98</u>	20.33%
	<b><u>129,023,382,447.69</u></b>	

From the above trend, the sum of **N18,596,874,890.00** representing **27.84%** of total expenditure in **2012** was expended on Capital Assets. It doubled in **2013** to **N53,296,434,210.40** representing **48.03%** of the total expenditure for the year. It went down to **N34,596,607,917.16** representing **30.47%** of total expenditure in **2014**. It further dropped sharply to **N6,385,136,596.15** in **2015** representing **6.39%** of total expenditure. It however went up to **N16,148,328,833.98** representing **20.33%** in **2016**.

## **8.0. GENERAL OVER-VIEW OF THE FINANCIAL STATEMENT FOR THE PERIOD ENDED**

### **31<sup>ST</sup> DECEMBER 2016:**

The report of the Accountant-General of Plateau State together with the Financial Statement for the period ended **31<sup>st</sup> December 2016** 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 Financial Performance (**SFP**), Statement of Changes in Net Assets/Equity, and Statement of Financial Position (Assets and Liabilities).

## **8.1 STATEMENT OF FINANCIAL POSITION**

This is the Statement that shows Assets, Liabilities and Net Assets/Equity of an Entity. Both Assets and Liabilities are categorized as Current and Non-current in the Statement of Financial Position. The **2016** Statement of Financial Position shows a negative value of working Capital of **N46,465,125,538.38** this means Current Liabilities is higher than Current Assets, meaning our Short Term obligations are higher than the Assets (Current Assets) which we can easily convert to cash to meet our immediate obligations. The Economy of the State cannot be said to be favourable with this type of position.

The Statement of Financial Position shows that the State Government has Current Assets worth **N14,838,258,711.89** and Current Liabilities of **N61,303,387,250.27**. It has Fixed Assets worth **N170,260,299,857.50** and Long Term Liabilities (Bonds) worth **N49,037,282,094.11**. The Statement is shown here under: -

# STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2016

	2016 N	2015 N
<b><u>ASSETS:</u></b>		
<b>Current Assets (A):</b>		
Net Cash Balances as at 31 <sup>st</sup> /12/2016	(7,297,200.21)	(802,876,834.67)
Outstanding Rates/Rent	<u>14,845,555,912.10</u>	-
<b>Total Current Assets</b>	<b>14,838,258,711.89</b>	<b>(802,876,834.67)</b>
<b>Non Current Assets (B):</b>		
Land and Building	139,849,905,637.00	-
Plant and Equipment/Machinery	20,547,422,780.00	-
Motor Vehicles	6,629,415,114.00	-
Investment Property	1,714,548,000.00	100,357,092,485.15
Furniture and Fittings	<u>1,518,969,326.50</u>	-
<b>Total Non Recurrent Assets</b>	<b><u>170,260,299,857.50</u></b>	<b><u>100,357,092,485.12</u></b>
<b>Total Assets (A+B):</b>	<b>185,098,558,569.39</b>	<b>99,554,215,650.48</b>
<b><u>LIABILITIES</u></b>		
<b>Current Liabilities (C):</b>		
Outstanding Contractual Obligation	20,445,519,853.13	23,284,017,591.44
Capital Development Fund	-	3,297,054,410.89
Loans and Debts (Sort Term)	10,000,741,007.69	52,723,271,555.98
Other Government Funds	-	11,171,473,506.39
Accrued Expenses (Including Pension)	11,065,937,502.64	8,885,501,590.80
Pending Litigations	-	192,896,995.00
Current portions of borrowing	<u>1,737,309,321.08</u>	-
<b>Total Current Liabilities</b>	<b><u>61,303,387,250.27</u></b>	<b><u>99,554,215,650.48</u></b>
<b>Working Capital (A-C)</b>	<b>(46,463,128,538.38)</b>	<b>(100,357,092,485.15)</b>
<b>Non Current Liabilities (D):</b>		
Bonds	<u>49,037,282,094.11</u>	-
<b>Total Non-Current Liabilities</b>	<b><u>49,037,282,094.11</u></b>	-

<b>Total Liabilities (C+D)</b>	<b><u>110,340,669,344.38</u></b>	<b><u>99,554,215,650.48</u></b>
<b>Net Assets</b>	<b><u>74,757,889,225.01</u></b>	<b>-</b>

## 8.2. STATEMENT OF FINANCIAL PERFORMANCE

This is the Income and Expenditure Account of an entity. It simply shows the summary of how a Government derives its Revenue and incurred its expenses through both Operating and non-operating activities.

In **2016** the sum of **N79,742,066,712.48** was the Income available to service the State's Recurrent obligations (Expenditure).

The Recurrent Expenditure for the period under review was **N79,452,011,923.42** and Operating surplus of **N290,054,489.06** and was used in defraying a Public Debt Charge of One Billion, Three Hundred and Twenty Six Million, Seven Hundred and Three Thousand, Eight Hundred and Thirty Five Naira, Seventy Five Kobo (**N1,326,703,835.75**) leaving a Net deficit of (**N1,036,649,346.69**)

This is shown here under: -

### STATEMENT OF FINANCIAL PERFORMANCE AS AT 31<sup>ST</sup> DECEMBER, 2016

<b>REVENUE (A)</b>	<b>BUDGET N</b>	<b>ACTUAL N</b>	<b>VARIANCE N</b>
Statutory Revenue Allocation	35,700,000,000.00	26,088,908,358.62	(9,611,091,641.71)
Value Added Tax (VAT)	9,500,000,000.00	8,461,370,646.24	(1,038,629,353.76)
Internally Generated Revenue	13,837,594,197.00	9,013,326,267.34	(4,824,267,929.66)
Internal Loans and Over-draft	23,700,000,000.00	11,000,000,000.00	(12,700,000,000.00)
Aids & Grants (Budget Support & Bail-out)	4,200,000,000.00	13,846,847,333.65	9,646,847,333.65
Paris Club Refund	-	10,497,000,000.00	10,497,000,000.00
Other Revenues	<u>66,709,978,298.00</u>	<u>834,614,106.63</u>	<u>(65,875,364,191.37)</u>
<b>Total Revenue</b>	<b>153,647,572,495.00</b>	<b>79,742,066,712.48</b>	<b>(73,905,505,782.85)</b>

### EXPENDITURE (B)

#### Personnel Emoluments:

MDAs	27,451,809,035.00	9,846,382,527.35	17,605,426,507.65
Boards and Parastatals	-	14,487,108,480.09	(14,487,108,480.09)

#### Overhead Cost:

MDAs	48,927,188,500.00	9,633,074,213.00	39,294,114,287.00
Boards and Parastatals	-	6,843,425,485.00	(6,843,425,485.00)
Grants and Loans to other Agencies	-	1,000,000,000.00	(1,000,000,000.00)
Release to LGCs (Paris Club and Bail-Out)	-	5,420,429,567.50	(5,420,429,567.50)
Internal Loans Repayments	-	548,249,670.63	(548,249,670.63)
FAAC Direct Deductions	-	14,162,569,620.98	(14,162,569,620.98)
Collection Fees	-	35,739,689.18	(35,739,689.18)
Public Debt Charges	-	1,326,703,835.71	(1,326,703,835.71)
Capital Expenditure	77,268,374,960.00	16,148,328,833.98	61,120,046,126.02
<b>Total Expenditure</b>	<b>153,647,372,495.00</b>	<b>79,452,011,923.42</b>	<b>74,195,360,571.58</b>
<b>Net Surplus for the period (A-B)</b>		<b>290,054,789.06</b>	

### 8.3. STATEMENT OF CASH-FLOW

This Statement identifies the sources of Cash Inflows and items on which cash was expended during the reporting period. Cash Flows are basically reported under Three (3) separate activities as follows: -

- **Operating Activities:** - These are the activities of Government that are not investing or Financing Activities. They are day to day activities of Government. Basically Recurrent Income and Recurrent Expenditures are treated under this activity. In the year **2016** the sum of **N68,742,066,712.48** was the total Inflow for the Operating Activities and has a total Outflow of **N60,428,729,583.10** leaving a net Cash Inflow of **N8,313,337,129.38**.
- **Investing Activities:** - The activity deals with the acquisition and disposal of long term Assets and other Investments. In **2016**, there was no Cash Inflow but the activity revealed that purchase/construction of Assets amounted to **N16,148,328,833.98**.
- **Financing Activities:** - This is the activity that results in changes in the size and composition of the contributed Capital and borrowings. In this activity, the Cash Inflow was **N11,000,000,000.00** which came from borrowing and had a total Outflow of

**N2,874,953,506.34** posting a Net Cash Flow of **N8,125,046,493.66** (Show the Cash-flow Statement)

**CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

**Cash-flow from operating activities:**

<b>INFLOWS</b>	<b>2016 N</b>	<b>2015 N</b>
Statutory Revenue Allocation	21,287,193,488.52	29,408,365,212.46
Refund Paris Club Over Deductions	10,497,000,000.00	-
NNPC/Non-Oil Receipts	2,317,847,914.22	-
Internally Generated Revenue	9,013,326,267.34	8,071,482,608.83
Value Added Tax ( <b>VAT</b> )	8,461,370,646.24	8,131,769,797.84
Federal Government Grants (Bail-out and Budget Support)	13,846,847,333.65	5,357,570,000.00
Exchange Gains	2,483,866,955.88	1,577,419,617.85
Other Revenues	<u>834,614,106.63</u>	<u>30,771,934,900.13</u>
<b>Total Receipts</b>	<b>68,742,066,712.48</b>	<b>87,035,026,244.87</b>

**OUT-FLOWS**

**Personnel Emoluments:**

Min/Dept.	9,846,382,527.35	9,694,196,605.54
Boards and Parastatals	14,487,108,480.09	10,041,223,208.59

**Overhead Cost:**

Min/Dept.	9,633,074,213.00	17,743,228,714.00
Boards and Parastatals	6,843,425,485.00	3,995,430,150.00
Collection Fees	35,739,689.18	864,905,174.65
FAAC Direct Deductions	14,162,569,620.98	8,096,397,352.67
Release to LGCs (Paris Club and Bail-Out)	<u>5,420,429,567.50</u>	-
<b>Total Out-Flow from Operating Activities</b>	<b>60,428,729,583.10</b>	<b>50,435,381,205.45</b>
<b>Net Cash -Flow from Operating Activities</b>	<b>8,313,337,129.38</b>	<b>470,144,139.28</b>

**Cash-flow from Investment activities:**



## **INFLOWS**

Inflows	-	-
Purchase /Construction of Capital Assets	<u>(16,148,328,833.98)</u>	<u>(6,385,136,596.15)</u>
<b>Net Cash- Flow from Investment Activities</b>	<b>(16,148,328,833.98)</b>	<b>(6,385,136,596.15)</b>
<b>Cash-flow from Financing activities:</b>		
Internal Loans and Overdrafts	11,000,000,000.00	8,663,000,000.00
Grants and Loans to other Govt. Agencies	(1,000,000,000.00)	-
Public Debt Charge	(1,326,703,835.71)	(4,192,929,946.49)
Internal Loan Repayments	<u>(548,249,670.63)</u>	<u>(36,787,526,854.72)</u>
<b>Net Cash- Flow from Financing Activities</b>	<b>8,125,046,493.66</b>	<b>(32,317,456,801.21)</b>
<b>Net Cash- Flow from all Activities</b>	<b>290,054,789.06</b>	<b>(2,012,949,357.94)</b>
Cash and its equivalent as at 01/01/2016	<b>(802,876,834.67)</b>	<b>1,300,071,523.28</b>
Cash and its equivalent as at 31/12/2016	<b>(568,351,767.06)</b>	<b>(802,876,834.67)</b>
Certificate of Deposits/Sovereign Wealth Fund	<b>561,054,566.84</b>	-
Net Cash Balance as at 31/12/2016	<b>(7,297,200.21)</b>	<b>(802,876,834.67)</b>

### **8.4. STATEMENT OF CHANGES IN NET ASSETS/EQUITY**

Net Assets/Equity simply refers to Assets Less Liabilities. This Statement is financially important in Financial Statement because it enables users to ascertain causes for movement in Equity of an entity. It is normally caused by any of the followings: -

- Significant changes in accounting policy;
- Correction of prior year errors;
- Revelation of Assets;
- Surplus or deficit for a period.

### **9.0. 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: -

<b>S/No.</b>	<b>NAME OF PARASTATAL</b>	<b>STATUS OF AUDIT</b>	<b>REMARKS</b>
1	Plateau State Radio Television Corp.	Appointed Auditors for 2016 Account	Work in progress
2	Jos Metropolitan Development Board	Appointed Auditors for 2015 Account	Audit completed
3	Christian Pilgrims Welfare Board	Appointed Auditors for 2016 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 2016 Account	Audit completed
7	College of Education Gindiri	Appointed Auditors for 2013 Accounts	Work completed
8	Plateau State Polytechnic Barkin-Ladi	Appointed Auditors up to 2014 Account	Work completed
9	College of Arts and Science Kurgwi	Appointed Auditors up to 2015 Account	Work in progress
10	Plateau State Universal Basic Education Board	Appointed Auditors for 2013 Account	Audit Completed
11	Plateau State University Bokkos	Appointed Auditors for 2016 Account	Audit completed
12	College of Health Technology Zawan	Appointed Auditors for	Audit completed

		2015 Account	
13	College of Health Technology Pankshin	Appointed Auditors for 2015 Account	Audit completed
14	Hospitals Management Board	Appointed Auditors for 2016 Account	Audit completed
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: -

<b>S/No.</b>	<b>NAME OF PARASTATAL</b>	<b>STATUS OF AUDIT</b>
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
6	Plateau State Polytechnic, B/Ladi	Appointed Auditors for 2014 only

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.

There are some Parastatals who have never appointed Auditors to Audit their Accounts since inception despite their viability.

They are:

<b>Name</b>	<b>Year of Creation</b>
Plateau Rural Water Supply and Sanitation Agency (PRUWASSA)	2001
Direct Labour Agency	2001

Despite the powerful functional drilling machines and human resources that are in possession of PRUWASSA, it has never remitted a Kobo to the State Government.

Also, Direct Labour Agency has heavy Earth moving machines and Human Capital yet nothing has ever been remitted to Government as Revenue.

It would appear that these Agencies are enriching some individuals only.

The House of Assembly should investigate the activities of these Agencies with a view to make them contribute their Income to the Coffers of the State Government.

## **9.1. OBSERVATIONS MADE ON SOME BOARDS AND PARASTATALS**

### **i. PLATEAU STATE HOSPITALS MANAGEMENT BOARD**

We had observed in the audit report for the year ending **31<sup>st</sup> December, 2014** that the **Fifteen (15)** out stations under the Agency generated revenue to the tune of **N275,783,880.00** but remitted the sum of **N258,426,853.00** into Government coffers leaving the sum of **N17,357,027.00** unremitted.

The sum of **N17,357,027.00** should be recovered please.

In the same report the sum of **N65,474,814.00** was still standing as unretired cash advances by the Staff of the Board. This amount should be recovered from the monthly salary of the Staff concerned or the Officer(s) who granted the advances should be surcharged.

### **ii. COLLEGE OF HEALTH TECHNOLOGY ZAWAN**

We earlier observed in our report for the year ended **31<sup>st</sup> December, 2014** that the Store of this Agency was not arranged in line with the generally accepted Accounting principles, that is re-order level such as First come First out (**FIFO**).

In the same report, we observed that a Fixed Assets Register was non-existent. Hence, the number of Assets own by the Institution could not be ascertained and probably there could be loss of items.

Also, we reported in the report that the sum of **N8,000,000.00** was withdrawn from the Pension and Gratuity Account of the Institution in **2012** and a balance of **N7,125,000.00** is yet to be refunded to the same Account as at the period under review.

In view of the above, it shows that the Internal Control System of the Institution is very weak.

### **iii. CHRISTIAN PILGRIMS WELFARE BOARD**

It was reported in our report for the year ended **31<sup>st</sup> December 2013** and **2014** that documents such as Vote Book, Fixed Assets Register were not kept.

Also, the Agency has no Store in place as at the time of this report and management responded by saying that there was no Office space for the Store.

### **iv. PLATEAU STATE UNIVERSITY BOKKOS**

The report for the year ended **31<sup>st</sup> December, 2014**, revealed that Accounting records of the Institution are maintained manually as at the time of this audit. We recommend that the Accounts Department be Computerized for easy reconciliation of Financial Records. There was no due process in most major procurements by various departments as reported in the same report.

### **v. COLLEGE OF NURSING AND MIDWIFERY**

The report for the year ended **31<sup>st</sup> December, 2014** and **2015** revealed that Fixed Assets Register was not kept. Therefore, the properties own by the College could not be ascertained and their positions unknown.

In the same report, it was observed that procurements were made without proper documentation and the procurements are not centralized because of lack of procurement Officer.

## 9.2. 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 **N2,732,729,572.00**, while actual Revenue collected was **N1,382,763,714.58** as detailed below: -

### SUMMARY OF REVENUE (BOARDS/PARASTATALS)

IPSAS HEAD	AGENCY	APPROVED ESTIMATE 2016	ACTUAL COLLECTION JAN-DEC 2016
011103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	5,096,000.00	1,994,000.00
011103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD	2,500,000.00	720,000.00
011108400100	PLATEAU STATE OPERATION RAINBOW	10,300,000.00	76,000,000.00
012300300100	PLATEAU RADIO TELEVISION CORPORATION (TV)	-	-
012300400100	PLATEAU RADIO TELEVISION CORPORATION (RADIO)	230,000,000.00	137,329,598.02
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	70,200,000.00	-
021500400100	PL. ST. AGRICULTURAL MECHANIZATION SERVICES COMPANY	6,480,000.00	310,000.00
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	41,729,000.00	31,096,900.00
021510200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	9,333,092.00	376,000.62
021600200100	JOS MAIN MARKET AUTHORITY	7,195,000.00	2,873,700.00
021600300100	KABONG MARKET AUTHORITY	157,140,500.00	6,348,805.00
012301300100	PLATEAU STATE PRINTING PRESS	15,000,000.00	492,000.00
012305500100	PLATEAU STATE PUBLISHING CORPORATION	297,360,000.00	16,171,005.25
051800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	3,970,000.00	502,100.00
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	1,100,000.00	200,000.00
023600200100	PLATEAU STATE TOURISM CORPORATION	10,000,000.00	8,382,520.00
025210200100	PLATEAU STATE WATER BOARD	469,790,000.00	53,991,175.59
025210300100	PL. ST. RURAL WATER SUPPLY & SANITATION AGENCY	20,000,000.00	-
025305600100	JOS METROPOLITAN DEVELOPMENT BOARD	77,700,000.00	131,922,827.00

051700800100	PLATEAU STATE LIBRARY BOARD	305,000.00	16,000.00
051800400100	PLATEAU STATE POLYTECHNIC, BARKIN-LADI	450,627,250.00	277,498,759.35
051800500100	COLLEGE OF EDUCATION, GINDIRI	207,105,010.00	83,661,000.00
051800800100	COLLEGE OF ART, SCIENCE & REMIAL STUDIES, KURGW	41,581,000.00	30,909,550.00
051800600100	PLATEAU STATE UNIVERSITY, BOKKOS	112,462,000.00	126,204,335.49
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	90,487,720.00	95,278,225.06
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	70,202,000.00	74,631,113.20
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	73,306,000.00	61,353,700.00
052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	94,630,000.00	70,965,200.00
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	94,630,000.00	70,965,200.00
051700100100	PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	<u>62,500,000.00</u>	<u>22,570,000.00</u>
<b>TOTAL</b>		<b><u>2,732,729,572.00</u></b>	<b><u>1,382,763,714.58</u></b>

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.

## 10.0. MINISTERIAL AUDIT

The Audit of all Ministries and Departments has been carried out up to **31<sup>st</sup> December, 2016**.

### 10.1. 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 **30<sup>th</sup> June, 2017**, we reported that **N13,878,418.00** could not be accounted for in a Cassava and Oil Palm Programme.

## **3. MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT:-**



We had queried, in our Audit Inspection Report ref.No.**GJO.20/VOL.I/21** dated **4<sup>th</sup> July, 2017** covering the period **January to December 2016**, the followings: -

- i. The some of **N6,159,468,.00** was reported as money not accounted for in the analysis of Receipts and Payments Account. This should be recovered please.
- ii. We also queried payments made to the First Lady in Three (3) installments of **N5,136,000.00**, **N13,203,500.00** and **N9,195,000.00** totaling **N27,534,500.00** which were without copies of the approved MEMO and the purpose of this monies was not given. Evidence of collection or signing of Vouchers by her Excellency's Aide was not seen. The Ministry was queried to explain or account for the sum of **N27,534,500.00**.
- iii. We also observed that the sum of **N900,000.00** meant for a programme which did not take place and was to be returned to the Accountant-General was subsequently utilized in the Ministry. We queried that the Director Finance and Supplies be surcharged.

#### **4. MINISTRY OF ENVIRONMENT:-**

- I. We queried in our Audit Report ref. No. **GJO.29/VOL.I/51** dated **2<sup>nd</sup> May, 2016** for the period **January to December 2016** in respect of Local Government Adhoc Staff payments that the sum of **N357,000.0** was not accounted for. This should be investigated please.
- II. A total of **60** Motorcycles were issued to Adhoc Supervisors for ease of movement during supervision in **2013**, when a Law banning the movement of Motorcycles in Bukuru and Jos metropolis was enforced they were asked to return them but only **18** of the Motorcycles were returned. We had asked the Ministry to expedite action and return the remaining **42** Motorcycles.

#### **5. BOARD OF INTERNAL REVENUE**

We reported in our Audit report reference No. **UJO.4/vol.v/xxx** covering the period **January – December, 2015** dated **9<sup>th</sup> 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 <b>TAMAS</b> from Pool Account	-	<u>N13,645,434.79</u>
		<b>N49,402,297.36</b>

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.

## **10.2. PREVIOUS AUDIT QUERIES:**

### **1. MINISTRY OF HOUSING AND URBAN DEVELOPMENT**

- a. A query ref. No. GJO.35/VOL.I/15 dated **23/10/2014** involving an amount of **N26,393,112.98** which was unaccounted for, a query was issued and uptill this moment no reply has been received.
- b. We had queried in our Audit report Ref. No. **GJO. 3/vol.6/51** dated **6<sup>th</sup> 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.
- c. 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.

### **2. PLATEAU STATE HOUSE OF ASSEMBLY**

- a. In our report Ref. No. **GJO. 16/vol.3/932** dated **30<sup>th</sup> 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.

### **3. MINISTRY OF ENVIRONMENT**

- i. 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.

- ii. Our Audit Query reference number **GJO.3/VOL.VI/51** dated **12<sup>th</sup> January, 2016** and receipted **15<sup>th</sup> 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.

iii. **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 **26<sup>th</sup> 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.

iv. **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.

#### **v. 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 the 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 **27<sup>th</sup> 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 **8<sup>th</sup> April, 2008** and this was reversed on the **18<sup>th</sup> 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 **29<sup>th</sup> 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.

**vi. 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 Plant. What we saw at the site was that poles were fixed but not connected with the cables for fear of vandalization since the plant has not been completed. The contractor should go back to site as soon as the Plant is completed.
- vi. **Construction of New High Court Complex at the High Court Premises Jos** - This contract was awarded to Eagle Construction Nig. Ltd. What we saw at the site was that work was in progress and the contractor was at site.

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

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

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

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

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

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

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

X. **Construction of Gyel – 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 (**4<sup>th</sup>**) **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.

#### **vii. 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.

#### **11.0. GENERAL OBSERVATIONS**

##### **a) ANNUAL ESTIMATE (BUDGET 2016):**

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.

**b) PUBLIC ACCOUNTS COMMITTEE**

The Public accounts Committee has commenced sitting on the Auditor-General's Annual Reports for the years **2008 – 2015**. 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. With the recent training of Public Accounts Committee (**PAC**) members and its Staff on how to act on the Auditor-General's Report by Consultants. It is hoped that **PAC** will continuously act on the Auditor-General's Report and Report send to the House at plenary for their consideration and action taken in other to complete the Audit Circle.

**c) 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. This is still not being done.

**d) 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 State Government, within the period **January to December 2016** 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 **31<sup>st</sup> December, 2016** was **N9,013,326,267.34**. This means that the State Government is to pay the sum of **N901,332,626.73** to the **17 LGCs** as required by Law. The breakdown of the collection is tabulated here under: -

	AMOUNT (2016)
REVENUE ITEM	N
PAYE	5,767,818,823.21

Capital Gains TAX	3,464,310.93
Withholding Tax on Bank Deposits	188,721,419.24
Withholding Tax on Contracts	142,607,165.37
Withholding Tax on Dividends	69,280,133.13
Withholding Tax on Rent	18,326,843.90
Direct Assessment	89,120,378.47
Stamp Duty	6,938,486.59
Motor Vehicle Licences (MVL)	100,835,520.00
Motor Drivers Licences (ENDL)	39,114,000.00
Plate Number	53,939,000.00
Development Levy	233,893,875.20
Motor Vehicle Registration Fees	6,657,500.00
Tax Audit Liability	156,514,435.95
Permit/Others	126,710,000.00
Driver/Conductor Badges	<u>4,604,200.00</u>
<b>Sub-Total BIR</b>	<b>7,008,545,991.99</b>
State MDAs	1,655,617,318.96
Retention by MDAs	<u>349,162,956.39</u>
<b>Total Internally Generated Revenue</b>	<b><u>9,013,326,267.34</u></b>

**e) 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.

**f) 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.

#### **g) 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, even though it has taken a longer period there. It is hoped that when it gets to the House of Assembly, it will be given the desired consideration and passage as soon as possible considering its importance in the effective fight against corruption.

#### **h) BOOK-KEEPING AND RECORDS**

As reported in my previous report, I 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.

#### **i) 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. With the current establishment of the Director of Internal Audit in all MDAs which is in compliance with my recommendation in my **2014** and **2015** Report, it is hoped that the situation will change for good and improve the system.

