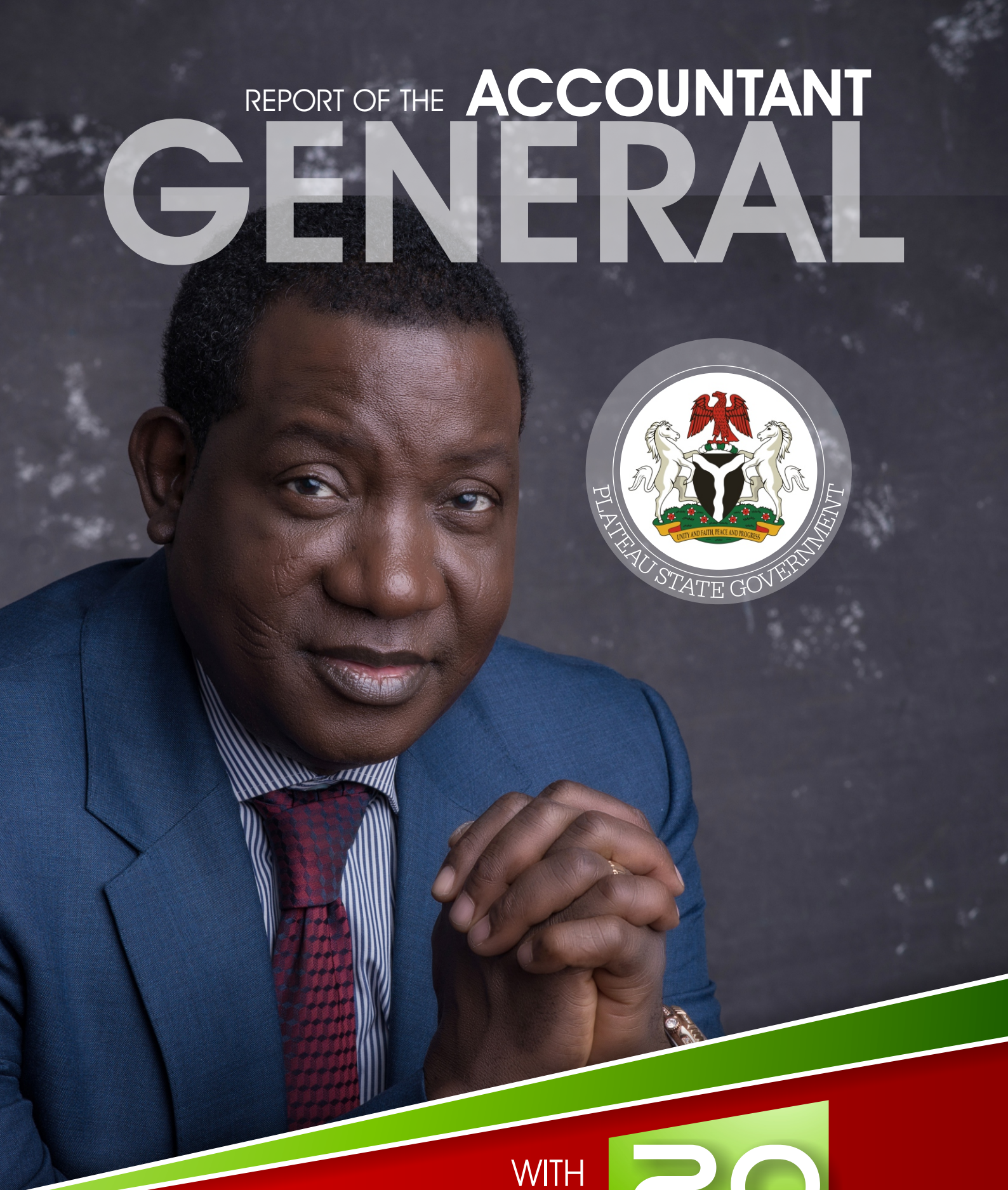
REPORT OF THE ACCOUNTANT GENERAL



PLATEAU STATE GOVERNMENT

UNITY AND FAITH, PEACE AND PROGRESS

WITH FINANCIAL STATEMENTS 2018

REPORT FOR THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS 2018

PLATEAU STATE
IN BRIEF

Plateau State is the twelfth largest state of Nigeria and is roughly located in the centre of the country. It is geographically unique because its boundaries totally surround the Jos Plateau. Its capital is Jos and the state is celebrated as the Home of Peace and Tourism. It got its name from Jos Plateau, a mountainous area in the north of the state with captivating rock formations. It has population of about 3.5 million people.

Located in Nigeria's Middle belt, Plateau State has an area of 26,899 square kilometers. It is located between latitude 80^0 24 N and Longitude 80^0 32 and 100^0 38 east. Bare rocks are scattered across the grasslands which cover the Plateau. The altitude ranges from around 1,200 meters (about 4000 Ft.) to a peak of 1,829 meters above sea level in the Shere Hills range near Jos.

CLIMATE

Though situated in the tropical zone, a higher altitude means that Plateau State has a near temperate climate with an average temperature of $18^0$and 22^0 C. Harmattan winds cause the coldest weather between December and February. The warmest temperature usually occur in the dry season months of March and April. The mean annual rainfall varies from 131.75 cm(52in) in the southern part to 146 cm (57in) on the Plateau. The highest rainfall is recorded during the wet season months of July and August. The average lower temperatures in Plateau State has led to a reduced incidence of some tropical diseases such as malaria. The Jos Plateau makes it the source of many rivers in Northern Nigeria including the Kaduna, Gongola, Hadeija and Yobe rivers.

LOCAL GOVERNMENT AREAS

With over fifty ethnic groups, Plateau State has 17 Local Government Areas. They are: Barkin Ladi, Bassa, Bokkos, Jos East, Jos North, Jos South, Kanam, Kanke, Langtang North, Langtang South, Mangu, Mikang, Pankshin, Qua'an Pan, Riyom, Shendam and Wase.

PLATEAU
CULTURAL HERITAGE

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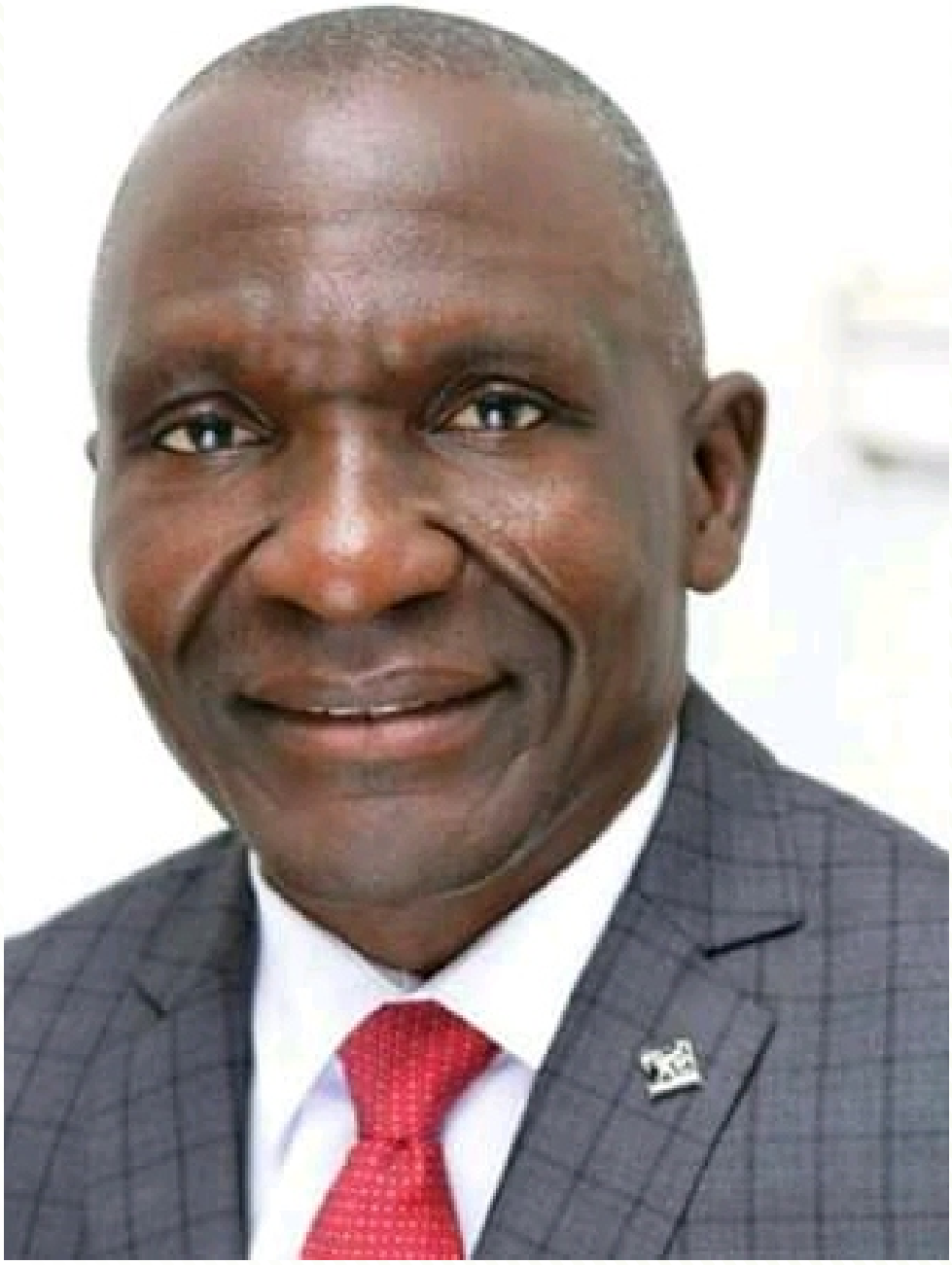
HIS EXCELLENCY
RT. HON. BARR. SIMON BAKO LALONG
EXECUTIVE GOVERNOR,
PLATEAU STATE

HIS EXCELLENCY
PROF. SONNI GWANLE TYODEN
DEPUTY GOVERNOR,
PLATEAU STATE

RT. HONOURABLE
JOSHUA IZANG MADAKI
SPEAKER, PLATEAU STATE HOUSE
OF ASSEMBLY

IZAM ATANG AZI MNI
HEAD OF CIVIL SERVICE,
PLATEAU STATE

HON. DR. MRS. REGINA P. SOEMLAT FCNA
COMMISSIONER FOR FINANCE,
PLATEAU STATE



CYRIL TSENYIL, FCNA
ACCOUNTANT GENERAL,
PLATEAU STATE

MR. AARON MWELSEN PYELSHAK FCNA
DIRECTOR, TREASURY OPERATION

MR. STEPHEN M. PWASPO, FCNA
DIRECTOR, REVENUE COLLECTION
AND INVESTMENT

MR. FUBE A. BEWARAN
DIRECTOR, INTERNAL AUDIT AND CONTROL

MR. DANJUMA HARUNA NAMANG, FCNA
DIRECTOR, FINANCIAL REPORTING AND ICT

MR. PHILEMON DABIT
DIRECTOR, ADMIN AND GENERAL SERVICES

ACCOUNTANT GENERAL'S STATEMENT

The Plateau State Government's Financial Statement and Notes to the Financial Statements are prepared.

a. In compliance with Section 120 of the Constitution of the Federal Republic of Nigeria 1999 as amended, the First schedule of the Finance (Control and Management) Act Cap F26 Laws of the Federation of Nigeria 2004, and International Public Sector Accounting Standard-Financial Reporting under the Cash Basis of Accounting; and

b. By consolidating Financial information from all Ministries, Department and Agencies.

The Plateau State Financial Statements prepared in line with the FAAC approved Statements which consists of the Statement 1 - Cash Receipts and Payments, Statement 2 - Statements of Assets and Liabilities, Statement 3 - Statement of Consolidated Revenue Fund, Statement 4 - Statement of Capital Development Fund, Accounting Policies and explanatory notes and Comparison of Budgets and Amounts.

Cyril Y. Tsenyil, FCNA
Accountant General

RESPONSIBILITY FOR FINANCIAL STATEMENT

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Accountant-General of Plateau State in accordance with the provisions of the Financial (Control and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting policies and practice.

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

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

Cyril Y. Tsenyil, FCNA
Accountant General

AUDITOR GENERAL'S CERTIFICATE

I have audited the Financial Statements and the supporting noted. The Financial Statement about Financial performance of the State for the year ended 31st December, 2018.

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 Performance and position of the State Government.

The 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 disclosure in the Financial Statements. The Audit also includes Assessing the Accounting Policies used and significant estimates made by Government as well as evaluating the overall financial presentation.

In my opinion, these Financial Statements fairly reflect the Financial position of the state as at 31st December, 2018. The results of its operations are Cash - Flow for the year ended on that date; except for the observation made thereon.

Thomas T. Duksuk
Auditor - General
Plateau State

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

1. General Information

The Plateau State financial statements for the year ended December 31,2018 were authorized for issue by the Accountant General on 31st May, 2019. The activities of the Plateau State Government are the provision of economic (infrastructure, housing, agricultural and transportation etc.), social (educational, health, water supply, recreation and religious etc.) and justice (law and order, law courts etc) services. The registered office is located at J.D. Gomwalk Secretariat, off Yakubu Gowon Way, Jos.

2.1 Statement of compliance with IPSAS and transitional explanations

The Financial statement have been prepared in accordance with accrual basis International Public-Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) allows the State Government a period of up to 3 years (from January 2016- December 2018) to recognize and/or measure certain assets and/or liabilities.

Now that the transitional period has ended, PLSG recognized in the statements the Non-Current Assets (like Land & Building, Motor Vehicles, PPE, Investment property etc.) which were recently valued(in 2016). In this light, it is necessary to state that PLSG has aggregated and recognized the depreciation fair value of the non-current assets in the preparation of Accrual Basis IPSAS financial statements for Year 2018.

In line with IPSAS 33, the State prepared the following:

a) Statement of Financial Performance (31st December, 2018)
b) Statement of Financial Position (31st December, 2018)
c) Cash flow statement (31st December, 2018)
d) Statement of changes in net assets/equity (31st December, 2018)
e) Related notes and disclosures of narrative information about material adjustments as required by IPSAS 33.

The financial statements of the State are presented in Nigerian Naira, which is the functional and reporting currency and all values are in their absolute state. The accounting policies have been consistently applied to all the years presented.

The PLSG financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cashflow statement is prepared using the direct method. The State financial statements are prepared on an accrual basis.

2.2 **Summary of significant accounting policies**

a) Current versus non-current classification

PLSG presents assets and liabilities in the statement of financial position based on the current versus non-current classification.

An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in the normal operating cycle.
- Held primarily for the purpose of trading
- Expected to be realized within 12 months after the reporting period or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- Expected to be settled in the normal operating cycle.
- Held primarily for the purpose of trading
- Is due to be settled within 12 months after the reporting period or
- There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

The State classifies all other liabilities as non-current.

b) Revenue Recognition

Revenue from non-exchange transactions

- **Fees, taxes and fines**: The State recognizes revenue from fees, taxes and fines when the events occur and the asset recognition criteria is met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of the revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.
- **Transfers from other government entities**: revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods,

services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State and can be measured reliably.

Revenue from exchange transactions

- **Rendering services**: The State recognizes revenue from rendering services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labor hours or cost incurred to date as a percentage of total estimated labor hours or total costs.
  Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses are recoverable.

- **Sale of goods**: revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

- **Interest income:** interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income for each period.

- **Dividends:** Dividends or similar distributions are recognized when the shareholder's or the State's right to receive payments is established.
- **Rental income**: this arises from operating leases on investment properties are accounted for on a straight-line basis over the lease terms and included in revenue.

c) Investment property

Investment property are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time the cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.
Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 40-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition.

Transfer are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at costs less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the State recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement cost if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation on assets is charged on a straight-line basis at the following rates:

Lease property	Over the lease term
Lands &Buildings	2%
Plant & Machinery	10%
Motor Vehicle	25%
Office Equipment	25%
IT Equipment	40%
Furniture & Fittings	20%
Specific cultural & heritage	unlimited
Loose tools	25%

residual values and useful lives are reviewed and adjusted prospectively, if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the assets carrying amount is greater than its estimated recoverable amount or recoverable service amount.

PLSG derecognizes items of PPE and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

a) Leases

· **State as a lessee**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the State. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or if lower, at the present value of the future minimum lease payments. The State also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the State will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to the ownership of the leased item to the State. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

· **State as lessor**

Leases in which the State does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognized over the leased term.

Rent received from an operating lease is recognized as income on a straight-line basis over the term. Contingent liability rents are recognized as revenue in the period in which they are earned.

b) Impairment of non-financial assets

· **Impairment of cash-generating assets**

At each reporting date, the State assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the State estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or State's assets.

Where the carrying amount of an asset or the cash-generating unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of financial performance in those expense categories consistent with the nature of the impaired asset.

· Impairment of non-cash-generating assets

PLSG assesses at each reporting date whether there is an indication that a non-cash generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the State estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

c) Financial instruments

Financial assets

Initial recognition and measurement

A financial asset or a financial liability should be recognized in the statement of financial position when the reporting entity becomes a party to the contractual provisions of the instrument. A financial instrument should be measured initially at its fair value. This is usually the fair value of the consideration given or received.

The subsequent measurement of financial assets depends on their classification.

. **Financial assets at fair value through profit or loss**.

This includes financial assets that are held for trading. Derivatives that are assets must be included in this category unless held in hedging relationships that qualify

for hedge accounting. An entity can choose to treat other financial instruments as 'at fair value through profit or loss', provided that they meet certain criteria.

· **Held to maturity investments**. These are financial assets with fixed payments and a fixed maturity that the State intends and has the ability to hold until their maturity. After initial measurement, they are measured at amortized cost using the effective interest method, less impairment. The losses arising from impairment are recognized in surplus or deficit.

· **Loans and receivables.** These are assets with fixed payments but are not quoted in an active market. They are measured at amortized cost using the effective interest method less impairment.

· **Available-for-sale financial assets**. These are any other financial assets that do not fall into any of the three categories above. In addition, an entity can designate an asset as available-for-sale when it is first recognized. After initial measurement, this type of asset is measured at fair value with gains and losses recognized directly in net assets through the statement of changes in net assets until the financial asset is derecognized, at which time the cumulative gain or loss is recognized in surplus or deficit.

Impairment of financial assets

PLSG assesses at each reporting date whether there is objective evidence that a financial asset or state of financial asset is impaired. A financial asset is deemed impaired if, only if, there is an objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred lost event) and that loss event has an impact on the estimated future cash flows of the financial asset or the State of financial assets that can be reliably estimated.

Evidence of financial asset impairment may include the following:

· The debtors or a state of debtors are experiencing significant financial authority.

· Default or delinquency in interest or principal payments.

· The probability that debtors will enter bankruptcy or other financial reorganization.

· Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

On initial recognition, financial liabilities are classified into one of two categories(at fair value or at amortized costs).This categorization determines the subsequent measurement of the financial liability.

The State's financial liabilities include other payables, bank overdrafts, loans and borrowings etc.

Loans and borrowing

After the initial recognition, interest bearing loans and borrowings are subsequently measured at amortized costs using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortization is calculated by taken into account any premium or discount on acquisition and fees or costs that are an integral part of the effective interest rate.

d) Cash and cash equivalents

This comprises of cash in hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the State statement of cash flows, cash and cash equivalent consist of cash, Sovereign wealth fund, and cash at bank net of outstanding bank overdrafts.

e) Inventories

Inventory is measured at cost upon initial recognition. To the extent inventory was received through non-exchange transactions (for no cost or for nominal costs), the cost of inventory is its fair value at the date of acquisition.

Cost incurred in bringing each product to its present location and condition are accounted for, as follows:

- Raw materials; purchase costs
- Finished goods and work in progress: costs of direct material and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.

After initial recognition, inventory is measured at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as expense when deployed for utilization or consumption in the ordinary course of operations of the State.

f) Changes in accounting policies and estimates

The State recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impracticable. The effects of changes in accounting estimates are recognized prospectively by including in surplus or deficit.

g) Employee benefits

Retirement benefit plans

The State provides retirement benefits for its employees and political office holders.

· **Defined contribution plans**: are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund the obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

· **Defined benefit plans**: are post-employment benefit plans other than defined contribution plans. The defined-benefit funds are actuarially valued based on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefits obligations.

Short and long-term employee benefits

The costs of short term employee benefits like leave pay, is recognized during the period in which the employee renders the related service. The State recognizes the expected cost of performance bonuses only when the State has a present legal or constructive obligation to make such payment, and a reliable estimate can be made.

h) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Payables and receivables denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange rate differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

I) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of PPE. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

j) Related parties

The State regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the State, or vice versa. Members of key management are regarded as related parties and comprise the State Executive Committee Members and Heads of Ministries, Departments and Agencies.