## **12.0. FURTHER OBSERVATIONS ON THE DRAFT FINANCIAL STATEMENT**

- i) In the Statement of Financial Performance and Consolidated Statement of Cash Flow, **FAAC** Direct Deductions was presented as **N15,017,153,430.37**. But in the **FAAC** distribution for the months of March and April, the sums of **N382,305,606.90** and **N472,278,202.49** totaling **N854,583,809.39**, were deducted as **FAAC** direct deductions but were immediately reversed. This brings the actual total **FAAC** direct deductions for the year under review to **N14,162,569,620.98** (i.e. **N15,017,153,430.37** Less **N854,583,809.39**).
- ii) Personnel Emoluments for Boards and Parastatals was presented as **N14,487,108,480.09** in the Statement of Financial Performance and Consolidated Statement of Cash-Flow, while **Notes 14** (Personnel Emoluments of Boards and Parastatals) to the Accounts shows the sum of **N10,461,879,419.15**. There are no additional **Notes** to show the details of the **N4,026,229,060.94** difference.
- iii) The Draft Financial Statement and **FAAC** Files presented March and October **VAT** distributions as **N666,657,225.29** and **N738,513,705.61**, while the Bank Statement shows an actual of **N723,785,653.39** and **N741,416,680.06** respectively. Therefore, the actual **VAT** distribution receipted during the year under review was **N8,461,370,646.24** and not **N8,401,339,242.94** as presented in the Statements.
- iv) The sum of **N422,501,681.18** was captured as Liquefied Natural Gas (**LNG**) dividends for **December, 2016** distribution which was credited to the State's Statutory Revenue Account in **January, 2017**. Since the State adopted and used the Modified accrual Basis of Accounting in preparing the Accounts, that figure should be recognized as income in **2017** not **2016**. Hence the actual total **LNG** Dividend for the year under review was **N1,544,609,995.21**.
- v) Refund of Bail-Out Deductions by Local Government Councils was presented as **N416,614,106.63** in the Statements of Financial Performance and Consolidated Cash-Flow. The sum of **N418,000,000.00** (**December, 2015** distribution) which was credited to the State's

Statutory Revenue Account on the **07/01/2016** but was not captured as income for the year under review should be captured. This brings the total refund by the **LGCs** to **N834,614,106.63**.

### **13.0. PENSION AND GRATUITY**

#### **13.1. CERTIFICATION OF TERMINAL BENEFITS**

During the year under review, we received a total of **590** files from the Plateau State Pension Board, Seven (**173**) 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 **N255,300,128.52** 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.

#### **13.2. PAYMENT OF PENSION AND GRATUITY**

The State Government had during the year released the sum of **N4,175,222,261.67** for the payment of Pension for its retired Civil Servants for the year under review.

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.

#### **14.0. CONCLUSION**

##### **14.1. STAFF**

The Office commenced the year with Staff strength of **84** broken down as shown here-under: -

<b>Management Cadre</b>	-	<b>31</b>
<b>Middle Cadre</b>	-	<b>26</b>
<b>Junior Cadre</b>	-	<b>27</b>

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. The continuous depletion of our Staff strength as a result of Death and Retirement without corresponding replacements will one day leave the Department empty.

##### **14.2. 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.

#### **14.3. 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 visit **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.

#### **14.4. 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)**.

## **15.0. 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 **2016**.

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.

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

#### **16.0. 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 **31<sup>st</sup> December, 2016**.

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 **31<sup>st</sup> December, 2016**, the results of its operations and Cash-flows for the year ended on that date; except for the observation made thereon.

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

## **FINANCIAL STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2016**

- **STATEMENT OF FINANCIAL PERFORMANCE  
(INCOME AND EXPENDITURE)**
- **STATEMENT OF FINANCIAL POSITION**

## **(BALANCE SHEET)**

- **STATEMENT OF CASH FLOW**
- **STATEMENT OF CHANGES IN NET ASSETS/EQUITY**

### **17.0. 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 **31<sup>st</sup> December, 2016** 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 2014**

**STATEMENT NUMBER 1**

1	CASH FLOW FROM OPERATING ACTIVITIES		NOTES - 1-E	Actual 2014	Actual 2013
	<b>11 RECEIPTS</b>				
111	STATUTORY REVENUE			45,926,524,393.43	50,342,238,163.50
112	CAPITAL REVENUE - V A T			10,772,345,037.76	10,855,086,528.62
113	INTERNALLY GENERATED REVENUE	113		5,802,565,856.82	7,137,430,076.24
113	INTERNALLY GENERATED REVENUE PARASTATALS	0.1		0	0.00
	INTERNAL LOANS			39,950,700,872.59	42,770,272,486.67
115	MISCELLANEOUS (CAPITAL)	115		0	0.00
	<b>SUB-TOTAL : 11 RECEIPTS</b>			<b>102,451,516,160.60</b>	<b>111,105,027,255.03</b>
	12 PAYMENTS				
121	PERSONNEL EMOLUMENTS MDAS	121		-8,470,598,851.03	-10,105,688,562.80

123	CONSOLIDATED REV FUND CHARGES	123	-2,090,837,293.98	-1,801,679,637.32
124	OVERHEAD COSTS (OTHER MDAs)	124	-22,667,579,936.49	-19,792,802,190.84
126	RECURRENT GRANTS & SUBVENTIONS (O/HEAD COST)	126	-3,153,956,733.68	-2,740,986,064.83
1261	PERSONNEL EMOLUMENTS PARASTATALS	1261	-8,673,661,240.90	-8,701,563,791.87
	<b>SUB-TOTAL : 12 PAYMENTS</b>		<b>-45,056,634,056.08</b>	<b>-43,142,720,247.66</b>
	<b>13 CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
131	PURCHASE/CONSTRUCTION OF ASSETS-CAPITAL	131	-34,596,607,917.16	-53,009,779,473.87
	<b>SUB-TOTAL : 13 CASH FLOW FROM INVESTMENT CAPITAL</b>		<b>-34,596,607,917.16</b>	<b>-53,009,779,473.87</b>
	<b>14 CASH FLOW FROM FINANCING ACTIVITIES</b>			
143	EXTERNAL/LOCAL LOAN AND OTHER BORROWING REPAYMENTS	143	-35,191,921,492.95	-15,854,260,880.24
	<b>SUB-TOTAL : 14 CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>-35,191,921,492.95</b>	<b>-15,854,260,880.24</b>
	<b>15 CASH AND ITS EQUIVALENT</b>			
001	CASH & ITS EQUIVALENT AS AT BEGINNING OF YEAR	001	14,797,934,114.60	14,797,934,114.60
	<b>SUB-TOTAL : 15 CASH AND ITS EQUIVALENT</b>		<b>4,183,847,819.81</b>	<b>14,797,934,114.60</b>
	<b>CASH AND ITS EQUIVALENT CURRENT YEAR ACTIVITIES</b>		<b>8,367,695,639.62</b>	<b>13,896,200,767.86</b>
				-
	<b>16 LOANS AND ADVANCES</b>			
160	LOANS AND ADVANCES BF	16		0.00
	<b>SUB-TOTAL : 16 LOANS AND INVESTMENTS (E)</b>			<b>0.00</b>
	<b>PROCEEDS FROM LOANS AND OTHER INVESTMENTS</b>			<b>0.00</b>
	<b>TOTAL CASH AND ITS EQUIVALENT AS AT 31/12/2014</b>		<b>1,300,071,523.28</b>	<b>14,797,934,114.60</b>

## **PLATEAU STATE GOVERNMENT**

### **STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2014**

#### **STATEMENT NUMBER 2**

NOTES-2-F			Actual 2014	Actual 2013
	<b>21 – ASSETS</b>	<b>NOTES -2</b>		
1	<b>CASH AND BANK BALANCES</b>	211	1,300,071,523.28	14,797,934,114.60
2	<b>OTHER GOVT FUNDS</b>	212	0.00	0.00
			<b>1,300,071,523.28</b>	<b>14,797,934,114.60</b>
	<b>2 – INVESTMENTS</b>			
1	<b>MINISTRY OF FINANCE INCORPORATED</b>	221	0.00	0.00
2	<b>ADVANCES</b>	222	0.00	0.00
3	<b>TREASURY CLEARANCE</b>	223	0.00	0.00
			0.00	0.00
	<b>TOTAL ASSETS AND INVESTMENTS</b>		<b>1,300,071,523.28</b>	<b>14,797,934,114.60</b>

		<b>3-LIABILITIES</b>			
1		<b>CONSOLIDATED REVENUE FUND</b>	STMT-3	-12,964,314,995.99	-62,627,156.26
2		<b>CAPITAL DEV. FUND</b>	STMT-4	3,162,102,997.20	266,297,648.54
3		<b>OTHER GOVT. FUNDS</b>	233	0.00	0.00
				=	
				<b><u>9,802,211,998.79</u></b>	<b><u>203,670,492.28</u></b>
		<b>4 - LESS LOANS</b>			
3		<b>FOREIGN LOANS</b>	234	-3,288,937,427.09	3,401,132,490.00
4		<b>INTERNAL LOANS</b>	235	-57,654,401,863.47	14,235,131,302.66
				<b>0.00</b>	<b>0.00</b>
		<b>TOTAL PUBLIC FUNDS AND LIABILITIES</b>		<b><u>1,300,071,523.28</u></b>	<b><u>14,797,934,114.60</u></b>
	<b>NOTES 2 ARE AN INTEGRAL PART OF THIS STATEMENT</b>				

**PLATEAU STATE GOVERNMENT**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR BEGINNING**

**1ST JANUARY 2014 AND ENDING 31ST DECEMBER 2014**

**STATEMENT NUMBER - 3**

Actual 2013	CONSOLIDATED REVENUE FUND 3-G			Budget 2014	Actual 2014	% Variance
	<b>31 - OPENING BALANCE</b>					
		31 - OPENING BALANCES				
1,344,366,146.05			000 - BANK BALANCES	0.00	14,797,934,114.60	
	<b>32 - ADD: REVENUE (INCOME)</b>					
7,137,430,076.00		32.101 - REV./TAXES (DIRECT AND INDIRECT)		11,280,556,000.00	4,584,027,026.89	40.64
0.00		32.102-REV/FINES AND FEES		1,258,324,500	464,205,268.55	36.89
0.00		32.103-REV/LICENCES		356,000,000	145,064,146.42	40.75
0.00		32.104-REV/EARNINGS AND SALES		752,516,317.00	307,535,990.41	40.87
0.00		32.105-REV/RENT ON GOVERNMENT PROPERTY		689,557,000.00	301,733,424.55	43.76
110,319,386.09		32.108-MISCELLANEOUS		0.01	-	0.00
0.00		32.110-BOARD AND PARASTATALS		2,247,962,895.00	0.00	0.00
43,633,759,001.40		32.111-STATUTORY REVENUE ALLOCATION		46,682,963,925.00	40,159,458,229.45	86.03
1,183,549,544.67			NNPC Refund	0.00	1,791,978,793.12	
2,888,926,468.47			Excess Crude	0.00	584,993,839.32	
2,636,003,148.96			SURE-P	0.00	2,730,838,517.16	
			Exchange Gain Difference		39,255,014.38	
57,589,987,625.59				63,267,880,637.01	51,069,835,235.87	8072%
58,934,353,771.64		1 TOTAL REVENUE (B)		63,267,880,637.01	65,867,769,350.47	10411%
	<b>33 LESS: EXPENDITURE</b>					
-25,981,000,706.47		33.1 ADMINISTRATIVE SERVICES		(58,923,799,594.00)	(28,416,448,745.92)	48.23
-9,268,149,801.71		33.2 EDUCATION SERVICES		(12,291,007,705.00)	(7,922,299,092.77)	64.46
-872,117,497.27		33.3 TRANSPORT SERVICES		(1,527,579,684.00)	(1,045,555,018.20)	68.45
-4,393,087,384.32		33.4 HEALTH SERVICES		(6,381,312,582.00)	(5,695,459,811.76)	89.25
-1,467,240,152.75		33.5 AGRICULTURAL SERVICES		(1,079,413,657.00)	684,594,580.85	-63.42
-1,161,124,505.14		33.6 OTHERS OF GENERAL NATURE		(1,790,119,449.00)	(2,285,666,013.82)	127.68
-43,142,720,047.66				(81,993,232,671.00)	(44,680,834,101.62)	54.49
	<b>34 APPROPRIATION/TRANSFERS</b>					
0.00		34.2 LOAN REPAYMENT FUND		0.00	-	
-110,315,075.34		EXTERNAL LOANS REPAYED			(112,195,065.91)	
-15,743,945,804.90		INTERNAL LOANS REPAYED			(34,039,055,178.93)	
-15,854,260,880.24				0.00	(34,151,250,244.84)	
-58,996,980,927.90		2 TOTAL EXPENDITURE (C)		(81,993,232,671.00)	(78,832,084,346.46)	96.14
-62,627,156.26		CRF CLOSING BALANCE (D=B-C)		(18,725,352,033.99)	(12,964,314,995.99)	69.23

**PLATEAU STATE GOVERNMENT****STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER, 2014****STATEMENT NUMBER 4**

Actual 2013	NOTES 4-H			Budget 2014	Actual 2014	Variance
	<b>42 CAPITAL RECEIPTS</b>					
	<b>42-1 VALUE ADDED TAX</b>					
8,855,086,528.62		4002	Value Added Tax (VAT)	8,000,000,000.00	8,573,938,420.80	107.17%
			Non oil receipts		1,697,786,616.96	
2,000,000,000.00			Ecological Fund	0.00	500,000,000.00	
			Miscellaneous Receipts		600,000.00	
0.00		4003	Receipts (External Debts)	0.00		
0.00		4003	Receipts (Internal Debts)	0.00		
<b>10,855,086,528.62</b>			<b>SUB-TOTAL: VALUE ADDED TAX</b>	<b>8,000,000,000.00</b>	<b>10,772,325,037.76</b>	134.65%
	<b>42-2 TRANSFER FROM CRF</b>					
0.00		4004	Transfer from reserves	0.00	3,950,700,872.59	
-62,627,156.26			TRANSFER FROM CRF	0.00	-	
<b>-62,627,156.26</b>			<b>SUB-TOTAL:</b>	<b>0.00</b>	<b>-9,013,614,123.40</b>	
	<b>42-3 INTERNAL LOANS</b>					
42,770,272,486.67		410	Internal Loans	117,616,372,331.00	36,000,000,000.00	
<b>42,770,272,486.67</b>			<b>SUB-TOTAL:</b>	<b>117,616,372,331.00</b>	<b>36,000,000,000.00</b>	
	<b>42-4 EXTERNAL LOANS</b>					
0.00		4100	Draw-Downs	4,443,045,838.00	0.00	
			External Loans	8,000,000,000.00	0.00	
<b>0.00</b>			<b>SUB-TOTAL:</b>	<b>12,443,045,838.00</b>	<b>0.00</b>	
<b>53,562,731,859.03</b>	<b>TOTAL CAPITAL RECEIPTS (A)</b>			<b>138,059,418,169.00</b>	<b>37,758,710,914.36</b>	
	<b>43 LESS: CAPITAL EXPENDITURE</b>					
	<b>43-1 ECONOMIC SECTOR</b>					
0.00		4510	Ministry For Mineral Development	1,986,451,500.00	0.00	0.00%
		4511	Plateau Minerals Development Company Limited	0.00	0.00	
-307,654,989.00		4530	Ministry Of Commerce And Industries	2,833,500,000.00	482,107,843.48	
		4531	Plateau Fertilizer & Chemical Company Limited	0.00	0.00	
-221,504,343.64		4560	Ministry Of Tourism And Culture	4,750,996,000.00	32,916,984.03	0.69%
<b>-529,159,332.64</b>			<b>SUB-TOTAL:</b>	<b>9,570,947,500.00</b>	<b>515,024,827.51</b>	5.38%
	<b>43-2 SOCIAL SERVICE SECTOR</b>					

-710,823,804.00			4500	Ministry Of Agricultural And Natural Resources	5,135,500,000.00	557,045,926.50	10.85%
0.00			4501	Plateau Agricultural Development Programme (Padp)	282,682,000.00	0.00	0.00%
0.00			4502	Plateau Agricultural Mechanization Service Company (Pamsco)	42,300,000.00	0.00	0.00%
0.00			4503	College Of Agriculture, Garkawa	663,500,000.00	0.00	0.00%
0.00			4504	Livestock And Veterinary	0.00	0.00	0.00%
0.00			4505	Fisheries	0.00	0.00	0.00%
0.00			4520	Ministry For Water Resources And Rural Development:	632,705,200.00	198,554,350.00	31.38%
-186,509,497.66			4521	Ministry Of Water Resources And Rural Development (Electrification Programme)	582,562,190.00	0.00	0.00%
-2,579,283,811.07			4523	Plateau State Water Board	3,767,000,000.00	202,998,794.80	5.39%
0.00			4524	Plateau State Rural Water Supply And Sanitation Agency	138,600,000.00	0.00	0.00%
-101,654,796.62			4540	Ministry of Environment	533,064,558.00	15,939,050.20	2.99%
0.00			4552	Plateau State Direct Labour Agency	250,000,000.00	0.00	0.00%
-39,704,429.09			4553	Fire Service Directorate	1,318,822,388.00	948,968,656.32	71.96%
-3,120,384,778.37			4570	Ministry Of Education	11,821,513,627.00	448,426,001.41	3.79%
0.00			4571	Plateau State Scholarship Board	7,750,000.00	0.00	0.00%
0.00			4573	Adult And Non – Formal Education Directorate	32,266,910.00	0.00	0.00%
0.00			4574	Plateau State Polytechnic, Barkin Ladi	822,013,900.00	0.00	0.00%
0.00			4575	College Of Education Gindiri	868,476,000.00	0.00	0.00%
0.00			4576	College Of Arts Science And Remedial Studies Kurgwi	82,093,940.00	0.00	0.00%
0.00			4578	Plateau State Universal Basic Education Board	2,301,865,838.00	2,079,865,837.89	90.36%
0.00			4579	Plateau State University, Bokokos	4,058,064,921.00	10,000,000.00	0.25%
-17,302,809.00			4580	Ministry Of Science And Technology	319,500,000.00	7,000,000.00	2.19%
-1,712,628,814.36			4590	Ministry Of Health	10,653,279,243.00	120,168,359.77	1.13%
0.00			4591	Plateau State Hospital Management Board	11,500,000.00	0.00	0.00%
-46,876,540.74			4592	Plateau State Specialist Hospital, Jos	60,300,000.00	0.00	0.00%
0.00			4593	College Of Health Technology, Pankshin	127,500,000.00	0.00	0.00%
0.00			4594	Plateau State College Of Health Technology, Zawan	200,500,000.00	10,000,000.00	4.99%
0.00			4595	Plateau State Aids Control Agency (Placa)	129,000,000.00	0.00	0.00%

0.00			4601	Plateau Radio Television Corporation	626,053,000.00	0.00	0.00%
-556,928,178.00			4602	Plateau Publishing Company Limited (Ppc)	717,515,460.00	240,779,040.85	33.56%
0.00			4603	Plateau State Library Board	41,220,062.00	0.00	0.00%
-168,000,000.00			4604	Plateau Printing Press	486,109,181.00	8,000,000.00	1.65%
-212,303,874.94			4610	Ministry Of Youth Development	1,128,000,000.00	257,604,686.74	22.84%
-2,300,062,741.54			4611	Ministry of Sports Development	8,062,304,800.00	2,427,170,675.32	30.11%
-15,000,000.00			4621	PLATEAU STATE REHABILITATION BOARD	0.00	0.00	
-170,000,000.00			4622	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	300,000,000.00	30,000,000.00	10.00%
				Millanium Development Goals		50,000,000.00	
-6,319,500.00			4656	Plateau State Emergency Relief Agency	681,840,000.00	39,810,000.00	5.84%
0.00			4740	Teachers Service Commission, Jos	29,427,775.00	0.00	0.00%
0.00			4750	Ministry For Local Government And Chieftaincy Affairs	1,500,000,000.00	0.00	0.00%
- 11,943,783,575.39				<b>SUB-TOTAL:</b>	<b>58,414,830,993.00</b>	<b>7,652,331,379.80</b>	13.10%
0.00			<b>43-3 REGIONAL DEVELOPMENT SECTOR</b>				
- 29,389,792,327.34			4550	Ministry Of Works	37,237,600,000.00	14,237,058,705.65	38.23%
			425100	Ministry of Transport	6,157,500,000.00	80,500,000.00	1.31%
0.00			4581	Relevant Technology Board	146,000,000.00	0.00	0.00%
-2,138,303,382.54			4630	Ministry Of Lands And Survey And Town Planning,	1,899,000,000.00	410,696,712.15	21.63%
0.00			4630	Capital Sewerage And Drainage	0.00	0.00	
-4,007,591,924.16			4640	Ministry of Housing and Urban Development	7,748,000,000.00	3,147,357,814.35	40.62%
0.00			4641	Jos Metropolitan Development Board	1,305,000,000.00	5,000,000.00	0.38%
0.00			4643	Plateau State Environmental Protection And Sanitation Agency (Pepsa)	114,500,000.00	0.00	0.00%
0.00			4644	Plateau State Afforestation Programme	16,500,000.00	0.00	0.00%
- 35,535,687,634.04				<b>SUB-TOTAL</b>	<b>54,624,100,000.00</b>	<b>17,880,613,232.15</b>	32.73%
			<b>43-4 ADMINISTRATION SECTOR</b>				
-158,966,362.00			4600	Ministry Of Information	61,000,000.00	694,351,716.80	1138.28%
0.00			4620	Ministry Of Women Affairs And Social Development	218,000,000.00	0.00	0.00%
-3,721,585,124.97			4650	Office Of The Secretary To The State Government	12,625,717,000.00	6,037,514,630.06	47.82%
0.00			4651	Plateau State Pension Board	25,300,000.00	0.00	0.00%

0.00			4652	Local Government Staff Pension Board	20,000,000.00	0.00	0.00%
0.00			4653	Plateau State Muslim Pilgrims Welfare Board	8,404,881.00	0.00	0.00%
0.00			4654	Christian Pilgrim Welfare	22,103,000.00	0.00	0.00%
			4655	Plateau State Assets Management Agency	0.00	0.00	
-793,900,650.32			4660	Office Of The Head Of Civil Service	1,642,881,000.00	299,117,278.62	18.21%
-402,892,531.13			4670	Government House Administration Rayfield	1,345,000,000.00	393,169,448.45	29.23%
0.00			4680	Deputy Governor's Office, Jos	29,500,000.00	0.00	0.00%
0.00			4690	Ministry Of Justice	163,698,000.00	152,141,207.85	92.94%
-121,443,000.00			4700	Ministry Of Finance And Economic Planning	180,400,000.00	816,962,988.07	452.86%
0.00			4710	Civil Service Commission	13,400,000.00	0.00	0.00%
0.00			4720	Local Government Service Commission	51,800,000.00	0.00	0.00%
-6,000,000.00			4730	Plateau State Boundary Commission	14,190,000.00	0.00	0.00%
0.00			4760	Local Government Audit Department	20,455,000.00	0.00	0.00%
0.00			4770	Plateau State Board Of Internal Revenue	243,680,853.00	0.00	0.00%
0.00			4780	Plateau State Judicial Service Commission, Jos.	7,590,000.00	0.00	0.00%
0.00			4781	High Court Of Justice	527,500,000.00	152,141,207.85	28.84%
-4,000,000.00			4782	Customary Court Of Appeal	75,240,000.00	3,240,000.00	4.31%
0.00			4783	Sharia Court Of Appeal	40,450,000.00	0.00	0.00%
0.00			4790	House Of Assembly Service Commission	201,829,000.00	0.00	0.00%
-79,016,000.00			4791	Plateau State House Of Assembly	971,915,330.00	0.00	0.00%
0.00			4800	Plateau State Audit Department	22,500,000.00	0.00	0.00%
0.00			4810	Plateau State Planning Commission	78,000,000.00	0.00	0.00%
0.00			4820	Plateau State Independent Electoral Commission	477,793,000.00	0.00	0.00%
-5,287,803,668.42				<b>SUB-TOTAL</b>	19,088,347,064.00	<b>8,548,638,477.70</b>	44.78%
-							
<b>53,296,434,210.49</b>				<b>TOTAL EXPENDITURE (B)</b>	<b>141,698,225,557.00</b>	<b>34,596,607,917.16</b>	<b>24.42%</b>
<b>266,297,648.54</b>				<b>CLOSING BALANCE A-B</b>	<b>-3,638,807,388.00</b>	<b>3,162,102,997.20</b>	



Actual 2013	CASHFLOW STATEMENT - NOTE 1 - E				Budget 2014	Actual 2014	Variance
	<b>11 - RECIEPTS</b>						
	<b>111 - STATUTORY REVENUE</b>						
43,633,759,001.40		400001	Statutory Revenue Allocation		46,682,963,925.00	40,159,458,229.45	86.03%
2,888,926,468.47		400005	Excess Crude Oil		3,677,200,000.00	584,993,839.32	15.91%
2,636,003,148.96		400008		Subsidy Reinvestment(SURE-P)	2,617,036,075.00	2,730,838,517.16	
				Exchange Gain Difference		39,255,014.38	
1,183,549,544.67		400002		NNPC Refund	1,185,123,000.00	1,791,978,793.12	
<b>50,342,238,163.50</b>			<b>SUB-TOTAL: 111 STATUTORY REVENUE</b>		<b>54,162,323,000.00</b>	<b>45,926,524,393.43</b>	84.79%
	<b>112 - CAPITAL REVENUE - V A T</b>						
8,855,086,528.62		4002	Value Added Tax (VAT)		8,000,000,000.00	8,573,938,420.80	107.17%
2,000,000,000.00		4007		Ecological Fund		500,000,000.00	
				Non- Oil Revenue		1,697,786,616.96	
				Miscellaneous		620,000.00	
0.00		4003	Receipts (External Debts)		8,000,000,000.00	0.00	0.00%
<b>10,855,086,528.62</b>			<b>SUB-TOTAL: 112 CAPITAL REVENUE - VAT</b>		<b>16,000,000,000.00</b>	<b>10,772,345,037.76</b>	67.33%
	<b>113 - INTERNALLY GENERATED REVENUE</b>						
7137430076		IGR	Internally Generated Revenue				
0.00		401	Taxes		11,280,556,000.00	4,584,027,026.89	
0.00		402	Fines And Fees		1,204,747,930.00	464,205,268.55	38.53%
0.00		403	Licenses		356,000,000.00	145,064,146.42	40.75%
0.00		404	Earnings And Sales		752,516,317.00	307,535,990.41	40.87%
0.00		405	Rent On Govt. Property		689,557,000.00	301,733,424.55	43.76%
0.00		408	Miscellaneous			0.00	
		409		Revenue from Boards and Parastatals	2,247,962,895.00	0.00	
<b>7,137,430,076.24</b>			<b>SUB-TOTAL: 113 INTERNALLY GENERATED REVENUE</b>		<b>16,531,340,142.00</b>	<b>5,802,565,856.82</b>	35.10%
	<b>113 - INTERNALLY GENERATED REVENUE PARASTATALS</b>						
		409	Revenue From Parastatals				
0.00				Rv 13 Plateau Publishing Company	197,360,000.00	0.00	0.00%
0.00				Rv 20 Plateau State Sports Council	2,580,000.00	0.00	0.00%
0.00				Rv 34 Rural Water Supply & Sanitary	20,000,000.00	0.00	0.00%
0.00				Rv Jos Main Market Authority	12,800,000.00	0.00	0.00%
0.00			<b>SUB-TOTAL: 113 INTERNALLY GENERATED REVENUE PARASTATALS</b>		<b>232,740,000.00</b>	<b>0.00</b>	0.00%
	115 MISCELLANEOUS (CAPITAL)						
		4004	Transfer from reserves			3,950,700,872.59	
		4004	Transfer from reserves				