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

Previous Year Actual (2017) N'		Notes	Actual 2018 N'm A	Total Budget 2018 N' B (C+D)	Final Budget 2018 N' C	Supplementary Budget 2018 N' D	Variance on Total Budget N' E (A-B)
	REVENUE				-		
34,046,283,970.33	Statutory Revenue Allocation	5a-b	46,468,701,322.75	37,500,000,000.00	37,500,000,000.00		8,968,701,322.75
10,042,372,675.42	Government share of VAT	6	11,223,872,888.97	12,000,000,000.00	12,000,000,000.00		(776,127,111.03)
10,788,343,576.45	Tax Revenue	7	12,726,479,548.42	21,266,271,714.00	21,266,271,714.00	-	(8,539,792,165.58)
5,755,000,000.00	Local loans & overdraft	8	10,104,910,322.53	39,194,662,847.00	37,679,329,828.00	1,515,333,019.00	(29,089,752,524.47)
8,384,870,000.00	Aid & Grant	9	1,702,000,000.00	5,337,000,000.00	5,337,000,000.00		(3,635,000,000.00)
	Drawdowns	10	1,159,525,007.50	3,754,813,700.00	3,754,813,700.00		(2,595,288,692.50)
11,288,158,110.82	Debt Forgiveness/Paris club	11	24,901,041,393.87	25,078,001,431.00	10,000,000,000.00	15,078,001,431.00	(176,960,037.13)
240,088,417.78	Other Revenue	12	951,348,671.33	18,868,659,679.00	18,868,659,679.00	-	(17,917,311,007.67)
80,545,116,750.80	**Total Revenue**		**109,237,879,155.37**	162,999,409,371.00	**146,406,074,921.00**	**16,593,334,450.00**	**(53,761,530,215.63)**
	EXPENDITURE			-			
22,977,985,308.12	Personnel Emoluments (MDAs)	13	23,259,037,041.02	26,971,929,842.00	26,807,511,792.00	164,418,050.00	(3,712,892,800.98)
14,140,150,335.07	Capital Expenditure	14	11,607,726,191.12	70,505,477,530.00	70,505,477,530.00	-	(58,897,751,338.88)
17,362,041,799.73	Overhead Costs (MDAs)	15	20,055,817,499.30	22,693,085,599.00	22,693,085,599.00	-	(2,637,268,099.70)
755,000,000.00	Grants other Government Agency	16	5,864,001,591.80	6,217,597,000.00		6,217,597,000.00	(353,595,408.20)
4,508,490,349.46	Releases to LGAs	17	8,480,546,536.68	10,211,319,400.00		10,211,319,400.00	(1,730,772,863.32)
3,067,919,223.92	Domestic Loan repayment (Principal)	18	14,809,741,846.66	4,500,000,000.00	4,500,000,000.00		10,309,741,846.66
4,097,540,337.22	Pension	19	4,274,791,782.37	4,200,000,000.00	4,200,000,000.00		74,791,782.37
13,935,622,415.76	FAAC deductions (Principal)	20	4,812,395,851.79	13,700,000,000.00	13,700,000,000.00		(8,887,604,148.21)
581,817,303.36	Gratuity	21	689,318,525.59	4,000,000,000.00	4,000,000,000.00		(3,310,681,474.41)
81,426,567,072.64	**Total Expenditure**		**93,853,376,866.33**	162,999,409,371.00	146,406,074,921.00	16,593,334,450.00	(69,146,032,504.67)
(881,450,321.84)	**Surplus/(deficit) from Operating Activities for the Period**		**15,384,502,289.04**	-	-	-	15,384,502,289.04
			-	-			-
(719,726,871.26)	Public Debt Charges	22	(10,914,243,249.64)	-			(10,914,243,249.64)
(7,064,277,207.05)	Depreciation	23	(7,317,105,077.63)				(7,317,105,077.63)
	Gain/Loss on Disposal of Asset			-			-
	Gain/Loss on Exchange Transaction			-			-
(7,784,004,078.31)	**Total non-operating revenue (expenses)**		**(18,231,348,327.27)**	-	-	-	**(18,231,348,327.27)**
(881,450,321.84)	Surplus/(deficit) from Ordinary Activities		15,384,502,289.04		-	-	15,384,502,289.04
	Minority Interest Share of Surplus/(deficit)			-			
(8,665,454,400.15)	**Net Surplus/ (Deficit) for the Period**		**(2,846,846,038.23)**	-	-	-	(2,846,846,038.23)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 31ST DECEMBER 2018

	Notes	2018	2018	2017	% VAR
		N'	N'		
ASSETS					
Current Assets					
Cash and cash equivalents	24	2,366,309,037.03		1,430,757,326.89	65.39
Receivables (Federal roads refunds)	25	14,845,555,912.10			
Total Current Assets			**17,211,864,949.13**	**1,430,757,326.89**	1102.99
Non-current assets					
Property, Plant & Equipment	26	159,948,435,752.21		165,692,932,265.65	-3.47
Investments	27	2,383,772,650.80		561,054,566.85	324.87
			162,332,208,403.01	166,253,986,832.50	-2.36
Total Assets			**179,544,073,352.14**	**167,684,744,159.39**	7.07
LIABILITIES					
Current Liabilities					
Outstanding Contractual Obligations	28	4,552,296,846.80		22,053,632,507.03	-79.36
Loans & Debt (Short term)	29	3,444,629,491.68		579,291,127.32	494.63
Salary Bail Outs	30	36,225,064,892.79		35,718,776,139.42	1.42
Accrued Expenses (pension & gratuity)	31	12,886,273,263.85		13,733,874,821.59	-6.17
Commercial bank loans	32	3,080,056,065.01		4,585,859,829.19	-32.84
Overdraft	33	11,049,236.42		3,545,756,565.68	-99.69
			60,199,369,796.55	**80,217,190,990.23**	-24.95
Non-Current Liabilities					
Bonds	34	41,616,460,741.25		45,677,852,166.95	-8.89
External loans	35	8,806,633,632.15		9,171,891,835.55	-3.98
			50,423,094,373.40	54,849,744,002.50	-8.07
Total Liabilities:			**110,622,464,169.95**	**135,066,934,992.73**	-18.10
Net Assets:			**68,921,609,182.19**	**32,617,809,166.66**	111.30
NET ASSETS/EQUITY					
Accumulated Funds & Other Reserves					
Accumulated Surplus/(deficits)		68,921,609,182.19		32,617,809,166.66	111.30
			68,921,609,182.19	32,617,809,166.66	125.53
Total Net Assets/Equity:			**68,921,609,182.19**	**32,617,809,166.66**	125.53

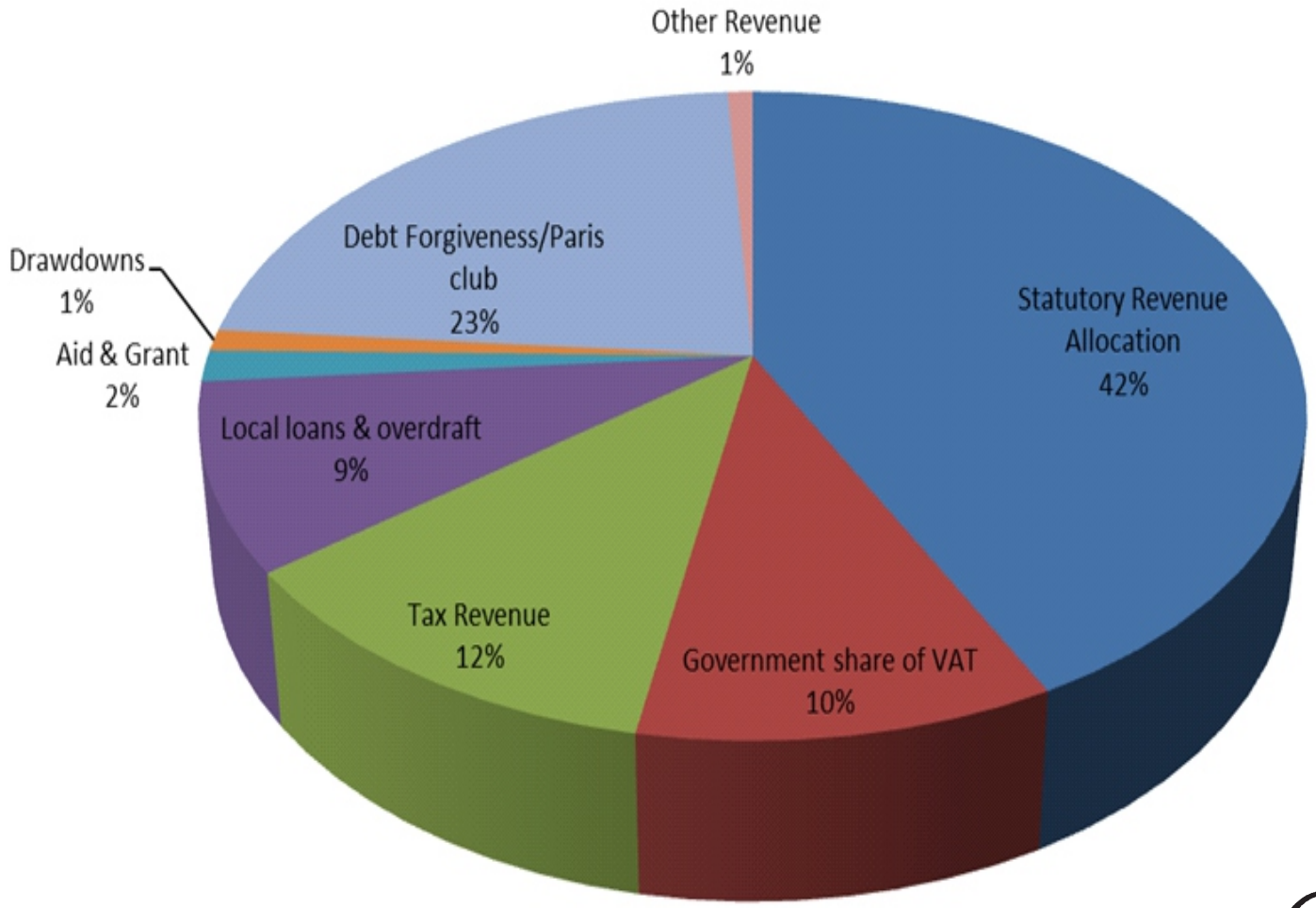
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2018

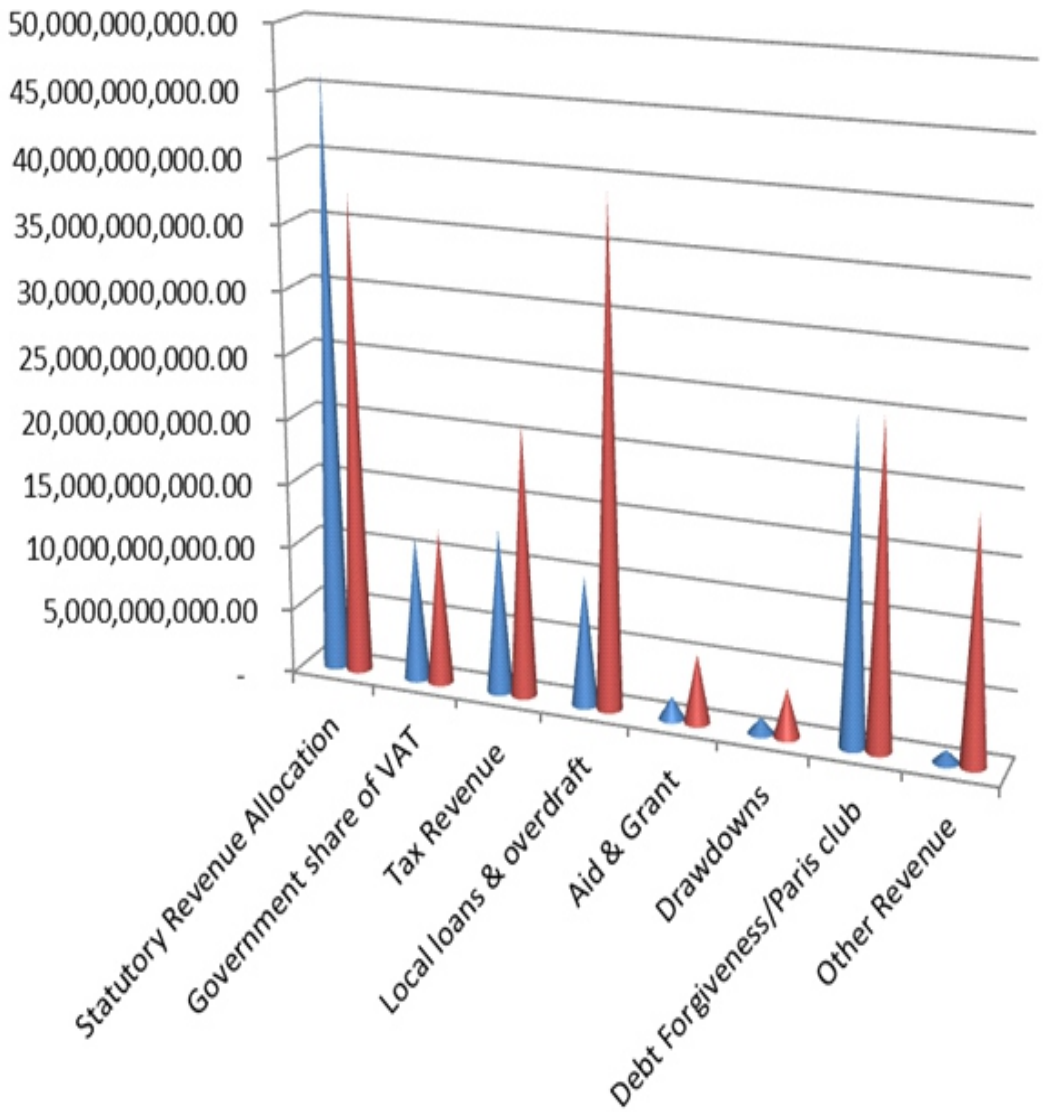
	Notes	2018		2017	% VARIANCE
		N'	N'		
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Statutory Revenue	5a	44,402,779,333.67		29,609,117,904.62	49.96
Others (NNPC, Non Oil)	5b	2,065,921,989.08	46,468,701,322.75	4,437,166,065.71	(53.44)
Reimbursement/ Paris Club	11	-	24,901,041,393.87	*11,288,158,110.82*	120.59
Internally Generated Revenue	7	-	12,726,479,548.42	10,788,343,576.45	17.97
Government share of VAT	6	-	11,223,872,888.97	10,042,372,675.42	11.77
Domestic Aid & Grants	9	-	1,702,000,000.00	8,384,870,000.00	(79.70)
Drawdowns	10		1,159,525,007.50		#DIV/0!
Gains from exchange Transactions			-	*0.00*	
Other Revenues	12	-	951,348,671.33	240,088,417.78	296.25
Total inflow from operating Activities			**99,132,968,832.84**	**74,790,116,750.80**	32.55
Outflows					
Personnel Emoluments	13		21,820,760,316.46	22,977,985,308.12	(5.04)
Gratuity	21	-	689,318,525.59	65,000,000.00	960.49
Principal FAAC Direct Deductions	20	-	4,812,395,851.79	13,935,622,415.76	(65.47)
Releases to LGAs	17	-	8,480,546,536.68	4,508,490,349.46	88.10
Overheads	15	-	20,055,817,499.30	17,297,041,799.73	15.95
Pension	19	-	4,274,791,782.37	4,679,357,640.58	(8.65)
Total Outflow from Operating Activities			**60,133,630,512.19**	63,463,497,513.65	(5.25)
Net Cash Inflow/(outflow) from Operating Activities*			**38,999,338,320.65**	11,326,619,237.15	244.32
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from Foreign Investment		-			
Proceeds from Sale of Fixed Assets					
Dividends Received					
Foreign Investments					
Purchase/Construction of Assets	14	(11,607,726,191.12)		(14,140,150,335.07)	(17.91)
Purchase of Financial Market Instruments					
Investment in Private Companies					
Investment in Development of Natural Resources					
Net Cash Flow from Investing Activies			**(11,607,726,191.12)**	(14,140,150,335.07)	(17.91)
CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from Domestic Loan & Other Borrowings	36	-	6,570,202,993.27	9,300,756,565.68	(29.36)
Grants and Loans to other Governments/ Agencies	16	-	(5,864,001,591.80)	(755,000,000.00)	676.69
Public Debt Charges	22	-	(10,914,243,249.64)	(719,726,871.26)	1,416.44
Repayment of domestic Loans & overdrafts	18	-	(14,809,741,846.66)	(3,067,919,223.92)	382.73
Net Cash Flow from Financing Activities			**(25,017,783,694.83)**	**4,758,110,470.50**	(625.79)
Net Cash Flow from all Activities			**2,373,828,434.70**	**1,944,579,372.58**	22.07
Cash and Its Equivalent as at 1/1/18			1,430,757,326.89	(513,822,045.69)	(378.45)
Cash and Its Equivalent as at 31/12/18			**3,804,585,761.59**	**1,430,757,326.89**	165.91
Notes:					
RECONCILIATION:		**N'm**	**N'm**		
Surplus/ (Deficit) Per Statement of Performance			(2,846,846,038.23)	(8,665,454,400.15)	(67.15)
Add Back Non-Cash Movement Items:					
Depreciation Charges	23	7,317,105,077.63		7,064,277,207.05	3.58
Amortization Charges					
Impairment Charges					
Debt Forgiveness					
			7,317,105,077.63	7,064,277,207.05	3.58
Net Movement in Current Assets/Liabilities.					
Net Movement in Inventories		-			
Net Movement in Receivables		-			
Net Movement in Payables	37	(2,096,430,604.70)		3,545,756,565.68	
			(2,096,430,604.70)	3,545,756,565.68	
Net Cash Flow from Operating Activities			**2,373,828,434.70**	**1,944,579,372.58**	22.07
Cash & Its Equivalent as at 31/12/18					
Balance B/F		1,430,757,326.89			
Net Cash flow from activities		2,373,828,434.70		1,430,757,326.89	
Accrued salary		(1,438,276,724.56)			
Cash & Its Equivalent as at 31/12/18	24	2,366,309,037.03	2,366,309,037.03	**1,430,757,326.89**	