			4100	Draw-Downs	4,443,045,838.00		0.00%
42,770,272,486.67			410	Internal Loans	117,616,732,331.00	36,000,000,000.00	30.61%
<b>42,770,272,486.67</b>				<b>SUB-TOTAL: 115 MISCELLANEOUS (CAPITAL)</b>	<b>122,059,778,169.00</b>	<b>39,950,700,872.59</b>	32.73%
<b>111,105,027,255.03</b>		<b>TOTAL: 11 RECEIPTS</b>			<b>208,986,181,311.00</b>	<b>102,451,516,160.60</b>	49.02%
	<b>12 - PAYMENTS</b>						
		<b>121 - PERSONNEL EMOLUMENTS</b>					
107,715,841.50			412000	Office of the Executive Governor PC	50,258,093.00	84,629,850.48	168.39%
784,840.32			412100	Office of the Deputy Governor PC	1,171,003.00	670,967.39	57.30%
781,670,267.55			413000	Office of the Head Of Service Pc	588,127,626.00	669,289,265.18	113.80%
53,094,350.09			414000	Ministry Of Information PC	65,987,931.00	51,055,533.09	77.37%
0.00			414100	Ministry Of Tourism, Culture And Hospitality PC	55,316,350.00	44,748,277.99	80.90%
157,514,815.01			414200	Ministry of Environment PC	415,580,563.00	123,821,419.22	29.79%
103,111,200.85			415000	Ministry For Lands & Survey PC	117,971,773.00	97,278,351.75	82.46%
775,352,747.82			416000	Office of the Secretary to the Government PC	50,319,879.00	752,349,535.75	1495.13%
141,508,399.93			417000	Ministry For Local Govt. & Chief Affairs PC	156,859,072.00	109,700,838.59	69.94%
248,051,248.98			418000	Plateau State House Of Assembly PC	97,350,935.00	194,753,170.70	200.05%
711,444,120.23			419000	Ministry Of Agriculture and Natural Resources PC	673,842,637.00	533,720,907.47	79.21%
18,184,426.97			419100	Ministry Of Water Res. And Rural Devt. PC	18,649,763.00	12,019,288.26	64.45%
137,085,204.25			420000	Ministry Of Commerce And Industries PC	65,639,490.00	109,581,630.13	166.94%
4,347,312,891.39			421000	Ministry Of Education PC	4,919,971,780.00	3,495,641,268.47	71.05%
34,309,280.53			421100	Ministry Of Science & Technology PC	38,517,874.00	28,610,155.09	74.28%
144,128,405.56			422000	Ministry Of Finance PC	133,587,160.00	103,576,215.64	77.53%
240,451,223.33			422100	Office Of The Accountant General Pc	268,603,228.00	241,139,034.55	89.78%
0.00			422200	Plateau State Board Of Internal Revenue PC	163,319,147.00	0.00	0.00%
563,364,691.55			423000	Ministry Of Health PC	483,224,237.00	422,325,411.91	87.40%
67,087,132.24			424000	Ministry Of Justice PC	94,534,755.00	135,516,859.79	143.35%
103,569,357.25			425000	Ministry Of Work and Transport PC	125,101,078.00	79,676,631.72	63.69%
			425100	4251 Ministry Of Transport	47,232,563.00	43,205,317.48	
28,206,079.21			425200	Ministry of Mineral Dev. PC	19,475,560.00	13,908,130.96	71.41%
70,262,625.61			426000	Plateau State Audit Department PC	85,899,653.00	55,134,295.22	64.18%
3,679,637.85			427000	Civil Service Commission Pc	3,589,501.00	3,128,249.00	87.15%
2,313,571.56			428000	Teacher's Service Commission Pc	2,711,755.00	1,981,480.40	73.07%
823,221,450.46			429000	High Court Of Justice PC	823,282,523.00	693,291,197.23	84.21%
49,156,606.70			430000	Judicial Service Commission Pc	19,254,978.00	34,556,450.77	179.47%
1,294,000.01			433000	Plateau State Boundary Commission Pc	1,295,061.00	1,130,278.48	87.28%
34,360,412.05			434000	Sharia Court Of Appeal PC	30,321,943.00	29,580,294.75	97.55%
27,286,825.25			435000	Plateau State Local Government Audit PC	30,295,779.00	28,422,608.66	93.82%
30,127,605.83			436000	Local Government Service Commission PC	32,710,257.00	59,008,792.95	180.40%
87,867,631.30			437000	Ministry for Women Affairs And Social Development PC	65,804,566.00	52,833,356.78	80.29%
15,123,983.31			437100	Ministry for Youth Development PC	20,541,120.00	15,875,961.32	77.29%
42,097,396.18			437200	Ministry for Sports Development	582,920,000.00	31,103,451.14	5.34%
36,729,048.07			438000	Customary Court of Appeal PC	48,661,489.00	37,411,855.60	6.42%
40,916,381.94			440000	Plateau State Planning Commission Pc	54,758,418.00	32,744,466.40	67.29%

77,304,862.12			441000	Plateau State Independent Electoral	57,205,575.00	47,178,050.72	82.47%
<b>10,105,688,562.80</b>				<b>SUB-TOTAL: 121 PERSONNEL EMOLUMENTS</b>	<b>10,509,895,115.00</b>	<b>8,470,598,851.03</b>	80.60%
1801679637		123 - CONSOLIDATED REV FUND CHARGES					
			432001	CRF Charges FGN	36,200,000,000.00	1,978,340,592.12	
			432004	Crf Charges PHCN	1,097,661,745.00	112,496,701.86	
			43200	Crf Charges PC		0.00	
1801679637				<b>SUB-TOTAL: 123 CONSOLIDATED REV. FUND CHARGES</b>	<b>37,297,661,745.00</b>	<b>2,090,837,293.98</b>	
		124 - OVERHEAD COSTS					
4,809,085,810.14			412000	Office of the Executive Governor	3,962,500,000.00	5,302,780,819.69	133.82%
104,588,565.62			412100	Office of the Deputy Governor	413,700,000.00	74,740,450.00	18.07%
88,753,529.84			413000	Office of the Head Of Service	107,960,000.00	36,953,970.74	34.23%
16,789,149.89			414000	Ministry Of Information	121,585,000.00	54,558,000.00	44.87%
17,076,500.00			414100	Ministry Of Tourism, Culture And Hospitality	52,150,000.00	25,700,000.00	34.79%
375,526,601.16			414200	414200 Ministry of Environment	73,880,000.00	222,351,847.00	367.52%
128,676,927.47			415000	Ministry For Lands & Survey	60,500,000.00	240,289,800.00	397.17%
7,220,964.54			415100	Ministry Of Housing and Urban Development	16,600,000.00	5,800,000.00	34.94%
7,841,051,099.42			416000	Office of the Secretary to the Government	5,742,750,000.00	11,148,468,746.77	194.13%
0.00			416200	Ministry for Special Duties		0.00	
0.00			417000	Ministry For Local Govt. & Chief	35,900,000.00	0.00	0.00%
846,267,511.57			418000	Plateau State House Of Assembly	985,350,450.00	583,183,224.99	59.19%
66,001,361.16			418100	Plateau State House Of Assembly Commission	140,080,000.00	35,000,000.00	
254,364,287.00			419000	Ministry Of Agriculture and Natural Resources	74,930,000.00	1,471,152,743.33	1963.37%
14,700,066.82			419100	Ministry Of Water Res. And Rural Devt.	25,990,000.00	14,515,748.00	55.85%
23,080,240.97			420000	Ministry Of Commerce And Industries	112,600,000.00	17,898,000.00	15.90%
485,400,448.83			421000	Ministry Of Education	571,050,000.00	108,879,158.00	19.07%
169,860,345.33			421100	Ministry Of Science & Technology	80,060,000.00	3,642,500.00	4.55%
2,371,588,817.79			422000	Ministry Of Finance	3,103,750,000.00	2,003,771,328.40	64.56%
625,507,509.10			422100	Office Of The Accountant General	394,099,999.00	557,493,155.53	141.46%
200,000,000.00			422200	Plateau State Board Of Internal Revenue	290,200,000.00	0.00	0.00%
0.00			422300	Plateau State Bureau for Budget	17,763,000.00	0.00	0.00%
186,765,806.00			423000	Ministry Of Health	103,000,000.00	95,816,000.00	93.03%
27,494,312.59			424000	Ministry Of Justice	470,000,000.00	107,025,800.00	22.77%
7,900,000.00			425000	Ministry Of Works and Transport	72,050,000.00	20,357,831.50	28.26%
0.00			425100	Ministry Of Transport	35,000,000.00	1,200,000.00	
219,307,045.67			425200	Ministry of Mineral Dev.	22,000,000.00	400,000.00	1.82%
5,549,886.99			426000	Plateau State Audit Department	17,600,000.00	6,750,000.00	38.35%
5,231,016.47			427000	Civil Service Commission	12,185,000.00	4,772,500.00	39.17%
4,599,323.66			428000	Teacher's Service Commission	12,000,000.00	600,000.00	5.00%
175,785,540.19			429000	High Court Of Justice	235,284,451.00	162,898,175.24	69.23%
4,637,355.42			430000	Judicial Service Commission	17,639,600.00	4,500,000.00	25.51%
9,612,742.74			433000	Plateau State Boundary Commission	17,705,000.00	12,000,000.00	67.78%
97,723,143.62			434000	Sharia Court Of Appeal	53,093,440.00	16,378,222.23	30.85%
7,268,860.40			435000	Plateau State Local Government Audit	12,000,000.00	1,200,000.00	10.00%

0.00			436000	Local Government Service Commission	2,590,000.00	0.00	0.00%
124,545,600.00			437000	Ministry for Women Affairs And Social Development	138,000,000.00	72,365,600.00	52.44%
69,196,703.36			437100	Ministry for Youth Development	117,500,000.00	52,122,000.00	44.36%
303,812,716.00			437200	Ministry for Sports Development	10,055,000.00	169,507,945.00	1685.81%
93,172,401.08			438000	Customary Court Of Appeal	66,700,000.00	26,030,982.78	39.03%
2,460,000.00			440000	Plateau State Planning Commission	41,800,000.00	985,000.00	2.36%
2,200,000.00			441000	Plateau State Independent Electoral	144,000,000.00	5,490,387.29	3.81%
				999-SUSPENSE		0.00	
19,792,802,190.84				SUB-TOTAL: 124 OVERHEAD COSTS	17,983,600,940.00	22,667,579,936.49	126.05%
		126 RECURRENT GRANTS & SUBVENTIONS (O/HEAD COSTS)					
0.00			421002	P 01 College Of Education Gindiri	220,149,230.00	0.00	0.00%
0.00			421002	P 02 Plateau State Polytechnic B/Ladi	462,376,000.00	0.00	0.00%
0.00			419001	P 03 College Of Agric, Garkawa	61,010,000.00	0.00	0.00%
0.00			423004	P 04 Hospital Management Board	72,187,720.00	0.00	0.00%
0.00			415101	P 05 Jos Metropolitan Devt. Board	35,000,000.00	50,965,000.00	145.61%
600,000.00			421004	P 06 Agency For Adult And Non-Formal Education	20,000,000.00	6,356,914.52	31.78%
5,853,008.08			421101	P 07 Relevant Technology Board	4,500,000.00	0.00	0.00%
0.00			414003	P 08 Plateau Library Board	3,350,000.00	2,097,540.61	62.61%
31,600,000.00			414101	P 09 Plateau State Tourism Corporation	43,650,00.00	154,532,000.00	
16,855,850.83			437201	P 10 Plateau State Sports Council	200,000,000.00	31,042,948.97	15.52%
10,100,000.00			416001	P 11 Christian Pilgrims Welfare Board	350,000,000.00	312,383,000.00	89.25%
32,310,328.04			416002	P 12 Muslim Pilgrims Welfare Board	325,215,600.00	8,400,000.00	2.58%
30,500,000.00			414001	P 13 Plateau Publishing Company	60,000,000.00	70,816,000.00	467.43%
0.00			414002	P 14 Plateau Radio Tel. Corporation	242,400,000.00	0.00	0.00%
0.00			419002	P 15 Plateau Agric. Development Prog.	35,000,000.00	0.00	0.00%
0.00				P 16 Plateau Agric. Mech. Service	10,497,000.00	0.00	0.00%
120,845,225.00			421005	P 17 Plateau Scholarship Board	320,179,000.00	136,540,500.00	42.65%
1,023,163.38			416003	P 18 Local Govt Pension Board	104,500,000.00	0.00	0.00%
15,363,336.20			416008	P 19 Fire Service Directorate	27,000,000.00	8,411,000.00	31.15%
0.00			425102	P 20 Afforestation Programme	14,374,000.00	0.00	0.00%
2,411,753,181.40			416004	P 21 State Pension Board	3,000,000.00	1,450,878,982.38	48362.63%
1,773,720.08			419102	P 22 Direct Labour Agency	9,500,000.00	0.00	0.00%
0.00			421006	P 23 College Of Arts, Science & Tech.	42,436,000.00	0.00	0.00%
0.00				P 24 Pla. Mineral Devt. Co. Ltd.		0.00	
0.00			423005	P 25 Pla. Specialist Hospital	94,450,000.00	0.00	0.00%
0.00			414003	P 26 Plateau Printing Press	15,150,000.00	0.00	0.00%
0.00				P 27 Plateau Aids Control Agency	15,000,000.00	0.00	0.00%
0.00			425103	P 28 Enviromental Protection & Sanitation Agency		100,000.00	
0.00				P 29 State Emergency Relief And Management Agency	45,000,000.00	5,000,000.00	11.11%
2,408,251.82			419101	P 30 Rural Water Supply & Sanitaration Agency	11,000,000.00	0.00	0.00%
0.00			423001	P 32 College Of Health Tech., Zawan	65,450,000.00	0.00	0.00%
0.00			423002	P 33 College Of Health Tech., Pankshin	47,160,000.00	0.00	0.00%
0.00			421010	P 34 Plateau State University	400,000,000.00	353,259,149.64	88.31%
0.00			437101	P 37 Plateau United Football Club. Jos	200,000,000.00	0.00	0.00%

60,000,000.00			421009	P 38 Universal Basic Educ. Board (Psubeb)		80,000,000.00	47,675,297.56	59.59%
			416007		PL.ST.OPERATION RAIN  PLASEMA,JOS MIN.OF TRANSPORT  PL.ST.REHABIL.BOARD  MDGs		110,000,000.00	
			422118				10,209,000.00	
			425100				1,200,000.00	
			437002				4,983,400.00	
			440002				360,000,000.00	
0.00			513216	P 39 V.A. Schools			0.00	
0.00			513169	P 40 V.A. Hospitals			0.00	
0.00			420101	P 41 Jos Main Market Auth.		177,235,650.00	0.00	0.00%
0.00			419103	P 42 Water Board		100,000,000.00	29,106,000.00	
0.00				P 43 Solomon Lar Amusement Park Jos			0.00	
<b>2,740,986,064.83</b>				<b>SUB-TOTAL: 126 RECURRENT GRANTS &amp; SUBVENTIONS (O/HEAD COSTS)</b>		<b>3,873,120,200.00</b>	<b>3,153,956,733.68</b>	81.43%
				1261 - PERSONNEL EMOLUMENTS PARASTATALS				
843,199,732.09			421002	P 01 College Of Education Gindiri PC		1,179,818,352.00	735,502,325.07	
1,040,947,491.63			421003	P 02 Plateau State Polytechnic B/Ladi Pc		1,350,775,678.00	1,060,658,796.54	78.52%
372,394,748.91			419001	P 03 College Of Agric, Garkawa PC		538,716,851.00	403,172,139.59	74.84%
1,712,834,297.25			423004	P 04 Hospital Management Board Pc		1,945,465,720.00	1,663,047,425.33	85.48%
163,705,645.16			415101	P 05 Jos Metropolitan Devt. Board Pc		161,328,817.00	145,055,174.64	89.91%
23,309,641.75			421004	P 06 Agency For Adult And Non-Formal Education PC		20,562,512.00	16,793,256.95	81.67%
115,900,620.72			421007	P 07 Relevant Technology Board Pc		74,127,721.00	55,876,478.47	75.38%
31,689,266.23			414003	P 08 Plateau Library Board Pc		31,319,303.00	24,881,199.73	79.44%
185,592,982.79			414101	P 09 Plateau State Tourism Corporation Pc		140,033,866.00	118,357,259.32	
37,225,124.73			437101	P 10 Plateau State Sports Council Pc		237,170,407.00	171,449,811.73	72.29%
15,239,815.98			416003	P 11 Christian Pilgrims Welfare Board Pc		9,801,231.00	7,820,957.50	79.80%
7,809,988.99			416002	P 12 Muslim Pilgrims Welfare Board Pc		8,374,814.00	5,856,908.00	69.93%
188,562,132.03			414001	P 13 Plateau Publishing Company Pc		193,376,650.00	155,915,259.77	80.63%
369,659,793.11			414002	P 14 Plateau Radio Tel. Corporation Pc		389,590,071.00	300,725,159.14	77.19%
383,401,283.61			419002	P 15 Plateau Agric. Development Prog. Pc		384,183,303.00	318,168,834.93	82.82%
				P 16 Plateau Agric. Mech. Service Pc		16,982,740.00	8,598,379.07	50.63%
15,239,815.98			416003	P 18 Local Govt Pension Board Pc		13,603,456.00	12,505,334.40	91.93%
10,454,686.75			416008	P 19 Fire Service Directorate Pc		157,699,888.00	128,101,751.25	81.23%
19,222,477.51			419102	P 22 Direct Labour Agency Pc		22,949,490.00	15,373,122.37	66.99%
339,664,836.43			421006	P 23 College Of Arts, Science & Tech. Kurgwi PC		383,651,781.00	367,195,926.87	95.71%
0.00				P 24 Pla. Mineral Devt. Co. Ltd. Pc			11,449,349.41	
948,814,370.44			423005	P 25 Pla. Specialist Hospital Pc		959,670,826.00	836,966,141.51	87.21%
32,901,764.12			419101	P 30 Rural Water Supply & Sanitaration Agency Pc		46,876,616.00	29,729,039.10	63.42%
			419103		Plateau State Water Board Pc		355,061,545.93	
293,779,382.26			423001	P 32 College Of Health Tech., Zawan PC		420,579,155.00	294,438,599.89	70.01%
249,544,925.34			423002	P 33 College Of Health Tech., Pankshin PC		326,281,552.00	268,305,054.50	82.23%
1,040,947,491.63			421003	P 34 Plateau State University Pc		388,316,318.00	850,372,469.43	218.99%
			437002		Plateau State Rehabilitation Board Pc		11,086,104.04	
37,225,124.73			437101	P 37 Plateau United Football Club, Jos Pc		156,552,000.00	110,660,346.02	70.69%
222,296,351.70			421009	P 38 Universal Basic Educ. Board (Psubeb) Pc		300,109,913.00	190,537,090.40	63.49%
0.00			420101	P 41 Jos Main Market Auth. Pc		72,169,940.00	0.00	0.00%

8,701,563,791.87	-	-	-	SUB-TOTAL: 1261 PERSONNEL EMOLUMENTS PARASTATALS	8,750,270,619.00	8,673,661,240.90	
43,142,720,247.66	-	-	-	TOTAL: 12 PAYMENTS	78,414,548,619.00	45,056,634,056.08	
	13 CASH FLOW FROM INVESTMENT ACTIVITIES						
	131 PURCHASE/CONSTRUCTION OF ASSETS-CAPITAL						
710,823,804.00			419000	Ministry Of Agricultural And Natural Resources	5,135,500,000.00	565,095,926.50	11.00%
0.00			419002	Plateau Agricultural Development Programme (Padp)	282,682,000.00	0.00	0.00%
0.00			419003	Plateau Agricultural Mechanization Service Company (Pamsco)	42,300,000.00	0.00	0.00%
0.00			419001	College Of Agriculture, Garkawa	663,500,000.00	0.00	0.00%
0.00				Livestock And Veterinary		0.00	
0.00				Fisheries		0.00	
0.00			425200	Ministry For Mineral Development	1,986,451,500.00	0.00	0.00%
0.00				Plateau Minerals Development Company Limited	0.00	0.00	
			419100	Ministry For Water Resources And Rural Development (water)	632,705,200.00	198,554,350.00	31.38%
186,509,497.66			419100	Ministry Of Water Resources And Rural Development (Electrification Programme)	582,562,190.00	0.00	0.00%
			419200	Ministry Of Water And Rural Development		0.00	
2,579,283,811.07			419102	Plateau State Water Board	3,767,000,000.00	202,998,794.80	5.39%
0.00			419101	Plateau State Rural Water Supply And Sanitation Agency	138,600,000.00	0.00	0.00%
307,654,989.00			420000	Ministry Of Commerce And Industries	2,833,500,000.00	482,107,843.48	17.01%
0.00				Plateau Fertilizer & Chemical Company Limited	0.00	0.00	#DIV/0!
0.00				Ministry of housing and Enviroment		0.00	
29,389,792,327.34			425000	Ministry Of Works (Roads)	37,237,600,000.00	14,237,058,705.65	38.23%
0.00				Ministry Of Works (Transport)	6,157,500,000.00	0.00	0.00%
			425100	Ministry of Transport		80,500,000.00	
0.00			419102	Plateau State Direct Labour Agency	250,000,000.00	0.00	0.00%
39,704,429.09			416005	Fire Service Directorate	1,318,822,388.00	948,968,656.32	71.96%
221,504,343.64			414100	Ministry Of Tourism And Culture	4,750,996,000.00	32,916,984.03	0.69%
3,120,384,778.37			421000	Ministry Of Education	11,821,513,627.00	448,426,001.41	3.79%
0.00			421005	Plateau State Scholarship Board	7,750,000.00	0.00	0.00%
0.00			421004	Adult And Non – Formal Education Directorate	32,266,910.00	0.00	0.00%
0.00			421003	Plateau State Polytechnic, Barkin Ladi	822,013,900.00	0.00	0.00%
0.00			421002	College Of Education Gindiri	868,476,000.00	0.00	0.00%
0.00			421006	College Of Arts Science And Remedial Studies Kurgwi	82,093,940.00	0.00	0.00%
0.00			421009	Plateau State Universal Basic Education Board	2,301,865,838.00	2,079,865,837.89	90.36%
0.00			421007	Plateau State University, Bokkos.	4,058,064,921.00	10,000,000.00	0.25%
17,302,809.00			421100	Ministry Of Science And Technology	319,500,000.00	7,000,000.00	2.19%
0.00			421101	Relevant Technology Board	146,000,000.00	0.00	0.00%
1,712,628,814.36			423000	Ministry Of Health	10,653,279,243.00	120,168,359.77	1.13%
0.00			423004	Plateau State Hospital Management Board	11,500,000.00	0.00	0.00%
46,876,540.74			423005	Plateau State Specialist Hospital, Jos	60,300,000.00	0.00	0.00%
0.00			423002	College Of Health Technology, Pankshin	127,500,000.00	0.00	0.00%
0.00			423001	Plateau State College Of Health Technology, Zawan	200,500,000.00	10,000,000.00	4.99%
0.00				Plateau State Aids Control Agency (Placa)	129,000,000.00	0.00	0.00%
158,966,362.00			414000	Ministry Of Information	61,000,000.00	694,351,716.80	1138.28%
0.00			414002	Plateau Radio Television Corporation	626,053,000.00	0.00	0.00%

556,928,178.00			414001	Plateau Publishing Company Limited (Ppc)	717,515,460.00	256,718,140.90	35.78%
0.00			414003	Plateau State Library Board	41,220,062.00	0.00	0.00%
168,000,000.00			414004	Plateau Printing Press	486,109,181.00	8,000,000.00	1.65%
212,303,874.94			437100	Ministry Of Youth Development	1,128,000,000.00	257,604,686.74	22.84%
2,300,062,741.54			437200	Ministry Of Sports Development		2,427,170,675.32	
0.00			437101	Ministry Of Women Affairs And Social Development	218,000,000.00	0.00	0.00%
0.00			437000	PLATEAU STATE REHABILITATION BOARD		0.00	
0.00			437002	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	300,000,000.00	30,000,000.00	10.00%
2,138,303,382.54			415000	Ministry Of Lands And Survey And Town Planning,	1,899,000,000.00	410,696,712.15	21.63%
0.00				Capital Sewerage And Drainage		0.00	
0.00				Ministry For Urban Development (Urban)	7,748,000,000.00	1,233,717,235.14	15.92%
0.00			415101	Jos Metropolitan Development Board	1,305,000,000.00	5,000,000.00	0.38%
4,007,591,924.16			415100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT(HOUSING)	220,000,000.00	1,913,640,579.21	869.84%
0.00			425103	Plateau State Environmental Protection And Sanitation Agency (Pepsa)	114,500,000.00	0.00	0.00%
0.00			425102	Plateau State Afforestation Programme	16,500,000.00	0.00	0.00%
3,721,585,124.97			416000	Office Of The Secretary To The State	12,625,717,000.00	6,029,464,630.06	47.76%
0.00			416004	Plateau State Pension Board	25,300,000.00	0.00	0.00%
0.00			416003	Local Government Staff Pension Board	20,000,000.00	0.00	0.00%
0.00			416002	Plateau State Muslim Pilgrims Welfare Board	8,404,881.00	0.00	0.00%
0.00			416003	Christian Pilgrim Welfare Board	22,103,000.00	0.00	0.00%
0.00				Plateau State Assets Management Agency		0.00	
6,319,500.00			416006	Plateau State Emergency Relief Agency	681,840,000.00	39,810,000.00	5.84%
793,900,650.32			413000	Office Of The Head Of Civil Service	1,642,881,000.00	299,117,278.62	18.21%
402,892,591.13			412000	Government House Administration Rayfield	1,345,000,000.00	393,169,448.45	29.23%
0.00			412100	Deputy Governor's Office, Jos	29,500,000.00	0.00	0.00%
0.00			424000	Ministry Of Justice	163,698,000.00	152,141,207.85	92.94%
121,443,000.00				Ministry Of Finance And Economic Planning	180,400,000.00	816,962,938.22	452.86%
0.00			427000	Civil Service Commission	13,400,000.00	0.00	0.00%
0.00			436000	Local Government Service Commission	51,800,000.00	0.00	0.00%
6,000,000.00			433000	Plateau State Boundary Commission	14,190,000.00	0.00	0.00%
0.00			428000	Teachers Service Commission, Jos	29,427,775.00	0.00	0.00%
0.00			417000	Ministry For Local Government And Chieftaincy Affairs	1,500,000,000.00	0.00	0.00%
0.00			435000	Local Government Audit Department	22,500,000.00	0.00	0.00%
0.00			422200	Plateau State Board Of Internal Revenue	243,680,853.00	0.00	0.00%
0.00			430000	Plateau State Judicial Service Commission, Jos.	7,590,000.00	0.00	0.00%
0.00			429000	High Court Of Justice	527,500,000.00	152,141,207.85	28.84%
4,000,000.00			438000	Customary Court Of Appeal	75,240,000.00	3,240,000.00	4.31%
0.00			434000	Sharia Court Of Appeal	40,450,000.00	0.00	0.00%
0.00			418000	House Of Assembly Service Commission	201,829,000.00	0.00	0.00%
79,016,000.00			418000	Plateau State House Of Assembly	971,915,330.00	0.00	0.00%
0.00			426000	Plateau State Audit Department	22,500,000.00	0.00	0.00%
0.00			440000	Plateau State Planning Commission	78,000,000.00	0.00	0.00%
			4400012	Millenium Development Goals		50,000,000.00	
0.00			441000	Plateau State Independent Electoral Commission	477,793,000.00	0.00	0.00%
				TRANSFER FROM CRF			
<b>53,009,779,473.87</b>				<b>SUB-TOTAL: 131 PURCHASE/CONSTRUCTION OF ASSETS-CAPITAL</b>	<b>133,324,901,199.00</b>	<b>34,596,607,917.16</b>	25.95%