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

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

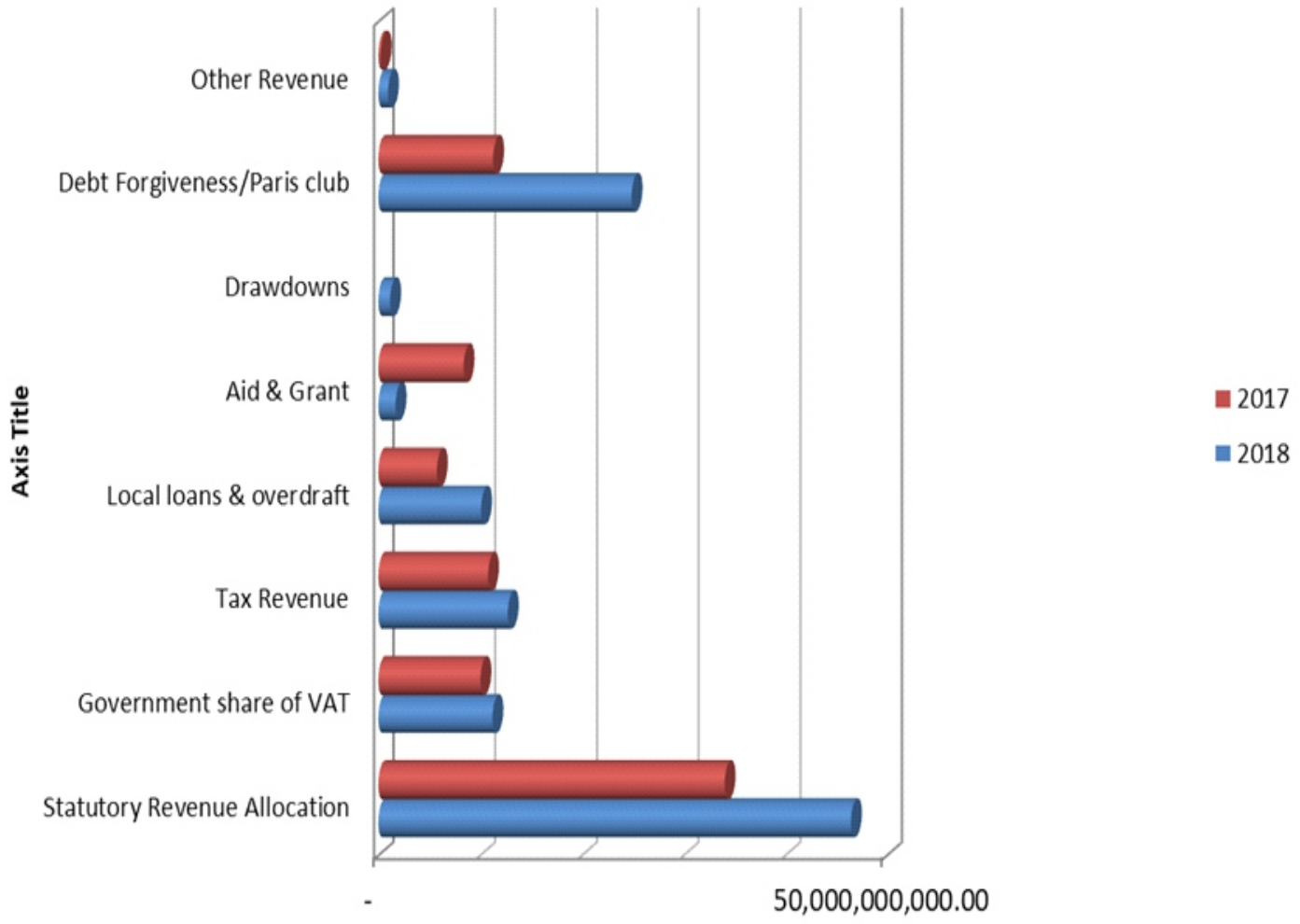
ACTUAL INFLOWS 2018





ACTUAL BUDGETTED INFLOWS 2018

COMPARATIVE INFLOWS 2017/2018



NOTE 5 STATUTORY REVENUE ALLOCATION

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

-

NOTE 6 VALUE ADDED TAX

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

NOTE 7 TAX REVENUE

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
PAYE-PRIVATE		3,847,355,522.94	-		3,248,437,500.00	18.44
PAYE-PUBLIC		3,255,507,200.96	3,272,070,634.00	(0.51)	5,775,000,000.00	(43.63)
PAYE-SG		-	1,697,518,112.61	(100.00)	-	
IPPIS/GIFMIS-FEDERAL PAYE		-	1,914,981,004.71	(100.00)	-	
CAPITAL GAIN TAX		478,000.00	4,000.00	11,850.00	5,000,000.00	(90.44)
WHT ON BANK DEPOSITS		325,604,046.55	280,927,747.91	15.90	462,348,303.84	(29.58)
WHT ON CONTRACTS		484,420,245.53	171,758,895.43	182.04	446,250,000.00	8.55
WHT ON DIVIDENDS/COM		209,197,331.88	66,854,722.07	212.91	194,250,000.00	7.69
WHT ON RENT/ROYAL		65,022,878.76	35,841,099.53	81.42	128,100,000.00	(49.24)
WHT ON COMMISSION/OTHERS		-	1,616,438.27	(100.00)	-	
DIRECT ASSESSMENT TAX		246,784,355.91	204,998,234.63	20.38	1,300,000,000.00	(81.02)
STAMP DUTY		13,333,390.72	27,225,755.86	(51.03)	50,000,000.00	(73.33)
MOTOR VEHICLE LICENSES		112,347,625.00	127,667,911.00	(12.00)	215,587,500.00	(47.89)
MOTOR DRIVERS LICENSES		49,398,497.63	52,773,427.37	(6.40)	47,750,000.00	3.45
PLATE NUMBER		48,884,225.00	74,438,993.34	(34.33)	260,000,000.00	(81.20)
DEVELOPMENT LEVY		124,376,115.84	102,324,638.22	21.55	806,000,000.00	(84.57)
MOTOR VEHICLE REG FEES		125,687,775.00	43,551,469.95	188.60	90,000,000.00	39.65
PENALTY AND INTEREST		273,959,146.42	91,314,453.77	200.02	280,500,000.00	(2.33)
HACKNEY PERMIT/OTHERS		21,370,250.00	27,802,921.69	(23.14)	194,250,000.00	(89.00)
DRIVERS/ CON BADGES		6,712,700.00	2,986,500.00	124.77	14,500,000.00	(53.71)
TSA ACCT FBN		-	1,931,130.00	(100.00)	-	
OTHER TAXES		-	-		-	
STATE MDAs		1,693,811,689.38	1,891,318,321.40	(10.44)	7,645,708,410.16	(77.85)
RETENTION BY MDAs		1,822,228,550.90	698,437,164.69	160.90		
TOTAL		12,726,479,548.42	10,788,343,576.45	17.97	21,163,681,714.00	(39.87)

NOTE 8 LOCAL LOANS AND OVERDRAFTS

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

NOTE 9 AID AND GRANTS

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

NOTE 10 DRAWDOWNS

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

NOTE 11 DEBT FORGIVENESS/PARIS CLUB

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

NOTE 12 OTHER REVENUE

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

NOTE 13 PERSONNEL EMOLUMENTS

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

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS

DESCRIPTION		ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
PART PAYMENT ON CONSULTANCY FOR TAX RECOVERY			9,900,000.00				9,900,000.00
BUILDING OF LAGOS LIAISON OFFICE		18,000,000.00					18,000,000.00
PURCHASE OF ACCOUNTING BOOKS/STATIONERIES			9,899,000.00				9,899,000.00
DRILLING OF BOREHOLE AT DEPUTY GOVNR'S OFFICE RESIDENCE		891,500.00					891,500.00
CONST. WORKS AT GSS LANGTANG (PART PMT)					20,000,000.00		20,000,000.00
3RD PART PMT TRANS. OF FERTILIZER			70,000,000.00				70,000,000.00
CONSTITUENCY DEV. PROJECT IN MIKANG					3,941,909.20		3,941,909.20
CONSTITUENCY DEV. PROJECT IN GANAWURI					1,238,845.72		1,238,845.72
CONSTITUENCY DEV. PROJECT IN MIKANG					4,089,240.00		4,089,240.00
CONSTITUENCY DEV. PROJECT IN PANKSHIN					4,862,466.00		4,862,466.00
CONSTITUENCY DEV. PROJECT IN RIYOM					1,981,909.79		1,981,909.79
CONSTITUENCY DEV. PROJECT IN QUAAN PAN					4,030,755.00		4,030,755.00
CONSTITUENCY DEV. PROJECT IN MANGU					1,515,800.00		1,515,800.00
CONSTITUENCY DEV. PROJECT IN B/LADI					7,096,176.00		7,096,176.00
CONSTITUENCY DEV. PROJECT IN RUKUBA IRIGWE					4,253,250.00		4,253,250.00
CONSTITUENCY DEV. PROJECT IN DENGI					3,088,865.76		3,088,865.76
CONSTITUENCY DEV. PROJECT IN MANGU SOUTH					3,200,000.00		3,200,000.00
PART PMT OF ICT INFRASTRUCTURES			23,000,000.00				23,000,000.00

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS

Cont'd

DESCRIPTION		ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
CONSTITUENCY PROJECT BARKIN LADI					2,664,564.00		2,664,564.00
CONSTITUENCY PROJECT JOS SOUTH					1,800,000.00		1,800,000.00
CONSTITUENCY PROJECT RIYOM LGA					1,039,500.00		1,039,500.00
CONSTITUENCY PROJECT RIYOM LGA					1,564,500.00		1,564,500.00
CONSTITUENCY PROJECT L/NORTH CENTRAL					1,200,150.00		1,200,150.00
CONSTUENCY PROJECT JOS NORTH					4,698,340.50		4,698,340.50
CONSTITUENCY PROJECT PANKSHIN SOUTH					2,400,000.00		2,400,000.00
CONSTITUENCY PROJECT MANGU SOUTH LGA NO. I CULVERT					682,248.00		682,248.00
CONSTITUENCY PROJECT BASSA PENGANA					2,999,999.00		2,999,999.00
CONSTITUENCY PROJECT NGUNU BASSA LGA					2,400,000.00		2,400,000.00
CONSTITUENCY PROJECT FUNYALLANG PRI. SCH. L/NORTH					2,000,000.00		2,000,000.00
CONSTITUENCY PROJECT CONST. OF CULVERT IN KANKE					479,934.00		479,934.00
CONSTITUENCY PROJECT BARKIN LADI					1,023,600.00		1,023,600.00
CONSTITUENCY PROJECT BARKIN LADI					3,162,396.00		3,162,396.00
WATER PROJECT L/NORTH					7,466,100.00		7,466,100.00
PART PMT OF STAMP/SEAL FOR JUDICIARY				10,000,000.00			10,000,000.00
CONSTITUENCY PROJECT L/NORTH CENTRAL					500,000.00		500,000.00
DRILLING OF BOREHOLES IN NORTH					3,082,845.00		3,082,845.00
PART PMT IMPLEMENTATION OF PENSION SCHEME IN PL. ST.		20,000,000.00					20,000,000.00
CONSULTANCY FOR GENERAL ICT SERVICES			10,000,000.00				10,000,000.00
CONST. OF GENERAL HOSPITAL MABUDI					38,687,368.65		38,687,368.65
CONSTITUENCY DEV. PROJECTS IN QA'AN PAN SOUTH					13,860,023.10		13,860,023.10
PART PMT DEMSHIN KALONG AJIKAMAI ROAD			100,000,000.00				100,000,000.00
PART PMT RESURFACING OF MARARABA JAMA'A B/AMERICA JUNCTION			200,000,000.00				200,000,000.00
BAL. OF CONST. OF ZARIA ROAD STADIUM COMPLEX CV.16					77,702,590.52		77,702,590.52
DRILLING OF 8 HAND PUMP BOREHOLES IN PENGANA					4,490,220.00		4,490,220.00
DRILLING OF 9 HAND PUMP BOREHOLES IN PANKSHIN					5,655,090.00		5,655,090.00
30% CONST. DEV. PROJECT NPOLLOCKAT/TSOROPOESHIP SHENDAM					4,800,000.00		4,800,000.00
PART PMT RENO. OF J.D. GOMWALK SECT. CV. NO.10		10,000,000.00					10,000,000.00
BAL. PMT RESURFACING OF MARARABA JAMA'A ROAD			218,355,009.17				218,355,009.17
BAL. CONST. MANGU SABON LAYI COCIN HOSPITAL CV. NO.2			34,214,698.13				34,214,698.13
PART PMT ANGWAN ROGO CV. NO. 2			100,000,000.00				100,000,000.00
ADVANCE PMT FOR PART COMPLETION OF WORK AT GEN. HOSP RIYOM					60,000,000.00		60,000,000.00
REHABILITATION OF ALI-KAZAURE MASALILACI IDI			39,708,522.00				39,708,522.00
BALANCE OF CONSULTANCY FEE			6,131,716.80				6,131,716.80
2ND PART PMT DEMSHIN KALONG AJIKAMAI ROAD			100,000,000.00				100,000,000.00
CONSTITUENCY DEV. PROJECTS IN DENGI					8,100,000.00		8,100,000.00
KOPKOPSHI PANGIEM TENGZAM PRI. SCHOOLS					5,000,000.00		5,000,000.00
1ST PMT CONST. TUDUN WADA KABONG RD. CV.2			30,000,000.00				30,000,000.00
PART PMT IMPLEMENTATION OF PENSION SHEME IN PL. STATE		15,000,000.00					15,000,000.00
PART PMT CONST. AT GSS LANGTANG					10,000,000.00		10,000,000.00
PURCHASE OF BOMB DETECTOR		10,600,000.00					10,600,000.00
PART PMT RENO. OF PERMANENT SITE OF FED. ROAD SAFTY		50,000,000.00					50,000,000.00
PART PMT RENO. OF PERMANENT SITE OF FED. ROAD SAFTY		50,000,000.00					50,000,000.00
PART PMT DISPOSAL OF NASARAWA STATE GOVT. LANDED JOS		200,000,000.00					200,000,000.00