53,009,779,473.87	-	TOTAL: 13 CASH FLOW FROM INVESTMENT ACTIVITIES			133,324,901,199.00	34,596,607,917.16	25.95%
		14 - CASH FLOW FROM FINANCING ACTIVITIES					
		143 EXTERNAL LOAN AND OTHER BORROWING REPAYMENTS					
0.00			4300	External Loans	8,000,000,000.00	0.00	0.00%
			500012	Interest and Management fees on loans		1,040,671,251.81	
15,854,260,880.24			900-234	EXTERNAL LOANS AND OTHER BOROWINGS REPAID CURRENT YEAR	0.00	34,151,250,241.14	
0.00	-	-	-	SUB-TOTAL: 143 EXTERNAL LOAN AND OTHER BORROWING REPAYMENTS	0.00	0.00	
15,854,260,880.24	-	-	-	TOTAL: 14 CASH FLOW FROM FINANCING ACTIVITIES	8,000,000,000.00	35,191,921,492.95	439.90%
		15 CASH AND ITS EQUIVALENT					
		001 CASH & ITS EQUIVALENT AS AT BEGINNING OF YEAR					
14,797,934,114.60				000- BANK BALANCES		14,797,934,114.60	
14,797,934,114.60	-	-	-	SUB-TOTAL: 001 CASH & ITS EQUIVALENT AS AT BEGINNING OF THE YEAR		14,797,934,114.60	
-	-	-	-	TOTAL: 15 CASH AND ITS EQUIVALENT		4,183,847,819.81	
-	-	-	-	CRF CLOSING BALANCE (D-B-C)			
		16 LOANS AND INVESTMENTS (E)					
		160 INVESTMENTS AND ADVANCES BF					
0.00			900	EXTERNAL LOANS BF		0.00	
0.00			900	INTERNAL LOANS BF		-	
0.00				SUB-TOTAL: 160 INVESTMENTS AND ADVANCES BF		0.00	
0.00	-	-	-	TOTAL: 16 LOANS AND INVESTMENTS E104		0.00	
0.00	-	-	-	22		0.00	
14,797,934,114.60	-	-	-	CLOSING BALANCE (D -E)		18,981,781,934.41	



**PLATEAU STATE GOVERNMENT**
**NOTES TO STATEMENT NUMBER 2**

NOTES- 2-F			Actual 2014	Actual 2013
	<b>21 – ASSETS</b>			
	211	<b><u>RECURRENT CASH AND BANK BALANCES HQ</u></b>		
		Zenith Bank Statutory A/C	(1,468,314,246.90)	435,069,313.49
		Zenith Bank VAT A/C	10.37	10,060.47
		Zenith Bank Project A/C I	76,889,849.53	793,590,963.00
		Zenith Bank Police Reform A/C	326,961,044.96	
		First Bank Statutory A/C II	-	9,088,441,023.87
		Ecobank Project a/c iv	(657,382,967.72)	0.00
		FCMB Project a/c iii	(374,220,315.77)	0.00
	8	<b><u>ADJUSTMENT ACCOUNTS</u></b>		0.00
		STANBIC IBTC BANK MOF AG'S OFFICE A/C		0.00
		Zenith Bank Centralised Salary A/C	65,274,864.28	2,484,099.45
		Enterprise Bank AG'S OFFICE A/C		0.00
	13	Zenith Bank PLSG-Salary A/C-E-Payment		0.00
	14	Zenith Bank PLSG Road Project A/C	3,840,700.02	98,012,949.88
	71	Sterling Bank SURE-p A/C	3,327,022,584.51	4,380,325,704.44
			<b>1,300,071,523.28</b>	<b>14,797,934,114.60</b>
		<b><u>212 DEPARTMENTS CASH AND BANK BALANCES</u></b>		
	422300	<b><u>BOARD OF INTERNAL REVENUE</u></b>		0.00
				0.00
		<b>TOTAL :21 ASSETS</b>	<b>1,300,071,523.28</b>	<b>14,797,934,115</b>
		<b>21 - LOANS</b>		
	234	<b><u>FOREIGN LOANS</u></b>		
	200	Multilateral	(3,288,937,427.09)	-3,401,132,490.00
			(3,288,937,427.09)	-3,401,132,490.00
	235	<b><u>INTERNAL LOANS</u></b>		
	214031	zbn water project loan	(842,210,254.83)	(4,317,405,864.03)

	214034	ubn mkt term loan	(378,392,000.00)	(973,008,000.00)
	214035	2012 MDG counterpart term loan	-	-208,267,935.39
	214036	zbn loan for roads and infrastructure	(2,489,712,729.42)	-12,682,589,277.01
	214038	2013 Christian Pilgrimage term loan	-	-225,000,000.00
	214039	2013 Muslim Pilgrimage term loan	-	-333,059,360.70
	214040	zbn loan for roads and infrastructure	(7,407,996,938.14)	-13,915,426,134.02
	214041	fbn loan for roads and infrastructure	(7,280,203,891.20)	0.00
	214042	2014 Christian Pilgrimage term loan	(104,000,000.00)	0.00
	214043	zbn loan for roads and infrastructure	(17,931,588,185.92)	0.00
	214044	fcmb loan for roads and infrastructure	(10,052,578,450.04)	0.00
	214045	ecobank loan for roads and infrastructure	(10,000,000,000.00)	0.00
	214046	2014 Muslim Pilgrimage term loan	(253,718,577.84)	0.00
	214047	2014 MDG counterpart term loan	(914,000,836.08)	0.00
				0.00
			(57,654,401,863.47)	-32,654,756,571.15
		TOTAL LOANS	(60,943,339,290.56)	(36,055,889,061.15)
			-	-
	<b>CLOSING BALANCE</b>		<b>1,300,071,523.28</b>	<b>14,797,934,114.60</b>

**PLATEAU STATE GOVERNMENT****NOTE TO: STATEMENT NUMBER 3 CONSOLIDATED REVENUE FOR THE YEAR BEGINNING****1ST JANUARY 2014 AND ENDING 31ST DECEMBER 2014****NOTES - 3-G**

Actual 2013	CONSOLIDATED REVENUE FUND NOTES 3-G			Budget 2014	Actual 2014	Variance
	<b>31 - OPENING BALANCE</b>					
		31 - OPENING BALANCES				
1,344,366,146.05			000 - BANK BALANCES	0.00	14,797,934,114.60	
1,344,366,146.05				0.00	14,797,934,114.60	
1,344,366,146.05				<b>0.00</b>	<b>14,797,934,114.60</b>	
	<b>32 - ADD: REVENUE (INCOME)</b>					
		32.101 - REV./TAXES (DIRECT AND INDIRECT)				
7,137,430,076.00			401 - Taxes	11,280,556,000.00	4,584,027,026.89	40.64
7,137,430,076.00				<b>11,280,556,000.00</b>	<b>4,584,027,026.89</b>	40.64
		32.102- REV/FINES AND FEES				
0.00			402-Fines and Fees	1,204,747,930.00	464,205,268.55	38.53
0.00				<b>1,258,324,500.00</b>	<b>464,205,268.55</b>	36.89
		32.103- REV/LICENSES				
0.00			403-Licenses	356,000,000.00	145,064,146.42	40.75
0.00				<b>356,000,000.00</b>	<b>145,064,146.42</b>	40.75
		32.104- REV/EARNINGS AND SALES				
0.00			404-Earnings and Sales	752,516,317.00	307,535,990.41	40.87
0.00				<b>752,516,317.00</b>	<b>307,535,990.41</b>	40.87
		32.105- REV/RENT ON GOVERNMENT PROPERTY				
0.00			405-Rent on Government Property	689,557,000.00	301,733,424.55	43.76
0.00				689,557,000.00	<b>301,733,424.55</b>	43.76
		32.108- MISCELLANEOUS				
110,319,386.09			408-Miscellaneous	0.00	-	
110,319,386.09				<b>0.00</b>	-	
		32.110-BOARD AND PARASTATALS				
0.00			409-Revenue from Parastatals (IGR)	2,247,962,895.00	-	0.00

0.00			Rv 13 Plateau Publishing Company	0.00	0.00	
0.00			Rv 20 Plateau State Sports Council	0.00	0.00	
0.00			Rv 34 Rural Water Supply & Sanitary	0.00	0.00	
0.00			Rv Jos Main Market Authority	0.00	0.00	
0.00				<b>2,247,962,895.00</b>	-	0.00
			<b>Total Internally Generated Revenue</b>		<b>5,802,565,856.82</b>	
		32.111- STATUTORY REVENUE ALLOCATION				
43,633,759,001.40			4001-Statutory Revenue Allocation	<b>46,682,963,925.00</b>	40,159,458,229.45	86.03
2,888,926,468.47			4005-Excess Crude Oil		584,993,839.32	
1,183,549,544.67			NNPC Refund	4,800,000,000	1,791,978,793.12	
2,636,003,148.96			SURE-P	2,617,036,075	2,730,838,517.16	
50,342,238,163.50				<b>46,682,963,925.00</b>	<b>45,267,269,379.05</b>	96.97
57,589,987,625.59				<b>63,267,880,637.00</b>	<b>51,069,835,235.87</b>	80.72
58,934,353,771.64			<b>1 TOTAL REVENUE (B)</b>	<b>63,267,880,637.00</b>	<b>65,867,769,350.47</b>	104.11
	<b>33 LESS: EXPENDITURE</b>					
		33.1- ADMINISTRATIVE SERVICES				
4,809,085,810.14			412000 Office of the Executive Governor	3,962,500,000.00	5,302,780,819.69	133.82
107,715,841.50			412000 Office of the Executive Governor PC	50,258,093.00	84,629,850.48	168.39
104,588,565.62			412100 Office of the Deputy Governor	413,700,000.00	74,740,450.00	18.07
784,840.32			412100 Office of the Deputy Governor PC	1,171,003.00	670,967.39	57.30
88,753,529.84			413000 Office of the Head Of Service	107,960,000.00	36,953,970.74	34.23
781,670,267.55			413000 Office of the Head Of Service Pc	588,127,626.00	669,289,265.18	113.80
16,789,149.89			414000 Ministry Of Information	121,585,000.00	54,558,000.00	44.87
53,094,350.09			414000 Ministry Of Information PC	65,987,931.00	51,055,533.09	77.37
17,076,500.00			414100 Ministry Of Tourism, Culture And H.	52,150,000.00	25,700,000.00	49.28
			414100 Ministry Of Tourism, Culture AndH. PC	55,316,350.00	44,748,277.99	80.90
375526601.16			414200 Ministry of Environment	73,880,000.00	222,351,847.00	401.96
157,514,815.01			414200 Ministry of Environment PC	415,580,563.00	123,821,419.22	29.79

7,128,847,514.23			416000 Office of the Secretary to the State Government	5,742,750,000.00	10,657,067,546.43	185.57
775,352,747.82			416000 Office of the Sect to State Govt Pc	50,319,879.00	752,349,535.75	1495.13
-			416200 Ministry for Special Duties	-	0.00	
0.00			417000 Ministry For Local Govt. & Chief	35,900,000.00	0.00	0.00
141,508,399.93			417000 Ministry For Local Govt. & Chief pc	162,875,721.00	109,700,838.59	67.35
846,267,511.57			418000 Plateau State House Of Assembly	1,060,560,450.00	583,183,224.99	54.99
248,051,248.98			418000 Plateau State House Of Assembly PC	97,350,935.00	194,753,170.70	
			418100 Plateau State House Of Assembly Comm	140,080,000.00	35,000,000.00	
66,001,361.16			418100 Plateau State House Of Assembly Comm PC	39,330,000.00	35,361,632.38	89.91
169,860,345.33			421100 Ministry Of Science & Technology	118,577,874.00	2,809,500.00	2.37
2,371,588,817.79			422000 Ministry Of Finance	2,982,750,000.00	2,003,771,328.40	67.18
144,128,405.56			422000 Ministry Of Finance PC	136,372,944.00	103,576,215.64	75.95
625,507,509.10			422100 Office Of The Accountant General	394,099,999.00	557,493,155.53	141.46
240,451,223.33			422100 Office Of The Accountant General Pc	280,775,970.00	241,139,034.55	85.88
200000000.00			422200 Plateau State Board Of Internal	290,200,000.00	-	0.00
0.00			422200 Plateau State Board Of Internal PC	163,319,147.00	0.00	0.00
0.00			422300 Plateau State Bureau for Budget	17,763,000.00	0.00	0.00
563,364,691.55			423000 Ministry Of Health PC	483,224,237.00	422,325,411.91	87.40
27,494,312.59			424000 Ministry Of Justice	470,000,000.00	107,025,800.00	22.77
			424000 Ministry Of Justice PC	163,378,884.00	135,516,859.79	82.95
28,206,079.21			425200 Ministry of Mineral Dev.	22,000,000.00	400,000.00	1.82
			425200 Ministry of Mineral Dev. PC	19,475,560.00	15,047,460.08	77.26
5,549,886.99			426000 Plateau State Audit Department	17,600,000	6,750,000.00	38.35
70,262,625.61			426000 Plateau State Audit Department PC	85,899,653.00	55,134,295.22	64.18
5,231,016.47			427000 Civil Service Commission	12,185,000	4,772,500.00	39.17
			427000 Civil Service Commission PC	3,589,501	3,128,249.00	87.15
			428000 Teacher's Service Commission	12,000,000	600,000.00	
2,313,571.56			428000 Teacher's Service Commission Pc	2,711,755.00	1,981,480.40	73.07

175,785,540.19			429000 High Court Of Justice	235,284,451.00	162,898,175.24	69.23
823,221,450.46			429000 High Court Of Justice PC	823,282,523.00	693,291,197.23	84.21
0.00			4300- External Loans	0.00	-	
4,637,355.42			430000 Judicial Service Commission	17,639,600.00	4,500,000.00	25.51
49,156,606.70			430000 Judicial Service Commission Pc	19,254,978.00	34,556,450.77	179.47
1,801,679,637.32			432000 Crf Charges	36,364,737,159.00	1,978,642,231.07	5.44
0.00			432000 Crf Charges PC	1,097,661,745.00		0.00
9,612,742.74			433000 Plateau State Boundary Commission	17,705,000.00	12,000,000.00	67.78
1,294,000.01			433000 Plateau State Boundary Commission PC	1,295,061.00	1,130,278.48	87.28
97,723,143.62			434000 Sharia Court Of Appeal	53,093,440.00	16,378,222.23	30.85
34,360,412.05			434000 Sharia Court Of Appeal PC	30,321,943.00	29,580,294.75	97.55
7,268,860.40			435000 Plateau State Local Government Audit	12,000,000.00	1,200,000.00	10.00
27,286,825.25			435000 Plateau State Local Government Audit PC	30,295,779.00	28,422,608.66	93.82
0.00			436000 Local Government Service	2,590,000.00		0.00
30,127,605.83			436000 Local Government Service PC	32,710,257.00	59,008,792.95	180.40
93,172,401.08			438000 Customary Court Of Appeal	66,700,000.00	26,030,982.78	39.03
36,729,048.07			438000 Customary Court of Appeal PC	48,661,489.00	37,411,855.60	76.88
2,460,000.00			440000 Plateau State Planning Commission	41,800,000.00	985,000.00	2.36
40,916,381.94			440000 Plateau State Planning Commission PC	54,758,418.00	32,744,466.40	59.80
2,200,000.00			441000 Plateau State Independent Electoral	144,000,000.00	5,490,387.29	3.81
77,304,862.12			441000 Plateau State Independent Electoral PC	57,205,575.00	47,178,050.72	82.47
0.00			999-SUSPENSE	0.00	0.00	
10,100,000.00			P 11 Christian Pilgrims Welfare Board	350,000,000.00	312,383,000.00	89.25
15,239,815.98			P 11 Christian Pilgrims Welfare Board Pc	9,801,231.00	7,820,957.50	79.80
32,310,328.04			P 12 Muslim Pilgrims Welfare Board	325,215,600.00	8,400,000.00	2.58
7,809,988.99			P 12 Muslim Pilgrims Welfare Board Pc	8,374,814.00	5,856,908.00	69.93
1,023,163.38			P 18 Local Govt Pension Board	104,500,000.00		0.00

15,239,815.98			P 18 Local Govt Pension Board Pc	13,603,456.00	12,505,334.40	91.93
2,411,753,181.00			P 21 State Pension Board	3,000,000.00	2,172,845,911.71	72428.20
0.00			P 29 State Emergency Relief Agency	45,000,000.00	5,000,000.00	
<u>25,981,000,706.47</u>				<b>(58,923,799,594.00)</b>	<b>(28,416,448,745.92)</b>	48.23
		33.2 EDUCATION SERVICES				
23,080,240.97			420000 Ministry Of Commerce And Industries	112,600,000.00	17,898,000.00	15.90
			420000 Ministry Of Commerce And Industries PC	65,639,490.00	109,581,630.13	166.94
485,400,448.83			421000 Ministry Of Education	571,050,000.00	108,879,158.00	19.07
4,347,312,891.39			421000 Ministry Of Education PC	4,919,971,780.00	3,495,641,268.47	71.05
34,309,280.53			421100 Ministry Of Science & Technology	80,060,000.00	3,642,500.00	4.55
			421100 Ministry Of Science & Technology PC	38,517,874.00	28,610,155.09	74.28
			427000 Civil Service Commission	12,185,000.00	3,722,500.00	30.55
3,679,637.85			427000 Civil Service Commission PC	3,589,501.00	7,879,108.94	20.46
2,313,571.56			428000 Teacher's Service Commission	12,000,000.00	3,000,000.00	25.00
69,196,703.36			437100 Ministry for Youth Development	176,400,000.00	52,122,000.00	29.55
15,123,983.31			437100 Ministry for Youth Development PC	65,804,566.00	15,875,961.32	24.13
303,812,716.00			437200 Ministry for Sports Development	10,055,000.00	169,507,945.00	1685.81
42,097,396.18			437200 Ministry for Sports Development PC	582,920,000.00	31,103,451.14	5.34
0.00			P 01 College Of Education Gindiri	220,149,230.00	-	0.00
843,199,732.09			P 01 College Of Education Gindiri PC	1,179,818,352.00	735,502,325.07	62.34
0.00			P 02 Plateau State Polytechnic B/Ladi	462,376,000.00	-	0.00
1,040,947,491.63			P 02 Plateau State Polytechnic B/Ladi Pc	1,350,775,678.00	1,060,658,796.54	78.52
600,000.00			P 06 Agency For Adult And Non-Formal	20,000,000.00	6,356,914.52	31.78
23,309,641.75			P 06 Agency For Adult And Non-Formal PC	20,562,512.00	16,793,256.95	81.67
0.00			P 08 Plateau Library Board	3,350,000.00	2,097,540.61	62.61
31,689,266.23			P 08 Plateau Library Board Pc	31,319,303.00	24,881,199.73	79.44
0.00			P 10 Plateau State Sports Council	200,000,000.00	31,042,948.97	15.52
185,592,982.79			P 10 Plateau State		51,921,998.39	21.89

			Sports Council Pc	237,170,407.00		
120,845,225.00			P 17 Plateau Scholarship Board	320,179,000.00	136,540,500.00	42.65
0.00			P 23 College Of Arts, Science & Tech.	42,436,000.00		0.00
372,394,748.91			P 23 College Of Arts, Science & Tech PC	383,651,781.00	367,195,926.87	95.71
0.00			P 34 Plateau State University	400,000,000.00	353,259,149.64	88.31
1,040,947,491.63			P 34 Plateau State University Pc	388,316,318.00	850,372,469.43	218.99
60,000,000.00			P 38 Universal Basic Educ. Board (Psubeb)	80,000,000.00	47,675,297.56	59.59
222,296,351.70			P 38 Universal Basic Educ. Board PC	300,109,913.00	190,537,090.40	63.49
0.00			P 39 V.A. Schools		-	
-9,268,149,801.71				(12,291,007,705.00)	(7,922,299,092.77)	64.46
		33.3 TRANSPORT SERVICES				
17,076,500.00			414100 Ministry Of Tourism, Culture And	52,150,000.00	19,700,000.00	37.78
			414100 Ministry Of Tourism, Culture And PC	55,316,350.00	44,748,277.99	80.90
128,676,927.47			415000 Ministry For Lands & Survey	60,500,000.00	240,289,800.00	397.17
103,111,200.85			415000 Ministry For Lands & Survey PC	117,971,773.00	97,278,351.75	82.46
7,220,964.54			415100 Ministry Of Housing and Urban	16,600,000.00	5,800,000.00	34.94
			415100 Ministry Of Housing and Urban PC	73,066,250.00	50,827,842.37	69.56
			424000 Ministry Of Justice	470,000,000.00	96,625,800.00	20.56
67,087,132.24			424000 Ministry Of Justice PC	163,378,884.00	135,516,859.79	82.95
7,900,000.00			425000 Ministry Of Works	72,050,000.00	20,357,831.50	28.26
103,569,357.25			425000 Ministry Of Works PC	125,101,078.00	79,676,631.72	63.69
9,772,900.00			425100 Ministry Of Transport	35,000,000.00	1,200,000.00	3.43
44,689,824.09			425100 Ministry Of Transport Pc	48,640,972.00	43,205,317.48	88.82
219,307,045.67			425200 Ministry of Mineral Dev	22,000,000.00	400,000.00	1.82
			425200 Ministry of Mineral Dev PC	19,475,560.00	13,908,130.96	71.41
0.00			P 05 Jos Metropolitan Devt. Board	35,000,000.00	50,965,000.00	
163,705,645.16			P 05 Jos Metropolitan Devt. Board Pc	161,328,817.00	145,055,174.64	
-872,117,497.27				(1,527,579,684.00)	(1,045,555,018.20)	68.45
		33.4 HEALTH SERVICES				
254,364,287.00			419000 Ministry Of Agriculture and Natural	74,930,000.00	1,307,253,783.33	899.30



			419000 Ministry Of Agriculture and Natural PC	673,842,637.00	533,720,907.47	
14,700,066.82			419100 Ministry Of Water Res. And Rural	25,990,000.00	14,515,748.00	71.76
186,765,806.00			423000 Ministry Of Health	103,000,000.00	126,652,327.00	469.15
			423000 Ministry Of Health PC	483,224,237.00	422,325,411.91	28.56
124,545,600.00			437000 Ministry for Women Affairs And	138,000,000.00	72,365,600.00	47.68
87,867,631.30			437000 Ministry for Women Affairs And ... PC	65,804,566.00	52,833,356.78	109.70
			437002 Plateau Rehabilitation Borad Pc		11,086,104.04	
			P 04 Hospital Management Board	72,187,720.00	0	2695.01
1,712,834,297.25			P 04 Hospital Management Board Pc	1,945,465,720.00	1,663,047,425.33	4.85
0.00			P 25 Pla. Specialist Hospital	94,450,000.00	0	1016.06
948,814,370.44			P 25 Pla. Specialist Hospital Pc	959,670,826.00	836,966,141.51	1.56
0.00			P 27 Plateau Aids Control Agency	15,000,000.00	-	0.00
0.00			P 28 Enviromental Protection & Sanitation Agency			
0.00			P 30 Rural Water Supply & Sanitaration	11,000,000.00	0	426.15
32,901,764.12			P 30 Rural Water Supply & Sanitaration PC	46,876,616.00	29,729,039.10	139.62
0.00			P 32 College Of Health Tech., Zawan	65,450,000.00	0	642.60
293,779,382.26			P 32 College Of Health Tech., Zawan PC	420,579,155.00	294,438,599.89	11.21
0.00			P 33 College Of Health Tech., Pankshin	47,160,000.00	-	691.86
249,544,925.34			P 33 College Of Health Tech., Pankshin PC	326,281,552.00	268,305,054.50	0.00
0.00			P 40 V.A. Hospitals			
0.00			P 41 Jos Main Market Auth	177,235,650.00	0	40.72
0.00			P 41 Jos Main Market Auth PC	72,169,940.00	-	138.56
29,454,722.56			P 42 Water Board	100,000,000.00	29,106,000.00	462.99
457,514,531.23			P 42 Water Board 1	462,993,963.00	33,114,312.90	-1378.27
-4,393,087,384.32				(6,381,312,582.00)	(5,695,459,811.76)	0.00
		33.5 AGRICULTURAL SERVICES				
711,444,120.23			419000 Ministry Of Agriculture and	18,649,763.00	434,184,408.79	77.83