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS Cont'd

DESCRIPTION		ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
BAL. SUPPLY OF COMPUTER TO PLATE (CTP) TO PPC			9,801,000.00				9,801,000.00
COMPENSATION OF LAND AT KERANG		50,000,000.00					50,000,000.00
CONSTITUENCY PROJECT PANKSHIN SOUTH					1,776,291.40		1,776,291.40
CONSTITUENCY DEV. PROJECT UNDER EDU SECTOR WASE					6,021,394.21		6,021,394.21
CONSTITUENCY PROJECT KANAM					6,830,420.00		6,830,420.00
CONSTITUENCY PROJECT KANKE					8,705,950.00		8,705,950.00
CONSTITUENCY PROJECT MIKANG					2,500,000.00		2,500,000.00
CONSTITUENCY DEV. PROJECT IN RUKUBA IRIGWE					3,246,750.00		3,246,750.00
PART PMT		25,000,000.00					25,000,000.00
PART PMT FURNISHING OF GOVERNR'S LODGE ASOKORO ABUJA		22,000,000.00					22,000,000.00
2ND PMT CONSTITUENCY PROJECT UNDER EDU. SECTOR					2,492,000.00		2,492,000.00
ELECTRICATION OF KWANDE TOWN					8,897,346.62		8,897,346.62
WILDLIFE PARK, RAFIKI MIANGO JUNCTION CV NO. 5			198,000,000.00				198,000,000.00
PART PMT RESURFACING MARARABA JAMA'A ROAD			198,000,000.00				198,000,000.00
PART PMT ANGWAN ROGO CV. N0. 2			99,000,000.00				99,000,000.00
4TH PMT CONSULTANCY FEES			15,000,000.00				15,000,000.00
MALLAM KURE ST. FATIMA CHURCH ST. GANGARE TO DILIMI			99,000,000.00				99,000,000.00
UNITED RADAK NIG/JENGRE AMO KATAKO			100,000,000.00				100,000,000.00
LATOKEM CO NIG LTD			141,946,680.27				141,946,680.27
PART PMT CONST. OF MARARABA DEMSHIN SHIMANKAR RD			84,000,000.00				84,000,000.00
CV. 1-4 CONST. TAHOSS RIM BACHIT SHUNNUNG JOL TASHE			100,000,000.00				100,000,000.00
CV. 9 DUALIZATION OF BUKURU TAEN JUNCTION			100,000,000.00				100,000,000.00
BAL. CV. 5 CONST. OF JEBBU BASSA BUYO RD			56,798,249.60				56,798,249.60
CV.2 DEMSHIN ANGWAN DADI KALONG NYAK			199,911,696.12				199,911,696.12
CV.2 CONST. OF TUNKUNS ROAD SHENDAM BYE PASS			87,500,660.56				87,500,660.56
BAL. CONST. OF SHINKWAN TUNKUS RD SHENDAM BYE PASS			421,901.58				421,901.58
BAL. FURNISHING NEWLY REMODELED GOVNR'S LODGE ASOKORO ABUJA			18,731,606.14				18,731,606.14
REPLACEMENT OF ALLOY RIMS AND DRUM TYRES		3,500,000.00					3,500,000.00
PURCHASE OF TOYOTA HILLUX FOR EFFICIENCY UNIT		19,500,000.00					19,500,000.00
PART PMT PURCHASE OF SPORT EQUIPMENT					30,000,000.00		30,000,000.00
PART PMT CONST. OF GEN. HOSPITAL SHENDAM CV. 1& 2					20,000,000.00		20,000,000.00

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS Cont'd

DESCRIPTION		ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
3RD PMT CONST. JENGRE AMO KATAKO KARAMBANA RD			43,201,750.40				43,201,750.40
BAL. CONST. ANGWAN ROGO RD			8,053,319.74				8,053,319.74
FINAL PMTS JOS INLAND CONTAINER			100,000,000.00				100,000,000.00
CONST. OF TAHOSS GANAWURI RD			119,338,051.92				119,338,051.92
BAL. CONST. LOHMAK GAZUM ROADS			217,556.22				217,556.22
CONST. TENTI MAGUNA DAFFO RDS			200,000,000.00				200,000,000.00
REH. OF DOKAN TOFA BA'AP KURGWI ROAD			217,588,193.63				217,588,193.63
CONST. OF WASE MAVO GIMBI RDS			150,000,000.00				150,000,000.00
2ND PMT CONST. DENGI KWALMIYA DUGUB GARDI RDS			100,000,000.00				100,000,000.00
CONST. WASE KADARKO DADIN KOWA MABUDI RD			217,598,193.63				217,598,193.63
CONST. OF MANGU BYE PASS RD			200,000,000.00				200,000,000.00
FINAL PMT CONST. OF FOBUR NATON FURSA MAIJUJU RDS			182,778,669.27				182,778,669.27
FINAL PMT OF 20% MOB. DEMSHIN ANGWAN DADI KALONG			88,303.88				88,303.88
FINAL PMT DAHARANG KAROFANG HAWANKIBO RDS			82,488,154.40				82,488,154.40
BAL. CONST. LANKANG DYIS KAGUN SHIN RD			8,600,657.00				8,600,657.00
1ST PMT LANGTANG TIM KWOOR RDS.			109,251,094.09				109,251,094.09
2ND PMT CONST. GUNJI SHIWER DOKPAI RD			100,000,000.00				100,000,000.00
2ND PMT CONST. OF MANGU BWAI MUSHU RD			50,000,000.00				50,000,000.00
1ST PMT CONST. OF LAPASHO CHAKARUM KOGOM VWANG RD			89,352,625.99				89,352,625.99
FINAL PMT CONST. OF GYANG-GYANG SOMJI SERI AMPER			37,618,456.19				37,618,456.19
CONST. OF LANGTANG GARKAWA YELWA SHENDAM RD			100,000,000.00				100,000,000.00
CONST. OF SOMJI SERI AMPER RD			50,000,000.00				50,000,000.00
2ND PMT CONST. OF BET-LOBIRIN DOROWA			50,000,000.00				50,000,000.00
1ST PMT CONST. DENGI BASHAR GAIN BASHAR			81,171,683.77				81,171,683.77
FINAL PMT MAIJUJU ZANDI RD			106,952,464.12				106,952,464.12
FINAL MARARABA DEMSHIM-SHIMANKAR RD			381,557.00				381,557.00
2ND PMT CONST. OF TUDUN WADA KABONG RD			150,000,000.00				150,000,000.00
FINAL PMT CONST. OF NETWORK AT MAIN MARKET			129,082,199.46				129,082,199.46
PART PMT CV. NO. LANKANG DYIS KAGU SIHIN RD			106,967,921.16				106,967,921.16
PART PMT CV. 6 CONST. RANTYA ROAD NETWORK			90,000,000.00				90,000,000.00
FOBUR NATON FURSA MAIJUJU ZANDI RD.			4,878,403.45				4,878,403.45

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS Cont'd

DESCRIPTION		ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
CV. NO. 2 SHIMANKAR TUNKUS RD			3,366,489.03				3,366,489.03
CV. NO. 2 DOKAN TOFA BA'AP KURGWI RD			6,561,637.30				6,561,637.30
CV. NO. 2 KPASHO CHAKARUM KOGOM VWANG RD			5,638,481.57				5,638,481.57
CV. NO. 2 KWALMIYA DUGUB GAGDI ROAD			11,034,961.77				11,034,961.77
PART PMT CV. 1 CONST. LOHMAK GAZUM ROAD			49,770,993.45				49,770,993.45
CV NO. 2 BET LOBIRIN DOROWA KUBA RD		-	8,288,435.48				8,288,435.48
CV. NO.2 WASE KADARKO DADIN KOWA RD			11,611,975.74				11,611,975.74
. CV. NO.2 BIM ASSOCIATE			1,130,241.22				1,130,241.22
TEAMWORK GLOBAL			4,461,308.76				4,461,308.76
PART PMT CV. NO. LANKANG DYIS KAGU SIHIN RD			37,068,505.08				37,068,505.08
CV. NO. 2 MANGU BYE PASS			3,351,999.17				3,351,999.17
CV. NO. 2 TAHOSS GANAWURI RD.			4,969,821.41				4,969,821.41
CV. NO.2LOHMAK GAZUM WITH SPUR KUMKWAN RDS			4,082,581.67				4,082,581.67
CV. NO. 2 CONSULTANCY WASE MAVO GIMBi RD			6,266,630.18				6,266,630.18
CV. NO.2KUBA TENTI MANGUNA DAFFO RD			7,279,841.97				7,279,841.97
CV. NO MARARABAN DAMSHIN SHIMANKAR ROAD			5,423,030.92				5,423,030.92
CV. NO. 2 CONSULTANCY DAWAKI GYANNGYANG SERI AMPER			8,586,796.72				8,586,796.72
PART PMT COMPLETION CONST. OF ZARIA RD STADIUM COMPLLEX					500,000,000.00		500,000,000.00
BALANCE OF FURNISHING OF VIP SHENDAM		11,462,213.99					11,462,213.99
CONSTRUCT FENCE/GATE AT GOVT. HOUSE		1,350,000.00					1,350,000.00
RENOVATION OF PL. STATE SPECIALIST HOSPITAL		-	-	-	99,200,000.00		99,200,000.00
BAL. DEMISHIN ANGWAN DADI KALONG NYAK			76,000,000.00				76,000,000.00
BAL. SHINKWAN TUNKUS ROADS SHENDAM BYE PASS			128,000,000.00				128,000,000.00
RENOVATION OF GEN. HOSPITAL SHENDAM					17,278,273.94		17,278,273.94
RANTYA ROAD NETWORK CV.5			92,609,496.63				92,609,496.63
RENOVATION OF SABON LAYI MANGU			79,000,000.00				79,000,000.00
LANKANG DYIS KAGU ROADS			200,000,000.00				200,000,000.00
LOHMAK GAZUM ROAD			49,000,000.00				49,000,000.00
MARARABA DEMSHIM SHIMANKAR ROADS			84,000,000.00				84,000,000.00
2ND PMT CONTROL GULLY EROSION AT RIKKOS						10,000,000.00	10,000,000.00

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS Cont'd

DESCRIPTION		ADMINISTRATION	ECONOMIC	JUDICIAL	SOCIAL	REG/ENV	TOTAL
PART PMT OF CONSULTANCY FEE			30,000,000.00				30,000,000.00
MARARABA DEMSHIM SHIMANKAR ROADS			73,920,000.00				73,920,000.00
PART PMT OF STAMP/SEAL FOR JUDICIARY				10,500,000.00			10,500,000.00
PL. ST. GOVT IFO EIGHTEEN ENGR CO.INTNL LTD			100,000,000.00				100,000,000.00
RENOVATION OF SHENDAM YOUTH CENTRE					25,000,000.00		25,000,000.00
2018 CONSTITUENCY ALLOWANCES		16,252,404.24	-	-			16,252,404.24
CONSTITUENCY PROJECT WATER RESOURCES ENERGY					3,566,115.30		3,566,115.30
CONSTITUENCY PROJECT PHC MAVO WASE					4,337,243.68		4,337,243.68
CONSTITUENCY PROJECT MANGU WATER RESOURCES					3,259,976.26		3,259,976.26
CONSTITUENCY PROJECT BASSA WATER RESOURCES					2,741,512.40		2,741,512.40
CONSTITUENCY PROJECT MANGU WATER RESOURCES					7,484,520.93		7,484,520.93
CONSTITUENCY PROJECT BOKKOS MIN. OF HEALTH					1,072,896.00		1,072,896.00
CONSTITUENCY PROJECT MIKANG MIN. OF EDU.					2,200,000.00		2,200,000.00
CONST. PROJECT MIKANG WATER RESOURCES					3,327,878.40		3,327,878.40
CONSTITUENCY PROJECT JOS EAST WATER RESOURCES					8,278,795.72		8,278,795.72
CONSTITUENCY PROJECT JOS NORTH WEST EDU.					2,112,000.00		2,112,000.00
CONSTITUENCY PROJECT SHENDAM UNDER EDU..					1,408,000.00		1,408,000.00
PURCHASE OF TABLES (IPADS) FOR SOME KEY DIRECTOR		1,400,000.00					1,400,000.00
3RD PART PMT SUPPLY OF ASSORTED VEHICLES		7,000,000.00					7,000,000.00
COMPENSATION FOR LAND AT KERANG		100,000,000.00	-				100,000,000.00
ELECTION MATERIALS		1,912,243,855.48					1,912,243,855.48
BALANCE OF PROCUREMENT OF MERCEDES BENZ		12,000,000.00					12,000,000.00
EQUIP. RIYOM GEN. HOSPITAL		-	-	-	150,000,000.00		150,000,000.00
RECLAIMATION OF WASHOUT OF YELWA KUFAYI		-	19,550,103.30				19,550,103.30
BLENESON SERVICES NIG.					199,612,047.88		199,612,047.88
BLENESON SERVICES NIG.					399,224,095.76		399,224,095.76
BLENESON SERVICES NIG.					598,836,143.64		598,836,143.64
MULTIMEDIA ART E-LEARNING LABORATORY/SOFTWARE		1,935,000.00					1,935,000.00
JMDB CONSULTANTS FEE		4,736,000.00					4,736,000.00
FURNISH TEACHERS SERVICE COMM. CONFERENCE HALL		1,867,400.00					1,867,400.00
BAL. OF WATER RESOURCES COUNTERPART FUND					75,000,000.00		75,000,000.00

NOTE 14 PURCHASE/CONSTRUCTION OF ASSETS Cont'd

CONSULTANCY FEE ON RECOVERY OF EXCESS BANK CHARGES		-	9,940,171.12				9,940,171.12
PART PMT PROCUREMENT OF VEHICLES RE.		10,000,000.00					10,000,000.00
ZIPYA MAXWELL INVESTMENT					8,712,000.00		8,712,000.00
CONSTITUENCY DEV. PROJECT WATER SECTOR					1,579,645.39		1,579,645.39
CONSTITUENCY DEV. PROJECT HEALTH SECTOR					1,261,360.98		1,261,360.98
CONSTITUENCY DEV. PROJECT HEALTH SECTOR					1,529,577.72		1,529,577.72
CONSTITUENCY DEV. PROJECT WATER SECTOR					2,393,396.76		2,393,396.76
TOTAL		**2,574,738,373.71**	**6,465,843,498.18**	**20,500,000.00**	**2,536,644,319.23**	**10,000,000.00**	**11,607,726,191.12**

NOTE 15 OVERHEADS

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
Local Travel and Transport		137,630,309.43	416,066,827.82	66.92	365,355,744.00	62.33
Local Travel and Training		1,501,678,202.49	1,853,308,214.60	18.97	1,380,204,400.00	(8.80)
International Travel		2,058,000,687.00	1,501,048,601.78	-37.10	803,700,000.00	(156.07)
Electricity Charges		68,886,808.78	131,747,652.68	47.71	131,932,694.00	47.79
Telephone Charges		10,579,763.57	10,602,131.88	0.21	38,310,067.00	72.38
Internet Access Charges		45,946,948.40	29,993,060.00	-53.19	70,981,045.00	35.27
Satellite Broadcasting		2,240,675.00	2,263,540.00	1.01	20,700,000.00	89.18
Water Rates		9,339,800.00	11,574,300.00	19.31	24,896,045.00	62.48
Sewerage Charges		362,000.00	565,880.00	36.03	2,250,000.00	83.91
Software Charges/Licence		8,596,175.00	1,772,000.00	-385.11	45,747,182.00	81.21
Office Stationeries/ computer consumables		92,472,946.42	88,880,532.48	-4.04	202,076,877.00	54.24
Books		4,147,630.00	13,619,741.62	69.55	35,227,556.00	88.23
Newspapers		13,874,515.00	19,957,900.00	30.48	35,878,626.00	61.33
Magazines and Periodicals		4,421,800.00	2,586,600.00	-70.95	18,753,140.00	76.42
Printing of Non-Security Documents		46,320,704.00	36,704,880.00	-26.20	100,843,750.00	54.07
Printing of Security DOCUMENTS		24,194,280.00	12,745,538.00	-89.83	47,880,000.00	49.47
Drugs/Equipment/Laboratory reagents		132,144,295.00	85,636,684.00	-54.31	179,374,732.00	26.33
Uniforms and other Clothings		20,587,500.00	6,767,400.00	-204.22	67,523,727.00	69.51
Teaching Aids/Instructional materials		7,962,100.00	3,482,000.00	-128.66	23,670,000.00	66.36
Food Stuff/Catering materials supplies		16,233,000.00	14,798,000.00	-9.70	111,407,700.00	85.43
Purchase of Grains for re-sale to the public		-	10,066,000.00	100.00	400,000,000.00	100.00
Purchase of Fertilizer		85,030.00	275,800.00	69.17	-	#DIV/0!

NOTE 15 OVERHEADS Cont'd

Public Enlightenment		93,500.00	76,000.00	-23.03	6,737,090.00	98.61
Photo Materials		2,808,000.00	2,127,000.00	-32.02	6,350,000.00	55.78
Electoral Materials		-	407,900.00	100.00	300,000.00	100.00
Maintenance of Motor Vehicle/Transport Eqpt		211,479,056.47	199,382,480.00	-6.07	317,400,225.00	33.37
Maintenance of Office Furniture		20,625,738.00	22,418,880.68	8.00	112,735,112.00	81.70
Maintenance of Office Building/Residential Qtrs		70,905,304.47	85,171,677.82	16.75	205,855,225.00	65.56
Maintenance of Office/IT Equipment		21,964,083.00	25,756,340.00	14.72	84,840,099.00	74.11
Maintenance of Plant/Generators		48,846,312.44	39,373,202.24	-24.06	92,740,000.00	47.33
Other Maintenance Services		403,131,866.36	380,794,117.00	-5.87	323,150,000.00	(24.75)
Maintenance of Street lights		3,467,850.00	8,276,000.00	58.10	17,630,225.00	80.33
Maintenance of Communication Equipment		2,402,740.00	4,888,700.00	50.85	19,250,000.00	87.52
Maintenance of Market		1,222,800.00	3,226,000.00	62.10	1,854,405.00	34.06
Minior Road Maintenance		2,356,550.00	1,318,000.00	-78.80	8,230,000.00	71.37
Local Training/Workshops		102,839,085.46	70,331,936.00	-46.22	716,522,021.00	85.65
Annual Conferences		106,572,864.36	134,593,344.00	20.82	263,530,225.00	59.56
Security Gadgets/Services		83,535,790.00	72,651,750.00	-14.98	3,418,461,650.00	97.56
Office Rent		3,282,635.00	528,000.00	-521.71	29,400,000.00	88.83
Residential Rent		8,381,200.00	1,042,000.00	-704.34	37,200,000.00	77.47
Security Vote (Inclu		4,574,206,952.00	4,107,518,200.00	-11.36	32,200,000.00	(14,105.61)
Sanitation and Fumigation		21,576,372.40	18,331,526.00	-17.70	49,049,067.00	56.01
Labour Matters		7,514,710.00	1,039,580.90	-622.86	16,450,000.00	54.32
Financial Consulting		14,454,000.00	1,384,684.86	-943.85	16,350,000.00	11.60
Information and Tech		8,455,150.00	3,028,000.00	-179.23	13,400,000.00	36.90
Legal Services		27,784,000.00	951,400.00	-2820.33	84,362,090.00	67.07
Surveying Services		300,000.00	134,500.00	-123.05	200,000.00	(50.00)
Medical Consulting		757,200.00	460,000.00	-64.61	300,000.00	(152.40)
Consultancy Services		59,891,100.22	119,190,761.20	49.75	524,000,000.00	88.57
Audit Fees		19,965,700.00	2,484,000.00	-703.77	75,805,225.00	73.66
Planning Research and Statistics		3,097,000.00	774,000.00	-300.13	27,550,000.00	88.76
Ministry/State Tender Board		-	190,250.00	100.00	1,900,000.00	100.00
Special Education		-	1,510,000.00	100.00	6,900,000.00	100.00
Monitoring and Evaluation		7,345,900.00	9,687,200.00	24.17	26,550,000.00	72.33
Motor Vehicle Fuel Consumption		177,531,137.18	326,688,256.00	45.66	327,877,545.00	45.85