			Natural			
0.00			P 03 College Of Agric, Garkawa	61,010,000.00	0	207.59
372,394,748.91			P 03 College Of Agric, Garkawa PC	538,716,851.00	403,172,139.59	78.39
0.00			P 15 Plateau Agric. Development Prog	35,000,000.00	0	206.76
383,401,283.61			P 15 Plateau Agric. Development Prog PC	384,183,303.00	318,168,834.93	13.75
0.00			P 16 Plateau Agric. Mech. Service	10,497,000.00	0	0.00
0.00			P 16 Plateau Agric. Mech. Service PC	16,982,740.00	854,726.64	9792.57
0.00			P 20 Afforestation Programme	14,374,000.00	0.00	0.00
-1,467,240,152.75				(1,079,413,657.00)	684,594,580.85	-63.42
		33.6 OTHERS OF GENERAL NATURE				
18,184,426.97			419100 Ministry Of Water Res. And Rural	25,990,000.00	14,515,748.00	55.85
			419100 Ministry Of Water Res. And Rural PC	18,649,763.00	12,019,288.26	
137,085,204.25			420000 Ministry Of Commerce And Industries	112,600,000.00		0.00
0.00			P 07 Relevant Technology Board	4,500,000.00	-	
115,900,620.72			P 07 Relevant Technology Board PC	74,127,721.00	55,876,478.47	
31,600,000.00			P 09 Plateau State Tourism Corporation	43,650,00.00	154,532,000.00	
185,592,982.79			P 09 Plateau State Tourism Corporation PC	140,033,866.00	118,357,259.32	
30,500,000.00			P 13 Plateau Publishing Company		4,000,000.00	
188,562,132.03			P 13 Plateau Publishing Company PC	193,376,650.00	155,915,259.77	
0.00			P 14 Plateau Radio Tel. Corporation	242,400,000.00		
369,659,793.11			P 14 Plateau Radio Tel. Corporation PC	389,590,071.00	300,725,159.14	
15,363,336.20			P 19 Fire Service Directorate	27,000,000.00	8,411,000.00	31.15
10,454,686.75			P 19 Fire Service Directorate PC	157,699,888.00	128,101,751.25	81.23
1,773,720.08			P 22 Direct Labour Agency	9,500,000.00		0.00
19,222,477.51			P 22 Direct Labour Agency PC	22,949,490.00	15,373,122.37	66.99
0.00			P 24 Pla. Mineral Devt. Co. Ltd	-	-	
0.00			P 24 Pla. Mineral Devt. Co. Ltd PC	-	11,449,349.41	
0.00			P 26 Plateau Printing Press	15,150,000.00	-	0.00
			P 26 Plateau Printing Press PC			

0.00			P 37 Plateau United Football Club, Jos	200,000,000.00	-	0.00
37,225,124.73			P 37 Plateau United Football Club, Jos PC	156,552,000.00	110,660,346.02	70.69
0.00			P 43 Solomon Lar Amusement Park Jos	-	-	
			PL.ST.Operation Rainbow	-	134,750,000.00	
			Pl. St. Rehabilitation Board		20,308,000.00	
			Interest Charge/Management fees		1,040,671,251.81	
<u>-1,161,124,505.14</u>				<b>(1,790,119,449.00)</b>	<b>(2,285,666,013.82)</b>	127.68
<u>= 43,142,720,047.66</u>				(81,993,232,671.00)	(44,680,834,101.62)	54.49
	<b>34</b>					
	<b>APPROPRIATION/TRANSFER</b>					
		34.2 LOAN REPAYMENT FUND				
			900-234 EXTERNAL LOANS REPAYED		(112,195,065.91)	
-110315075.3			INTERNAL LOANS REPAYED	0.00	(34,039,055,178.93)	
-15743945804.90				<b>0.00</b>	<b>(34,151,250,244.84)</b>	
-15854260880.24			2 TOTAL EXPENDITURE ©	<b>(81,993,232,671.00)</b>	<b>(78,832,084,346.46)</b>	96.14
<u>= 58,996,980,927.90</u>			CRF CLOSING BALANCE (D=B-C)	<b>(18,725,352,034.00)</b>	<b>(12,964,314,995.99)</b>	69.23
<u>-62,627,156.26</u>						
	<b>35 PRIOR YEARS CRF ITEMS BF</b>					
		35.2 LOAN REPAYMENT FUND BF				
0.00			900- EXTERNAL LOANS BF	0.00	-	
0.00			900- INTERNAL LOANS BF	0.00	0.00	
0.00				0.00	0.00	
0.00				0.00	0.00	
0.00			3 TOTAL PRIOR YEAR (E)	0.00	0.00	
0.00			02	0.00	0.00	
<u>-62,627,156.26</u>			<b>CLOSING BALANCE (D-E)</b>	<b>(18,725,352,034.00)</b>	<b>(12,964,314,995.99)</b>	69.23

NOTES 4-H					Budget 2014	Actual 2014	Variance
<b>43 LESS: CAPITAL EXPENDITUR E</b>							
	<b>43-1 ECONOMIC SECTOR</b>						
		<b>4510 Ministry For Mineral Development</b>					
			451001	Exploration Activities	51,000,000.00	0.00	
			451002	Gemstone Cutters Reg. and Licensed (International and Local)	20,000,000.00	0.00	
			451003	Mineral Analysis Equipment for Testing of all Mineral samples		0.00	
			451004	Procurement of Radiation Detectors	3,000,000.00	0.00	
			451005	Procurement of Furniture & Equipment for Mineral Museum	10,000,000.00	0.00	
			451006	Organization & Assistance to ASM and Dimension stones operations	160,000,000.00	0.00	
			451007	Categorization of Mine 3,000 Ponds and other Water Resources	140,000,000.00	0.00	
			451008	Gemological Testing Equipment	40,000,000.00	0.00	
			451009	Mine ponds Reclamation		0.00	
			451010	PMDC Recapitalization	300,000,000.00	0.00	
			451011	Completion of Mineral Museum	75,000,000.00	0.00	
			451012	Gem city Phase I		0.00	
			451013	Consultancy Services	87,451,500.00	0.00	
			451014	Mineral Village	100,000,000.00	0.00	
			451015	Mineral Investment	100,000,000.00	0.00	
			451016	Oil and Gas Exploration	900,000,000.00	0.00	
				<b>SUB-TOTAL MINERAL DEV</b>	<b>1,986,451,500.00</b>	<b>0.00</b>	

		<b>4511 Plateau Minerals Development Company Limited</b>			0.00		
			451101	Dry Processing Line	0.00	<b>0.00</b>	
			451102	Warehouse	0.00	<b>0.00</b>	
			451103	Office Equipment	0.00	<b>0.00</b>	
			451104	Acquisition of Leases	0.00	<b>0.00</b>	
			451105	Purchase of Share of Inland Container Port	0.00	<b>0.00</b>	
			451106	Kaolin Project	0.00	<b>0.00</b>	
			451107	Lapidary Project:	0.00	<b>0.00</b>	
			451108	Mineral Water Project:	0.00	<b>0.00</b>	
			451109	Hydrated Lime Project	0.00	<b>0.00</b>	
				<b>SUB TOTAL 4511 Plateau Minerals Development Company Limited</b>	<b>0.00</b>	<b>0.00</b>	
		<b>4530 Ministry Of Commerce And Industries</b>					
			453001	Acquisition of Permanent Trade Fair & Partial Development of the site	1,500,000,000.00	0.00	0.00%
			453002	Establishment of Business Industrial Incubators in three Senatorial Zones	0.00	0.00	
			453003	Renovation of 3Nos. Cooperative Buildings (B/Ladi, Pankshin & Shendam	15,000,000.00	0.00	0.00%
			453004	Procurement of Trade Fair Truck and Coaster Bus	22,000,000.00	0.00	0.00%
			453005	Government Participation in Integrating New Industries-Foron Fertilizer Factory	500,000,000.00	0.00	0.00%
			453007	Inland Container Deport (EIA)	0.00	0.00	
			453008	Establishment of The NSE Branch Jos (Renovation and Furnishing)	0.00	0.00	
			453009	a) Procurement 10Nos. Computers, Printers & Accessories, b) Furniture for Export Promotion c) Furnishing of consumer protection committees	10,000,000.00	0.00	0.00%

			453010	Renovation of 7 Nos. Filling Stations	0.00	0.00	
			453011	Acquisition of 2nos. Hilux Vehicles for State Export Promotion & consumer protection Committees	13,000,000.00	0.00	0.00%
			453012	Acquisition of Indigenous Measures	0.00	0.00	
			453013	Acquisition of Lands at Anguldi, Zawan	0.00	0.00	
			453014	Subscription to E.U. Group Membership of the International Chambers of Commerce	0.00	0.00	
			453018	Establishment Cassava Processing Plants	724,000,000.00	482,107,843.48	66.59%
			453019	Establishment/operation of the Plateau One-Stop-Shop Investment Centre OSS/OSIC, Renovation of Office space, furniture & equipment, OSS Internal facility & One year subscription	30,000,000.00	0.00	0.00%
			453020	Procurement of 3No. operational vehicles (OSS) Hilux	19,500,000.00	0.00	0.00%
				<b>SUB TOTAL 4530 Ministry Of Commerce And Industries</b>	<b>2,833,500,000.00</b>	<b>482,107,843.48</b>	<b>17.01%</b>
		<b>4531 Plateau Fertilizer &amp; Chemical Company Limited</b>					
			453101	Perimeter Fencing o Factory (7.8 hectares)	0.00	0.00	
			453102	Construction of Gate House	0.00	0.00	
			453103	Purchase of 500KVA Stand-by- Generator	0.00	0.00	
			453104	Purchase of Generator House	0.00	0.00	
			453105	Purchase of Fire Extinguishers	0.00	0.00	
			453106	Purchase of Administrative Office Complex	0.00	0.00	
			453120	Purchase of 1 Tractor and Equipment	0.00	0.00	
				<b>SUB TOTAL 4531 Plateau Fertilizer &amp; Chemical Company Limited</b>	<b>0.00</b>	<b>0.00</b>	
		<b>4560 Ministry Of Tourism And Culture</b>					
			454501	Completion of Indoor Theatre	474,496,000.00	0.00	0.00%
			454502	State Tourism Master Plan	60,000,000.00	0.00	0.00%
			454503	Procurement of Musical Equipment	8,000,000.00	0.00	0.00%

			454504	Procurement of 1 Nos. Hilux	6,500,000.00	0.00	0.00%
			454505	Upgrading of Solomon Lar Amusement Park	150,000,000.00	0.00	0.00%
			545456	Renovation/upgrading of Plateau Hotel to a 5-star Hotel	4,000,000,000.00	0.00	0.00%
			454507	Renovation of Jos Hotel	52,000,000.00	0.00	0.00%
			454501	REMODELING OF PROF. LUKA BENTU CULTURAL CENTRE	0.00	32,916,984.03	
				SUB TOTAL 4560 Ministry Of Tourism And Culture		32,916,984.03	
	SUB TOTAL 43-1 ECONOMIC SECTOR						
	43-2 SOCIAL SERVICE SECTOR						
		4500 Ministry Of Agricultural And Natural Resources					
			450001	Procurement of Fertilizer (Subsidy)	660,000,000.00	0.00	0.00%
			450002	SEC Equipment/PLASG Joint Venture Programme: Provision of Infrastructure, Agric Facilities Equipment & Machinery at 3 Senatorial Centre:	0.00	0.00	
			450003	Avian Influenza	15,000,000.00	5,000,000.00	
			450004	Special Intervention on Agriculture	300,000,000.00	8,050,000.00	2.68%
			450005	Constituency Development Projects	36,500,000.00	18,228,676.50	49.94%
			450006	Renovation of Home Economics Training School	30,000,000.00	0.00	0.00%
			450007	Vetenary Hospital Jos: Phase I- Renovation of Building-Purchase of Equipment	55,000,000.00	50,000,000.00	90.91%

			450008	Abattoirs-Renovation & Equipping/ Purchase of Tipper Lorry	0.00	0.00	
			450009	Grazing Reserve Dev. (Wase & Garga) 50% Contribution-Livestock Service Centre's, Dams, Pasture Establishment, Fire Tracing etc.	5,000,000.00	0.00	0.00%
			450010	Fisheries Diagnosis Survey	5,000,000.00	0.00	0.00%
			450011	Consultancy on Upgrading of Hiepang Airport to International Agricultural Cargo Terminal	0.00	0.00	
			450012	Construction Of New Abattoir	1,000,000,000.00	0.00	0.00%
			450014	Panyam fish farm rehabilitation	1,000,000,000.00	0.00	0.00%
			450015	Kuru Livestock rehabilitation	1,000,000,000.00	0.00	0.00%
		450003	ADDITIONAL FUNDS FOR THE COMPLETION CAPS		0.00	450,000,000.00	
		453018	CASSAVA PRODUCTION 500 METRIC TONS		0.00	46,268,250.00	
		479106	2012 CONSTITUENCY PROJECT			37,549,000.00	
				<b>SUB TOTAL 4500 Ministry Of Agricultural And Natural Resources</b>	<b>4,106,500,000.00</b>	<b>610,095,926.50</b>	<b>14.86%</b>
		<b>4501 Plateau Agricultural Development Programme (Padp)</b>					
			450101	Rural Transformation	90,000,000.00	0.00	
			450102	Sustainability	20,000,000.00	0.00	
			450103	Root And Tuber Expansion Programme	10,000,000.00	0.00	
			450104	National Programme For Food Security	42,400,000.00	0.00	
			450105	Fadama Development/ Water Supply Programme li	40,280,000.00	0.00	
			450106	Promotion of Coffee Production	50,000,000.00		
			450107	SASAKAWA Global 2000	30,000,000.00		
				<b>SUB TOTAL 4501 Plateau Agricultural Development Programme (Padp)</b>		<b>0.00</b>	
		<b>4502 Plateau</b>					



		<b>Agricultural Mechanization Service Company (Pamsco)</b>					
		<b>450201</b>	450201	Purchase Of Tractor Unit (70HP) (100 Units	0.00	0.00	
			450202	Purchase Of Motorcycles (17)	1,700,000.00	0.00	
			450203	Purchase Of Maize Shellers (17)	5,000,000.00	0.00	
			450203	Purchase Of Rice Threshers (5)	5,000,000.00	0.00	
			450204	Purchase Of Tool Boxes	2,000,000.00	0.00	
			450207	Kassa Workshop Foundry		0.00	
			450210	Repairs Of 20 Ploughs		0.00	
			<b>450205</b>	<b>Procurement of Ploughs/Harrows Disc and Bearing</b>	21,400,000.00		
			<b>450206</b>	<b>Procurement of 4No. Computers</b>	700,000.00		
			<b>450207</b>	<b>Procurement of 1No. Hilux Van for Supervision</b>	6,500,000.00		
				<b>SUB TOTAL 4502 Plateau Agricultural Mechanization Service Company (Pamsco)</b>	<b>42,300,000.00</b>	<b>0.00</b>	
		<b>4503 College Of Agriculture, Garkawa</b>					
			450301	Construction of Science Lab./Veterary Clinic/Equipping	30,000,000.00	0.00	
			450302	Procurement of Science & Lab. Equipment of Chemicals/Livestock Equip./Farm Machine & Sundry Science Equip. and Reagents	30,000,000.00	0.00	
			450303	Construction of Livestock Complex for Housing of Assorted Animals/Birds	7,000,000.00	0.00	
			450304	Procurement of Assorted Animals/Birds for Commercial/Teaching & Research purposes	1,000,000.00	0.00	
			450305	Procurement of 3No. Toyota Corolla	14,000,000.00	0.00	
			450306	Procurement of Office Equip./ Furniture/Fitting for Offices/Class Rooms	5,500,000.00	0.00	
			450307	Procurement of Library Books/ Assorted Library Equipment	2,500,000.00	0.00	

			450308	Construction of Account Office/ Purchase & Installation of Giant Safe	3,500,000.00	0.00	
			450309	Construction & Equipping of College Wood/Metal Workshop	25,000,000.00	0.00	
			450310	Ren. of Hostels, Staff Quarters, Offices & Classes	10,000,000.00	0.00	
			450311	Construction of entrepreneurship Dev. Centre Furnishing	10,000,000.00	0.00	
			450312	Construction of Anatomy & Physiology Lab.	15,000,000.00	0.00	
			450313	Construction of Food Laboratory	10,000,000.00	0.00	
			450314	Landscaping, Construction &Ren. Of Hostels	500,000,000.00	0.00	
				<b>SUB TOTAL 4503 COLL OF AGRIC</b>	<b>663,500,000.00</b>	<b>0.00</b>	
		<b>4504 Livestock And Veterinary</b>					
			450401	Veterinary Hospital Jos: Phase I	0.00	0.00	
			450402	Abattoirs	0.00	0.00	
			450403	Animal Disease And Trans-Boundary Pest Control	0.00	0.00	
			450405	Grazing Reserve Development (Wase And Garga).	0.00	0.00	
				<b>SUB TOTAL 4504 Livestock And Veterinary</b>	<b>0.00</b>	<b>0.00</b>	
		<b>4505 Fisheries</b>					
				<b>SUB TOTAL 4505 Fisheries</b>			
		<b>4520 Ministry For Water Resources And Rural Development:</b>					
			452001	Rehabilitation of existing Water Facilities	25,000,000.00	6,038,250.00	24.15%

			452002	Construction of Earth Dams in Langtang South with Mobile Treatment Plants	38,000,000.00	0.00	0.00%
			452003	Provision of Mini Solar/Wind Powered Village Water purification system one each in the 3 Senatorial Zones	50,000,000.00	0.00	0.00%
			452004	Establishment of 3 Meter Hydrological Stations (GCE)	50,000,000.00	0.00	0.00%
			452005	Feasibility & Details Engineering design for Dengi Regional Water Supply Project	30,000,000.00	0.00	0.00%
			452006	Feasibility & Details Engineering design for Riyom Regional Water Supply Project	40,000,000.00	0.00	0.00%
			452007	Mangu Regional Water Supply (Network Distribution & Pipe Line)(Phase I)	100,000,000.00	5,000,000.00	5.00%
			452008	Yakubu Gowon Airport, Plateau State Polytechnic & Inland Port Water Supply Project	40,000,000.00	0.00	0.00%
			452009	Development of Water Res. Master Plan for Plateau State	40,000,000.00	0.00	0.00%
			452010	Feasibility Survey & detailed engineering design of B/Ladi	30,000,000.00	0.00	0.00%
			452011	Development of Water Supply, Sanitation & Hygiene Policy (WASS)	250,000.00	0.00	0.00%
			452012	Development of IWRMC Policy	5,000,000.00	0.00	0.00%
			452013	Constituency Development Projects	184,455,200.00	0.00	0.00%
		452012		2013 CONSTITUENCY DEVELOPMENT AND SERVICES	0.00	92,227,600.00	

		479106		2012 CONSTITUENCY PROJECT	0.00	87,238,500.00	
				<b>SUB TOTAL 4520 Ministry For Water Resources And Rural Development:</b>	<b>632,705,200.00</b>	<b>190,504,350.00</b>	30.11%
		<b>4521 Ministry Of Water Resources And Rural Development (Rural Electrification)</b>					
			452101	Reconstruction of Wase-Langtang 33KV and Rehabilitation of Wase Township Distribution Network. Phase I	0.00	0.00	
			452102	Procurement of 28 Nos. Assorted Distribution Transformers	50,000,000.00	0.00	
			452103	Expansion and Reinforcement of distribution Networks at Rayfield, Bokkos, Zawan, Du, Dahol Dangol, Gura Topp and Zukku/R. Gomna	40,000,000.00	0.00	
			452104	Standardization of Bisichi and Maikato Distribution Networks	10,000,000.00	0.00	
			452105	Procurement of Working Vehicle Hillux	6,500,000.00	0.00	
			452106	Procurement of 5ton Crane Truck(HIAP)	30,000,000.00	0.00	
			452107	Extension of Electricity Supply to Government Establishments	40,000,000.00	0.00	
			452108	Electrification of 42 Towns/Villages along existing 33KV and 11KV lines	100,000,000.00	0.00	
			452109	Upgrading of Du Zawan, D/Karama off take from 2.5mva to 5mva 33/11kv Transformer	25,000,000.00	0.00	
			452110	Electrification of 25 Villages	200,000,000.00	0.00	
			452111	Constituency Development Projects & Services	41,062,190.00	0.00	
			452112	Reconstruction of Wase-Langtang 33KV and Rehabilitation of Wase Township Distribution Network.Phase II (Villages along the Wase, L/tang & Dengi lines)	40,000,000.00	0.00	
				<b>SUB TOTAL 4521 Ministry Of Water Resources And Rural Development (Electrification)</b>	<b>582,562,190.00</b>	<b>0.00</b>	
		<b>4523 Plateau State Water Board</b>					
			452301	Procurement of Water Treatment Chemicals	100,000,000.00	0.00	0.00%

			452302	Rehabilitation of Ground Water Supply Schemes- Barkin Ladi, Foron, Mangu, Dengi, Wase and Yelwa	100,000,000.00	0.00	0.00%
			452303	Extension of PHCN & NESCO to Bokkos and Yakubu Gowon Dams	170,000,000.00	0.00	0.00%
			452305	Procurement of Operational Vehicles & 2 water Tankers	70,000,000.00	0.00	0.00%
			452306	Procurement of Laboratory Equip. For 3 Laboratories	256,000,000.00	0.00	0.00%
			452307	Replacement of Pumping Equipment at Langtang T/Plant	30,000,000.00	0.00	0.00%
			452308	Replacement of Pumping Equipment at Shendam T/Plant	20,000,000.00	0.00	0.00%
			452309	Construction/Expansion & Rehabilitation at Yakubu Gowon, Shen, Yelwa-Bukuru & Laminga Treatment Plants		0.00	
			452310	Rehabilitation of Bokkos Treatment Plants	30,000,000.00	0.00	0.00%
			452312	Replacement of Aged Pipes	0.00	0.00	
			452313	Construction of Treatment Plants At Kogin-giri	0.00	0.00	
			452314	Procurement of Fuel Lubricants	0.00	0.00	
			452315	Water Aid/UN-Habitat Project-EU-Counterpart Fund & Yelwa Ribin	0.00	0.00	
		452303	452316	Dredging & Expansion of Yelwa RibinDu ponds	300,000,000.00	197,808,298.67	65.94%
			452317	Procurement of Pipes & fittings for maintenance	100,000,000.00	0.00	0.00%
			452318	Procurement of Tally (T6100) Printer	3,000,000.00	0.00	0.00%
			452319	Procurement of Inverter or UPS (10KVA)	3,000,000.00	0.00	0.00%
			452320	Procurement of Fifteen (15) Computers for 5 Directorates	3,000,000.00	0.00	0.00%
			452321	Procurement of Video Camera & Still Camera	1,000,000.00	0.00	0.00%
			452322	Feasibility studies for the construction of T/Plant at RabinDu	15,000,000.00	0.00	0.00%
			452323	Feasibility studies for building of small Hydro Plant in Y.G Dam	100,000,000.00	0.00	0.00%
			452324	Procurement & Installation of Automated Water Meters (10,500 Units)	300,000,000.00	0.00	0.00%

			452325	Procurement of furniture for new Hqtrs. building	50,000,000.00	0.00	0.00%
			452326	Customer enumeration cost – Jos, Bukuru, Pankshin, Mangu, Bokkos, Langtang, Shendam	100,000,000.00	0.00	0.00%
			452327	Procurement of Generator (250KVA)	16,000,000.00	0.00	0.00%
			452328	Expansion of pipeline to new areas; replacement of aged Pipes; construction of 2 new treatment plants at Rabin Du and Kwal; rehabilitation of booster station; construction of 3No. water reservoir; supply of 2No. Generating sets (1,500KVA) (CGC)	1,500,000,000.00	952,296,202.09	63.49%
			452329	Dredging & expansion of Doi, Demburuk ponds	500,000,000.00	0.00	0.00%
		452309	CONSULT. EXCUTED FOR EXPANSION OF YELWA RABIN DU		0.00	5,190,496.13	
				<b>SUB TOTAL 4523 Plateau State Water Board</b>	<b>3,767,000,000.00</b>	<b>1,155,294,996.89</b>	<b>30.67%</b>
		<b>4524 Plateau State Rural Water Supply And Sanitation Agency</b>					
			452401	Procurement of 1No. Pat-Drilling Rig (Model 501) 6.5 ton GVW Truck- mounted 300-500cfm (9-12bar) air compressor60/76mm*3m Drill Pipe 400L/Min. at 6 bar progressive Pump	30,000,000.00	0.00	
			452402	Procurement of 2 ABEM SAS 4000 Series Tetrameter @ N7,000,000.00 (ii) Purchase of 1 EM-34 Electromagnetic @ N8,000,000.00	25,000,000.00	0.00	
			452403	Construction of 48 Hand Pump Boreholes @ N600,000.00 each9Nos. Motorized Solar System Boreholes (@ N6.2m)	33,600,000.00	0.00	
			452404	International year of Sanitation Target Latrines 1000 in the State	20,000,000.00	0.00	
			452405	Rehabilitation of open wells (17No.)	30,000,000.00	0.00	
				<b>SUB TOTAL 4524 Plateau State Rural Water Supply And Sanitation Agency</b>	<b>138,600,000.00</b>	<b>0.00</b>	
		<b>4540 Ministry of</b>					

		Enviroment					
			454201	Equipping of Environmental	10,000,000.00	0.00	0.00%
			454202	Resuscitation/Renovation & Fencing of Bukuru Nursery	80,000,000.00	0.00	0.00%
			454203	Soil and Gully Erosion Control including Relevant Tech. in Jos, Garkawa, Pyache, Dadin-kowa & Kurgwi	98,876,000.00	13,439,050.20	13.59%
			454204	Reactivation/Renovation of Soil Conversation School Mile 8 Pankshin	12,188,558.00	0.00	0.00%
			454205	Procurement of Solid Waste Trucks 7Nos	100,000,000.00	0.00	0.00%
			454206	Procurement of 2No. Patrol & Duty Vehicles Hilux 4WD	0.00	0.00	
			454207	Landscaping Beautification of High ways/J.D Gomwalk Secretariat, Parks & Garden	0.00	0.00	
			454208	Procurement of Water Tankers(1)	17,500,000.00	0.00	0.00%
			454209	Procurement of 2000 Units of 2 Wheeler 240 liters of Plastic Waste Bins	0.00	0.00	
			454210	Reclamation of Gully Erosion at Gasen, Kuru	23,000,000.00	0.00	0.00%
			454212	Completion of the Renovation & Furnishing of Divisional Forest Office Shendam	5,500,000.00	0.00	0.00%
			454213	Constituency Dev. Project & Services	0.00	2,500,000.00	
			454214	Soil Gully Erosion control at Jos Zoo to Jankwano Bridge Phase I	166,000,000.00	0.00	0.00%
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				SUB TOTAL 4540 Ministry of Enviroment		15,939,050.20	
		4552 Plateau State Direct Labour Agency					
			455201	Repair of Plants and Equipment (Replacement Value)		0.00	
			455202	Maintenance of State Roads		0.00	
						0.00	
		4553 Fire Service Directorate					
			455301	Construction of Fire Service Headquarters & Training School Phase I	92,633,668.00	0.00	0.00%