NOTE 15 OVERHEADS Cont'd

Other Transport Equipment		11,371,837.70	8,425,551.52	-34.97	48,109,298.00	76.36
Cooking/Gas Fuel		27,222,000.00	14,477,000.00	-88.04	41,350,000.00	34.17
Bank Charges (Others)		2,263,138.22	245,320.14	-822.52	24,089,999.00	90.61
Insurance Premium		20,957,464.33	1,220,100.00	-1617.68	20,650,000.00	(1.49)
Refreshment and Meal		1,818,886,580.15	1,711,355,071.10	-6.28	1,181,361,980.00	(53.97)
Honourarium and Sitting allowance		36,219,917.86	30,990,800.00	-16.87	57,270,000.00	36.76
Press Affairs/Publicity and Advertisement		92,858,948.42	100,711,046.00	7.80	315,810,225.00	70.60
Medical Expenses and HIV/AIDS control		8,943,219.00	16,368,773.50	45.36	47,780,000.00	81.28
Postages and Courier		3,809,635.84	3,907,333.40	2.50	23,490,000.00	83.78
Welfare Packages/Protocol Gifts/Allied Matters		338,203,669.09	284,968,135.22	-18.68	654,800,418.00	48.35
Subcription to Professional bodies		8,609,000.00	6,910,750.00	-24.57	51,646,311.00	83.33
Sporting Activities		597,797,060.00	553,319,800.00	-8.04	608,700,000.00	1.79
Direct Teaching and Labolatory costs		11,389,700.00	852,200.00	-1236.51	27,700,000.00	58.88
Recruitment and Appointment		8,645,100.00	159,860.00	-5307.92	13,350,000.00	35.24
Discipline and Appointment		364,110.00	913,455.50	60.14	2,100,000.00	82.66
Promotion (Service wide)		67,288,773.00	7,793,934.48	-763.35	18,688,160.00	(260.06)
Annual Budget Expenses		71,201,500.00	65,589,000.00	-8.56	88,660,000.00	19.69
Special Days/Celebration		262,028,454.67	51,609,040.00	-407.72	319,900,000.00	18.09
General Programmes		1,928,030,555.03	1,583,339,441.75	-21.77	2,192,821,000.00	12.08
Trade Fair Participation		29,310,000.00	7,000,000.00	-318.71	33,800,000.00	13.28
Chief Economic Adviser		7,200,000.00	18,600,000.00	61.29	15,000,000.00	52.00
JAMB Running Cost		5,026,100.00	5,495,600.00	8.54	7,500,000.00	32.99
Payment of Examinatination		20,841,000.00	32,541,720.00	35.96	31,660,000.00	34.17
Schools Accreditation		331,262,750.98	12,821,400.00	-2483.67	720,493,000.00	54.02
Clinical Running Cost		302,000.00	927,000.00	67.42	2,200,000.00	86.27
Unallocated Provision		1,000,000,000.00	761,124,337.76	-31.38	1,000,000,000.00	-
Supervision of Schools		83,320,979.51	7,000,134.46	-1090.28	100,900,000.00	17.42
General Allowance		1,629,770,685.55	1,421,639,377.76	-14.64	1,689,621,300.00	3.54
Decongestion of Jos/ Bukuru		2,458,500.00	1,408,600.00	-74.53	4,000,000.00	38.54
Plant and Generator costs		277,043,672.50	174,005,240.00	-59.22	191,483,036.00	(44.68)
Boundary demarcation		-		#DIV/0!	12,000,000.00	100.00
Field and camping materials		-		#DIV/0!	3,000,000.00	100.00

NOTE 15 OVERHEADS

Burial Expenses		49,465,000.00	40,000,000.00	-23.66	37,490,000.00	(31.94)
gender		-		#DIV/0!	50,150,000.00	100.00
leave and passages		1,043,051,855.00	470,937,805.58	-121.48	800,000,000.00	(30.38)
engineering services		-		#DIV/0!	500,000.00	100.00
central stores		25,508,780.00		#DIV/0!	25,500,000.00	(0.03)
international training/workshop		4,929,125.00		#DIV/0!	4,200,000.00	(17.36)
public sector governance		-		#DIV/0!	20,000,000.00	100.00
citizens right centre services		-		#DIV/0!	2,000,000.00	100.00
aid to voluntary organizations		1,825,700.00		#DIV/0!	169,800,000.00	98.92
death benefit		-		#DIV/0!	690,000.00	100.00
Efficiency unit		-		#DIV/0!	30,000,000.00	100.00
Child Justice admin		-		#DIV/0!	32,500,000.00	100.00
medical expenses - international		-		#DIV/0!	500,000.00	100.00
women model centre		-		#DIV/0!	700,000.00	100.00
agricultural consulting		-		#DIV/0!	523,000.00	100.00
inspectorate tours of cooperative society		-		#DIV/0!	8,100,000.00	100.00
grants to communities/NGOs		-		#DIV/0!	9,820,000.00	100.00
foods and nutrition		-		#DIV/0!	87,000,000.00	100.00
lapidary consumables		-		#DIV/0!	900,000.00	100.00
promotion of info		-		#DIV/0!	66,451,541.00	100.00
good life insurace		-		#DIV/0!	15,000,000.00	100.00
hosting of state council		5,461,820.00		#DIV/0!	39,500,000.00	86.17
State Tender's Board		449,100.00	185,000.00	-142.76	7,000,000.00	93.58
TOTAL		**20,055,817,499.30**	**17,297,041,799.73**		**21,930,052,757.00**	

NOTE 16 GRANTS TO OTHER GOVERNMENT AGENCIES

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

NOTE 17 RELEASES TO LOCAL GOVERNMENTS

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

NOTE 18 DOMESTIC LOAN REPAYMENT (PRINCIPAL)

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

NOTE 19 PENSION

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

NOTE 20 FAAC DEDUCTIONS (PRINCIPAL)

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

NOTE 21 GRATUITY

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

NOTE 22 PUBLIC DEBT CHARGES

DESCRIPTION		2018	2017	% VARIANCE	2018 BUDGET	% VAR BTW BUDGET ACTUAL 2018
STATE BOND		3,608,571,390.03		#DIV/0!		#DIV/0!
RESTRUCTURED COMMERCIAL BANK LOANS(BOND)		3,631,996,646.32		#DIV/0!		#DIV/0!
SALARY BAIL OUT		909,596,364.51		#DIV/0!		
DEVELOPMENT LOAN (ECA)		642,364,322.09		#DIV/0!		
COMMERCIAL BANK LOANS		725,085,646.81		#DIV/0!		#DIV/0!
OVERDRAFTS (MGT FEES, VAT,INTERESTS)		1,396,628,879.88		#DIV/0!		
TOTAL		**10,914,243,249.64**	**-**	#DIV/0!	**-**	**#DIV/0!**

NOTE 23 DEPRECIATION

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

NOTE 24 CASH AND CASH EQUIVALENTS

BANK ACCOUNTS		DEBIT	CREDIT	
FAAC UBA			9,897,444.10	
FIDELITY IGR			188,930,245.73	
FIDELITY VAT			374,034,049.66	
UBA SAL RTD			12,149,993.96	
FBN TSA				
FIDELITY EXT			700,845.00	
FIDELITY PROJ				
UBA SAL transm			2,310,510.38	
ZENITH NWNP			2.20	
BUDGET SUPPORT			13,732,150.62	
ACCESS UNAPPLIED			5,904,961.70	
ACCESS TSA				
GTB TSA				
GTB PROJ			153,253.64	
UBA EXT			23,870,435.39	
UBA TSA				
POLARIS			790,892.56	
ZENITH CONSLD			432,764.20	
ZENITH PROJ			1,984,808.10	
ZENITH SRA			1,973,998.77	
FIDELITY DEV				
FCMB			47,877,462.71	
FIDELITY PROJ 2			13,197,847.93	
ECOBANK REVRY			1,467,588.39	
FIDELITY OPS			8,279,953.33	
UBA REVRY			1,649,110.72	
FIDELITY SINKING			641,975.34	
ZENITH LGC ISPO			43,940,300.77	
ACCESS CAP DEV			399,947,479.00	
FIDELITY OPS II			1,621,395.59	
UBA CONTRACT FIN			1,576,317.55	
ACCESS SRA				
ACCESS SAL TRANS			45,737,105.17	
ZENITH BANK (PLASIEC)			360,439,418.84	
UBA (PLASIEC)			803,066,725.68	
TOTAL		-	**2,366,309,037.03**	

NOTE 25 RECEIVABLES

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

NOTE 26 NON CURRENT ASSETS

COST		LAND & BUILDING	PLANT & MACHINERY	MOTOR VEHICLE	INVESTMENT PROPERTY	FURNITURE & FITTINGS	TOTAL
Opening Balance 2018		140,481,669,412.94	20,832,719,497.11	8,070,197,451.00	1,714,587,000.00	1,658,036,111.65	172,757,209,472.70
Additions in 2018		690,076,400.20	613,323,600.00	234,080,000.00		35,128,564.00	1,572,608,564.20
2018 Closing Balance		141,171,745,813.14	21,446,043,097.11	8,304,277,451.00	1,714,587,000.00	1,693,164,675.65	174,329,818,036.90
							-
ACCUMULATED DEPRECIAITION							-
Opening Balance 2018		2,803,598,660.39	2,096,066,766.23	1,813,513,555.00	34,291,740.00	316,806,485.43	7,064,277,207.05
Depreciation charge for the year		2,814,461,814.91	2,102,228,619.71	2,032,413,029.42	34,291,740.00	333,709,873.60	7,317,105,077.63
Re-classification							-
Retirement							-
2018 Closing Balance		5,618,060,475.30	4,198,295,385.94	3,845,926,584.42	68,583,480.00	650,516,359.03	14,381,382,284.68
							-
2018 Carrying Amount		135,553,685,337.84	17,247,747,711.17	4,458,350,866.58	1,646,003,520.00	1,042,648,316.62	159,948,435,752.22

NOTE 27 INVESTMENTS

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

NOTE 28 OUTSTANDING CONTRACTUAL OBLIGATIONS

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

NOTE 29 LOANS AND SHORT TERM DEBTS

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

NOTE 30 BAIL OUTS

-

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

NOTE 31 ACCRUED EXPENSES

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

NOTE 32 CURRENT PORTION BORROWINGS

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

NOTE 33 OVERDRAFTS

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

NOTE 34 BONDS

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

NOTE 35 FOREIGN LOANS

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

NOTE 36 PROCEEDS FROM DOMESTIC LOANS AND OTHER BORROWINGS

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

NOTE 37 MOVEMENTS IN PAYABLES

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

DEBT PROFILE AS AT 31 DECEMBER 2018

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

PLATEAU STATE GOVERNMENT

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