			455302	Refurbishment of 5NO. Fire Fighting Vehicles phase II	5,600,000.00	0.00	0.00%
			455303	Procurement& Installation of Wireless Walkie-Talkie Communication Gadget	32,000,000.00	0.00	0.00%
			455304	Procurement of 7No. Jingchen Motorcycle	525,000.00	0.00	0.00%
			455305	Procurement of 9No. Brand New Mercedes Benz Foam Tender Vehicles: Model (15/18)-5000 liters-Water & 500 liters Farm @ N64,982,618.00 each	652,000,000.00	0.00	0.00%
			455306	Constr. of Stations in 14 LGAs @ N11,941,322.44	167,178,514.00	0.00	0.00%
			455307	Procurement of Mercedes Benz Hydraulic Platform 68m high	250,000,000.00	0.00	0.00%
			455308	Procurement of 3No. Toyota Factory fitted ambulance	58,885,206.00	0.00	0.00%
			455309	Furnishing of Fire Service Hqtrs. & Training School	60,000,000.00	0.00	0.00%
		455302	1ST PMT SUPPLY OF FIRE FIGHTING VEHICLES & EQPT		0.00	948,968,656.32	
				<b>SUB TOTAL 4553 Fire Service Directorate</b>	<b>1,318,822,388.00</b>	<b>948,968,656.32</b>	<b>71.96%</b>
		<b>4570 Ministry Of Education</b>					
			457001	Construction & Renovation: Three Science Secondary Schools(One Per Senatorial Zone)	903,889,084.00	110,634,460.82	12.24%
			457002	Construction & Renovation of Government Technical College Bukuru	342,654,846.00	187,269,484.52	54.65%
			457003	Construction & Renovation of Fifteen Secondary Schools (Five Per Senatorial Zone)	4,244,587,087.00	25,581,933.99	0.60%
			457004	Procurement of 4 No. Project Vehicles Hilux Jeep (2.7) One Each Senatorial Region	77,000,000.00		0.00%

			457005	Constituency Development Project	253,382,610.00	126,793,723.50	50.04%
			457006	Furnishing & Equipping of constructed and Renovated Schools	2,000,000,000.00		0.00%
			457007	Construction & Renovation of 12 Secondary Schools (4 per zone)	4,000,000,000.00	418,359.40	0.01%
		479106	2012 CONSTITUENCY PROJECT			108,362,500.00	
				<b>SUB TOTAL 4570 Ministry Of Education</b>	<b>11,821,513,627.00</b>	<b>559,060,462.23</b>	4.73%
		<b>4571 Plateau State Scholarship Board</b>					
			457101	Procurement of Toyota Haice Bus New Model		0.00	
			457102	Procurement of Desktop Computers & Accessories (5Nos.)		0.00	
				<b>SUB TOTAL 4571 Plateau State Scholarship Board</b>		<b>0.00</b>	
		<b>4573 Adult And Non – Formal Education Directorate</b>					
			457301	Furnishing of Seven (7) Classroom at Adult Education Resource Centre (AERC), Jos	0.00	0.00	
			457302	Procurement of one (1)No. Toyota Hilux Jeep for Monitoring & Evaluation	6,500,000.00	0.00	
			457303	Procurement of Sis (6) Laptops for 5 Professional H.O.Ds	1,000,000.00	0.00	

			457304	Rehabilitation of burnt down Adult Education Resource Centre	6,409,357.00	0.00	
			457305	Fencing of Adult Education Resource Centre (AERC) Jos	11,357,553.00	0.00	
			457306	Re-roofing & Electrification of 2Nos. Classroom at AERC	1,000,000.00	0.00	
			457308	Construction of 2 Blocks Hostel	6,000,000.00	0.00	
						0.00	
				<b>SUB TOTAL 4573 Adult And Non – Formal Education Directorate</b>	<b>32,266,910.00</b>	<b>0.00</b>	
		<b>4574 Plateau State Polytechnic, Barkin Ladi</b>					
			457401	Accreditation	0.00	0.00	
			457402	Lab./workshop Equipment& Lecture Theater	12,000,000.00	0.00	
			457403	Buildings Construction (Sickbay)	16,713,000.00	0.00	
			457404	Procurement of furnishing of Offices	7,500,000.00	0.00	
			457405	Procurement of 14No official Vehicles	26,800,000.00	0.00	
			457406	Expansion of water reservoir & treatment plant	2,500,000.00	0.00	
			457407	Furnishing of new Admin. Block	10,000,000.00	0.00	
			457408	Construction of New Library Complex: Phase I	0.00	0.00	
			457409	NCE Technical Workshop	30,000,000.00	0.00	
			457410	Textbooks and Journals	30,500,000.00	0.00	
			457411	Hostels Rehabilitation & Renovation	0.00	0.00	
			457412	Staff quarters Renovation	10,000,000.00	0.00	
			457413	Purchase of 8Nos. Vehicles for Deans/Directors @ N850,000.00	0.00	0.00	

			457414	Construction of Entrepreneurial Centre	176,000,000.00	0.00	
			457415	Landscaping, Construction & Ren. Of Hostels	500,000,000.00	0.00	
				<b>SUB TOTAL 4574 Plateau State Polytechnic, Barkin Ladi</b>	<b>822,013,000.00</b>	<b>0.00</b>	
			<b>4575 College Of Education Gindiri</b>				
			457501	Completion, furnishing & Computerization Of Library	25,176,000.00	0.00	
			457502	Completion & furnishing of CET& Lecture Theater	14,000,000.00	0.00	
			457503	Electricity & Water Supply	10,000,000.00	0.00	
			457504	Procurement of (1No.) Vehicles	39,900,000.00	0.00	
			457505	Accreditation of Programmes	0.00	0.00	
			457506	Construction of Student Hostel	20,000,000.00	0.00	
			457507	General furnishing & Equipping	10,000,000.00	0.00	
			457508	Part fencing, Land compensation Of Gate & Gate House	18,000,000.00	0.00	
			457509	Administrative Block (Phase I)	125,000,000.00	0.00	
			457510	Landscaping phase I Fields/Sports Equipment in 18No Schools.	30,500,000.00	0.00	
			457511	Construction of Twin Lecture Theater	34,500,000.00	0.00	
			457512	Equipping of Laboratories	41,400,000.00	0.00	
			457513	Landscaping, Construction & Ren. of Hostels	500,000,000.00	0.00	
				<b>SUB TOTAL 4575 College Of Education Gindiri</b>	<b>868,476,000.00</b>	<b>0.00</b>	
		<b>4576 College Of Arts Science And Remedial Studies Kurgwi</b>					
			457601	Rehabilitation of Building	40,000,000.00	0.00	
			457602	Water Supply	3,600,000.00	0.00	

			457603	Procurement of 1No Hilux Vehicle	6,500,000.00	0.00	
			457604	Library/Office Furnishing	4,000,000.00	0.00	
			457605	Laboratory, Workshop & Office	6,000,000.00	0.00	
			457606	Equipment Accreditation of programmes	5,000,000.00	0.00	
			457607	Construction of Gate & Part Fencing	12,640,940.00	0.00	
			457608	Land Compensation	4,353,000.00	0.00	
				<b>SUB TOTAL 4576 College Of Arts Science And Remedial Studies Kurgwi</b>	<b>82,093,940.00</b>	<b>0.00</b>	
		<b>4578 Plateau State Universal Basic Education Board</b>					
			457801	Procurement of 1No. Toyota Corolla for Secretary at N4m & Procurement of 4No. of Toyota Hilux for Project monitoring/Sch. Supervision @ N7m	26,000,000.00	0.00	0.00%
			457803	Construction of Store at Board Headquarters	10,000,000.00	0.00	0.00%
			457804	Renovation of Board Secretariat	5,000,000.00	0.00	0.00%
			457807	Procurement of Instructional Materials	55,000,000.00	0.00	0.00%
			457808	Matching grant	2,079,865,838.00	2,079,865,837.89	100.00 %

			457809	Construction of VIP Toilets in 250 Schools across the State at N1,008,000.0 each.	126,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4578 Plateau State Universal Basic Education Board</b>	<b>2,301,865,838.00</b>	<b>2,079,865,837.89</b>	<b>90.36%</b>
		<b>4579 Plateau State University, Bokkos.</b>					
			457901	Road Network Phase I	300,000,000.00	0.00	0.00%
			457902	Construction of Library Complex and ICT Centre	242,000,000.00	0.00	0.00%
			457904	Procurement of Motor Vehicles, Cars, Buses and Trucks	100,000,000.00	0.00	0.00%
			457905	Development of University Master Plan		0.00	#DIV/0!
			457906	Construction of Faculty of Art & Social Sciences	266,200,000.00	0.00	0.00%
			457907	Computer/Internet link to Offices, Classrooms and Laboratories	100,000,000.00	0.00	0.00%
			457908	Construction of Admin. Building Phase I	272,250,000.00	0.00	0.00%
			457909	Furnishing of Classrooms, Hostel & Library Furniture	80,000,000.00	0.00	0.00%
			457910	Construction of Gate & Fence	117,975,000.00	0.00	0.00%
			457911	Construction of Hostels	600,000,000.00	0.00	0.00%
			457912	Construction of Multipurpose Complex	285,560,000.00	0.00	0.00%
			457913	Furniture for Admin. Block/Senate Building	100,000,000.00	0.00	0.00%
			457914	Library Books	50,000,000.00	0.00	0.00%
			457915	Procurement of plant and machineries	41,143,300.00	0.00	0.00%
			457916	Procurement of Lab equipment & others	168,456,625.00	0.00	0.00%
			457917	Construction of works yard	20,000,000.00	0.00	0.00%
			457918	Mini Stadium with sporting facilities	200,000,000.00	0.00	0.00%
			457919	Construction of faculty of environmental science	200,000,000.00	0.00	0.00%
			457920	Vice Chancellor's Lodge	60,000,000.00	0.00	0.00%
			457921	Perimeter fencing-Staff Residential Area	100,000,000.00	0.00	0.00%

			457922	Construction of Sch. of MGT. Science/Studies	161,964,131.00	0.00	0.00%
			457923	Construction of Lecture Theatre Sch. of MGT. Science	38,859,100.00	0.00	0.00%
			457924	Construction of 2Story Block of Lecture Rooms & Office Complex	66,190,517.00	0.00	0.00%
			457925	Construction of Entrepreneurship Centre	33,422,042.00	0.00	0.00%
			457926	Procurement of Fur. & Equipment for Entrepreneurship Centre	1,404,474.00	0.00	0.00%
			457927	Procurement & Installation of 1(100KVA) Perking Sound Prof. Generation	2,639,734.00	0.00	0.00%
			457928	Construction of Lecture Theatre, Lecture Rooms Lab.& Lib. Block	114,367,773.00	0.00	0.00%
			457929	Construction & Furnishing of Student Hostel(2) Blocks	225,912,503.00	0.00	0.00%
			457930	Perimeter fencing Gate House-Student Hostel	30,290,580.00	0.00	0.00%
			457931	Rehabilitation/Renovation of Lab. & Library	79,429,142.00	0.00	0.00%
		464001		2ND PMT OF INHERITED L LIABILITY	0.00	10,000,000.00	
				SUB TOTAL 4579 Plateau State University, Bokkos.	4,058,064,921.00	10,000,000.00	0.25%
		4580 Ministry Of Science And Technology					
			458001	Wireless Internet Connectivity for Government House, Complex 18 Ministries, Board & Parastatals, State Library House of Assembly	25,000,000.00	0.00	0.00%
			458002	Establishment of Technology Incubation Centre (TBIC) Jos	48,000,000.00	0.00	0.00%
			458003	Establishment of Electronic Kiosk in Jos and its environs and the17 Local Government Headquarters	11,000,000.00	0.00	0.00%
			458004	Housing and Installation of Plastic Molding Machines at Science Production Centre Laranto	3,000,000.00	0.00	0.00%

			458005	Procurement of Raw Materials for the Production of Sciences Equipment	4,500,000.00	0.00	0.00%
			458006	Procurement of Furniture and Office Equipment	6,000,000.00	7,000,000.00	116.67 %
			458007	Information & Communication Tech. Infrastructure	45,000,000.00	0.00	0.00%
			458008	Maintenance of Biotech Farm	1,000,000.00	0.00	0.00%
			458009	Traditional Medicine Development	10,000,000.00	0.00	0.00%
			458010	Science and Technology Park (Phase I)	20,000,000.00	0.00	0.00%
			458011	Renovation and Housing refurbishment of Plastic Molding Machines	20,000,000.00	0.00	0.00%
			458012	Purchase of a Generating Set(100KVA Mikano) for Science Equipment Production Centre & Raw Materials	12,500,000.00	0.00	0.00%
			458013	Development of Traditional Medicine Centre	3,000,000.00	0.00	0.00%
			458014	Massive Training and retraining of Skilled Artisans, Technologists, Engineers and Managers of SMEs	34,000,000.00	0.00	0.00%
			458015	Basic Literacy Training on IT to EXCO Members, Permanent Secretaries and other Cadre of Civil servants with Computer Ownership Scheme to Civil servant	70,000,000.00	0.00	0.00%
			458016	Procurement of 1No. Hilux Vehicle	6,500,000.00	0.00	0.00%
				<b>SUB TOTAL 4580 Ministry Of Science And Technology</b>	<b>319,500,000.00</b>	<b>7,000,000.00</b>	<b>2.19%</b>
		<b>4590 Ministry Of</b>					



		Health					
			459001	Procurement of Drugs & Hospital Consumables	200,000,000.00	0.00	0.00%
			459002	Ren./Const. of Gen. Hosp. B/Ladi	241,549,117.00	0.00	0.00%
			459003	Construction of Male Hostel, Classrooms, completion of outstanding renovation works & furnishing at schools of Nursing & Midwifery ,Jos & Vom	115,000,000.00	0.00	0.00%
			459004	Gov. Counterpart Fund directly linked to the Min. of Health: HSDP II, Oncho control, LF, Malaria	50,000,000.00	0.00	0.00%
			459005	Completion/Renovation/Construction of Cottage Hospital Bokokos	272,970,839.00	0.00	0.00%
			459006	Renovation/Construction of PSH, Jos	320,029,045.00	32,094,093.17	10.03%
			459007	Provision & Upgrading of IDSR/Public Health Laboratory at Epid unit, Jos		564,472.22	#DIV/0!
			459008	Upgrading of schools of Nursing & Midwifery Jos & Vom into Colleges of Nursing & Midwifery & Vom Hospital		0.00	#DIV/0!
			459009	Establishment of 1No. Specialist Hospital in Barkin Ladi Phase II	278,181,979.00	0.00	0.00%
			459010	Procurement of 5No. Project Vehicles & 7No. Fully-equipped Ambulances	66,500,000.00	0.00	0.00%

			459011	Completion/Expansion of 3No. Gen. Hospital at Riyom (504,m) Mabudi (400m) & Kwal (Kanke LGA (400m)	1,217,437,807.00	59,608,704.13	4.90%
			459012	Upgrading of 3No. Cottage Hosp. To Gen. Hsp. (60-Bed Capacity) Staff Quarters & Perimeter Fencing at Bassa(40m) Dyerok & Kwalla	616,639,059.00	0.00	0.00%
			459013	Provision of 7No. Desktop & 10 laptop Computers		0.00	#DIV/0!
			459014	Construction of Mortuaries in 3No. Gen. Hosp. at Angware	40,000,000.00	0.00	0.00%
			459016	Upgrading of Gen. Hosp. Pankshin to Zonal Referral Hospital	266,947,699.00	0.00	0.00%
			459017	Upgrading of Gen. Hosp. Langtang to Zonal Referral Hospital	282,033,219.00	10,909,794.38	3.87%
			459018	Construction of Drug Quality Control Laboratory at the Central Medical Stores, Jos	25,000,000.00	0.00	0.00%
			459019	ICT & National Health Mgt. Infor. System (NHMIS)	10,000,000.00	0.00	0.00%
			459020	Construction/Furnishing of Primary Health Care Dev. Agency	20,000,000.00	0.00	0.00%
			459021	Renovation of Gen. Hosp. Shendam	362,178,934.00	0.00	0.00%
			459023	Procurement of a Communication Van with complete Gadgets & Equipment for Health Education Unit		0.00	#DIV/0!

			459024	Procurement/Distribution of Treated Mosquito Nets	150,000,000.00	0.00	0.00%
			459025	Procurement of Office Equipment	2,500,000.00	0.00	0.00%
			459026	Constituency Dev. Project Serv.	92,600,000.00	30,300,000.00	32.72%
			459027	National Health Insurance Scheme (NHIS)	210,000,000.00	0.00	0.00%
			459028	Construction of Cold room for Plateau State	5,000,000.00	0.00	0.00%
			459029	State Emergency Ambulance Serv.	105,000,000.00	0.00	0.00%
			459030	Implementation of CBHIS in the State	100,000,000.00	0.00	0.00%
			459031	Upgrading to 60 beds capacity & general renovation At Gen. Hospitals Angware, Dengi & Tunkus	504,544,132.00	0.00	0.00%
			459032	Fencing, construction of patients-relation shade & other works @ Gen. Hospital Mangu	84,226,713.00	0.00	0.00%
			459033	Procurement of Medical Equipment & Furnishing Of Secondary Health Care facilities in the State.	5,000,000,000.00	0.00	0.00%
			459034	Upgrading & Renovation of Wase CottageHospital	169,940,700.00	0.00	0.00%
		479106		2012 CONSTITUENCY PROJECT		46,300,000.00	
				<b>SUB TOTAL 4590 Ministry Of Health</b>	<b>10,808,279,243.00</b>	<b>179,777,063.90</b>	1.66%
		<b>4591 Plateau State Hospital Management Board</b>					

			459102	Procurement of 1no. Toyota Hilux for Supervision	6,500,000.00	0.00	
			459103	Provision of Uniforms, linens for Patients	5,000,000.00	0.00	
				<b>SUB TOTAL 4591 Plateau State Hospital Management Board</b>	<b>11,500,000.00</b>	<b>0.00</b>	
		<b>4592 Plateau State Specialist Hospital, Jos</b>					
			459201	Reclamation of mining pond/ Erosion control	6,500,000.00	0.00	
			459202	Procurement of 1no. Hilux	5,000,000.00	0.00	
			459203	Special Mortuary Ambulance	42,800,000.00	0.00	
			459204	Post Graduate Programme	6,000,000.00	0.00	
			459205	Procurement of Specialized Hospital equipment		0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
				<b>SUB TOTAL 4592 Plateau State Specialist Hospital, Jos</b>	<b>60,300,000.00</b>	<b>0.00</b>	
		<b>4593 College Of Health Technology, Pankshin</b>					
			459301	Construction & furnishing of the College Library	10,000,000.00	0.00	
			459302	Construction of Auditorium & Fencing of the College (Phase I)	15,000,000.00	0.00	

			459303	Construction, furnishing, Equipping of Medical Chemistry & Biology Laboratories (Phase I)	25,000,000.00	0.00	
			459304	Construction & equipping of Admin. Block (Phase I)	10,000,000.00	0.00	
			459305	Construction & equipping of Environmental & Community Health Department Museum (Phase I)	10,000,000.00	0.00	
			459306	Accreditation Requirements		0.00	
			459307	Acquisition of Permanent Site		0.00	
			459308	Construction & equipping of Pharmacy Department (3 Classrooms & 3 Offices)	15,000,000.00	0.00	
			459309	Construction & equipping of Radiology Department, Laboratory (3 Classrooms & 3 Offices)	15,000,000.00	0.00	
			459310	Construction & equipping of Catering Laboratory	15,000,000.00	0.00	
			459311	Procurement of 2Nos. Vehicles (Toyota Corolla and Toyota Hilux)	35,500,000.00	0.00	
				<b>SUB TOTAL 4593 College Of Health Technology, Pankshin</b>	<b>150,500,000.00</b>	<b>0.00</b>	
		<b>4594 Plateau State College Of Health Technology, Zawan</b>					
			459401	Accreditation of courses by NBTT /Boards			
			459402	Construction & equipping 1No. Physical/Chemistry Lab.	30,000,000.00	0.00	0.00%
			459403	Construction & equipping of 1No. Multi-Purpose Lab.	20,000,000.00	0.00	0.00%
			459404	Construction & equipping of Admin. Block	30,000,000.00	0.00	0.00%

			459405	Expansion of existing Diagnostic Lab.	10,000,000.00	0.00	0.00%
			459406	Expansion & furnishing of Lab.	30,000,000.00	10,000,000.00	33.33%
			459407	Construction & equipping of Technical drawing room	10,000,000.00	0.00	0.00%
			459408	Procurement of 1No. 180KVA Perkins stand by Generator	6,500,000.00	0.00	0.00%
			459409	Construction & equip of 1no. Public Health Museum	10,000,000.00	0.00	0.00%
			459410	Construction & furnishing of PHC& COHT Zawan	10,000,000.00	0.00	0.00%
			459411	Procurement of 4No. Vehicles for Principal Officers	20,000,000.00	0.00	0.00%
			459412	Procurement of 2 No. 32 Sitter Buses	24,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4594 Plateau State College Of Health Technology, Zawan</b>	<b>200,500,000.00</b>	<b>10,000,000.00</b>	<b>4.99%</b>
		<b>4595 Plateau State Aids Control Agency (Placa)</b>					
			459501	Renovation Of Office Complex	17,300,000.00	0.00	
			459502	Purchase 2Nos. Vehicles	6,500,000.00	0.00	
			459503	Purchase Of Comm. Gadgets Accessories	500,000.00	0.00	
			459504	Purchase Of Office Furniture & Equipment	3,650,000.00	0.00	
			459505	Purchase of 5Nos. Computer sets	950,000.00	0.00	
			459506	Purchase Of 1No. Photocopier	100,000.00	0.00	
			459507	Purchase of 5Nos. Computer sets	100,000,000.00	0.00	
				<b>SUB TOTAL 4595 Plateau State Aids Control Agency (Placa)</b>	<b>129,000,000.00</b>	<b>0.00</b>	
		<b>4601 Plateau Radio Television Corporation</b>					

			460101	Professional Field Cameras 6Nos. At Rayfield TV Station	11,940,000.00	0.00	
			460102	Procurement of Motor Vehicle:4Nos. Hilux, 2Nos. 406 Prestige, 2Nos. Toyota 15 seater Bus	60,730,000.00	0.00	
			460103	Procurement of 2Nos. Inverters	6,404,000.00	0.00	
			460104	Procurement of 2Nos. Logger Machines (Radio/TV)	12,100,000.00	0.00	
			460105	Fencing Mart at Hqtrs.	10,000,000.00	0.00	
			460106	Construction of PMS&AGO Dump at Hqtrs.	11,385,000.00	0.00	
			460107	Ren. of Admin. Block /Office Extension	5,300,000.00	0.00	
			460108	Tightening, Retentioning & Painting of Masts at Rayfield, Maingo Rd., Shendam & Hqtrs.	3,100,000.00	0.00	
			460109	Renovation, Furnishing & Equipping of Lagos Office	100,000,000.00	0.00	
			460110	Replacement of 150M Feeder Line AM TXs	34,734,000.00	0.00	
			460111	Permanent Studio/New Corporation Hqtrs (Phase I) Rayfield	250,000,000.00	0.00	
			460112	4Nos. TV Studio Cameras (Digital Equipment)	67,160,000.00	0.00	
			460113	4Nos. Visual Studio Rayfield	13,200,000.00	0.00	
			460114	PHCN connection Rayfield, Mangu & Dangkan	40,000,000.00	0.00	
			460115	Creation of Websites, Supply of ICT/Media Equipment, Personnel, Training, Technical Support & Back-Up Facilities 2010		0.00	
			460116	Supply & Installation of fully equipped Digital TV Studio	273,619,500.00	0.00	
				<b>SUB TOTAL 4601 Plateau Radio Television Corporation</b>	<b>899,672,500.00</b>	<b>0.00</b>	
		<b>4602 Plateau Publishing Company</b>					

		Limited (Ppc)					
			460201	Procurement of City line News Press	151,920,000.00	228,850,000.00	150.64 %
			460202	Procurement of Vehicles for Circulation & official use (10No. Hilux, 1No. Toyota Camry, 1No. Haice Bus)	65,100,000.00		0.00%
			460203	Procurement of Cover Printing & Tissue Paper making machine	35.000.000,00	2,068,140.90	
			460204	Procurement of 240 real of reels Wood free papers Craft line for Ex. Books	30.000.000,00	0.00	
			460205	Procurement Kord machine (commercial)	7,150,000.00	0.00	0.00%
			460206	Procurement of 1No.Gulotin cutting machine (comm.)	4,400,000.00	0.00	0.00%
			460207	Procurement of 1No. 500kv Mikano Gen.	0.00	5,000,000.00	
			460208	Bulk Procurement of consumables	13,945,460.00	0.00	0.00%
			460209	Completion of shopping complex	30,000,000.00	8,300,000.00	27.67%
			460210	Procurement of computer to Plate Machine (I.T.P)	60,000.000.00	0.00	
			460211	Renovation of 9 floor Standard Building	0.00	0.00	
			460212	Procurement of forklift (5 Tone) and Fortification of Press Hall	26,000.000.00	0.00	
			460213	Stitching Machine	6,500.000.00	0.00	
			460214	Renovation of J.D. Gomwalk house & Old standard building phase I	275,000.000.00	0.00	
			460215	Renovation of 3 bed room Bungalow at Abuja	12,500.000.00	0.00	
			460401	ERECT TEMPORARY SHED FOR NEW PRINTING MACHINE/EVAC	0.00	2,391,800.00	
			460203	RENO. OF PRESS ROOM AT STANDARD BUILDING	0.00	2,068,140.90	



				<b>SUB TOTAL 4602 Plateau Publishing Company Limited (Ppc)</b>	<b>272,515,460.00</b>	<b>248,678,081.80</b>	
		<b>4603 Plateau State Library Board</b>					
			460301	Acquisition of Books (Assorted Text Books & Encyclopedias on Different subject areas)	20,000,000.00	0.00	
			460302	Procurement & Installation of 10 Computers & Accessories	1,900,000.00	0.00	
			460303	Construction of Children's Reading room Jos Hqtrs. acquisition & Installation of Internet café at 1.8m, access charge 128/128 mbps	6,000,000.00	0.00	
			460304	Purchase of Newspapers & Periodicals (Magazines, Govt. Gazettes etc.)	1,000,000.00	0.00	
			460305	Remodeling the new temporary site	9,820,062.00	0.00	
			460306	Cost of parking from present site to temp. site	2,500,000.00	0.00	
				<b>SUB TOTAL 4603 Plateau State Library Board</b>	<b>41,220,062.00</b>	<b>0.00</b>	
		<b>4604 Plateau Printing Press</b>					
			460401	Procurement of New Heidelberg Digital Printing Machine	104,000,000.00	20,800,000.00	20.00%
			460402	Procurement of 2No. utility Vehicles (Hilux)	6,500,000.00	0.00	0.00%
			460403	Procurement of flat bed rotary Screening Printing Machine	45,000,000.00	0.00	0.00%
			460404	Re-furbishing of printing equip.	8,000,000.00	8,000,000.00	100.00 %
			460405	Procurement of office equip.	1,290,000.00	0.00	0.00%
			460406	Computer to Plate Machine	61,050,000.00	0.00	0.00%
			460407	Jogging Machine	28,580,000.00	0.00	0.00%
			460408	Numbering & Perforating Machine	28,980,000.00	0.00	0.00%
			460409	500KVA Mikano Generator	17,000,000.00	0.00	0.00%
			460410	Accommodation for New Digital Machine	10,000,000.00	0.00	0.00%
			460411	Accommodation for New Power Plant	2,000,000.00	0.00	0.00%
			460412	Renovation of building complex	149,794,181.00	0.00	0.00%

			460413	Construction of Security Post	8,315,000.00	0.00	0.00%
			460414	Construction of 2No. gate (In & Out)/Fencing	15,600,000.00	0.00	0.00%
				<b>SUB TOTAL 4604 Plateau Printing Press</b>	<b>486,109,181.00</b>	<b>28,800,000.00</b>	<b>5.92%</b>
		<b>4610 Ministry Of Youth Development</b>					
			461001	Construction of NYSC Permanent Orientation Camp.	1,000,000,000.00	328,142,694.78	32.81%
			461002	Renovation & Fencing of Pankshin & Shendam Youth Centers	80,000,000.00	0.00	0.00%
			461004	Renovation/Equipping of Azi Nyako Youth Centre	30,000,000.00	0.00	0.00%
			461005	Procurement of 1 Bus & 1 Toyota Hilux for the Ministry		0.00	
			461006	Procurement of 2Nos. Seater Bus (Toyota) For the Ministry	18,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4610 Ministry Of Youth And Sports Development</b>	<b>1,128,000,000.00</b>	<b>328,142,694.78</b>	<b>29.09%</b>
		<b>4611 Ministry of Sports Development</b>					
			461101	Goodluck Ebele Jonathan Road Stadium Complex Phase I & II	5,563,614,800.00	2,409,331,675.32	43.31%
			461102	Rwang Pam Stadium Renovation	30,000,000.00	0.00	0.00%
			461104	Procurement of Vehicles:2 Nos. 30 Seater Buses @ N25million, 1No. Toyota Ambulance Toyota N15million, 1 No. Hilux for Grass root Projects N6.5million	76,000,000.00	0.00	0.00%
			461106	Procurement of Sports Wears/Equipment	6,700,000.00	1,000,000.00	14.93%

			461107	Conversion, Renovation, Fencing, Furnishing of West of Mines Houses into Sports Council Secretariat	32,000,000.00	0.00	0.00%
			461108	Assistance to football Clubs & Associations	200,000,000.00	16,839,000.00	8.42%
			461109	Construction of Access Roads & Parking Lots around Good-luck Jonathan road stadium		0.00	#DIV/0!
			461110	Procurement of Land & Site Plan for International Sports Academy	150,000,000.00	0.00	0.00%
			461111	Construction of Hockey Makeshift at Govt. College Jos	4,000,000.00	0.00	0.00%
			461112	Construction of Indoor Sports Complex	2,000,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4611 Ministry of Sports Development</b>	<b>8,062,314,800.00</b>	<b>2,427,170,675.32</b>	<b>30.11%</b>
		<b>4621 PLATEAU STATE REHABILITATION BOARD</b>					
			462101	Fencing and Renovation of Rehabilitation Centre Zaria Road		0.00	
			462102	Completion of Multi-purpose workshop, Purchase/compensation of Land and Fencing at Zawan Vocational training centre for the Blind and Fencing		0.00	
			462103	Acquisition of Office Accommodation and Furnishing		0.00	
				<b>SUB TOTAL 4621 PLATEAU STATE REHABILITATION BOARD</b>		<b>0.00</b>	
		<b>4622 COMMUNITY AND SOCIAL DEVELOPMENT AGENCY</b>					
			462201	Govt. Contribution to CSDA	480,000,000.00	180,000,000.00	37.50%
				<b>SUB TOTAL 4621 COMMUNITY AND SOCIAL DEVELOPMENT AGENCY</b>		<b>180,000,000.00</b>	
		<b>4656 Plateau State Emergency Relief</b>					

		Agency					
			465601	Procurement of 1No. Ambulance/ Toyota Hilux Pick-Up Van	0.00	0.00	
			465602	Procurement of office Communication Equipment, Installation & Licensing	5,000,000.00	0.00	0.00%
			465603	Renovation of office Permanent Site Anguldi	0.00	0.00	
		465605	465604	Rehabilitation of Internally Displaced Persons	300,000,000.00	29,905,000.00	9.97%
			465605	Purchase of Relief Materials	350,000,000.00	9,905,000.00	2.83%
			465606	Procurement of 4No. Laptops	600,000.00	0.00	0.00%
			465607	Procurement of 2No. Desk Top Computers	240,000.00	0.00	0.00%
			465608	Furnishing of New Office Complex	4,000,000.00	0.00	0.00%
			465609	Procurement of 2No. Toyota Hilux	13,000,000.00	0.00	0.00%
			465606	Procurement of 18 Seater Toyota Van	9,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4656 Plateau State Emergency Relief Agency</b>	<b>681,840,000.00</b>	<b>39,810,000.00</b>	5.84%
		<b>4740 Teachers Service Commission, Jos</b>					
			474001	Procurement of 6 Nos. HP Digital Premium Comp., Accessories & Laptops	2,882,775.00	0.00	
			474002	Procurement of Office Equipment& Furniture	6,850,000.00	0.00	
			474003	Procurement of 3Nos. Toyota Hilux	19,500,000.00	0.00	
			474004	Renovation of Office.	0.00	0.00	
			474005	Procurement of a Generating Plant	195,000.00	0.00	
				<b>SUB TOTAL 4740 Teachers Service Commission, Jos</b>	<b>29,427,775.00</b>	<b>0.00</b>	
		<b>4750 Ministry For Local Government And Chieftaincy Affairs</b>					
			475801	Construction & Renovation of Traditional Rulers Palaces	1,500,000,000.00	0.00	

			475802	Procurement of 12No. Hilux & Toyota Camry	322,000,000.00	0.00	
				<b>SUB TOTAL 4750 Ministry For Local Government And Chieftaincy Affairs</b>	<b>1,822,000,000.00</b>	<b>0.00</b>	
	<b>43-3 REGIONAL DEVELOPMENT SECTOR</b>						
		<b>4550 Ministry Of Works &amp; Transport</b>					
			455001	Fobur-Federe-Angware	165,600,000.00	103,314,583.04	62.39%
			455002	Tahoss-Rim-Bachit Road	2,000,000,000.00	239,569,611.18	11.98%
			455003	Mangu-Gindiri-Kadunun-Bakin Kogi-Foron Road with a Spur to Tongzong, Chanso, Gindiri Schools	1,000,000,000.00	261,171,750.00	26.12%
			455004	Kabwir-Sharam-Langshi-Baban Lamba with a Spur to Tal & Garram	10,000,000.00	0.00	0.00%
			455006	Access Road to Miship Palace Jibam Bridge-Dokan Kasuwa Kwa Rd.	0.00	0.00	
			455007	Intervention on State and Federal Roads in Plateau State	0.00	0.00	
			455008	Dualization of Rukuba Rd-Miango-Dochai with Spurs To Nigerian College of Accounting-Vom-Farin-Lamba Kassa	1,000,000,000.00	606,541,810.09	60.65%
			455009	Amper-Dengi-Bashar Road Phase II	10,000,000.00	0.00	0.00%
			455010	Bisichi-Karot-Dorowa-Tsoho-Mangu Halle with Spur to Kassa, Heipang, Kwi & Rawuru	1,500,000,000.00	360,376,962.30	24.03%
			455011	Bassa-Binchi-Buyo With spur to Zagun Road	700,000,000.00	0.00	0.00%
			455012	Lifidi-Piapung-Tunkus	10,000,000.00	0.00	0.00%
			455013	Kamwai-Richa-Mangar-Mbar road	1,500,000,000.00	0.00	0.00%
			455014	Ballang Shipang-Jivir with Spur to Wuseli	20,000,000.00	0.00	0.00%
			455021	<b>DUALIZATION OF OLD AIRPORT JUNCTION RAYFIELD BUKUR</b>	<b>0.00</b>	<b>1,256,246,560.28</b>	
			455022	Mangu-Sabon Layi (COCIN Rehabilitation Centre)	200,000,000.00	134,563,388.40	67.28%

			455023	Langtang-Garkawa-Yalwa-Shendam with spur to Lalin	1,200,000,000.00	369,123,310.90	30.76%
			455024	Dualization of Lamingo Bridge-Bauchi Bye-Pass-Lamingo(JUTH)	750,000,000.00	355,029,623.46	47.34%
			455025	Pankshin-Lankan-Dyis-Sihin Road with spur to Asa/Akong Phase I	300,000,000.00	261,619,555.95	87.21%
			455026	Shendam-Kalong-Shimankar Rd.	300,000,000.00	0.00	0.00%
			455027	Gunji-Shiwer-Dokpai Rd. with Spur to Tiplik	700,000,000.00	0.00	0.00%
			455028	Mabudi-Dadin Kowa-Fajul Road	400,000,000.00	0.00	0.00%
			455029	Wase-Duwi-Gwiwan Kogi Road Yola	10,000,000.00	0.00	0.00%
			455030	Wakat-Nasarawa-Bashar Road Off.	100,000,000.00	0.00	0.00%
			455031	Busa Buji-Rusau-Students Village Road	10,000,000.00	0.00	0.00%
			455033	Dualization of Kabong-Rukuba Road Satellite Market.	450,000,000.00	296,929,340.84	65.98%
			455034	Access Road to D.B Zang-Gyel-Through Sot-Tanchol with spur to Gero road	500,000,000.00	61,814,686.74	12.36%
			455035	Access Road to Panyam Fish Farm	150,000,000.00	0.00	0.00%
			455036	Bukuru Low-cost-Nyango-Gyel Road Network	500,000,000.00	260,416,610.00	52.08%
			455037	Jengre-Amo-Katako Road	900,000,000.00	0.00	0.00%
			455038	Jos-Mazah-Angwari Road	800,000,000.00	81,891,667.43	10.24%
			455039	Pankshin-Duk-Fier-Takkas-Janaret with spur to Mile 8 and Pushit	500,000,000.00	0.00	0.00%
			455040	Dengi-Jarmai-Garga	10,000,000.00	0.00	0.00%
			455041	Kustim-Jiblik-Nimkut-Pushit	500,000,000.00	0.00	0.00%
			455042	Bukuru Express Gero Rd.		0.00	
			455043	Mangu-Bwai-Mushu-Bokkos	500,000,000.00	156,965,941.99	31.39%
			455044	Doemak-Njak-Shindai-Namu-Langkaku with Spur to Bwa'al	500,000,000.00	0.00	0.00%
			455045	Pankshin-Wakkos-Jinmin-with Spur to Tazuk	20,000,000.00	0.00	0.00%
			455046	Consultancy on on-going & Approved Projects Roads	500,000,000.00	70,382,205.01	14.08%
			455047	Payment of Compensation on Roads for Dualization	2,000,000,000.00	412,308,181.93	20.62%

			455048	Dahwak Dahwol-Bwanah-Dakan Dahwo-Danchol-Lokyan	10,000,000.00	0.00	0.00%
			455049	Hoss-Jol-Sho-Gwol (Barkin Ladi)	10,000,000.00	0.00	0.00%
			455050	Mban-Guiwan-Kogi-Kankala-Kadarko Road	50,000,000.00	0.00	0.00%
			455051	Maraban-Demshin-Demshin with spur to Ungwan-Rina.	300,000,000.00	0.00	0.00%
			455052	Dengi-Namaran-Gomgom	10,000,000.00	0.00	0.00%
			455053	Tahoss-Ganawuri with spur to Dahreng	300,000,000.00	0.00	0.00%
			455054	Rayfield-Doi-Dyemburuk with Spur to Ret & Zot including Dahol-Top & Fwavew Rd. Network	900,000,000.00	190,583,530.06	21.18%
			455055	Lalin-Garkawa-Chakaran-Kazom Dashe-Gom		0.00	
			455056	Bet-Lobiring-Dorowa-Mazat-Kuba with spur to Nding Phase I (14km)	200,000,000.00	0.00	0.00%
			455057	Chakarum_Kogom-Dashe-Gwom Rwei Vwang Palace with Spur to Fwil (17KM)	200,000,000.00	0.00	0.00%
			455058	Dyis-Kagu-Jipal-Kwa Road with Spur to Mangun	50,000,000.00	0.00	0.00%
			455059	Construction of Flyovers and Interchange including Under Passes and Slip Roads at Old Airport Junction, Secretariat Junction and British America Junction	3,000,000,000.00	347,889,153.36	11.60%
			455060	Foron-Bakin Kogi-Kadunu-Gindiri	750,000,000.00		0.00%
			455061	Access Road to College of Nursing& Midwifery Vom	200,000,000.00	48,072,512.25	24.04%
			455062	Construction of Dong-Rantiya-Gyel Road	100,000,000.00		0.00%
			455063	Sabon-Gari-Mangu-Maikatako Bokkos Rd	250,000,000.00		0.00%
			455064	Constituency Devt. Projects	42,000,000.00	29,950,000.00	71.31%
			455065	Jibam Bridge-Dokan-kasuwa- Extension to Kwa Road Networks	30,000,000.00	0.00	0.00%
			455066	Access Road to Grand Cereal-Kwata & College of Health Tech. Zawan and spurs	400,000,000.00	0.00	0.00%
			455067	Drive ways & parking lots within the J.D. Gomwalk	50,000,000.00	0.00	0.00%
			455068	Dualization of Kufang Wildlife park with spur to Domkat Bali & Bitrus Rwang Pam road	500,000,000.00	0.00	0.00%

			455069	Dualization of TAEN Junction-Bukuru-T/Ship-Yakubu Gowon Express & Kugiya-Rahol Kanang Junction with spur	1,400,000,000.00	934,499,997.58	66.75%
			455070	Europharm-Dyei & Zarmaganda-Mazazam Rd Network	420,000,000.00	258,335,270.39	61.51%
			455071	30% MOBIL.FOR REH. OF MARABAN JAMA'A BRITISH AMERI		3,167,292,429.00	
			455103	Reactivation/Repairs/Maintenance of Earth Moving & Construction	5,000,000.00	0.00	0.00%
			455104	Renovation of Assistant Works Superintendent School	10,000,000.00	0.00	0.00%
			455105	Reactivation of Plants & Construction Equipment	10,000,000.00	0.00	0.00%
		455106	455106	Procurement of Weigh Bridges (1No)	0.00	462,683,914.88	
			455107	Procurement of Towing Vans	0.00	40,500,000.00	
			455108	Computerization of Management Information System	0.00	0.00	
			455109	Establishment of a Driving School and Annual Road Safety Campaign	0.00	0.00	
			455110	Consultancy on Transportation	0.00	0.00	
			455111	Procurement of tyre Locks/Heavy and Light duty for 12 Stations	0.00	0.00	
			455112	Patrol Communication Gadgets for 12 Stations	0.00	0.00	
			455113	Procurement of 6 Nos. Patrol Vehicles	0.00	0.00	
			455114	Procurement of Transformers, HT/30.000.000,00 LT Concrete Poles	0.00	0.00	
			455115	Procurement and Installation of Street Lighting (J.D Gomwalk Road.)	300,000,000.00	0.00	0.00%
			455116	Procurement and Installation of 2500KVA Generator for Government Lodge, Jishe		0.00	
			456001	Procurement of 3no. Weigh Bridges/Installation	105,000,000.00	0.00	0.00%
			456002	Procurement of 2no. Towing Vans(1 Heavy Duty, 1 Light Duty)	81,000,000.00	40,000,000.00	49.38%



			456003	Computerization Of Management Information System ( Data Bank)	10,000,000.00	0.00	0.00%
			456004	Provision of Basic Infrastructures (VIO Unit)	450,000,000.00	0.00	0.00%
			456005	Consultancy on Transportation	100,000,000.00	0.00	0.00%
			456006	Procurement of Tyre Locks/Heavy and Light Duty for 12 Stations	4,500,000.00	0.00	0.00%
			456007	Patrol Communication Gadgets for 12 Stations	8,500,000.00	0.00	0.00%
			456008	Procurement of 6nos. Patrol Vehicles	25,000,000.00	0.00	0.00%
			456009	Procurement Of 3no. Hilux Vehicles for the Office	19,500,000.00	0.00	0.00%
			45601	Procurement Of 1no. Toyota Coaster Bus (30 Seater) for the Ministry	12,000,000.00	0.00	0.00%
			456011	Procurement Of 1no. Haice Bus(16 Seater)for the Min.		0.00	
			456012	Procurement Of 5no. Hilux Vehicles and Gadgets for Traffic Management Team	42,000,000.00	0.00	0.00%
			456013	Procurement and Printing of Working Documents for the Vehicle Inspection Department.		0.00	
			456014	Construction and Fencing OF VIOs Testing Ground		0.00	
			456015	State Intervention at Yakubu Gowon Airport upgrade	5,000,000,000.00	9,846,921,907.77	196.94 %
			456016	Acquisition/Dev. of 3 site for mega motor Parks at the 3 Entrances Into Jos City	300,000,000.00	0.00	0.00%
			456017	Procurement of furniture/Fitting for offices	50,000,000.00	0.00	0.00%
		478102		CONST/OF FOBUR-FEDERE-ANGWARE ROAD		103,314,583.04	
		479106		2012 CONSTITUENCY PROJECT		20,550,000.00	
				<b>SUB TOTAL 4550 Ministry Of Works and Transport</b>	<b>35,420,100,000.00</b>	<b>20,778,859,087.87</b>	<b>58.66%</b>
		<b>4581 Relevant Technology Board</b>					
			458101	Construction/Renovation of Classrooms and Workshops	65,000,000.00	0.00	
			458102	Refurbishing/purchase of Equip.	30,000,000.00	0.00	
			458103	Establishing of Foundry Workshop	15,000,000.00	0.00	

			458104	Procurement of 2No. project Vehicles (Hilux & Corolla)	11,000,000.00	0.00	
			458105	Installation of ICT Facilities & Equipment	25,000,000.00	0.00	
				<b>SUB TOTAL 4581 Relevant Technology Board</b>	<b>146,000,000.00</b>	<b>0.00</b>	
		<b>4630 Ministry Of Lands And Survey And Town Planning,</b>					
			463001	Procurement of 5No: Digital Survey Equipments for Area Offices	30,000,000.00	0.00	0.00%
			463002	Construction/Expansion of PLAGIS Building	150,000,000.00	55,808,508.15	37.21%
			463003	Equipping of Printing Laboratory(Xerox)	90,000,000.00	0.00	0.00%
			463004	Renovation/furnishing of 3No. Acquired Area Offices in Langtang, Shendam & Mangu	45,000,000.00	0.00	0.00%
			463005	Procurement of additional 9No. Project Vehicles (Hilux) & 1 Bus	54,000,000.00	0.00	0.00%
			463006	Mapping For Cadastral Jos at Scale 1:2000	880,000,000.00	191,484,225.68	21.76%
			463007	Renovation/Furnishing of the Ministry	30,000,000.00	0.00	0.00%
			463008	Public Acquisition and Land Compensation	500,000,000.00	275,159,000.00	55.03%
			463009	Procurement of 10Nos. Revenue Vehicles	0.00	0.00	
			463010	Expansion of Land Records & Deeds Registries	120,000,000.00	0.00	0.00%
			458011	BUILDING FOR DEACONESS SUSAN ESSAM SITUATED	0.00	15,000,000.00	
			463003	PLAGIS UPGRADE/INTERNAL REVENUE	0.00	19,290,960.00	
			463009	LAND LYING AND SITUATE AT KWATA ZAWAN	0.00	45,438,244.00	
				<b>SUB TOTAL 4630 Ministry Of Lands And Survey and Town Planning</b>	<b>1,899,000,000.00</b>	<b>602,180,937.83</b>	
		<b>4640 Ministry For Housing and Urban Development</b>					

			464001	100km Greater Jos By-Pass Road, Dev & upgrading of Linkages and Design Phase I	150,000,000.00	0.00	0.00%
			464002	Compensation for Demolished Properties and Decongestion exercise	1,000,000,000.00	90,783,643.07	9.08%
			464003	City Gates (1no.) Phase I	150,000,000.00	0.00	0.00%
			464004	Akila Machunga (Utonkon-Keana) Road With Spur to Abattoir	700,000,000.00	0.00	0.00%
			464005	Construction Of 5km Road And Drainages In Jos-North LGC.	0.00	0.00	
			464006	Construction Of 5km Road And Drainages In Jos-South LGC.	0.00	0.00	
			464007	Construction Of 5km Road And Drainages In Jos-East LGC.	0.00	0.00	
			464008	Construction Of 5km Road And Drainages In B/Ladi LGC. Extension to Nehemiah Project	0.00	589,139,701.00	
			464009	Construction Of 5km Road And Drainages In Bokkos LGC.	0.00	0.00	
			464010	Construction Of 5km Road And Drainages In Mangu LGC.	0.00	0.00	
			464011	Construction Of 5km Road And Drainages In Pankshin LGC.	0.00	0.00	
			464012	Construction Of 5km Road And Drainages In Kanam LGC.	0.00	0.00	
			464013	Construction Of 5km Road And Drainages In Wase LGC.	0.00	0.00	
			464014	Construction Of 5km Road And Drainages In Langtang North LGC.	0.00	0.00	
			464015	Construction Of 5km Road And Drainages In Quan-Pan LGC.	0.00	0.00	
			464016	Construction Of 5km Road And Drainages In Kanke LGC.	0.00	0.00	
			464017	Construction Of 5km Road And Drainages In Riyom LGC.	0.00	0.00	
			464018	Construction Of 5km Road And Drainages In Mikang LGC.	0.00	0.00	
			464019	Construction Of 5km Road And Drainages In Langtang South LGC.	0.00	0.00	

			464020	Installation of Street Lights/Traffic Lights	200,000,000.00	0.00	0.00%
			464021	4Nos. Site and Service Schemes in	100,000,000.00	0.00	0.00%
			464022	Development of Accelerated Model District of the Greater Jos Master Plan	100,000,000.00	0.00	0.00%
			464023	Implementation of Greater Jos Master Plan(Planning, Designs, Upgrading of Slums, ICT Data Bank & Accelerated Districts)	2,000,000,000.00	0.00	0.00%
			464024	Construction Of 5KM Road Extension In Bassa LGC	0.00	0.00	#DIV/0!
			464025	Consultancy Services	50,000,000.00	0.00	0.00%
			464026	Construction of Lay byes, Kerbs & Bus stops	50,000,000.00	0.00	0.00%
			464027	Construction of Angwan Rogo roads Dualization of Zaria Crescent & Tafawa Balewa Rds.	1,300,000,000.00	1,217,646,227.47	93.67%
			464028	Construction of PIPC Quarters, Anglo-Jos Domkat Bali with spur to chanel 7, Anglo-Jos & Total filing station Hwolshe	225,000,000.00	0.00	0.00%
			464029	Kabong Satellite market to Tudun Wada Central Road network with a spur to Mado Tourist Hotel and Sabon Gari	258,000,000.00	0.00	0.00%
			464030	Expansion Kashin Ibrahim road with a spur to Area Command and a round-about at the Junction	195,000,000.00	0.00	0.00%
			464031	Construction of Jenta Adamu road network with Spur to Jenta Mangoro, Kabong & T/wada	420,000,000.00	0.00	0.00%
			464032	Dualization of Plateau Hosp. road-Central Bank-Hill-station Junction Road bank road to UTC	750,000,000.00	0.00	0.00%
			457002	CONST.OF NEW PROJECTS AT TECH. COLL. BUKURU	0.00	38,712,393.32	
			464005	TASK FORCE ON CLEARING OF KUGIYA MARKET	0.00	20,000,000.00	
			464009	CONST. OF AMMA,ST MALLAM KURE, FATIMA CHURCH	0.00	222,370,397.80	
			464010	WORKS EXCUTED ON LINK ROAD WITH EXTENSION	0.00	342,667,087.59	
			464013	REOCNST.OF OVER/HEAD BRIDGE AT HWOLSHE	0.00	82,253,602.80	
			464023	CONST. AMMA ST.MALLAM KURE FATIMA CHURCH	0.00	227,380,034.11	

			464029	WORK EXECUTED IN SOUTHERN ZONE	0.00	199,328,586.72	
			464201	80% ADVANCE PMT FOR PROCUREMENT OF POTHOLE PATCHER	0.00	77,989,132.80	
			465006	FURNISHING OF COUNCIL CHAMBERS	0.00	23,016,000.00	
				<b>SUB TOTAL 4640 Ministry For Urban Development</b>	<b>7,648,000,000.00</b>	<b>3,131,286,806.68</b>	40.94%
		<b>4641 Jos Metropolitan Development Board</b>					
			464101	Procurement of Dev. Control Equipment	250,000,000.00	5,000,000.00	2.00%
			464102	Purchase of 2No. septic Emptier	35,000,000.00	0.00	0.00%
			464103	Construction & Renovation of Parks & Gardens in Jos & Bukuru Environs	1,010,000,000.00	0.00	0.00%
			464104	Establishment of 2 Area offices in 2 sectors of the master Plan	10,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4641 Jos Metropolitan Development Board</b>	<b>1,305,000,000.00</b>	<b>5,000,000.00</b>	0.38%
		<b>4643 Plateau State Environmental Protection And Sanitation Agency (Pepsa)</b>					
			454301	Acquisition and Development of 2 Dumpsites at Mista Ali & Nyango-Gyel	27,000,000.00	0.00	
			454302	Completion of Office Blocks	15,500,000.00	0.00	
			454303	Procurement of Office Equipment and Furniture	4,000,000.00	0.00	
			454304	Procurement of 1No. Septic Tank Emptier	25,000,000.00	0.00	
			454305	Procurement of 1No. Hilux Van	6,500,000.00	0.00	
			454306	Procurement of Bulldozer, Pale-loader and Low-bed truck	36,500,000.00	0.00	
				<b>SUB TOTAL 4643 Plateau State Environmental Protection And Sanitation Agency (Pepsa)</b>	<b>114,500,000.00</b>	<b>0.00</b>	
		<b>4644 Plateau State Afforestation</b>					

		<b>Programme</b>					
			454401	Resuscitation of Nurseries & Extension Services	10,000,000.00	0.00	
			454402	Procurement of Vehicle 1No. Hilux Toyota Van	6,500,000.00	0.00	
			454403	Construction of Motorized Borehole at Kai (B/Ladi) & Bwarak in Pankshin LGAs	10,000,000.00	0.00	
			454404	Land Acquisition for project Site at Barkin Ladi, Kai, Bwarak in Pankshin	0.00	0.00	
				<b>SUB TOTAL 4644 Plateau State Afforestation</b>	<b>26,500,000.00</b>	<b>0.00</b>	
	<b>43-4 ADMINISTRATION SECTOR</b>						
		<b>412000 Office of the Executive Governor</b>					
			467001	Renovation of Guest House I	50,000,000.00	0.00	0.00%
			467002	Renovation of Guest House II	150,000,000.00	215,506,126.82	143.67 %
			467003	Ren. and Furn. of	50,000,000.00	0.00	0.00%
			467004	Procurement of Office Equipment	20,000,000.00	33,060,342.16	165.30 %
			467005	Ren./Furn. of 16 Unit G/House Phase II	230,000,000.00	104,602,979.47	45.48%
			467006	Constr. & Furn. of Protocol Lodge at Int. Airport Hiepang	150,000,000.00	0.00	0.00%
			467007	Constr. & Equipping of Security Central Kitchen in Govt. House	45,000,000.00	0.00	0.00%
			467009	Ren.& Furn. Of Govt. House Rayfield	165,000,000.00	40,000,000.00	24.24%
			467010	Road and Gate to Filling Station	100,000,000.00	0.00	0.00%
			467011	Furn. of New Offices at Govt. House, Jishe	100,000,000.00	0.00	0.00%
			467012	Ren. of Jang Lodge, Reactivation of Filling Station and Constr. of Swimming Pool	25,000,000.00	0.00	0.00%
			467013	Editing Suite	20,000,000.00	0.00	0.00%
			467014	Constr./Furn. of Staff Rest Room at 16 Unit Guests Houses	50,000,000.00	0.00	0.00%

			467015	Procurement of Hilux Veh. (Directorate of Research & Planning)	0.00	0.00	
			467016	Special Duties	15,000,000.00	0.00	0.00%
			467017	Ren./Furn. of Gov's Office Jishe & Chapel	130,000,000.00	0.00	0.00%
				<b>SUB TOTAL 412000 Office of the Executive Governor</b>	<b>1,300,000,000.00</b>	<b>393,169,448.45</b>	<b>30.24%</b>
		<b>4600 Ministry Of Information</b>					
			460401	ERECT TEMPORARY SHED FOR NEW PRINTING MACHINE/EVAC		2,391,800.00	
			460002	Procurement of fully Equipped 6Nos. Desktop Computers Cine-Rover Van	0.00	0.00	
			460003	Procurement of 1No: Toyota Haice 18 Seater Bus and 1 No: Pick-Up Van	6,500,000.00	0.00	
			460004	Establishing of Archives Dept. & Supply of Office Equipment	26,500,000.00	0.00	
			460005	Public Address Equipment	1,350,000.00	0.00	
			460006	Procurement Of 4No. Still Digital and Flash Cameras	0.00	0.00	
			460007	Procurement/Installation of 10Nos. Laptops Computers & Accessories & 13Nos. i-pads	3,000,000.00	0.00	
			460008	Procurement of 3Nos. still Digital Video Cameras for the Zonal Offices and 10Nos. Digital Audio Records	3,900,000.00	0.00	
			460009	Procurement of 1No. Toyota Landcruiser gx automatic transmission fabric-seat 2012 model	14,750,000.00	0.00	
			460010	Procurement of 1No. Toyota Station Wagon 2012 Model (Pool Vehicle)	5,000,000.00	0.00	
			460116	DIGITIZATION OF PRTVC EQUIPT.AND RELATED PROJECT	0.00	691,959,916.80	
				<b>SUB TOTAL 4600 Ministry Of Information</b>	<b>61,000,000.00</b>	<b>694,351,716.80</b>	
		<b>4620 Ministry Of Women Affairs And Social Development</b>					

			462001	Grant in Aid Community Development Projects/Programmes, Southern, Central Zones	15,000,000.00	0.00	
			462002	Renovation, Completion of Fencing & furnishing of Good Samaritan Psychiatric Centre-Sabon Gidan Kanan, Bukuru	4,000,000.00	0.00	
			462003	Construction of Remand Homes /Orphanage	9,000,000.00	0.00	
			462004	Furnishing of 3 Zonal Office and 11 Area Office of Community Development Department	3,000,000.00	0.00	
			462005	Community Development Contribution among 17 LGAs of the State	5,000,000.00	0.00	
			462006	Construction/furnishing of Social Welfare Office at Pankshin, Barkin-Ladi, L/North and Shendam	10,000,000.00	0.00	
			462007	Construction of Children's Attendance, Correction and Mother Home Centre	10,000,000.00	0.00	
			462008	Renovation of Home Economics Training School Riyom		0.00	
			462009	Renovation of Women Multi- purpose Development Centre	10,000,000.00	0.00	
			462010	Procurement of 2NO. Hilux and 1NO. 18 Seater Bus	22,000,000.00	0.00	
			462011	Construction of Skills Acquisition Centres Southern & Northern Senatorial Zones of the State	100,000,000.00	0.00	
			462012	Fencing of Babies Home/Orphanage Home & Widowhood Vocational Centre Mangu	30,000,000.00	0.00	
				<b>SUB TOTAL 4620 Ministry Of Women Affairs And Social Development</b>	<b>218,000,000.00</b>	<b>0.00</b>	
		<b>4650 Office Of The Secretary To The State Government</b>					
			465001	Procurement of 71 Nos. of various models of Official Vehicles	565,300,800.00	351,034,177.93	62.10%
			465002	<b>PURCHASE OF SIX NEW OFFICIAL COURT JUDGES</b>	<b>0.00</b>	<b>20,000,000.00</b>	



			465003	Renovation of Governor's Lodge/Liaison Office Lagos	200,000,000.00	0.00	
			465004	Renovation & Furnishing of SSG's Guest House, Zaria road, Jos.	0.00	0.00	
			465005	Renovation & Furnishing of Liaison Office Kaduna	0.00	36,952,808.80	
			465006	Construction of New Gov. House, Rayfield	2,700,000,000.00	3,594,022,945.40	133.11 %
			465007	Renovation & Furnishing of Liaison Office, Staff quarters-Karu, Abuja	30,000,000.00	0.00	0.00%
			465008	NGO/Community Aided Projects	100,000,000.00	0.00	0.00%
			465010	Security Equipment/Assets and Vehicles	2,600,000,000.00	449,899,982.01	17.30%
			465011	Renovation & Furnishing of Deputy Governor's Lodge Maitama Abuja	50,000,000.00	0.00	0.00%
			465012	NAPEP Counterpart	80,000,000.00	0.00	0.00%
			465013	UNICEF Counterpart Fund	50,000,000.00	0.00	0.00%
			465014	NEPAD Counterpart	30,000,000.00	0.00	0.00%
			465015	Production of White Paper	5,000,000.00	0.00	0.00%
			465017	MDGs Counterpart	1,200,000,000.00	50,000,000.00	4.17%
			465018	Special Services		0.00	
			465019	Renovation/furnishing of former Tati Hotel Jos	100,000,000.00	0.00	0.00%
			465021	Renovation/furnishing of Govt. Lodge, Asokoro, Abuja	400,000,000.00	180,849,917.13	45.21%
			465022	Construction of Government Lodge in Ba'ap	100,000,000.00	0.00	0.00%
			465023	Renovation/Furnishing of (Six) 6 Acquired New Bedroom Duplex Kaduna	30,000,000.00	0.00	0.00%
			465024	Ren./Furnishing of Govt. Guest House No.5, Rayfield	50,000,000.00	0.00	0.00%
			465025	Renovation/Remodeling of first Govt. House	3,200,000,000.00	1,011,099,291.06	31.60%
		465008	465026	Security Equipments at new Govt. House	500,000,000.00	500,000,000.00	100.00 %

			465027	Renovation of SSG's Guest House at No.5 Mangu Rd., Off D.B. Zang way Jos	50,000,000.00	0.00	0.00%
		465013	465028	Construction of Dep. Governor's Lodge	600,000,000.00	110,415,279.68	18.40%
			465029	Take-off Grant for Bureau for Statistics	100,000,000.00	0.00	0.00%
			465025	TUITION FEES TO 25 LESS PRIVILEGED WOMEN	0.00	1,175,000.00	
				<b>SUB TOTAL 4650 Office Of The Secretary State Government</b>	<b>12,740,300,800.00</b>	<b>6,305,449,402.01</b>	49.49%
		<b>4651 Plateau State Pension Board</b>					
			465101	Renovation of office complex	2,000,000.00	0.00	
			465102	Building of Additional office	14,300,000.00	0.00	
			465103	Procurement of Computer and Accessories	2,500,000.00	0.00	
			465104	Purchase of 1No. Vehicle Hilux Pick-Up Van	6,500,000.00	0.00	
				<b>SUB TOTAL 4651 Plateau State Pension Board</b>	<b>25,300,000.00</b>	<b>0.00</b>	
		<b>4652 Local Government Staff Pension Board</b>					
			465201	Renovation/furnishing of Guest House	5,000,000.00	0.00	
			465202	Fencing of Staff Quarters	5,500,000.00	0.00	
			465203	Office furnishing & equipment	1,500,000.00	0.00	
			465204	Procurement of Computers	1,500,000.00	0.00	
			465205	Procurement of 2Nos. Hilux Vehicles	6,500,000.00	0.00	
				<b>SUB TOTAL 4652 Local Government Staff Pension Board</b>	<b>20,000,000.00</b>	<b>0.00</b>	
		<b>4653 Plateau State Muslim Pilgrims Welfare Board</b>					
			465301	Construction of Pilgrims Transit Camp.	4,354,881.00	0.00	
			465302	Installation of Information Technology (Internet)	3,000,000.00	0.00	
			465303	Construction of Motorized Boreholes & installation of overhead tank	1,050,000.00	0.00	
				<b>SUB TOTAL 4653 Plateau State Muslim Pilgrims</b>	<b>8,404,881.00</b>	<b>0.00</b>	

				<b>Welfare Board</b>			
		<b>4654 Christian Pilgrim Welfare Board</b>					
			465401	Installation of Internet Service Using VSAT & Building of Local Area Network 125/64	7,000,000.00	0.00	
			465402	Procurement of 18 Seater Bus	8,603,000.00	0.00	
			465403	Procurement of 1No: Toyota Hilux 4wd Double Cabin	6,500,000.00	0.00	
				<b>SUB TOTAL 4654 Christian Pilgrim Welfare</b>	<b>22,103,000.00</b>	<b>0.00</b>	
		<b>4660 Office Of The Head Of Civil Service</b>					
			466001	Renovation/furnishing of Secretariat (Phase I & II)	500,000,000.00	562,575,750.12	1.13
			466002	Computerization of Civil Service Records	0.00	0.00	
			466003	Procurement of Project Vehicles: 2 No. Hilux 13m & 1 Toyota Haice 18 Seater	0.00	0.00	
			466004	Construction of New Human Res. Devt. Institute(HRDI)	0.00	0.00	
			466005	Construction of Special Advisers Office Complex	0.00	0.00	
			466006	Completion of Bio-data ID Card	0.00	0.00	
			466007	Construction of Dep. Governor's Lodge	0.00	0.00	
			466008	Renovation of Temporary Site(Human Res. Devt. Institute)	0.00	0.00	
			466009	Construction/furnishing of BIR Office Complex	0.00	0.00	
				<b>SUB TOTAL 4660 Office Of The Head Of Civil Service</b>	<b>500,000,000.00</b>	<b>562,575,750.12</b>	<b>1.13</b>
		<b>4680 Deputy Governor's Office, Jos</b>					
			468001	Procurement of Computers & Accessories	1,500,000.00	0.00	
			468002	Procurement of Press and Editing	10,000,000.00	0.00	
			468003	Proc. of Security Equip. (CCTV) & Accessories	10,000,000.00	0.00	
			468004	Procurement of 20 Ordinary filling Cabinets, 4 Fire Proof and 3 Iron Safe Cabinets	8,000,000.00	0.00	

				<b>SUB TOTAL 4680 Deputy Governor's Office, Jos</b>	29,500,000.00	<b>0.00</b>	
		<b>4690 Ministry Of Justice</b>					
			469001	Procurement of Photocopier Machine	5,700,000.00	0.00	
			469002	Procurement of 3Nos. Project Vehicles (1No. 30 Seater Coaster Bus & 1 Nos. Peugeot 307, Toyota VVT-1 Automatic Saloon Cars)1 Motor cycle/3Nos. Generator	34,048,000.00	0.00	
			469003	Procurement of Furniture & Equipment for Headquarters & Area Offices	10,000,000.00	0.00	
			469004	Renovation of 1 Storey Office Complex for Langtang Area Office	9,900,000.00	0.00	
			469005	Revised Law of Plateau State	70,000,000.00	152,141,207.85	
			469006	Procurement of Books for the Library/Attorney-General's Office	10,000,000.00	0.00	
			469008	Computerization & Upgrading of Internet Connectivity & Installation of Legal Software's	10,000,000.00	0.00	
			469009	Procurement of 8 Plots in Langtang and Shendam	2,050,000.00	0.00	
			469010	Mediation Centre Equipment	2,000,000.00	0.00	
			469011	Law Reform commission	10,000,000.00	0.00	
				<b>SUB TOTAL 4690 Ministry Of Justice</b>	<b>163,698,000.00</b>	<b>152,141,207.85</b>	
		<b>4700 Ministry Of Finance</b>					
			470001	Computerization of the Ministry of Finance (Phasell)	20,000,000.00	12,550,000.00	62.75%
			470002	Procurement of 2nos. Safes Bulletproof		0.00	#DIV/0!
			470003	Procurement of Furniture	48,500,000.00	0.00	0.00%
			470004	Debt Management Office Accommodation, Furnishing & Fittings	15,000,000.00	0.00	0.00%
			470005	Procurement of 2No. 14 Seater Buses and 4 Nos. Hilux for the Ministry	44,400,000.00	0.00	0.00%
			470006	Revenue Monitoring Unit	10,000,000.00	0.00	0.00%
			470007	Procurement of Back-up Inverter	4,000,000.00	0.00	0.00%
			470008	Procurement of Budget Back-up System and	30,000,000.00	0.00	0.00%

				Laptops			
			470009	Procurement of Hardware & Software for Salary Administration/automation	7,000,000.00	0.00	0.00%
			470010	Procurement of fire proof Cabinet	1,500,000.00	0.00	0.00%
			470011	Development & Implementation of IPSAS	120,000,000.00	51,883,550.15	43.24%
		464023		50% ADANCE PAYMENT BUKURU J/SOUTH KUGIYA MKT	0.00	765,079,388.07	
				<b>SUB TOTAL 4700 Ministry Of Finance</b>	<b>300,400,000.00</b>	<b>829,512,938.22</b>	276.14 %
		<b>4710 Civil Service Commission</b>					
			471001	Procurement of Office Equipment and Computer Accessories and Photocopying Machine	1,000,000.00	0.00	
			471002	Procurement of Office Furniture & Furnishing	3,400,000.00	0.00	
			471003	Procurement of 1no. Toyota Haice Sound-proof	9,000,000.00	0.00	
				<b>SUB TOTAL 4710 Civil Service Commission</b>	<b>13,400,000.00</b>	<b>0.00</b>	
		<b>4720 Local Government Service Commission</b>					
			471201	Procurement of 1No.Toyota Compact Bus (18 Seater)	14,000,000.00	0.00	
			471202	Procurement of 1No. Camry 3.5 ltr automatic/ Transmission leather seat	10,750,000.00	0.00	
			471203	Procurement of 2No. Camry 2.5 ltr automatic/ Transmission leather seat	16,300,000.00	0.00	
			471204	Procurement of 1No. Haice Standard/Roof Petrol with A/C	10,750,000.00	0.00	
				<b>SUB TOTAL 4720 Local Government Service Commission</b>	<b>51,800,000.00</b>	<b>0.00</b>	
		<b>4730 Plateau State Boundary Commission</b>					
			473001	Procurement of 1 Hilux P/Up	0.00	0.00	
			473002	Procurement of 2Nos. Computers/5 Nos. Laptop	0.00	0.00	

			473003	Renovation and Furnishing of Offices	3,000,000.00	0.00	
			473004	Procurement of 1No. dual frequency GPS	3,500,000.00	0.00	
			473005	Procurement of HP Desktop, 1No Photocopier, 1No. Scanner, 1No. Projector & Screen and 1No. Printer	1,190,000.00	0.00	
			473006	Procurement of 1 Hilux P/Up for Bauchi/Plateau project	6,500,000.00	0.00	
				<b>SUB TOTAL 4730 Plateau State Boundary Commission</b>	<b>14,190,000.00</b>	<b>0.00</b>	
		<b>4760 Local Government Audit Department</b>					
			476007	Procurement Of 3No. Hilux	19,500,000.00	0.00	
			476008	Procurement Of 5 Office Fans And 5no. Refrigerators	355,000.00	0.00	
			476009	Procurement Of 5No. Lap Tops	600,000.00	0.00	
				<b>SUB TOTAL 4760 Local Government Audit Department</b>	<b>20,455,000.00</b>	<b>0.00</b>	
		<b>4770 Plateau State Board Of Internal Revenue</b>					
			477001	Supply/Procurement & Installation of Computer, Printers & Accessories for Hqtrs & Zonal Offices	2,500,000.00	0.00	
			477002	Supply/Procurement of 3 New Motor Vehicle for Board's Headquarters & Zonal Offices	25,000,000.00	0.00	
			477003	Supply/Procurement of Office Furniture & Equipment including Fire Proof Cabinets for Headquarters & Zonal Offices	40,959,490.00	0.00	
			477004	Supply/Procurement & Installations of Electricity Generating Plants for Hqtrs & Six Zonal offices	2,000,000.00	0.00	
			477005	Supply/Procurement & Installation of Fire Point at Headquarters and Six Zonal Offices	5,000,000.00	0.00	

			477006	Construction/Rehabilitation & Renovation of Office buildings at the Headquarters & Zonal Offices Including outright purchase for Bukuru Zonal Office	35,000,000.00	0.00	
			477007	Installation of Internet Facilities	30,000,000.00	0.00	
			477008	Procurement of Land and Building of Training School	180,721,994.00	0.00	
			477009	Procurement & installations of 33KVA Transformers for Headquarters	4,500,000.00	0.00	
				<b>SUB TOTAL 4770 Plateau State Board Of Internal Revenue</b>	<b>325,681,484.00</b>	<b>0.00</b>	
		<b>4780 Plateau State Judicial Service Commission, Jos.</b>					
			478001	Procurement of Office Equipment, Computer Accessories and Photocopying	320,000.00	0.00	
			478002	Procurement of 3Nos. Computers/Accessories Photocopier and Office Equipment	770,000.00	0.00	
			478003	Renovation/Furnishing of 3 Justices Quarters	0.00	0.00	
			478004	Procurement of 1No. Hilux Van	6,500,000.00	0.00	
				<b>SUB TOTAL 4780 Plateau State Judicial Service Commission</b>	<b>7,590,000.00</b>	<b>0.00</b>	
		<b>4781 High Court Of Justice</b>					
			478101	Renovation of Old High Court, 35 Magistrates Court & High Court at Langtang, Pankshin, Shendam & Mangu	150,000,000.00	0.00	0.00%
			478102	Construction of High Court Complex phase I	300,000,000.00	152,141,207.85	50.71%
			478103	Procurement of Law Books	30,000,000.00	0.00	0.00%
			478104	Procurement of 20 Computer Sets Printers Accessories & 16 Laptops	15,000,000.00	0.00	0.00%
			478105	Drilling of 2Nos: Borehole in High Court Complex	2,000,000.00	0.00	0.00%
			478106	Fencing of High Court Old Complex Phase I	15,000,000.00	0.00	0.00%
			478107	Procurement of 1No. Hilux Van	6,500,000.00	0.00	0.00%

			478108	Procurement Of 1no. 18 Seater Bus	9,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4781 High Court Of Justice</b>	<b>527,500,000.00</b>	<b>152,141,207.85</b>	<b>28.84%</b>
		<b>4782 Customary Court Of Appeal</b>					
			478201	Generators & Installation for Office and Judges	15,000,000.00	0.00	0.00%
			478202	Procurement of Law Books	4,000,000.00	0.00	0.00%
			478203	Acquisition of 9 Lap-Tops and 2 Desk Computers	3,240,000.00	3,240,000.00	100.00 %
			478204	Fencing of Court Premises	7,000,000.00	0.00	0.00%
			478205	Procurement of Pool Vehicle for Office CCA (Toyota 18 Seater)	9,000,000.00	0.00	0.00%
			478206	Renovation of Customary Court building & furnishing	30,000,000.00	0.00	0.00%
			478207	Drilling of 2No. Boreholes within the court premises, offices and Residence of the Hon. President	7,000,000.00	0.00	0.00%
				<b>SUB TOTAL 4782 Customary Court Of Appeal</b>	<b>75,240,000.00</b>	<b>3,240,000.00</b>	<b>4.31%</b>
		<b>4783 Sharia Court Of Appeal</b>					
			478301	Procurement of Law Books	4,000,000.00	0.00	
			478302	Procurement of one 18 Seater Bus	9,000,000.00	0.00	
			478303	Procurement of one Pick Up Van (Hilux)	0.00	0.00	
			478304	Procurement of 7 Computers	1,400,000.00	0.00	
			478305	Procurement Of 7No. Laptops	1,050,000.00	0.00	
			478306	Renovation Of Sharia Court Complex	25,000,000.00	0.00	
				<b>SUB TOTAL 4783 Sharia Court Of Appeal</b>	<b>40,450,000.00</b>	<b>0.00</b>	
		<b>4790 House Of Assembly Service Commission</b>					
			479001	Construction of Office Complex	75,329,000.00	0.00	
			479002	Procurement of Furniture & Office Equipment	50,000,000.00	0.00	
			479003	Procurement of 5Nos. Cars, Two(2) Peugeot 406, (2) Peugeot 307 (Sedan) one Hilux	72,000,000.00	0.00	
			479004	Procurement of 7Nos. Computers & Software	2,000,000.00	0.00	



			479005	Design and Commission of Commission Website	2,500,000.00	0.00	
				<b>SUB TOTAL 4790 House Of Assembly Service Commission</b>		<b>0.00</b>	
		<b>4791 Plateau State House Of Assembly</b>					
			479101	Procurement of Security Equipment	10,000,000.00	0.00	
			479102	Procurement of Library Books & Equipment/ Cons New s paper	9,000,000.00	0.00	
			479103	Procurement of 32 Seater Toyota Bus 2 Hilux, 3 Sedan Cars	40,000,000.00	0.00	
			479104	Renovation and Furnishing of Speaker's Guest House	50,000,000.00	0.00	
			479105	Procurement of Office Equipment	4,110,000.00	0.00	
			479106	Procurement of Printing Press Machines	20,984,000.00	0.00	
			479107	Equipping House of Assembly Clinic	10,000,000.00	0.00	
			479108	Establishment of Data/Databank & Internet Services	100,000,000.00	0.00	
			479109	Laptops for Members	30,000,000.00	0.00	
			479110	Renovation & Extension of PLHA Complex, Residences of Speaker & Dep. Speaker at No:21 Old Bukuru Rd, St. Pirans Rd & Sangamu Lodge Hwolshe	697,821,330.00	0.00	
			479111	Procurement of a new post Press binding machine	30,000,000.00	0.00	
				<b>SUB TOTAL 4791 Plateau State House Of Assembly</b>	<b>1,001,915,330.00</b>	<b>0.00</b>	
		<b>4800 Plateau State Audit Department</b>					
			480001	Procurement of Office Equipment /Computers	7,000,000.00	0.00	
			480002	Procurement of Motor Vehicles:-1 nos. Toyota Hilux Pick-up Van @N6,500,000.00, 1no. 18 Seater Toyota Bus @N9,000,000.00	15,500,000.00	0.00	
				<b>SUB TOTAL 4800 Plateau State Audit Department</b>	<b>22,500,000.00</b>	<b>0.00</b>	
		<b>4810 Plateau State Planning Commission</b>					

			481001	Procurement of Office Equipment (Computers/Accessories and Refrigerator)	10,000,000.00	0.00	
			481002	Procurement of 2No. Hilux Project Vehicles	13,000,000.00	0.00	
			481003	Procurement Data Bank Infrastructure phase I	50,000,000.00	0.00	
			481004	UNFPA Programmes Sustainability	5,000,000.00	0.00	
				<b>SUB TOTAL 4810 Plateau State Planning Commission</b>	<b>78,000,000.00</b>	<b>0.00</b>	
		<b>4820 Plateau State Independent Electoral Commission</b>					
			482001	Procurement of 17No. 7KVA Generating sets for 17 LGAs @ #100,000 x 17	2,550,000.00	0.00	
			482002	Procurement of Elec. Materials		0.00	
			482003	Demolition of Old Structure and Landscaping	40,000,000.00	0.00	
			482004	Computerization of PLASIEC Offices		0.00	
			482005	Establishment of ICT Centre	15,000,000.00	0.00	
			482006	Construction of APPROVED Offices for the Seventeen (17) LGAs and Furnishing	220,243,000.00	0.00	
			482007	Delineation of Pooling Units and Wards	65,000,000.00	0.00	
			482008	Compilation/Registration of Voters	25,000,000.00	0.00	
			482009	Conduct of Voters and Civic Educ.	60,000,000.00	0.00	
			482010	Conduct of Referendum	50,000,000.00	0.00	
				<b>SUB TOTAL 4820 Plateau State Independent Electoral Commission</b>	<b>477,793,000.00</b>	<b>0.00</b>	



